

knowledge, or which becomes public knowledge other than through disclosure in violation of this Protective Order.

3. **Reviewing Party**. For the purposes of this Protective Order, a “Reviewing Party” is any party to this docket.
4. **Procedures for Designation of Protected Materials**. On or before the date the Protected Materials or Highly Sensitive Protected Materials are provided to the Commission, the producing party is required to file with the Commission and deliver to each party to the proceeding a written statement, which may be in the form of an objection, indicating: (a) any exemptions to the Public Information Act claimed to apply to the alleged Protected Materials; (b) the reasons supporting the producing party’s claim that the responsive information is exempt from public disclosure under the Public Information Act and subject to treatment as protected materials; and (c) that counsel for the producing party has reviewed the information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials designation.
5. **Persons Permitted Access to Protected Materials**. Except as otherwise provided in this Protective Order, a Reviewing Party may access Protected Materials only through its “Reviewing Representatives” who have signed the Protective Order Certification Form (see Attachment A). Reviewing Representatives of a Reviewing Party include its counsel of record in this proceeding and associated attorneys, paralegals, economists, statisticians, accountants, consultants, or other persons employed or retained by the Reviewing Party and directly engaged in this proceeding. At the request of the PUC Commissioners, copies of Protected Materials may be produced by Commission Staff. The Commissioners and their staff must be informed of the existence and coverage of this Protective Order and will observe the restrictions of the Protective Order.
6. **Highly Sensitive Protected Material Described**. The term “Highly Sensitive Protected Materials” is a subset of Protected Materials and refers to documents or information that a producing party claims is of such a highly sensitive nature that making copies of such documents or information or providing access to such documents to employees of the

Reviewing Party (except as specified herein) would expose a producing party to unreasonable risk of harm. Highly Sensitive Protected Materials include but are not limited to: (a) customer-specific information protected by § 32.101(c) of the Public Utility Regulatory Act;² (b) contractual information pertaining to contracts that specify that their terms are confidential or that are confidential pursuant to an order entered in litigation to which the producing party is a party; (c) market-sensitive fuel price forecasts, wholesale transactions information and/or market-sensitive marketing plans; and (d) business operations or financial information that is commercially sensitive. Documents or information so classified by a producing party must bear the designation “HIGHLY SENSITIVE PROTECTED MATERIALS PROVIDED PURSUANT TO PROTECTIVE ORDER ISSUED IN DOCKET NO. 53719” (or words to this effect) and must be consecutively Bates Stamped. The provisions of this Protective Order pertaining to Protected Materials also apply to Highly Sensitive Protected Materials, except where this Protective Order provides for additional protections for Highly Sensitive Protected Materials. In particular, the procedures herein for challenging the producing party’s designation of information as Protected Materials also apply to information that a producing party designates as Highly Sensitive Protected Materials.

7. **Restrictions on Copying and Inspection of Highly Sensitive Protected Material.**
Except as expressly provided herein, only one copy may be made of any Highly Sensitive Protected Materials except that additional copies may be made to have sufficient copies for introduction of the material into the evidentiary record if the material is to be offered for admission into the record. The Reviewing Party is required to maintain a record of all copies made of Highly Sensitive Protected Material and must send a duplicate of the record to the producing party when the copy or copies are made. The record must specify the location and the person possessing the copy. Highly Sensitive Protected Material must be made available for inspection only at the location or locations provided by the producing party, except as specified by Paragraph 9. Limited notes may be made of Highly Sensitive Protected Materials, and such notes must themselves be treated as Highly Sensitive Protected Materials unless such notes are limited to a description of the document and a

² Public Utility Regulatory Act, Tex. Util. Code §§ 11.001-66.016 (PURA).

general characterization of its subject matter in a manner that does not state any substantive information contained in the document.

8. **Restricting Persons Who May Have Access to Highly Sensitive Protected Material.**

With the exception of Commission Staff, the Office of the Attorney General (OAG), and the Office of Public Utility Counsel (OPC), and except as provided herein, the Reviewing Representatives for the purpose of access to Highly Sensitive Protected Materials may be persons who are (a) outside counsel for the Reviewing Party, (b) outside consultants for the Reviewing Party working under the direction of Reviewing Party's counsel, or (c) employees of the Reviewing Party working with and under the direction of Reviewing Party's counsel who have been authorized by the presiding officer to review Highly Sensitive Protected Materials. The Reviewing Party must limit the number of Reviewing Representatives that review Highly Sensitive Protected Materials to the minimum number of persons necessary. The Reviewing Party is under a good faith obligation to limit access to each portion of any Highly Sensitive Protected Materials to two Reviewing Representatives whenever possible. Reviewing Representatives for Commission Staff, OAG, and OPC, for the purpose of access to Highly Sensitive Protected Materials, must consist of their respective counsel of record in this proceeding and associated attorneys, paralegals, economists, statisticians, accountants, consultants, or other persons employed or retained by them and directly engaged in these proceedings.

9. **Copies Provided of Highly Sensitive Protected Material.**

A producing party is required to provide one copy of Highly Sensitive Protected Materials specifically requested by the Reviewing Party to the person designated by the Reviewing Party who must be a person authorized to review Highly Sensitive Protected Material under Paragraph 8. Representatives of the Reviewing Party who are authorized to view Highly Sensitive Protected Material may review the copy of Highly Sensitive Protected Materials at the office of the Reviewing Party's representative designated to receive the information. Any Highly Sensitive Protected Materials provided to a Reviewing Party may not be copied except as provided in Paragraph 7. The restrictions contained herein do not apply to Commission Staff, OPC, and the OAG when the OAG is a representing a party to the

proceeding.

10. **Procedures in Paragraphs 10-14 Apply to Commission Staff, OPC, and the OAG and Control in the Event of Conflict.** The procedures in Paragraphs 10 through 14 apply to responses to requests for documents or information that the producing party designates as Highly Sensitive Protected Materials and provides to Commission Staff, OPC, and the OAG in recognition of their purely public functions. To the extent the requirements of Paragraphs 10 through 14 conflict with any requirements contained in other paragraphs of this Protective Order, the requirements of these Paragraphs control.
11. **Copy of Highly Sensitive Protected Material to be Provided to Commission Staff, OPC and the OAG.** When, in response to a request for information by a Reviewing Party, the producing party makes available for review documents or information claimed to be Highly Sensitive Protected Materials, the producing party is required to also deliver one copy of the Highly Sensitive Protected Materials to the Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) in Austin, Texas. Provided however, that in the event such Highly Sensitive Protected Materials are voluminous, the materials will be made available for review by Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) at the designated office in Austin, Texas. The Commission Staff, OPC (if OPC is a party) and the OAG (if the OAG is representing a party) may request such copies as are necessary of such voluminous material under the copying procedures specified herein.
12. **Delivery of the Copy of Highly Sensitive Protected Material to Commission Staff and Outside Consultants.** The Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) may deliver the copy of Highly Sensitive Protected Materials received by them to the appropriate members of their staff for review, provided such staff members first sign the certification specified by Paragraph 15. After obtaining the agreement of the producing party, Commission Staff, OPC (if OPC is a party), and the OAG (if the OAG is representing a party) may deliver the copy of Highly Sensitive Protected Materials received by it to the agreed, appropriate members of their outside consultants for review, provided such outside consultants first sign the certification in Attachment A.

13. **Restriction on Copying by Commission Staff, OPC and the OAG.** Except as allowed by Paragraph 7, Commission Staff, OPC and the OAG may not make additional copies of the Highly Sensitive Protected Materials furnished to them unless the producing party agrees in writing otherwise, or, upon a showing of good cause, the presiding officer directs otherwise. Commission Staff, OPC, and the OAG may make limited notes of Highly Sensitive Protected Materials furnished to them, and all such handwritten notes will be treated as Highly Sensitive Protected Materials as are the materials from which the notes are taken.
14. **Public Information Requests.** In the event of a request for any of the Highly Sensitive Protected Materials under the Public Information Act, an authorized representative of the Commission, OPC, or the OAG may furnish a copy of the requested Highly Sensitive Protected Materials to the Open Records Division at the OAG together with a copy of this Protective Order after notifying the producing party that such documents are being furnished to the OAG. Such notification may be provided simultaneously with the delivery of the Highly Sensitive Protected Materials to the OAG.
15. **Required Certification.** Each person who inspects the Protected Materials must, before such inspection, agree in writing to the following certification found in Attachment A to this Protective Order:

I certify my understanding that the Protected Materials are provided to me pursuant to the terms and restrictions of the Protective Order in this docket, and that I have been given a copy of it and have read the Protective Order and agree to be bound by it. I understand that the contents of the Protected Materials, any notes, memoranda, or any other form of information regarding or derived from the Protected Materials must not be disclosed to anyone other than in accordance with the Protective Order and unless I am an employee of the Commission or OPC will be used only for the purpose of the proceeding in Docket No. 53719. I acknowledge that the obligations imposed by this certification are pursuant to such Protective Order. Provided, however, if the information contained in the Protected Materials is obtained from independent public sources, the understanding stated herein must not apply.

In addition, Reviewing Representatives who are permitted access to Highly Sensitive Protected Material under the terms of this Protective Order must, before inspection of such material, agree in writing to the following certification found in Attachment A to this

Protective Order:

I certify that I am eligible to have access to Highly Sensitive Protected Material under the terms of the Protective Order in this docket.

The Reviewing Party is required to provide a copy of each signed certification to Counsel for the producing party and serve a copy upon all parties of record.

16. **Disclosures between Reviewing Representatives and Continuation of Disclosure Restrictions after a Person is no Longer Engaged in the Proceeding.** Any Reviewing Representative may disclose Protected Materials, other than Highly Sensitive Protected Materials, to any other person who is a Reviewing Representative provided that, if the person to whom disclosure is to be made has not executed and provided for delivery of a signed certification to the party asserting confidentiality, that certification must be executed prior to any disclosure. A Reviewing Representative may disclose Highly Sensitive Protected Material to other Reviewing Representatives who are permitted access to such material and have executed the additional certification required for persons who receive access to Highly Sensitive Protected Material. In the event that any Reviewing Representative to whom Protected Materials are disclosed ceases to be engaged in these proceedings, access to Protected Materials by that person must be terminated and all notes, memoranda, or other information derived from the protected material must either be destroyed or given to another Reviewing Representative of that party who is authorized pursuant to this Protective Order to receive the protected materials. Any person who has agreed to the foregoing certification is required to continue to be bound by the provisions of this Protective Order so long as it is in effect, even if no longer engaged in these proceedings.
17. **Producing Party to Provide One Copy of Certain Protected Material and Procedures for Making Additional Copies of Such Materials.** Except for Highly Sensitive Protected Materials, which must be provided to the Reviewing Parties under Paragraph 9, and voluminous Protected Materials, the producing party is required to provide a Reviewing Party one copy of the Protected Materials upon receipt of the signed certification described in Paragraph 15. Except for Highly Sensitive Protected Materials, a Reviewing Party may make further copies of Protected Materials for use in this proceeding according to this

Protective Order, but a record must be maintained as to the documents reproduced and the number of copies made, and upon request the Reviewing Party is required to provide the party asserting confidentiality with a copy of that record.

18. **Procedures Regarding Voluminous Protected Materials.** 16 Texas Administrative Code (TAC) § 22.144(h) will govern production of voluminous Protected Materials. Voluminous Protected Materials will be made available in the producing party's voluminous room, in Austin, Texas, or at a mutually agreed upon location, Monday through Friday, 9:00 a.m. to 5:00 p.m. (except on state or Federal holidays), and at other mutually convenient times upon reasonable request.
19. **Reviewing Period Defined.** The Protected Materials may be reviewed only during the Reviewing Period, which will commence upon entry of this Protective Order and continue until the expiration of the Commission's plenary jurisdiction. The Reviewing Period will reopen if the Commission regains jurisdiction due to a remand as provided by law. Protected materials that are admitted into the evidentiary record or accompanying the evidentiary record as offers of proof may be reviewed throughout the pendency of this proceeding and any appeals.
20. **Procedures for Making Copies of Voluminous Protected Materials.** Other than Highly Sensitive Protected Materials, Reviewing Parties may take notes regarding the information contained in voluminous Protected Materials made available for inspection or they may make photographic, mechanical or electronic copies of the Protected Materials, subject to the conditions in this Protective Order; provided, however, that before photographic, mechanical or electronic copies may be made, the Reviewing Party seeking photographic, mechanical or electronic copies must provide written confirmation of the receipt of copies listed on Attachment B of this Protective Order identifying each piece of Protected Materials or portions thereof the Reviewing Party will need.
21. **Protected Materials to be Used Solely for the Purposes of These Proceedings.** All Protected Materials must be made available to the Reviewing Parties and their Reviewing Representatives solely for the purposes of these proceedings. Access to the Protected Materials may not be used in the furtherance of any other purpose, including, without

limitation: (a) any other pending or potential proceeding involving any claim, complaint, or other grievance of whatever nature, except appellate review proceedings that may arise from or be subject to these proceedings; or (b) any business or competitive endeavor of whatever nature. Because of their statutory regulatory obligations, these restrictions do not apply to Commission Staff or OPC.

22. **Procedures for Confidential Treatment of Protected Materials and Information Derived from Those Materials.** Protected Materials, as well as a Reviewing Party's notes, memoranda, or other information regarding or derived from the Protected Materials are to be treated confidentially by the Reviewing Party and must not be disclosed or used by the Reviewing Party except as permitted and provided in this Protective Order. Information derived from or describing the Protected Materials must be maintained in a secure place and must not be placed in the public or general files of the Reviewing Party except in accordance with the provisions of this Protective Order. A Reviewing Party must take all reasonable precautions to insure that the Protected Materials including notes and analyses made from Protected Materials that disclose Protected Materials are not viewed or taken by any person other than a Reviewing Representative of a Reviewing Party.
23. **Procedures for Submission of Protected Materials.** If a Reviewing Party tenders for filing any Protected Materials, including Highly Sensitive Protected Materials, or any written testimony, exhibit, brief, motion or other type of pleading or other submission at the Commission or before any other judicial body that quotes from Protected Materials or discloses the content of Protected Materials, the confidential portion of such submission must be filed and served in sealed envelopes or other appropriate containers endorsed to the effect that they contain Protected Material or Highly Sensitive Protected Material and are sealed pursuant to this Protective Order. If filed at the Commission, such documents must be marked "PROTECTED MATERIAL" and must be filed under seal with the presiding officer and served under seal to the counsel of record for the Reviewing Parties. The presiding officer may subsequently, on his/her own motion or on motion of a party, issue a ruling respecting whether or not the inclusion, incorporation or reference to Protected Materials is such that such submission should remain under seal. If filing before a judicial body, the filing party: (a) must notify the party which provided the information

within sufficient time so that the producing party may seek a temporary sealing order; and (b) must otherwise follow the procedures in Rule 76a, Texas Rules of Civil Procedure.

24. **Maintenance of Protected Status of Materials during Pendency of Appeal of Order Holding Materials are not Protected Materials.** In the event that the presiding officer at any time in the course of this proceeding finds that all or part of the Protected Materials are not confidential or proprietary, by finding, for example, that such materials have entered the public domain or materials claimed to be Highly Sensitive Protected Materials are only Protected Materials, those materials will nevertheless be subject to the protection afforded by this Protective Order for three (3) full working days, unless otherwise ordered, from the date the party asserting confidentiality receives notice of the presiding officer's order. Such notification will be by written communication. This provision establishes a deadline for appeal of a presiding officer's order to the Commission. In the event an appeal to the Commissioners is filed within those three (3) working days from notice, the Protected Materials must be afforded the confidential treatment and status provided in this Protective Order during the pendency of such appeal. Neither the party asserting confidentiality nor any Reviewing Party waives its right to seek additional administrative or judicial remedies after the Commission's denial of any appeal.
25. **Notice of Intent to Use Protected Materials or Change Materials Designation.** Parties intending to use Protected Materials must notify the other parties prior to offering them into evidence or otherwise disclosing such information into the record of the proceeding. During the pendency of Docket No. 53719 at the Commission, in the event that a Reviewing Party wishes to disclose Protected Materials to any person to whom disclosure is not authorized by this Protective Order, or wishes to have changed the designation of certain information or material as Protected Materials by alleging, for example, that such information or material has entered the public domain, such Reviewing Party must first file and serve on all parties written notice of such proposed disclosure or request for change in designation, identifying with particularity each of such Protected Materials. A Reviewing Party will at any time be able to file a written motion to challenge the designation of information as Protected Materials.
26. **Procedures to Contest Disclosure or Change in Designation.** In the event that the party

asserting confidentiality wishes to contest a proposed disclosure or request for change in designation, the party asserting confidentiality must file with the appropriate presiding officer its objection to a proposal, with supporting affidavits, if any, within five (5) working days after receiving such notice of proposed disclosure or change in designation. Failure of the party asserting confidentiality to file such an objection within this period will be deemed a waiver of objection to the proposed disclosure or request for change in designation. Within five (5) working days after the party asserting confidentiality files its objection and supporting materials, the party challenging confidentiality may respond. Any such response must include a statement by counsel for the party challenging such confidentiality that he or she has reviewed all portions of the materials in dispute and, without disclosing the Protected Materials, a statement as to why the Protected Materials should not be held to be confidential under current legal standards, or that the party asserting confidentiality for some reason did not allow such counsel to review such materials. If either party wishes to submit the material in question for in camera inspection, it must do so no later than five (5) working days after the party challenging confidentiality has made its written filing.

27. **Procedures for Presiding Officer Determination Regarding Proposed Disclosure or Change in Designation.** If the party asserting confidentiality files an objection, the appropriate presiding officer will determine whether the proposed disclosure or change in designation is appropriate. Upon the request of either the producing or Reviewing Party or upon the presiding officer's own initiative, the presiding officer may conduct a prehearing conference. The burden is on the party asserting confidentiality to show that such proposed disclosure or change in designation should not be made. If the presiding officer determines that such proposed disclosure or change in designation should be made, disclosure must not take place earlier than three (3) full working days after such determination unless otherwise ordered. No party waives any right to seek additional administrative or judicial remedies concerning such presiding officer's ruling.
28. **Maintenance of Protected Status during Periods Specified for Challenging Various Orders.** Any party electing to challenge, in the courts of this state, a

Commission or presiding officer determination allowing disclosure or a change in designation will have a period of ten (10) days from: (a) the date of an unfavorable Commission order; or (b) if the Commission does not rule on an appeal of an interim order, the date an appeal of an interim order to the Commission is overruled by operation of law, to obtain a favorable ruling in state district court. Any party challenging a state district court determination allowing disclosure or a change in designation will have an additional period of ten (10) days from the date of the order to obtain a favorable ruling from a state appeals court. Finally, any party challenging a determination of a state appeals court allowing disclosure or a change in designation will have an additional period of ten (10) days from the date of the order to obtain a favorable ruling from the state supreme court, or other appellate court. All Protected Materials must be afforded the confidential treatment and status provided for in this Protective Order during the periods for challenging the various orders referenced in this paragraph. For purposes of this paragraph, a favorable ruling of a state district court, state appeals court, Supreme Court or other appellate court includes any order extending the deadlines in this paragraph.

29. **Other Grounds for Objection to Use of Protected Materials Remain Applicable.** Nothing in this Protective Order precludes any party from objecting to the use of Protected Materials on grounds other than confidentiality, including the lack of required relevance. Nothing in this Protective Order constitutes a waiver of the right to argue for more disclosure, provided, however, that unless the Commission or a court orders such additional disclosure, all parties will abide by the restrictions imposed by the Protective Order.
30. **Protection of Materials from Unauthorized Disclosure.** All notices, applications, responses or other correspondence must be made in a manner which protects Protected Materials from unauthorized disclosure.
31. **Return of Copies of Protected Materials and Destruction of Information Derived from Protected Materials.** Following the conclusion of these proceedings, each Reviewing Party must, no later than thirty (30) days following receipt of the notice described below, return to the party asserting confidentiality all copies of the Protected Materials provided by that party pursuant to this Protective Order and all copies reproduced by a Reviewing Party, and counsel for each Reviewing Party must

provide to the party asserting confidentiality a letter by counsel that, to the best of his or her knowledge, information, and belief, all copies of notes, memoranda, and other documents regarding or derived from the Protected Materials (including copies of Protected Materials) that have not been so returned, if any, have been destroyed, other than notes, memoranda, or other documents which contain information in a form which, if made public, would not cause disclosure of the substance of Protected Materials. As used in this Protective Order, “conclusion of these proceedings” refers to the exhaustion of available appeals, or the running of the time for the making of such appeals, as provided by applicable law. If, following any appeal, the Commission conducts a remand proceeding, then the “conclusion of these proceedings” is extended by the remand to the exhaustion of available appeals of the remand, or the running of the time for making such appeals of the remand, as provided by applicable law. Promptly following the conclusion of these proceedings, counsel for the party asserting confidentiality will send a written notice to all other parties, reminding them of their obligations under this Paragraph. Nothing in this Paragraph prohibits counsel for each Reviewing Party from retaining two (2) copies of any filed testimony, brief, application for rehearing, hearing exhibit or other pleading which refers to Protected Materials provided that any such Protected Materials retained by counsel will remain subject to the provisions of this Protective Order.

32. **Applicability of Other Law.** This Protective Order is subject to the requirements of the Public Information Act, the Open Meetings Act,³ the Texas Securities Act⁴ and any other applicable law, provided that parties subject to those acts will notify the party asserting confidentiality, if possible under those acts, prior to disclosure pursuant to those acts. Such notice is not required where the Protected Materials are sought by governmental officials authorized to conduct a criminal or civil investigation that relates to or involves the Protected Materials, and those governmental officials aver in writing that such notice could compromise the investigation and that the governmental entity involved will maintain the confidentiality of the Protected Materials.

³ Tex. Gov’t Code § 551.001-146.

⁴ Tex. Rev. Civ. Stat. Ann. arts. 581-1 to 581-43.

33. **Procedures for Release of Information under Order**. If required by order of a governmental or judicial body, the Reviewing Party may release to such body the confidential information required by such order; provided, however, that: (a) the Reviewing Party must notify the producing party of the order requiring the release of such information within five (5) calendar days of the date the Reviewing Party has notice of the order; (b) the Reviewing Party must notify the producing party at least five (5) calendar days in advance of the release of the information to allow the producing party to contest any release of the confidential information; and (c) the Reviewing Party must use its best efforts to prevent such materials from being disclosed to the public. The terms of this Protective Order do not preclude the Reviewing Party from complying with any valid and enforceable order of a state or federal court with competent jurisdiction specifically requiring disclosure of Protected Materials earlier than contemplated herein. The notice specified in this section is not required where the Protected Materials are sought by governmental officials authorized to conduct a criminal or civil investigation that relates to or involves the Protected Materials, and those governmental officials aver in writing that such notice could compromise the investigation and that the governmental entity involved will maintain the confidentiality of the Protected Materials.
34. **Best Efforts Defined**. The term “best efforts” as used in the preceding paragraph requires that the Reviewing Party attempt to ensure that disclosure is not made unless such disclosure is pursuant to a final order of a Texas governmental or Texas judicial body, the written opinion of the Texas Attorney General sought in compliance with the Public Information Act, or the request of governmental officials authorized to conduct a criminal or civil investigation that relates to or involves the Protected Materials. The Reviewing Party is not required to delay compliance with a lawful order to disclose such information but is simply required to timely notify the party asserting confidentiality, or its counsel, that it has received a challenge to the confidentiality of the information and that the Reviewing Party will either proceed under the provisions of §552.301 of the Public Information Act, or intends to comply with the final governmental or court order. Provided, however, that no notice is required where the Protected Materials are sought by governmental officials authorized to conduct a criminal or civil investigation that relates to or involves the Protected Materials, and those governmental officials aver in writing that such notice could compromise the investigation and that the governmental entity involved

will maintain the confidentiality of the Protected Materials.

35. **Notify Defined.** “Notify” for purposes of Paragraphs 32, 33 and 34 means written notice to the party asserting confidentiality at least five (5) calendar days prior to release; including when a Reviewing Party receives a request under the Public Information Act. However, the Commission, OAG, or OPC may provide a copy of Protected Materials to the Open Records Division of the OAG as provided herein.
36. **Requests for Non-Disclosure.** If the producing party asserts that the requested information should not be disclosed at all, or should not be disclosed to certain parties under the protection afforded by this Protective Order, the producing party must tender the information for in camera review to the presiding officer within ten (10) calendar days of the request. At the same time, the producing party is required to file and serve on all parties its argument, including any supporting affidavits, in support of its position of non-disclosure. The burden is on the producing party to establish that the material should not be disclosed. The producing party must serve a copy of the information under the classification of Highly Sensitive Protected Material to all parties requesting the information that the producing party has not alleged should be prohibited from reviewing the information.

Parties wishing to respond to the producing party’s argument for non-disclosure must do so within five working days. Responding parties should explain why the information should be disclosed to them, including why disclosure is necessary for a fair adjudication of the case if the material is determined to constitute a trade secret. If the presiding officer finds that the information should be disclosed as Protected Material under the terms of this Protective Order, the presiding officer will stay the order of disclosure for such period of time as the presiding officer deems necessary to allow the producing party to appeal the ruling to the Commission.

37. **Sanctions Available for Abuse of Designation.** If the presiding officer finds that a producing party unreasonably designated material as Protected Material or as Highly Sensitive Protected Material, or unreasonably attempted to prevent disclosure pursuant to Paragraph 36, the presiding officer may sanction the producing party pursuant to 16 TAC § 22.161.

38. **Modification of Protective Order.** Each party will have the right to seek changes in this Protective Order as appropriate from the presiding officer.
39. **Breach of Protective Order.** In the event of a breach of the provisions of this Protective Order, the producing party, if it sustains its burden of proof required to establish the right to injunctive relief, will be entitled to an injunction against such breach without any requirements to post bond as a condition of such relief. The producing party will not be relieved of proof of any element required to establish the right to injunctive relief. In addition to injunctive relief, the producing party will be entitled to pursue any other form of relief to which it is entitled.

ATTACHMENT A

Protective Order Certification

I certify my understanding that the Protected Materials are provided to me pursuant to the terms and restrictions of the Protective Order in this docket and that I have received a copy of it and have read the Protective Order and agree to be bound by it. I understand that the contents of the Protected Materials, any notes, memoranda, or any other form of information regarding or derived from the Protected Materials must not be disclosed to anyone other than in accordance with the Protective Order and unless I am an employee of the Commission or OPC will be used only for the purpose of the proceeding in Docket No. 53719. I acknowledge that the obligations imposed by this certification are pursuant to such Protective Order. Provided, however, if the information contained in the Protected Materials is obtained from independent public sources, the understanding stated here will not apply.

Signature

Party Represented

Printed Name

Date

I certify that I am eligible to have access to Highly Sensitive Protected Material under the terms of the Protective Order in this docket.

Signature

Party Represented

Printed Name

Date

ATTACHMENT B

I request to view/copy the following documents:

Document Requested	# of Copies	Non-Confidential	Protected Materials and/or Highly Sensitive Protected Materials

Signature

Party Represented

Printed Name

Date

Entergy Texas, Inc.
Schedule W
Confidentiality Disclosure Agreement
Attachment 1

See Attachment C to the Application of Entergy Texas, Inc. for Authority to Change Rates in this Docket for a complete listing of the schedules required by the Rate Filing Package instructions which the Company has identified as confidential.

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
403 DEPRECIATION EXPENSE	183,844,341	3,510,817	180,333,524				
404 AMORT LIMITED TERM ELECT PLANT	30,577,723	-	30,577,723				
406 AMORT OF UTILITY PLANT ACQ ADJ	-	-	-				
407 AMORT OF PROPERTY LOSS	2,333,869	-	2,333,869				
TOTAL DEPR & AMORTIZATION	216,755,933	3,510,817	213,245,116				
INTEREST ON CUSTOMER DEPOSITS & OTHER CREDIT FEE	-	-	-				
REGULATORY DEBITS/CREDITS	(4,202,502)	-	(4,202,502)				
411_10 ACCRETION EXPENSE	457,091	-	457,091				
411 DECOMMISSIONING	-	-	-				
408_1 TAXES OTHER THAN INC-UTIL OP	94,969,571	3,194,338	91,775,233				
4091 INCOME TAXES - UTIL OP INC	(2,772,614)	1,633,096	(4,405,710)				
410.1, 411.1 & 411.3 FEDERAL	27,511,651	13,731	27,497,920				
410.1 & 411.1 STATE	369,042	383,840	(14,798)				
4114 ITC ADJUSTMENTS-UTIL OPER	-	-	-				
41143 ITC AMORTIZATION	(632,801)	(16,024)	(616,777)				
INCOME TAXES	24,475,278	2,014,643	22,460,635				
411_8 GAIN FROM DISPOSTN OF ALLOWNCE	-	-	-				
OPERATION & MAINTENANCE							
500 OPER SUPERVISION & ENGINEERIN	6,229,440	3,009,717	3,219,723				
501 FUEL	469,019,846	1,556,515	467,463,331				
502 STEAM EXPENSES	4,859,577	283,485	4,576,092				
503 STEAM FROM OTHER SOURCES	-	-	-				
504 STEAM TRANSFERRED - CREDIT	-	-	-				
505 ELECTRIC EXPENSES	5,877,166	457,937	5,419,229				
506 MISC STEAM POWER EXPENSES	8,942,260	2,870,532	6,071,728				
507 RENTS	47,524	28,794	18,730				
509 ALLOWANCES	470,881	-	470,881				
510 MAINTENANCE SUPR & ENGINEERIN	958,507	360,203	598,304				
511 MAINTENANCE OF STRUCTURES	2,279,060	519,581	1,759,479				
512 MAINTENANCE OF BOILER PLANT	13,580,785	3,849,143	9,731,642				
513 MAINTENANCE OF ELECTRIC PLANT	6,573,064	421,853	6,151,211				
514 MAINTENANCE OF MISC STEAM PLT	3,808,920	1,396,272	2,412,648				
517 OPERATION, SUPERVISION & ENGR	-	-	-				
518 NUCLEAR FUEL EXPENSE	-	-	-				
519 COOLANTS AND WATER	-	-	-				
520 STEAM EXPENSES	-	-	-				
521 STEAM FROM OTHER SOURCES	-	-	-				
522 STEAM TRANSFERRED - CREDIT	-	-	-				
523 ELECTRIC EXPENSES	-	-	-				
524 MISC. NUCLEAR POWER EXPENSES	-	-	-				
525 RENTS	-	-	-				
528 MAINT SUPERVISION & ENGR	-	-	-				
529 MAINTENANCE OF STRUCTURES	-	-	-				
530 MAINT OF REACTOR PLANT EQUIP	-	-	-				
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-				
532 MAINT OF MISC NUCLEAR PLANT	-	-	-				
533 OPERATING SUPERVISION & ENGIN	-	-	-				
536 WATER FOR POWER	-	-	-				
537 HYDRAULIC EXPENSES	-	-	-				
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)				
539 MISC HYDRO POWER GENERATION	(4,002)	772	(4,774)				
540 RENTS	-	-	-				
541 MAINTENANCE SUPERVISION & ENG	-	-	-				
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)				
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-				
544 MAINT OF ELECTRIC PLT	(154,401)	-	(154,401)				
545 MAINT OF MISC HYDRAULIC PLT	-	-	-				
546 OPERATION SUPERV & ENGINEERIN	1,049,254	41,135	1,008,119				
547 FUEL	-	-	-				
548 GENERATION EXPENSES	1,781,212	-	1,781,212				
549 MISC OTH PWR GENERATION EXPS	6,433,487	107,722	6,325,765				
550 RENTS	16,472	-	16,472				
551 MAINT SUPV & ENGINEERING	124,519	36,449	88,070				
552 MAINTENANCE OF STRUCTURES	117,602	-	117,602				
553 MAINT-GENER & ELEC EQUIPMENT	1,760,927	1,983	1,758,944				
554 MAINT-MISC OTHER PWR GEN PLT	851,170	-	851,170				
555 POWER PURCHASED	588,614,199	-	588,614,199				
556 SYSTEM CONTROL & LOAD DISP.	1,000,570	999,028	1,542				
557 DEFERRED FUEL	(133,422,132)	-	(133,422,132)				
557 OTHER EXPENSES	15,363	15,363	-				
TOTAL POWER PRODUCTION EXPENSES	990,796,018	15,956,484	974,839,534				
560 OPER SUPER & ENGINEERING	2,682,360	1,723,452	958,908				
561 LOAD DISPATCHING	9,789,514	2,971,746	6,817,768				
562 STATION EXPENSES	231,212	-	231,212				
563 OVERHEAD LINE EXPENSES	1,695,734	65,875	1,629,859				
564 UNDERGROUND LINE EXPENSES	-	-	-				

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510				
566 MISC. TRANSMISSION EXPENSES	920,888	655,333	265,555				
567 RENTS	380,980	2,258	378,722				
568 MAINT. SUPERVISION & ENGINEER	3,341,515	1,087,954	2,253,521				
569 MAINTENANCE OF STRUCTURES	322,152	157,627	164,525				
570 MAINT. OF STATION EQUIPMENT	1,961,006	4,117	1,956,889				
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814				
572 MAINT. OF UNDERGROUND LINES	-	-	-				
573 MAINT MISC TRANSMISSION PLANT	41,157	18,295	22,862				
TOTAL ELECTRIC TRANSMISSION EXPENSES	31,570,842	6,686,697	24,884,145				
575_1 OPERATION SUPERVISION	-	-	-				
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-				
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505				
576_2 MAINT OF COMPUTER HARDWARE	-	-	-				
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-				
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505				
580 OPERATION SUPERVISION & ENGINE	8,884,899	2,189,852	6,695,047				
581 LOAD DISPATCHING	782,805	4,247	778,558				
582 STATION EXPENSES	557,282	-	557,282				
583 OVERHEAD LINE EXPENSES	4,548,696	2,487	4,546,209				
584 UNDERGROUND LINE EXPS	1,552,095	80,005	1,472,090				
585 STREET LIGHT & SIGNAL SYSTEM	305,990	-	305,990				
586 METER EXPENSES	2,082,428	9,025	2,073,403				
587 CUSTOMER INSTALLATION EXPENSE	558,842	252	558,590				
588 MISC DISTRIBUTION EXPENSE	5,152,370	1,425,914	3,726,456				
589 RENTS	1,243,085	194,750	1,048,335				
590 MAINT. SUPERVISION & ENGINEER	2,253,221	83,880	2,169,341				
591 MAINTENANCE OF STRUCTURES	1,365,598	31	1,365,567				
592 MAINT. OF STATION EQUIPMENT	1,140,093	53,935	1,086,158				
593 MAINTENANCE OF OVERHEAD LINES	16,819,864	261,428	16,558,436				
594 MAINT UNDERGROUND LINES	1,484,988	2,191	1,482,797				
595 MAINT. OF LINE TRANSFORMERS	21,239	325	20,914				
596 MAINT. ST. LGHT. & SIG. SYST.	957,407	11,111	946,296				
597 MAINTENANCE OF METERS	160,494	782	159,712				
598 MAINT. MISC. DISTRIBUTION PLT	916,825	56,721	860,104				
TOTAL ELECTRIC DISTRIBUTION EXPENSES	50,788,221	4,376,936	46,411,285				
901 SUPERVISION	282,879	109,957	172,922				
902 METER READING EXPENSES	2,520,599	131,714	2,388,885				
903 CUST RECORDS & COLL EXPENSES	14,831,944	11,191,512	3,640,432				
904 UNCOLLECTIBLE ACCOUNTS	3,280,054	19,077	3,260,977				
905 MISC CUSTOMER ACCOUNTS EXP	70,877	35,479	35,398				
TOTAL CUSTOMER ACCOUNTS EXPENSES	20,986,353	11,487,739	9,498,614				
907 SUPERVISION	921,483	310,304	611,179				
908 CUSTOMER ASSISTANCE EXPENSES	10,098,266	182,760	9,915,506				
909 INFORMATION & INSTRUCT ADV EX	788,054	579,111	208,943				
910 MISC CUST SER & INFORMATION EX	1,149,866	107,492	1,042,374				
TOTAL CUSTOMER SERVICE AND INFO EXP	12,957,668	1,179,667	11,778,002				
911 SUPERVISION	988	1,103	(115)				
912 DEMON & SELLING EXP	474,570	-	474,570				
913 ADVERTISING EXPENSE	149,697	68,896	80,801				
916 MISCELLANEOUS SALES EXPENSES	62,794	62,794	-				
TOTAL SALES EXPENSES	688,049	132,793	555,256				
920 ADM & GENERAL SALARIES	33,092,537	29,824,598	3,267,939				
921 OFFICE SUPPLIES & EXPENSES	1,317,013	1,126,697	190,316				
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-				
923 OUTSIDE SERVICES EMPLOYED	13,859,868	8,590,636	5,269,232				
924 PROPERTY INSURANCE EXPENSE	10,902,799	229,608	10,673,191				
925 INJURIES & DAMAGES EXPENSE	2,864,255	516,114	2,348,141				
926 EMPLOYEE PENSION & BENEFITS	18,837,225	17,576,324	1,260,901				
928 REGULATORY COMMISSION EXPENSE	2,462,284	629,866	1,832,418				
929 DUPLICATE CHARGES-CREDIT	-	-	-				
930_1 GENERAL ADVERTISING EXPENSES	384,092	21,528	362,564				
930_2 MISCELLANEOUS GENERAL EXPENSE	6,028,551	6,144,880	(116,329)				
931 RENTS	518,903	227,578	291,325				
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-				
935 MAINTENANCE OF GENERAL PLANT	1,358,721	295,723	1,062,998				
TOTAL ADMINISTRATIVE AND GENERAL EXP	91,626,248	65,183,552	26,442,696				
TOTAL OPERATION & MAINTENANCE	1,202,767,905	105,003,868	1,097,764,037				
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	278,555,992	103,447,353	175,108,639				
TOTAL EXPENSES	1,535,223,276	113,723,666	1,421,499,610				
PAYROLL OPERATION & MAINTENANCE							
500 OPER SUPERVISION & ENGINEERIN	4,483,930	2,092,920	2,391,010				
501 FUEL	4,668	-	4,668				
502 STEAM EXPENSES	3,501,563	153,759	3,347,804				

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
503 STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	1,518,525	220,954	1,297,571	-	-	-	-
506 MISC STEAM POWER EXPENSES	4,255,491	1,198,526	3,056,965	-	-	-	-
507 RENTS	-	-	-	-	-	-	-
509 ALLOWANCES	-	-	-	-	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	581,288	309,935	271,353	-	-	-	-
511 MAINTENANCE OF STRUCTURES	290,721	58,094	232,627	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	1,428,792	363,047	1,065,745	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	1,014,354	100,563	913,791	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLT	726,244	440,066	286,178	-	-	-	-
517 OPERATION, SUPERVISION & ENGR	-	-	-	-	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-	-	-	-	-
519 COOLANTS AND WATER	-	-	-	-	-	-	-
520 STEAM EXPENSES	-	-	-	-	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-	-
523 ELECTRIC EXPENSES	-	-	-	-	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-	-	-	-	-
525 RENTS	-	-	-	-	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-	-	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-	-	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-	-	-	-	-
535 OPERATING SUPERVISION & ENGIN	1	-	1	-	-	-	-
536 WATER FOR POWER	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	-	-	-	-	-	-	-
539 MISC HYDRO POWER GENERATION	(329)	-	(329)	-	-	-	-
540 RENTS	-	-	-	-	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-	-	-	-	-
544 MAINT OF ELECTRIC PLT	252	-	252	-	-	-	-
545 MAINT OF MISC HYDRAULIC PLT	-	-	-	-	-	-	-
546 OPERATION SUPERV & ENGINEERIN	880,922	19,296	861,626	-	-	-	-
547 FUEL	-	-	-	-	-	-	-
548 GENERATION EXPENSES	940,676	-	940,676	-	-	-	-
549 MISC OTH PWR GENERATION EXPS	872,182	88,816	783,366	-	-	-	-
550 RENTS	-	-	-	-	-	-	-
551 MAINT SUPV & ENGINEERING	117,262	29,913	87,349	-	-	-	-
552 MAINTENANCE OF STRUCTURES	7,218	-	7,218	-	-	-	-
553 MAINT-GENER & ELEC EQUIPMENT	1,046,933	1,983	1,044,950	-	-	-	-
554 MAINT-MISC OTHER PWR GEN PLT	14,483	-	14,483	-	-	-	-
555 POWER PURCHASED	-	-	-	-	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	841,015	841,015	-	-	-	-	-
557 DEFERRED FUEL	-	-	-	-	-	-	-
557 OTHER EXPENSES	13,154	13,154	-	-	-	-	-
TOTAL POWER PRODUCTION EXPENSES	22,539,345	5,932,041	16,607,304				
560 OPER SUPER & ENGINEERING	1,650,904	1,098,302	552,602	-	-	-	-
561 LOAD DISPATCHING	2,531,315	2,531,150	165	-	-	-	-
562 STATION EXPENSES	198,051	-	198,051	-	-	-	-
563 OVERHEAD LINE EXPENSES	62,281	55,695	6,586	-	-	-	-
564 UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	345,172	341,139	4,033	-	-	-	-
567 RENTS	-	-	-	-	-	-	-
568 MAINT. SUPERVISION & ENGINEER	2,314,389	870,501	1,443,888	-	-	-	-
569 MAINTENANCE OF STRUCTURES	72,236	72,236	-	-	-	-	-
570 MAINT. OF STATION EQUIPMENT	1,098,331	3,828	1,094,503	-	-	-	-
571 MAINT OF OVERHEAD LINES	-	-	-	-	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-	-	-	-	-
573 MAINT MISC TRANSMISSION PLANT	2,206	980	1,226	-	-	-	-
TOTAL ELECTRIC TRANSMISSION EXPENSES	8,274,685	4,973,831	3,301,054				
575_1 OPERATION SUPERVISION	-	-	-	-	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-	-	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-	-	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-	-	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-	-	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-				
580 OPERATION SUPERVISION & ENGINE	3,383,980	1,096,014	2,287,966	-	-	-	-
581 LOAD DISPATCHING	633,224	3,236	629,988	-	-	-	-
582 STATION EXPENSES	474,405	-	474,405	-	-	-	-
583 OVERHEAD LINE EXPENSES	730,041	1,898	728,143	-	-	-	-
584 UNDERGROUND LINE EXPS	343,578	66,469	277,109	-	-	-	-
585 STREET LIGHT & SIGNAL SYSTEM	145,682	-	145,682	-	-	-	-
586 METER EXPENSES	685,971	7,580	678,391	-	-	-	-
587 CUSTOMER INSTALLATION EXPENSE	389,480	185	389,295	-	-	-	-
588 MISC DISTRIBUTION EXPENSE	1,458,223	532,783	925,440	-	-	-	-
589 RENTS	-	-	-	-	-	-	-
590 MAINT. SUPERVISION & ENGINEER	1,573,322	71,722	1,501,600	-	-	-	-
591 MAINTENANCE OF STRUCTURES	9,394	-	9,394	-	-	-	-
592 MAINT. OF STATION EQUIPMENT	846,625	41,321	805,304	-	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
593 MAINTENANCE OF OVERHEAD LINES	2,974,373	205,293	2,769,080				
594 MAINT UNDERGROUND LINES	343,529	352	343,177				
595 MAINT. OF LINE TRANSFORMERS	20,060	240	19,820				
596 MAINT. ST. LGHT. & SIG. SYST.	145,922	9,559	140,363				
597 MAINTENANCE OF METERS	109,539	671	108,868				
598 MAINT. MISC. DISTRIBUTION PLT	230,550	35,991	194,559				
TOTAL ELECTRIC DISTRIBUTION EXPENSES	14,501,898	2,073,314	12,428,584				
901 SUPERVISION	225,290	89,322	135,968				
902 METER READING EXPENSES	586,650	106,889	479,761				
903 CUST RECORDS & COLL EXPENSES	3,028,226	1,760,829	1,267,397				
904 UNCOLLECTIBLE ACCOUNTS	-	-	-				
905 MISC CUSTOMER ACCOUNTS EXP	15,432	15,369	63				
TOTAL CUSTOMER ACCOUNTS EXPENSES	3,855,598	1,972,409	1,883,189				
907 SUPERVISION	444,957	94,624	350,333				
908 CUSTOMER ASSISTANCE EXPENSES	1,440,715	71,385	1,369,330				
909 INFORMATION & INSTRUC ADV EX	160,601	71,410	89,191				
910 MISC CUST SER & INFORMATION EX	746,981	72,668	674,313				
TOTAL CUSTOMER SERVICE AND INFO EXP	2,793,254	310,087	2,483,167				
911 SUPERVISION	(9)	106	(115)				
912 DEMON & SELLING EXP	374,254	-	374,254				
913 ADVERTISING EXPENSE	-	-	-				
916 MISCELLANEOUS SALES EXPENSES	48,427	48,427	-				
TOTAL SALES EXPENSES	422,672	48,533	374,139				
920 ADM & GENERAL SALARIES	28,228,082	24,842,450	3,385,632				
921 OFFICE SUPPLIES & EXPENSES	-	-	-				
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-				
923 OUTSIDE SERVICES EMPLOYED	15	15	-				
924 PROPERTY INSURANCE EXPENSE	169,794	169,794	-				
925 INJURIES & DAMAGES EXPENSE	259,891	259,891	-				
926 EMPLOYEE PENSION & BENEFITS	226,974	226,974	-				
928 REGULATORY COMMISSION EXPENSE	751,171	516,088	235,083				
929 DUPLICATE CHARGES- CREDIT	-	-	-				
930_1 GENERAL ADVERTISING EXPENSES	61	61	-				
930_2 MISCELLANEOUS GENERAL EXPENSE	164,343	164,343	-				
931 RENTS	-	-	-				
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-				
935 MAINTENANCE OF GENERAL PLANT	614,962	161,747	453,215				
TOTAL ADMINISTRATIVE AND GENERAL EXP	30,415,293	26,341,363	4,073,930				
TOTAL OPERATION & MAINTENANCE	82,802,945	41,651,578	41,151,367				
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	82,798,277	41,651,578	41,146,699				
NON-PAYROLL OPERATION & MAINTENANCE							
500 OPER SUPERVISION & ENGINEERIN	1,745,510	916,797	828,713	-	-	916,797	828,713
501 FUEL	469,015,178	1,556,515	467,458,663	-	-	1,556,515	467,458,663
502 STEAM EXPENSES	1,358,014	129,726	1,228,288	-	-	129,726	1,228,288
503 STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	4,358,641	236,983	4,121,658	-	-	236,983	4,121,658
506 MISC STEAM POWER EXPENSES	4,686,769	1,672,006	3,014,763	-	-	1,672,006	3,014,763
507 RENTS	47,524	28,794	18,730	28,794	18,730	-	-
509 ALLOWANCES	470,881	-	470,881	-	-	-	470,881
510 MAINTENANCE SUPR & ENGINEERIN	375,219	50,268	324,951	-	-	50,268	324,951
511 MAINTENANCE OF STRUCTURES	1,988,339	461,487	1,526,852	-	-	461,487	1,526,852
512 MAINTENANCE OF BOILER PLANT	12,151,993	3,486,096	8,665,897	-	-	3,486,096	8,665,897
513 MAINTENANCE OF ELECTRIC PLANT	5,558,710	321,290	5,237,420	-	-	321,290	5,237,420
514 MAINTENANCE OF MISC STEAM PLT	3,082,676	956,206	2,126,470	-	-	956,206	2,126,470
517 OPERATION, SUPERVISION & ENGR	-	-	-	-	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-	-	-	-	-
519 COOLANTS AND WATER	-	-	-	-	-	-	-
520 STEAM EXPENSES	-	-	-	-	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-	-
523 ELECTRIC EXPENSES	-	-	-	-	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-	-	-	-	-
525 RENTS	-	-	-	-	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-	-	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-	-	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-	-	-	-	-
535 OPERATING SUPERVISION & ENGIN	(1)	-	(1)	-	(1)	-	-
536 WATER FOR POWER	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)	-	(12,756)	-	-
539 MISC HYDRO POWER GENERATION	(3,673)	772	(4,445)	-	-	772	(4,445)
540 RENTS	-	-	-	-	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)	-	(496)	-	-

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-	-	-	-	-
544 MAINT OF ELECTRIC PLT	(154,653)	-	(154,653)	-	-	-	(154,653)
545 MAINT OF MISC HYDRAULIC PLT	-	-	-	-	-	-	-
546 OPERATION SUPERV & ENGINEERIN	168,332	21,839	146,493	-	-	21,839	146,493
547 FUEL	-	-	-	-	-	-	-
548 GENERATION EXPENSES	820,536	-	820,536	-	-	-	820,536
549 MISC OTH PWR GENERATION EXPS	5,581,305	18,906	5,542,399	-	-	18,906	5,542,399
550 RENTS	16,472	-	16,472	-	16,472	-	-
551 MAINT SUPV & ENGINEERING	7,257	6,536	721	-	-	6,536	721
552 MAINTENANCE OF STRUCTURES	110,384	-	110,384	-	-	-	110,384
553 MAINT-GENER & ELEC EQUIPMENT	713,994	-	713,994	-	-	-	713,994
554 MAINT-MISC OTHER PWR GEN PLT	836,687	-	836,687	-	-	-	836,687
555 POWER PURCHASED	588,614,199	-	588,614,199	-	-	-	588,614,199
556 SYSTEM CONTROL & LOAD DISP.	159,555	158,013	1,542	-	-	158,013	1,542
557 DEFERRED FUEL	(133,422,132)	-	(133,422,132)	-	-	-	(133,422,132)
557 OTHER EXPENSES	2,209	2,209	-	-	-	2,209	-
TOTAL POWER PRODUCTION EXPENSES	968,256,673	10,024,443	958,232,230	28,794	21,949	9,995,649	958,210,281
560 OPER SUPER & ENGINEERING	1,031,456	625,150	406,306	-	-	625,150	406,306
561 LOAD DISPATCHING	7,258,199	440,596	6,817,603	-	-	440,596	6,817,603
562 STATION EXPENSES	33,161	-	33,161	-	-	-	33,161
563 OVERHEAD LINE EXPENSES	1,633,453	10,180	1,623,273	-	-	10,180	1,623,273
564 UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510	-	7,228,510	-	-
566 MISC. TRANSMISSION EXPENSES	575,716	314,194	261,522	-	-	314,194	261,522
567 RENTS	380,980	2,258	378,722	2,258	378,722	-	-
568 MAINT. SUPERVISION & ENGINEER	1,027,126	217,493	809,633	-	-	217,493	809,633
569 MAINTENANCE OF STRUCTURES	249,916	85,391	164,525	-	-	85,391	164,525
570 MAINT. OF STATION EQUIPMENT	862,675	289	862,386	-	-	289	862,386
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814	-	2,975,814	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-	-	-	-	-
573 MAINT MISC TRANSMISSION PLANT	38,951	17,315	21,636	-	-	17,315	21,636
TOTAL ELECTRIC TRANSMISSION EXPENSES	23,295,957	1,712,866	21,583,091	2,258	10,583,046	1,710,608	11,000,045
575_1 OPERATION SUPERVISION	-	-	-	-	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-	-	-	-	-
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505	-	3,354,505	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-	-	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-	-	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505	-	3,354,505	-	-
580 OPERATION SUPERVISION & ENGINE	5,500,919	1,053,838	4,407,081	-	-	1,053,838	4,407,081
581 LOAD DISPATCHING	149,581	1,011	148,570	-	-	1,011	148,570
582 STATION EXPENSES	82,877	-	82,877	-	-	-	82,877
583 OVERHEAD LINE EXPENSES	3,818,655	589	3,818,066	-	-	589	3,818,066
584 UNDERGROUND LINE EXPS	1,208,517	13,536	1,194,981	-	-	13,536	1,194,981
585 STREET LIGHT & SIGNAL SYSTEM	160,308	-	160,308	-	-	-	160,308
586 METER EXPENSES	1,396,457	1,445	1,395,012	-	-	1,445	1,395,012
587 CUSTOMER INSTALLATION EXPENSE	169,362	67	169,295	-	-	67	169,295
588 MISC DISTRIBUTION EXPENSE	3,694,147	893,131	2,801,016	-	-	893,131	2,801,016
589 RENTS	1,243,085	194,750	1,048,335	194,750	1,048,335	-	-
590 MAINT. SUPERVISION & ENGINEER	679,899	12,158	667,741	-	-	12,158	667,741
591 MAINTENANCE OF STRUCTURES	1,356,204	31	1,356,173	-	-	31	1,356,173
592 MAINT. OF STATION EQUIPMENT	293,468	12,614	280,854	-	-	12,614	280,854
593 MAINTENANCE OF OVERHEAD LINES	13,845,491	56,135	13,789,356	-	-	56,135	13,789,356
594 MAINT UNDERGROUND LINES	1,141,459	1,839	1,139,620	-	-	1,839	1,139,620
595 MAINT. OF LINE TRANSFORMERS	1,179	85	1,094	-	-	85	1,094
596 MAINT. ST. LGHT. & SIG. SYST.	807,485	1,552	805,933	-	-	1,552	805,933
597 MAINTENANCE OF METERS	50,955	111	50,844	-	-	111	50,844
598 MAINT. MISC. DISTRIBUTION PLT	686,275	20,730	665,545	-	-	20,730	665,545
TOTAL ELECTRIC DISTRIBUTION EXPENSES	36,286,323	2,303,622	33,982,701	194,750	1,048,335	2,108,872	32,934,366
901 SUPERVISION	57,589	20,635	36,954	-	-	20,635	36,954
902 METER READING EXPENSES	1,933,949	24,825	1,909,124	-	-	24,825	1,909,124
903 CUST RECORDS & COLL EXPENSES	11,803,718	9,430,683	2,373,035	-	-	9,430,683	2,373,035
904 UNCOLLECTIBLE ACCOUNTS	3,280,054	19,077	3,260,977	-	-	19,077	3,260,977
905 MISC CUSTOMER ACCOUNTS EXP	55,445	20,110	35,335	-	-	20,110	35,335
TOTAL CUSTOMER ACCOUNTS EXPENSES	17,130,755	9,515,330	7,615,425	-	-	9,515,330	7,615,425
907 SUPERVISION	476,526	215,680	260,846	-	-	215,680	260,846
908 CUSTOMER ASSISTANCE EXPENSES	8,857,551	111,375	8,546,176	-	-	111,375	8,546,176
909 INFORMATION & INSTRUCT ADV EX	627,453	507,701	119,752	-	-	507,701	119,752
910 MISC CUST SER & INFORMATION EX	402,885	34,824	368,061	-	-	34,824	368,061
TOTAL CUSTOMER SERVICE AND INFO EXP	10,164,415	869,580	9,294,835	-	-	869,580	9,294,835
911 SUPERVISION	997	997	-	-	-	997	-
912 DEMON & SELLING EXP	100,316	-	100,316	-	-	-	100,316
913 ADVERTISING EXPENSE	149,697	68,896	80,801	-	-	68,896	80,801
916 MISCELLANEOUS SALES EXPENSES	14,367	-	14,367	-	-	-	14,367
TOTAL SALES EXPENSES	265,377	84,260	181,117	-	-	84,260	181,117
920 ADM & GENERAL SALARIES	4,864,455	4,982,148	(117,693)	-	-	4,982,148	(117,693)
921 OFFICE SUPPLIES & EXPENSES	1,317,013	1,126,697	190,316	-	-	1,126,697	190,316
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	13,859,853	8,590,621	5,269,232	-	-	8,590,621	5,269,232
924 PROPERTY INSURANCE EXPENSE	10,733,005	59,814	10,673,191	-	-	59,814	10,673,191
925 INJURIES & DAMAGES EXPENSE	2,804,364	256,223	2,348,141	-	-	256,223	2,348,141

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

PER BOOK DESCRIPTION	TOTAL EXPENSE			UNADJUSTED ACCOUNTS		ACCOUNTS THAT WERE ADJUSTED	
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	AFFILIATE	NON-AFFILIATE	AFFILIATE	NON-AFFILIATE
926 EMPLOYEE PENSION & BENEFITS	18,610,251	17,349,350	1,260,901	-	-	17,349,350	1,260,901
928 REGULATORY COMMISSION EXPENSE	1,711,113	113,778	1,597,335	-	-	113,778	1,597,335
929 DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	384,031	21,467	362,564	-	-	21,467	362,564
930_2 MISCELLANEOUS GENERAL EXPENSE	5,864,208	5,980,537	(116,329)	-	-	5,980,537	(116,329)
931 RENTS	518,903	227,578	291,325	-	-	227,578	291,325
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	743,759	133,976	609,783	-	-	133,976	609,783
TOTAL ADMINISTRATIVE AND GENERAL EXP	61,210,955	38,842,189	22,368,766	-	-	38,842,189	22,368,766
TOTAL OPERATION & MAINTENANCE	1,119,964,960	63,352,290	1,056,612,670	225,802	15,007,835	63,126,488	1,041,604,835
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	195,757,715	61,795,775	133,961,940	225,802	15,007,835	61,569,973	118,954,105

Entergy Texas, Inc.
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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
403 DEPRECIATION EXPENSE	81,746,592	(9,075)	81,755,667
404 AMORT LIMITED TERM ELECT PLANT	8,160,322	-	8,160,322
406 AMORT OF UTILITY PLANT ACQ ADJ	-	-	-
407 AMORT OF PROPERTY LOSS	5,568,296	-	5,568,296
TOTAL DEPR & AMORTIZATION	95,475,210	(9,075)	95,484,285
INTEREST ON CUSTOMER DEPOSITS & OTHER CREDIT FEES	381,707	-	381,707
REGULATORY DEBITS/CREDITS	13,140,131	-	13,140,131
411_10 ACCRETION EXPENSE	(457,091)	-	(457,091)
411 DECOMMISSIONING	-	-	-
408_1 TAXES OTHER THAN INC-UTIL OP	(16,358,130)	71,721	(16,429,851)
4091 INCOME TAXES - UTIL OP INC	18,075,778		18,075,778
410.1, 411.1 & 411.3 FEDERAL	(44,205,785)		(44,205,785)
410.1 & 411.1 STATE	14,798		14,798
4114 ITC ADJUSTMENTS-UTIL OPER	-	-	-
41143 ITC AMORTIZATION	(214,700)	-	(214,700)
INCOME TAXES	(26,329,909)	-	(26,329,909)
411_8 GAIN FROM DISPOSTN OF ALLOWNCE	-	-	-
OPERATION & MAINTENANCE			
500 OPER SUPERVISION & ENGINEERIN	98,478	(15,774)	114,252
501 FUEL	(466,522,981)	-	(466,522,981)
502 STEAM EXPENSES	(321,553)	4,802	(326,355)
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	68,878	6,875	62,003
506 MISC STEAM POWER EXPENSES	175,102	28,555	146,547
507 RENTS	-	-	-
509 ALLOWANCES	(643)	-	(643)
510 MAINTENANCE SUPR & ENGINEERIN	20,530	7,564	12,966
511 MAINTENANCE OF STRUCTURES	58,365	1,800	56,565
512 MAINTENANCE OF BOILER PLANT	62,228	11,302	50,926
513 MAINTENANCE OF ELECTRIC PLANT	46,821	3,156	43,665
514 MAINTENANCE OF MISC STEAM PLT	(57,748)	(5,907)	(51,841)
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	(16)	-	(16)
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	12	-	12
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	47,037	470	46,567
547 FUEL	-	-	-
548 GENERATION EXPENSES	44,949	-	44,949
549 MISC OTH PWR GENERATION EXPS	39,367	2,194	37,173
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	5,029	855	4,174
552 MAINTENANCE OF STRUCTURES	345	-	345
553 MAINT-GENER & ELEC EQUIPMENT	242,026	62	241,964
554 MAINT-MISC OTHER PWR GEN PLT	3,060,074	-	3,060,074
555 POWER PURCHASED	(386,932,853)	-	(386,932,853)
556 SYSTEM CONTROL & LOAD DISP.	19,852	20,019	(167)
557 DEFERRED FUEL	133,748,521	-	133,748,521
557 OTHER EXPENSES	301	301	-
TOTAL POWER PRODUCTION EXPENSES	(716,097,879)	66,274	(716,164,153)
560 OPER SUPER & ENGINEERING	41,179	18,035	23,144
561 LOAD DISPATCHING	60,195	60,187	8
562 STATION EXPENSES	9,464	-	9,464
563 OVERHEAD LINE EXPENSES	(457,890)	(63,229)	(394,661)
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	8,288	8,095	193
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	91,120	22,125	68,995
569 MAINTENANCE OF STRUCTURES	1,635	1,635	-
570 MAINT. OF STATION EQUIPMENT	52,415	115	52,300
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
573 MAINT MISC TRANSMISSION PLANT	82	23	59
TOTAL ELECTRIC TRANSMISSION EXPENSES	(193,512)	46,986	(240,498)
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	(127,477)	(122,862)	(4,615)
581 LOAD DISPATCHING	38,651	82	38,569
582 STATION EXPENSES	29,011	-	29,011
583 OVERHEAD LINE EXPENSES	(1,096,202)	(2,014)	(1,094,188)
584 UNDERGROUND LINE EXPS	19,417	1,582	17,835
585 STREET LIGHT & SIGNAL SYSTEM	8,909	-	8,909
586 METER EXPENSES	1,176,215	(7,877)	1,184,092
587 CUSTOMER INSTALLATION EXPENSE	23,814	5	23,809
588 MISC DISTRIBUTION EXPENSE	(685,942)	(176,766)	(509,176)
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	94,465	1,678	92,787
591 MAINTENANCE OF STRUCTURES	575	-	575
592 MAINT. OF STATION EQUIPMENT	50,807	1,007	49,800
593 MAINTENANCE OF OVERHEAD LINES	5,060,732	5,368	5,055,364
594 MAINT UNDERGROUND LINES	230,088	11	230,077
595 MAINT. OF LINE TRANSFORMERS	1,222	7	1,215
596 MAINT. ST. LGHT. & SIG. SYST.	8,935	223	8,712
597 MAINTENANCE OF METERS	5,901	(766)	6,667
598 MAINT. MISC. DISTRIBUTION PLT	13,231	852	12,379
TOTAL ELECTRIC DISTRIBUTION EXPENSES	4,852,352	(299,470)	5,151,822
901 SUPERVISION	8,621	2,124	6,497
902 METER READING EXPENSES	3,667,766	1,434	3,666,332
903 CUST RECORDS & COLL EXPENSES	2,540,260	(10,612)	2,550,872
904 UNCOLLECTIBLE ACCOUNTS	(4,049,304)	(18,121)	(4,031,183)
905 MISC CUSTOMER ACCOUNTS EXP	354	351	3
TOTAL CUSTOMER ACCOUNTS EXPENSES	2,167,697	(24,824)	2,192,521
907 SUPERVISION	14,434	2,232	12,202
908 CUSTOMER ASSISTANCE EXPENSES	(8,459,290)	(10,058)	(8,449,232)
909 INFORMATION & INSTRUCT ADV EX	4,989	727	4,262
910 MISC CUST SER & INFORMATION EX	33,239	1,676	31,563
TOTAL CUSTOMER SERVICE AND INFO EXP	(8,406,628)	(5,423)	(8,401,205)
911 SUPERVISION	(3)	3	(6)
912 DEMON & SELLING EXP	17,755	-	17,755
913 ADVERTISING EXPENSE	(279)	-	(279)

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Cost of Service
Electric
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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
916 MISCELLANEOUS SALES EXPENSES	1,074	1,074	-
TOTAL SALES EXPENSES	18,547	1,077	17,470
920 ADM & GENERAL SALARIES	(1,558,227)	(1,653,158)	94,931
921 OFFICE SUPPLIES & EXPENSES	(373,388)	(358,974)	(14,414)
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	(1,459,004)	(718,433)	(740,571)
924 PROPERTY INSURANCE EXPENSE	6,016,890	3,890	6,013,000
925 INJURIES & DAMAGES EXPENSE	6,295	6,319	(24)
926 EMPLOYEE PENSION & BENEFITS	19,290,756	(1,984,488)	21,275,244
928 REGULATORY COMMISSION EXPENSE	(1,013,617)	(58,321)	(955,296)
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	(1,225)	1	(1,226)
930_2 MISCELLANEOUS GENERAL EXPENSE	(392,098)	(800,151)	408,053
931 RENTS	(12,123)	(12,123)	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	25,363	3,707	21,656
TOTAL ADMINISTRATIVE AND GENERAL EXP	20,529,622	(5,571,731)	26,101,353
TOTAL OPERATION & MAINTENANCE	(697,129,801)	(5,787,111)	(691,342,690)
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	22,577,512	(5,787,111)	28,364,623
TOTAL EXPENSES	(631,277,883)	(5,724,465)	(625,553,418)
<u>PAYROLL OPERATION & MAINTENANCE</u>			
500 OPER SUPERVISION & ENGINEERIN	118,239	3,987	114,252
501 FUEL	223	-	223
502 STEAM EXPENSES	164,774	4,802	159,972
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	68,878	6,875	62,003
506 MISC STEAM POWER EXPENSES	174,894	28,820	146,074
507 RENTS	-	-	-
509 ALLOWANCES	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	20,530	7,564	12,966
511 MAINTENANCE OF STRUCTURES	12,916	1,800	11,116
512 MAINTENANCE OF BOILER PLANT	62,228	11,302	50,926
513 MAINTENANCE OF ELECTRIC PLANT	46,821	3,156	43,665
514 MAINTENANCE OF MISC STEAM PLT	21,338	7,663	13,675
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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Electric
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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	(16)	-	(16)
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	12	-	12
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	41,642	470	41,172
547 FUEL	-	-	-
548 GENERATION EXPENSES	44,949	-	44,949
549 MISC OTH PWR GENERATION EXPS	39,626	2,194	37,432
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	5,029	855	4,174
552 MAINTENANCE OF STRUCTURES	345	-	345
553 MAINT-GENER & ELEC EQUIPMENT	49,994	62	49,932
554 MAINT-MISC OTHER PWR GEN PLT	692	-	692
555 POWER PURCHASED	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	20,019	20,019	-
557 DEFERRED FUEL	-	-	-
557 OTHER EXPENSES	301	301	-
TOTAL POWER PRODUCTION EXPENSES	893,434	99,870	793,564
560 OPER SUPER & ENGINEERING	52,341	25,935	26,406
561 LOAD DISPATCHING	60,195	60,187	8
562 STATION EXPENSES	9,464	-	9,464
563 OVERHEAD LINE EXPENSES	(52,734)	(53,049)	315
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	8,288	8,095	193
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	91,120	22,125	68,995
569 MAINTENANCE OF STRUCTURES	1,635	1,635	-
570 MAINT. OF STATION EQUIPMENT	52,415	115	52,300
571 MAINT OF OVERHEAD LINES	-	-	-

Sponsored by: Allison P. Lofton
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Entergy Texas, Inc.
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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	82	23	59
TOTAL ELECTRIC TRANSMISSION EXPENSES	222,806	65,066	157,740
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	172,328	17,758	154,570
581 LOAD DISPATCHING	38,651	82	38,569
582 STATION EXPENSES	29,011	-	29,011
583 OVERHEAD LINE EXPENSES	43,028	(1,526)	44,554
584 UNDERGROUND LINE EXPS	19,417	1,582	17,835
585 STREET LIGHT & SIGNAL SYSTEM	8,909	-	8,909
586 METER EXPENSES	34,837	(6,750)	41,587
587 CUSTOMER INSTALLATION EXPENSE	23,814	5	23,809
588 MISC DISTRIBUTION EXPENSE	21,667	(24,229)	45,896
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	94,465	1,678	92,787
591 MAINTENANCE OF STRUCTURES	575	-	575
592 MAINT. OF STATION EQUIPMENT	50,807	1,007	49,800
593 MAINTENANCE OF OVERHEAD LINES	177,452	5,368	172,084
594 MAINT UNDERGROUND LINES	21,002	11	20,991
595 MAINT. OF LINE TRANSFORMERS	1,222	7	1,215
596 MAINT. ST. LGHT. & SIG. SYST.	8,935	223	8,712
597 MAINTENANCE OF METERS	6,012	(655)	6,667
598 MAINT. MISC. DISTRIBUTION PLT	13,231	852	12,379
TOTAL ELECTRIC DISTRIBUTION EXPENSES	765,363	(4,587)	769,950
901 SUPERVISION	8,621	2,124	6,497
902 METER READING EXPENSES	24,502	1,577	22,925
903 CUST RECORDS & COLL EXPENSES	94,423	33,862	60,561
904 UNCOLLECTIBLE ACCOUNTS	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	354	351	3
TOTAL CUSTOMER ACCOUNTS EXPENSES	127,900	37,914	89,986
907 SUPERVISION	18,972	2,232	16,740
908 CUSTOMER ASSISTANCE EXPENSES	(156,578)	1,773	(158,351)
909 INFORMATION & INSTRUCT ADV EX	5,901	1,639	4,262
910 MISC CUST SER & INFORMATION EX	33,695	1,676	32,019
TOTAL CUSTOMER SERVICE AND INFO EXP	(98,010)	7,320	(105,330)
911 SUPERVISION	(3)	3	(6)
912 DEMON & SELLING EXP	17,883	-	17,883

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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
913 ADVERTISING EXPENSE	-	-	-
916 MISCELLANEOUS SALES EXPENSES	1,074	1,074	-
TOTAL SALES EXPENSES	18,954	1,077	17,877
920 ADM & GENERAL SALARIES	(1,426,274)	(1,523,216)	96,942
921 OFFICE SUPPLIES & EXPENSES	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	-	-	-
924 PROPERTY INSURANCE EXPENSE	3,890	3,890	-
925 INJURIES & DAMAGES EXPENSE	6,319	6,319	-
926 EMPLOYEE PENSION & BENEFITS	73,934	7,130	66,804
928 REGULATORY COMMISSION EXPENSE	(20,172)	(31,405)	11,233
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	1	1	-
930_2 MISCELLANEOUS GENERAL EXPENSE	2,648	2,648	-
931 RENTS	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	25,440	3,784	21,656
TOTAL ADMINISTRATIVE AND GENERAL EXP	(1,334,214)	(1,530,849)	196,635
TOTAL OPERATION & MAINTENANCE	596,233	(1,324,189)	1,920,422
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	596,010	(1,324,189)	1,920,199
<u>NON-PAYROLL OPERATION & MAINTENANCE</u>			
500 OPER SUPERVISION & ENGINEERIN	(19,761)	(19,761)	-
501 FUEL	(466,523,204)	-	(466,523,204)
502 STEAM EXPENSES	(486,327)	-	(486,327)
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	-	-	-
506 MISC STEAM POWER EXPENSES	208	(265)	473
507 RENTS	-	-	-
509 ALLOWANCES	(643)	-	(643)
510 MAINTENANCE SUPR & ENGINEERIN	-	-	-
511 MAINTENANCE OF STRUCTURES	45,449	-	45,449
512 MAINTENANCE OF BOILER PLANT	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	-	-	-
514 MAINTENANCE OF MISC STEAM PLT	(79,086)	(13,570)	(65,516)
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-

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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	-	-	-
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	-	-	-
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	5,395	-	5,395
547 FUEL	-	-	-
548 GENERATION EXPENSES	-	-	-
549 MISC OTH PWR GENERATION EXPS	(259)	-	(259)
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	-	-	-
552 MAINTENANCE OF STRUCTURES	-	-	-
553 MAINT-GENER & ELEC EQUIPMENT	192,032	-	192,032
554 MAINT-MISC OTHER PWR GEN PLT	3,059,382	-	3,059,382
555 POWER PURCHASED	(386,932,853)	-	(386,932,853)
556 SYSTEM CONTROL & LOAD DISP.	(167)	-	(167)
557 DEFERRED FUEL	133,748,521	-	133,748,521
557 OTHER EXPENSES	-	-	-
TOTAL POWER PRODUCTION EXPENSES	(716,991,313)	(33,596)	(716,957,717)
560 OPER SUPER & ENGINEERING	(11,162)	(7,900)	(3,262)
561 LOAD DISPATCHING	-	-	-
562 STATION EXPENSES	-	-	-
563 OVERHEAD LINE EXPENSES	(405,156)	(10,180)	(394,976)
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	-	-	-
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	-	-	-
569 MAINTENANCE OF STRUCTURES	-	-	-
570 MAINT. OF STATION EQUIPMENT	-	-	-
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-

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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
573 MAINT MISC TRANSMISSION PLANT	-	-	-
TOTAL ELECTRIC TRANSMISSION EXPENSES	(416,318)	(18,080)	(398,238)
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	(299,805)	(140,620)	(159,185)
581 LOAD DISPATCHING	-	-	-
582 STATION EXPENSES	-	-	-
583 OVERHEAD LINE EXPENSES	(1,139,230)	(488)	(1,138,742)
584 UNDERGROUND LINE EXPS	-	-	-
585 STREET LIGHT & SIGNAL SYSTEM	-	-	-
586 METER EXPENSES	1,141,378	(1,127)	1,142,505
587 CUSTOMER INSTALLATION EXPENSE	-	-	-
588 MISC DISTRIBUTION EXPENSE	(707,609)	(152,537)	(555,072)
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	-	-	-
591 MAINTENANCE OF STRUCTURES	-	-	-
592 MAINT. OF STATION EQUIPMENT	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	4,883,280	-	4,883,280
594 MAINT UNDERGROUND LINES	209,086	-	209,086
595 MAINT. OF LINE TRANSFORMERS	-	-	-
596 MAINT. ST. LGHT. & SIG. SYST.	-	-	-
597 MAINTENANCE OF METERS	(111)	(111)	-
598 MAINT. MISC. DISTRIBUTION PLT	-	-	-
TOTAL ELECTRIC DISTRIBUTION EXPENSES	4,086,989	(294,883)	4,381,872
901 SUPERVISION	-	-	-
902 METER READING EXPENSES	3,643,264	(143)	3,643,407
903 CUST RECORDS & COLL EXPENSES	2,445,837	(44,474)	2,490,311
904 UNCOLLECTIBLE ACCOUNTS	(4,049,304)	(18,121)	(4,031,183)
905 MISC CUSTOMER ACCOUNTS EXP	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSES	2,039,797	(62,738)	2,102,535
907 SUPERVISION	(4,538)	-	(4,538)
908 CUSTOMER ASSISTANCE EXPENSES	(8,302,712)	(11,831)	(8,290,881)
909 INFORMATION & INSTRUCT ADV EX	(912)	(912)	-
910 MISC CUST SER & INFORMATION EX	(456)	-	(456)
TOTAL CUSTOMER SERVICE AND INFO EXP	(8,308,618)	(12,743)	(8,295,875)
911 SUPERVISION	-	-	-
912 DEMON & SELLING EXP	(128)	-	(128)
913 ADVERTISING EXPENSE	(279)	-	(279)

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ADJUSTMENTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
916 MISCELLANEOUS SALES EXPENSES	-	-	-
TOTAL SALES EXPENSES	(407)	-	(407)
920 ADM & GENERAL SALARIES	(131,953)	(129,942)	(2,011)
921 OFFICE SUPPLIES & EXPENSES	(373,388)	(358,974)	(14,414)
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	(1,459,004)	(718,433)	(740,571)
924 PROPERTY INSURANCE EXPENSE	6,013,000	-	6,013,000
925 INJURIES & DAMAGES EXPENSE	(24)	-	(24)
926 EMPLOYEE PENSION & BENEFITS	19,216,822	(1,991,618)	21,208,440
928 REGULATORY COMMISSION EXPENSE	(993,445)	(26,916)	(966,529)
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	(1,226)	-	(1,226)
930_2 MISCELLANEOUS GENERAL EXPENSE	(394,746)	(802,799)	408,053
931 RENTS	(12,123)	(12,123)	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	(77)	(77)	-
TOTAL ADMINISTRATIVE AND GENERAL EXP	21,863,836	(4,040,882)	25,904,718
TOTAL OPERATION & MAINTENANCE	(697,726,034)	(4,462,922)	(693,263,112)
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	21,981,502	(4,462,922)	26,444,424

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UNADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
403 DEPRECIATION EXPENSE	-	-	-
404 AMORT LIMITED TERM ELECT PLANT	-	-	-
406 AMORT OF UTILITY PLANT ACQ ADJ	-	-	-
TOTAL DEPR & AMORTIZATION	-	-	-
INTEREST ON CUSTOMER DEPOSITS & OTHER CREDIT FEES	-	-	-
REGULATORY DEBITS/CREDITS	-	-	-
411_10 ACCRETION EXPENSE	-	-	-
411 DECOMMISSIONING	-	-	-
408_1 TAXES OTHER THAN INC-UTIL OP	-	-	-
4091 INCOME TAXES - UTIL OP INC	-	-	-
410.1, 411.1 & 411.3 FEDERAL	-	-	-
410.1 & 411.1 STATE	-	-	-
4114 ITC ADJUSTMENTS-UTIL OPER	-	-	-
41143 ITC AMORTIZATION	-	-	-
INCOME TAXES	-	-	-
411_8 GAIN FROM DISPOSTN OF ALLOWNCE	-	-	-
OPERATION & MAINTENANCE			
500 OPER SUPERVISION & ENGINEERIN	-	-	-
501 FUEL	-	-	-
502 STEAM EXPENSES	-	-	-
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	-	-	-
506 MISC STEAM POWER EXPENSES	-	-	-
507 RENTS	47,524	28,794	18,730
509 ALLOWANCES	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	-	-	-
511 MAINTENANCE OF STRUCTURES	-	-	-
512 MAINTENANCE OF BOILER PLANT	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	-	-	-
514 MAINTENANCE OF MISC STEAM PLT	-	-	-
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-

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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)
539 MISC HYDRO POWER GENERATION	-	-	-
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	-	-	-
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	-	-	-
547 FUEL	-	-	-
548 GENERATION EXPENSES	-	-	-
549 MISC OTH PWR GENERATION EXPS	-	-	-
550 RENTS	16,472	-	16,472
551 MAINT SUPV & ENGINEERING	-	-	-
552 MAINTENANCE OF STRUCTURES	-	-	-
553 MAINT-GENER & ELEC EQUIPMENT	-	-	-
554 MAINT-MISC OTHER PWR GEN PLT	-	-	-
555 POWER PURCHASED	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	-	-	-
557 DEFERRED FUEL	-	-	-
557 OTHER EXPENSES	-	-	-
TOTAL POWER PRODUCTION EXPENSES	50,744	28,794	21,950
560 OPER SUPER & ENGINEERING	-	-	-
561 LOAD DISPATCHING	-	-	-
562 STATION EXPENSES	-	-	-
563 OVERHEAD LINE EXPENSES	-	-	-
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510
566 MISC. TRANSMISSION EXPENSES	-	-	-
567 RENTS	380,980	2,258	378,722
568 MAINT. SUPERVISION & ENGINEER	-	-	-
569 MAINTENANCE OF STRUCTURES	-	-	-
570 MAINT. OF STATION EQUIPMENT	-	-	-
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	-	-	-
TOTAL ELECTRIC TRANSMISSION EXPENSES	10,585,304	2,258	10,583,046
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505

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UNADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505
580 OPERATION SUPERVISION & ENGINE	-	-	-
581 LOAD DISPATCHING	-	-	-
582 STATION EXPENSES	-	-	-
583 OVERHEAD LINE EXPENSES	-	-	-
584 UNDERGROUND LINE EXPS	-	-	-
585 STREET LIGHT & SIGNAL SYSTEM	-	-	-
586 METER EXPENSES	-	-	-
587 CUSTOMER INSTALLATION EXPENSE	-	-	-
588 MISC DISTRIBUTION EXPENSE	-	-	-
589 RENTS	1,243,085	194,750	1,048,335
590 MAINT. SUPERVISION & ENGINEER	-	-	-
591 MAINTENANCE OF STRUCTURES	-	-	-
592 MAINT. OF STATION EQUIPMENT	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	-	-	-
594 MAINT UNDERGROUND LINES	-	-	-
595 MAINT. OF LINE TRANSFORMERS	-	-	-
596 MAINT. ST. LGHT. & SIG. SYST.	-	-	-
597 MAINTENANCE OF METERS	-	-	-
598 MAINT. MISC. DISTRIBUTION PLT	-	-	-
TOTAL ELECTRIC DISTRIBUTION EXPENSES	1,243,085	194,750	1,048,335
901 SUPERVISION	-	-	-
902 METER READING EXPENSES	-	-	-
903 CUST RECORDS & COLL EXPENSES	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-
907 SUPERVISION	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	-	-	-
909 INFORMATION & INSTRUCT ADV EX	-	-	-
910 MISC CUST SER & INFORMATION EX	-	-	-
TOTAL CUSTOMER SERVICE AND INFO EXP	-	-	-
911 SUPERVISION	-	-	-
912 DEMON & SELLING EXP	-	-	-
913 ADVERTISING EXPENSE	-	-	-
916 MISCELLANEOUS SALES EXPENSES	-	-	-
TOTAL SALES EXPENSES	-	-	-
920 ADM & GENERAL SALARIES	-	-	-
921 OFFICE SUPPLIES & EXPENSES	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	-	-	-
924 PROPERTY INSURANCE EXPENSE	-	-	-

Sponsored by: Allison P. Lofton
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Entergy Texas, Inc.
Workpapers For Schedule A2
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
925 INJURIES & DAMAGES EXPENSE	-	-	-
926 EMPLOYEE PENSION & BENEFITS	-	-	-
928 REGULATORY COMMISSION EXPENSE	-	-	-
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	-	-	-
930_2 MISCELLANEOUS GENERAL EXPENSE	-	-	-
931 RENTS	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	-	-	-
TOTAL ADMINISTRATIVE AND GENERAL EXP	-	-	-
TOTAL OPERATION & MAINTENANCE	15,233,638	225,802	15,007,836
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	15,233,638	225,802	15,007,836
TOTAL EXPENSES	15,233,638	225,802	15,007,836

PAYROLL OPERATION & MAINTENANCE

500 OPER SUPERVISION & ENGINEERIN	-	-	-
501 FUEL	-	-	-
502 STEAM EXPENSES	-	-	-
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	-	-	-
506 MISC STEAM POWER EXPENSES	-	-	-
507 RENTS	-	-	-
509 ALLOWANCES	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	-	-	-
511 MAINTENANCE OF STRUCTURES	-	-	-
512 MAINTENANCE OF BOILER PLANT	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	-	-	-
514 MAINTENANCE OF MISC STEAM PLT	-	-	-
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
535 OPERATING SUPERVISION & ENGIN	1	-	1
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	-	-	-
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	-	-	-
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	-	-	-
547 FUEL	-	-	-
548 GENERATION EXPENSES	-	-	-
549 MISC OTH PWR GENERATION EXPS	-	-	-
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	-	-	-
552 MAINTENANCE OF STRUCTURES	-	-	-
553 MAINT-GENER & ELEC EQUIPMENT	-	-	-
554 MAINT-MISC OTHER PWR GEN PLT	-	-	-
555 POWER PURCHASED	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	-	-	-
557 DEFERRED FUEL	-	-	-
557 OTHER EXPENSES	-	-	-
TOTAL POWER PRODUCTION EXPENSES	1	-	1
560 OPER SUPER & ENGINEERING	-	-	-
561 LOAD DISPATCHING	-	-	-
562 STATION EXPENSES	-	-	-
563 OVERHEAD LINE EXPENSES	-	-	-
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	-	-	-
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	-	-	-
569 MAINTENANCE OF STRUCTURES	-	-	-
570 MAINT. OF STATION EQUIPMENT	-	-	-
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	-	-	-
TOTAL ELECTRIC TRANSMISSION EXPENSES	-	-	-
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-

Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
580 OPERATION SUPERVISION & ENGINE	-	-	-
581 LOAD DISPATCHING	-	-	-
582 STATION EXPENSES	-	-	-
583 OVERHEAD LINE EXPENSES	-	-	-
584 UNDERGROUND LINE EXPS	-	-	-
585 STREET LIGHT & SIGNAL SYSTEM	-	-	-
586 METER EXPENSES	-	-	-
587 CUSTOMER INSTALLATION EXPENSE	-	-	-
588 MISC DISTRIBUTION EXPENSE	-	-	-
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	-	-	-
591 MAINTENANCE OF STRUCTURES	-	-	-
592 MAINT. OF STATION EQUIPMENT	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	-	-	-
594 MAINT UNDERGROUND LINES	-	-	-
595 MAINT. OF LINE TRANSFORMERS	-	-	-
596 MAINT. ST. LGHT. & SIG. SYST.	-	-	-
597 MAINTENANCE OF METERS	-	-	-
598 MAINT. MISC. DISTRIBUTION PLT	-	-	-
TOTAL ELECTRIC DISTRIBUTION EXPENSES	-	-	-
901 SUPERVISION	-	-	-
902 METER READING EXPENSES	-	-	-
903 CUST RECORDS & COLL EXPENSES	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-
907 SUPERVISION	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	-	-	-
909 INFORMATION & INSTRUCT ADV EX	-	-	-
910 MISC CUST SER & INFORMATION EX	-	-	-
TOTAL CUSTOMER SERVICE AND INFO EXP	-	-	-
911 SUPERVISION	-	-	-
912 DEMON & SELLING EXP	-	-	-
913 ADVERTISING EXPENSE	-	-	-
916 MISCELLANEOUS SALES EXPENSES	-	-	-
TOTAL SALES EXPENSES	-	-	-
920 ADM & GENERAL SALARIES	-	-	-
921 OFFICE SUPPLIES & EXPENSES	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	-	-	-
924 PROPERTY INSURANCE EXPENSE	-	-	-
925 INJURIES & DAMAGES EXPENSE	-	-	-
926 EMPLOYEE PENSION & BENEFITS	-	-	-
928 REGULATORY COMMISSION EXPENSE	-	-	-
929 DUPLICATE CHARGES-CREDIT	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
930_1 GENERAL ADVERTISING EXPENSES	-	-	-
930_2 MISCELLANEOUS GENERAL EXPENSE	-	-	-
931 RENTS	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	-	-	-
TOTAL ADMINISTRATIVE AND GENERAL EXP	-	-	-
TOTAL OPERATION & MAINTENANCE	1	-	1
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	1	-	1

NON-PAYROLL OPERATION & MAINTENANCE

500 OPER SUPERVISION & ENGINEERIN	-	-	-
501 FUEL	-	-	-
502 STEAM EXPENSES	-	-	-
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	-	-	-
506 MISC STEAM POWER EXPENSES	-	-	-
507 RENTS	47,524	28,794	18,730
509 ALLOWANCES	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	-	-	-
511 MAINTENANCE OF STRUCTURES	-	-	-
512 MAINTENANCE OF BOILER PLANT	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	-	-	-
514 MAINTENANCE OF MISC STEAM PLT	-	-	-
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	(1)	-	(1)
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)
539 MISC HYDRO POWER GENERATION	-	-	-
540 RENTS	-	-	-

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Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	-	-	-
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	-	-	-
547 FUEL	-	-	-
548 GENERATION EXPENSES	-	-	-
549 MISC OTH PWR GENERATION EXPS	-	-	-
550 RENTS	16,472	-	16,472
551 MAINT SUPV & ENGINEERING	-	-	-
552 MAINTENANCE OF STRUCTURES	-	-	-
553 MAINT-GENER & ELEC EQUIPMENT	-	-	-
554 MAINT-MISC OTHER PWR GEN PLT	-	-	-
555 POWER PURCHASED	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	-	-	-
557 DEFERRED FUEL	-	-	-
557 OTHER EXPENSES	-	-	-
TOTAL POWER PRODUCTION EXPENSES	50,743	28,794	21,949
LESS: FUEL - A/C 501, 518 & 547	-	-	-
PUR PWR - A/C 555	-	-	-
DEFERRED FUEL - A/C 557	-	-	-
TOTAL POWER PROD EXP EXCL FUEL & PUR PWR	50,743	28,794	21,949
560 OPER SUPER & ENGINEERING	-	-	-
561 LOAD DISPATCHING	-	-	-
562 STATION EXPENSES	-	-	-
563 OVERHEAD LINE EXPENSES	-	-	-
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510
566 MISC. TRANSMISSION EXPENSES	-	-	-
567 RENTS	380,980	2,258	378,722
568 MAINT. SUPERVISION & ENGINEER	-	-	-
569 MAINTENANCE OF STRUCTURES	-	-	-
570 MAINT. OF STATION EQUIPMENT	-	-	-
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	-	-	-
TOTAL ELECTRIC TRANSMISSION EXPENSES	10,585,304	2,258	10,583,046
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505
580 OPERATION SUPERVISION & ENGINE	-	-	-
581 LOAD DISPATCHING	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
582 STATION EXPENSES	-	-	-
583 OVERHEAD LINE EXPENSES	-	-	-
584 UNDERGROUND LINE EXPS	-	-	-
585 STREET LIGHT & SIGNAL SYSTEM	-	-	-
586 METER EXPENSES	-	-	-
587 CUSTOMER INSTALLATION EXPENSE	-	-	-
588 MISC DISTRIBUTION EXPENSE	-	-	-
589 RENTS	1,243,085	194,750	1,048,335
590 MAINT. SUPERVISION & ENGINEER	-	-	-
591 MAINTENANCE OF STRUCTURES	-	-	-
592 MAINT. OF STATION EQUIPMENT	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	-	-	-
594 MAINT UNDERGROUND LINES	-	-	-
595 MAINT. OF LINE TRANSFORMERS	-	-	-
596 MAINT. ST. LGHT. & SIG. SYST.	-	-	-
597 MAINTENANCE OF METERS	-	-	-
598 MAINT. MISC. DISTRIBUTION PLT	-	-	-
TOTAL ELECTRIC DISTRIBUTION EXPENSES	1,243,085	194,750	1,048,335
901 SUPERVISION	-	-	-
902 METER READING EXPENSES	-	-	-
903 CUST RECORDS & COLL EXPENSES	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	-	-	-
TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-
907 SUPERVISION	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	-	-	-
909 INFORMATION & INSTRUCT ADV EX	-	-	-
910 MISC CUST SER & INFORMATION EX	-	-	-
TOTAL CUSTOMER SERVICE AND INFO EXP	-	-	-
911 SUPERVISION	-	-	-
912 DEMON & SELLING EXP	-	-	-
913 ADVERTISING EXPENSE	-	-	-
916 MISCELLANEOUS SALES EXPENSES	-	-	-
TOTAL SALES EXPENSES	-	-	-
920 ADM & GENERAL SALARIES	-	-	-
921 OFFICE SUPPLIES & EXPENSES	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	-	-	-
924 PROPERTY INSURANCE EXPENSE	-	-	-
925 INJURIES & DAMAGES EXPENSE	-	-	-
926 EMPLOYEE PENSION & BENEFITS	-	-	-
928 REGULATORY COMMISSION EXPENSE	-	-	-
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	-	-	-
930_2 MISCELLANEOUS GENERAL EXPENSE	-	-	-

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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UNADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
931 RENTS	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	-	-	-
TOTAL ADMINISTRATIVE AND GENERAL EXP	-	-	-
 TOTAL OPERATION & MAINTENANCE	 15,233,637	 225,802	 15,007,835
 TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	 15,233,637	 225,802	 15,007,835

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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
403 DEPRECIATION EXPENSE	265,590,933	3,501,742	262,089,191
404 AMORT LIMITED TERM ELECT PLANT	38,738,045	-	38,738,045
406 AMORT OF UTILITY PLANT ACQ ADJ	-	-	-
407 AMORT OF PROPERTY LOSS	7,902,165	-	7,902,165
TOTAL DEPR & AMORTIZATION	312,231,143	3,501,742	308,729,401
INTEREST ON CUSTOMER DEPOSITS & OTHER CREDIT FEE:	381,707	-	381,707
REGULATORY DEBITS/CREDITS	8,937,629	-	8,937,629
411_10 ACCRETION EXPENSE	-	-	-
411 DECOMMISSIONING	-	-	-
408_1 TAXES OTHER THAN INC-UTIL OP	78,611,441	3,266,059	75,345,382
4091 INCOME TAXES - UTIL OP INC	15,303,164	1,633,096	13,670,068
410.1, 411.1 & 411.3 FEDERAL	(16,694,134)	13,731	(16,707,865)
410.1 & 411.1 STATE	383,840	383,840	(0)
4114 ITC ADJUSTMENTS-UTIL OPER	-	-	-
41143 ITC AMORTIZATION	(847,501)	(16,024)	(831,477)
INCOME TAXES	(1,854,631)	2,014,643	(3,869,274)
411_8 GAIN FROM DISPOSTN OF ALLOWNCE	-	-	-
OPERATION & MAINTENANCE			
500 OPER SUPERVISION & ENGINEERIN	6,327,918	2,993,943	3,333,975
501 FUEL	2,496,865	1,556,515	940,350
502 STEAM EXPENSES	4,538,024	288,287	4,249,737
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	5,946,044	464,812	5,481,232
506 MISC STEAM POWER EXPENSES	9,117,362	2,899,087	6,218,275
507 RENTS	-	-	-
509 ALLOWANCES	470,238	-	470,238
510 MAINTENANCE SUPR & ENGINEERIN	977,037	367,767	609,270
511 MAINTENANCE OF STRUCTURES	2,337,425	521,381	1,816,044
512 MAINTENANCE OF BOILER PLANT	13,643,013	3,860,445	9,782,568
513 MAINTENANCE OF ELECTRIC PLANT	6,619,885	425,009	6,194,876
514 MAINTENANCE OF MISC STEAM PLT	3,751,172	1,390,365	2,360,807
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-

Entergy Texas, Inc.
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ADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	(4,018)	772	(4,790)
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	(154,389)	-	(154,389)
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	1,096,291	41,605	1,054,686
547 FUEL	-	-	-
548 GENERATION EXPENSES	1,806,161	-	1,806,161
549 MISC OTH PWR GENERATION EXPS	6,472,854	109,916	6,362,938
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	129,548	37,304	92,244
552 MAINTENANCE OF STRUCTURES	117,947	-	117,947
553 MAINT-GENER & ELEC EQUIPMENT	2,002,953	2,045	2,000,908
554 MAINT-MISC OTHER PWR GEN PLT	3,911,244	-	3,911,244
555 POWER PURCHASED	201,681,346	-	201,681,346
556 SYSTEM CONTROL & LOAD DISP.	1,020,422	1,019,047	1,375
557 DEFERRED FUEL	326,389	-	326,389
557 OTHER EXPENSES	15,664	15,664	-
TOTAL POWER PRODUCTION EXPENSES	274,647,395	15,993,964	258,653,431
560 OPER SUPER & ENGINEERING	2,723,539	1,741,487	982,052
561 LOAD DISPATCHING	9,849,709	3,031,933	6,817,776
562 STATION EXPENSES	240,676	-	240,676
563 OVERHEAD LINE EXPENSES	1,237,844	2,646	1,235,198
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	929,176	663,428	265,748
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	3,432,635	1,110,119	2,322,516
569 MAINTENANCE OF STRUCTURES	323,787	159,262	164,525
570 MAINT. OF STATION EQUIPMENT	2,013,421	4,232	2,009,189

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
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ADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	41,239	18,318	22,921
TOTAL ELECTRIC TRANSMISSION EXPENSES	20,792,026	6,731,425	14,060,601
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	8,757,422	2,066,990	6,690,432
581 LOAD DISPATCHING	821,456	4,329	817,127
582 STATION EXPENSES	586,293	-	586,293
583 OVERHEAD LINE EXPENSES	3,452,494	473	3,452,021
584 UNDERGROUND LINE EXPS	1,571,512	81,587	1,489,925
585 STREET LIGHT & SIGNAL SYSTEM	314,899	-	314,899
586 METER EXPENSES	3,258,643	1,148	3,257,495
587 CUSTOMER INSTALLATION EXPENSE	582,656	257	582,399
588 MISC DISTRIBUTION EXPENSE	4,466,428	1,249,148	3,217,280
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	2,347,686	85,558	2,262,128
591 MAINTENANCE OF STRUCTURES	1,366,173	31	1,366,142
592 MAINT. OF STATION EQUIPMENT	1,190,900	54,942	1,135,958
593 MAINTENANCE OF OVERHEAD LINES	21,880,596	266,796	21,613,800
594 MAINT UNDERGROUND LINES	1,715,076	2,202	1,712,874
595 MAINT. OF LINE TRANSFORMERS	22,461	332	22,129
596 MAINT. ST. LGHT. & SIG. SYST.	966,342	11,334	955,008
597 MAINTENANCE OF METERS	166,395	16	166,379
598 MAINT. MISC. DISTRIBUTION PLT	930,056	57,573	872,483
TOTAL ELECTRIC DISTRIBUTION EXPENSES	54,397,488	3,882,716	50,514,772
901 SUPERVISION	291,500	112,081	179,419
902 METER READING EXPENSES	6,188,365	133,148	6,055,217
903 CUST RECORDS & COLL EXPENSES	17,372,204	11,180,900	6,191,304
904 UNCOLLECTIBLE ACCOUNTS	(769,250)	956	(770,206)
905 MISC CUSTOMER ACCOUNTS EXP	71,231	35,830	35,401
TOTAL CUSTOMER ACCOUNTS EXPENSES	23,154,050	11,462,915	11,691,135
907 SUPERVISION	935,917	312,536	623,381
908 CUSTOMER ASSISTANCE EXPENSES	1,638,976	172,702	1,466,274
909 INFORMATION & INSTRUCT ADV EX	793,043	579,838	213,205
910 MISC CUST SER & INFORMATION EX	1,183,105	109,168	1,073,937
TOTAL CUSTOMER SERVICE AND INFO EXP	4,551,041	1,174,244	3,376,797

Entergy Texas, Inc.
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
911 SUPERVISION	985	1,106	(121)
912 DEMON & SELLING EXP	492,325	-	492,325
913 ADVERTISING EXPENSE	149,418	68,896	80,522
916 MISCELLANEOUS SALES EXPENSES	63,868	63,868	-
TOTAL SALES EXPENSES	706,596	133,870	572,726
920 ADM & GENERAL SALARIES	31,534,310	28,171,440	3,362,870
921 OFFICE SUPPLIES & EXPENSES	943,625	767,723	175,902
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	12,400,864	7,872,203	4,528,661
924 PROPERTY INSURANCE EXPENSE	16,919,689	233,498	16,686,191
925 INJURIES & DAMAGES EXPENSE	2,870,550	522,433	2,348,117
926 EMPLOYEE PENSION & BENEFITS	38,127,981	15,591,836	22,536,145
928 REGULATORY COMMISSION EXPENSE	1,448,667	571,545	877,122
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	382,867	21,529	361,338
930_2 MISCELLANEOUS GENERAL EXPENSE	5,636,453	5,344,729	291,724
931 RENTS	506,780	215,455	291,325
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	1,384,084	299,430	1,084,654
TOTAL ADMINISTRATIVE AND GENERAL EXP	112,155,870	59,611,821	52,544,049
TOTAL OPERATION & MAINTENANCE	490,404,466	98,990,955	391,413,511
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	285,899,866	97,434,440	188,465,426
TOTAL EXPENSES	888,711,755	107,773,399	780,938,356

PAYROLL OPERATION & MAINTENANCE

500 OPER SUPERVISION & ENGINEERIN	4,602,169	2,096,907	2,505,262
501 FUEL	4,891	-	4,891
502 STEAM EXPENSES	3,666,337	158,561	3,507,776
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	1,587,403	227,829	1,359,574
506 MISC STEAM POWER EXPENSES	4,430,385	1,227,346	3,203,039
507 RENTS	-	-	-
509 ALLOWANCES	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	601,818	317,499	284,319
511 MAINTENANCE OF STRUCTURES	303,637	59,894	243,743
512 MAINTENANCE OF BOILER PLANT	1,491,020	374,349	1,116,671
513 MAINTENANCE OF ELECTRIC PLANT	1,061,175	103,719	957,456
514 MAINTENANCE OF MISC STEAM PLT	747,582	447,729	299,853

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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Electric
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	(345)	-	(345)
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	264	-	264
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	922,564	19,766	902,798
547 FUEL	-	-	-
548 GENERATION EXPENSES	985,625	-	985,625
549 MISC OTH PWR GENERATION EXPS	911,808	91,010	820,798
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	122,291	30,768	91,523
552 MAINTENANCE OF STRUCTURES	7,563	-	7,563
553 MAINT-GENER & ELEC EQUIPMENT	1,096,927	2,045	1,094,882
554 MAINT-MISC OTHER PWR GEN PLT	15,175	-	15,175
555 POWER PURCHASED	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	861,034	861,034	-
557 DEFERRED FUEL	-	-	-
557 OTHER EXPENSES	13,455	13,455	-
TOTAL POWER PRODUCTION EXPENSES	23,432,778	6,031,911	17,400,867
560 OPER SUPER & ENGINEERING	1,703,245	1,124,237	579,008
561 LOAD DISPATCHING	2,591,510	2,591,337	173
562 STATION EXPENSES	207,515	-	207,515
563 OVERHEAD LINE EXPENSES	9,547	2,646	6,901
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-

Sponsored by: Allison P. Lofton
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Entergy Texas, Inc.
 Workpapers For Schedule A2
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 Electric
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
566 MISC. TRANSMISSION EXPENSES	353,460	349,234	4,226
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	2,405,509	892,626	1,512,883
569 MAINTENANCE OF STRUCTURES	73,871	73,871	-
570 MAINT. OF STATION EQUIPMENT	1,150,746	3,943	1,146,803
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	2,288	1,003	1,285
TOTAL ELECTRIC TRANSMISSION EXPENSES	8,497,691	5,038,897	3,458,794
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	3,556,308	1,113,772	2,442,536
581 LOAD DISPATCHING	671,875	3,318	668,557
582 STATION EXPENSES	503,416	-	503,416
583 OVERHEAD LINE EXPENSES	773,069	372	772,697
584 UNDERGROUND LINE EXPS	362,995	68,051	294,944
585 STREET LIGHT & SIGNAL SYSTEM	154,591	-	154,591
586 METER EXPENSES	720,808	830	719,978
587 CUSTOMER INSTALLATION EXPENSE	413,294	190	413,104
588 MISC DISTRIBUTION EXPENSE	1,479,890	508,554	971,336
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	1,667,787	73,400	1,594,387
591 MAINTENANCE OF STRUCTURES	9,969	-	9,969
592 MAINT. OF STATION EQUIPMENT	897,432	42,328	855,104
593 MAINTENANCE OF OVERHEAD LINES	3,151,825	210,661	2,941,164
594 MAINT UNDERGROUND LINES	364,531	363	364,168
595 MAINT. OF LINE TRANSFORMERS	21,282	247	21,035
596 MAINT. ST. LGHT. & SIG. SYST.	158,857	9,782	149,075
597 MAINTENANCE OF METERS	115,551	16	115,535
598 MAINT. MISC. DISTRIBUTION PLT	243,781	36,843	206,938
TOTAL ELECTRIC DISTRIBUTION EXPENSES	15,267,261	2,068,727	13,198,534
901 SUPERVISION	233,911	91,446	142,465
902 METER READING EXPENSES	611,152	108,466	502,686
903 CUST RECORDS & COLL EXPENSES	3,122,649	1,794,691	1,327,958
904 UNCOLLECTIBLE ACCOUNTS	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	15,786	15,720	66
TOTAL CUSTOMER ACCOUNTS EXPENSES	3,983,498	2,010,323	1,973,175
907 SUPERVISION	463,929	96,856	367,073

Sponsored by: Allison P. Lofton
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Entergy Texas, Inc.
Workpapers For Schedule A2
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ADJUSTED ACCOUNTS

DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
908 CUSTOMER ASSISTANCE EXPENSES	1,284,137	73,158	1,210,979
909 INFORMATION & INSTRUCT ADV EX	166,502	73,049	93,453
910 MISC CUST SER & INFORMATION EX	780,676	74,344	706,332
TOTAL CUSTOMER SERVICE AND INFO EXP	2,695,244	317,407	2,377,837
911 SUPERVISION	(12)	109	(121)
912 DEMON & SELLING EXP	392,137	-	392,137
913 ADVERTISING EXPENSE	-	-	-
916 MISCELLANEOUS SALES EXPENSES	49,501	49,501	-
TOTAL SALES EXPENSES	441,626	49,610	392,016
920 ADM & GENERAL SALARIES	26,801,808	23,319,234	3,482,574
921 OFFICE SUPPLIES & EXPENSES	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	15	15	-
924 PROPERTY INSURANCE EXPENSE	173,684	173,684	-
925 INJURIES & DAMAGES EXPENSE	266,210	266,210	-
926 EMPLOYEE PENSION & BENEFITS	300,908	234,104	66,804
928 REGULATORY COMMISSION EXPENSE	730,999	484,683	246,316
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	62	62	-
930_2 MISCELLANEOUS GENERAL EXPENSE	166,991	166,991	-
931 RENTS	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	640,402	165,531	474,871
TOTAL ADMINISTRATIVE AND GENERAL EXP	29,081,079	24,810,514	4,270,565
TOTAL OPERATION & MAINTENANCE	83,399,177	40,327,389	43,071,788
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	83,394,286	40,327,389	43,066,897

NON-PAYROLL OPERATION & MAINTENANCE

500 OPER SUPERVISION & ENGINEERIN	1,725,749	897,036	828,713
501 FUEL	2,491,974	1,556,515	935,459
502 STEAM EXPENSES	871,687	129,726	741,961
503 STEAM FROM OTHER SOURCES	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-
505 ELECTRIC EXPENSES	4,358,641	236,983	4,121,658
506 MISC STEAM POWER EXPENSES	4,686,977	1,671,741	3,015,236
507 RENTS	-	-	-
509 ALLOWANCES	470,238	-	470,238
510 MAINTENANCE SUPR & ENGINEERIN	375,219	50,268	324,951
511 MAINTENANCE OF STRUCTURES	2,033,788	461,487	1,572,301

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
512 MAINTENANCE OF BOILER PLANT	12,151,993	3,486,096	8,665,897
513 MAINTENANCE OF ELECTRIC PLANT	5,558,710	321,290	5,237,420
514 MAINTENANCE OF MISC STEAM PLT	3,003,590	942,636	2,060,954
517 OPERATION, SUPERVISION & ENGR	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-
519 COOLANTS AND WATER	-	-	-
520 STEAM EXPENSES	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-
523 ELECTRIC EXPENSES	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-
525 RENTS	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-
536 WATER FOR POWER	-	-	-
537 HYDRAULIC EXPENSES	-	-	-
538 ELECTRIC EXPENSES	-	-	-
539 MISC HYDRO POWER GENERATION	(3,673)	772	(4,445)
540 RENTS	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-
544 MAINT OF ELECTRIC PLT	(154,653)	-	(154,653)
545 MAINT OF MISC HYDRAULIC PLT	-	-	-
546 OPERATION SUPERV & ENGINEERIN	173,727	21,839	151,888
547 FUEL	-	-	-
548 GENERATION EXPENSES	820,536	-	820,536
549 MISC OTH PWR GENERATION EXPS	5,561,046	18,906	5,542,140
550 RENTS	-	-	-
551 MAINT SUPV & ENGINEERING	7,257	6,536	721
552 MAINTENANCE OF STRUCTURES	110,384	-	110,384
553 MAINT-GENER & ELEC EQUIPMENT	906,026	-	906,026
554 MAINT-MISC OTHER PWR GEN PLT	3,896,069	-	3,896,069
555 POWER PURCHASED	201,681,346	-	201,681,346
556 SYSTEM CONTROL & LOAD DISP.	159,388	158,013	1,375
557 DEFERRED FUEL	326,389	-	326,389
557 OTHER EXPENSES	2,209	2,209	-
TOTAL POWER PRODUCTION EXPENSES	251,214,617	9,962,053	241,252,564
560 OPER SUPER & ENGINEERING	1,020,294	617,250	403,044
561 LOAD DISPATCHING	7,258,199	440,596	6,817,603
562 STATION EXPENSES	33,161	-	33,161

Sponsored by: Allison P. Lofton
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Entergy Texas, Inc.
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
563 OVERHEAD LINE EXPENSES	1,228,297	-	1,228,297
564 UNDERGROUND LINE EXPENSES	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-
566 MISC. TRANSMISSION EXPENSES	575,716	314,194	261,522
567 RENTS	-	-	-
568 MAINT. SUPERVISION & ENGINEER	1,027,126	217,493	809,633
569 MAINTENANCE OF STRUCTURES	249,916	85,391	164,525
570 MAINT. OF STATION EQUIPMENT	862,675	289	862,386
571 MAINT OF OVERHEAD LINES	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-
573 MAINT MISC TRANSMISSION PLANT	38,951	17,315	21,636
TOTAL ELECTRIC TRANSMISSION EXPENSES	12,294,335	1,692,528	10,601,807
575_1 OPERATION SUPERVISION	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-
580 OPERATION SUPERVISION & ENGINE	5,201,114	953,218	4,247,896
581 LOAD DISPATCHING	149,581	1,011	148,570
582 STATION EXPENSES	82,877	-	82,877
583 OVERHEAD LINE EXPENSES	2,679,425	101	2,679,324
584 UNDERGROUND LINE EXPS	1,208,517	13,536	1,194,981
585 STREET LIGHT & SIGNAL SYSTEM	160,308	-	160,308
586 METER EXPENSES	2,537,835	318	2,537,517
587 CUSTOMER INSTALLATION EXPENSE	169,362	67	169,295
588 MISC DISTRIBUTION EXPENSE	2,986,538	740,594	2,245,944
589 RENTS	-	-	-
590 MAINT. SUPERVISION & ENGINEER	679,899	12,158	667,741
591 MAINTENANCE OF STRUCTURES	1,356,204	31	1,356,173
592 MAINT. OF STATION EQUIPMENT	293,468	12,614	280,854
593 MAINTENANCE OF OVERHEAD LINES	18,728,771	56,135	18,672,636
594 MAINT UNDERGROUND LINES	1,350,545	1,839	1,348,706
595 MAINT. OF LINE TRANSFORMERS	1,179	85	1,094
596 MAINT. ST. LGHT. & SIG. SYST.	807,485	1,552	805,933
597 MAINTENANCE OF METERS	50,844	-	50,844
598 MAINT. MISC. DISTRIBUTION PLT	686,275	20,730	665,545
TOTAL ELECTRIC DISTRIBUTION EXPENSES	39,130,227	1,813,989	37,316,238
901 SUPERVISION	57,589	20,635	36,954
902 METER READING EXPENSES	5,577,213	24,682	5,552,531
903 CUST RECORDS & COLL EXPENSES	14,249,555	9,386,209	4,863,346
904 UNCOLLECTIBLE ACCOUNTS	(769,250)	956	(770,206)
905 MISC CUSTOMER ACCOUNTS EXP	55,445	20,110	35,335

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Entergy Texas, Inc.
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ADJUSTED ACCOUNTS DESCRIPTION	TOTAL EXPENSE		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE
TOTAL CUSTOMER ACCOUNTS EXPENSES	19,170,552	9,452,592	9,717,960
907 SUPERVISION	471,988	215,680	256,308
908 CUSTOMER ASSISTANCE EXPENSES	354,839	99,544	255,295
909 INFORMATION & INSTRUCT ADV EX	626,541	506,789	119,752
910 MISC CUST SER & INFORMATION EX	402,429	34,824	367,605
TOTAL CUSTOMER SERVICE AND INFO EXP	1,855,797	856,837	998,960
911 SUPERVISION	997	997	-
912 DEMON & SELLING EXP	100,188	-	100,188
913 ADVERTISING EXPENSE	149,418	68,896	80,522
916 MISCELLANEOUS SALES EXPENSES	14,367	14,367	-
TOTAL SALES EXPENSES	264,970	84,260	180,710
920 ADM & GENERAL SALARIES	4,732,502	4,852,206	(119,704)
921 OFFICE SUPPLIES & EXPENSES	943,625	767,723	175,902
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-
923 OUTSIDE SERVICES EMPLOYED	12,400,849	7,872,188	4,528,661
924 PROPERTY INSURANCE EXPENSE	16,746,005	59,814	16,686,191
925 INJURIES & DAMAGES EXPENSE	2,604,340	256,223	2,348,117
926 EMPLOYEE PENSION & BENEFITS	37,827,073	15,357,732	22,469,341
928 REGULATORY COMMISSION EXPENSE	717,668	86,862	630,806
929 DUPLICATE CHARGES-CREDIT	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	382,805	21,467	361,338
930_2 MISCELLANEOUS GENERAL EXPENSE	5,469,462	5,177,738	291,724
931 RENTS	506,780	215,455	291,325
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-
935 MAINTENANCE OF GENERAL PLANT	743,682	133,899	609,783
TOTAL ADMINISTRATIVE AND GENERAL EXP	83,074,791	34,801,307	48,273,484
TOTAL OPERATION & MAINTENANCE	407,005,289	58,663,566	348,341,723
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	202,505,580	57,107,051	145,398,529

Entergy Texas, Inc.
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TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
403 DEPRECIATION EXPENSE	265,590,933	3,501,742	262,089,191	-	262,089,191	265,590,933
404 AMORT LIMITED TERM ELECT PLANT	38,738,045	-	38,738,045	-	38,738,045	38,738,045
406 AMORT OF UTILITY PLANT ACQ ADJ	-	-	-	-	-	-
	7,902,165	-	7,902,165	-	7,902,165	7,902,165
TOTAL DEPR & AMORTIZATION	312,231,143	3,501,742	308,729,401	-	308,729,401	312,231,143
INTEREST ON CUSTOMER DEPOSITS & OTHER CREDIT FEES	381,707	-	381,707	-	381,707	381,707
REGULATORY DEBITS/CREDITS	8,937,629	-	8,937,629	-	8,937,629	8,937,629
411_10 ACCRETION EXPENSE	-	-	-	-	-	-
411 DECOMMISSIONING	-	-	-	-	-	-
408_1 TAXES OTHER THAN INC-UTIL OP	78,611,441	3,266,059	75,345,382	3,131,216	78,476,598	81,742,657
4091 INCOME TAXES - UTIL OP INC	15,303,164	1,833,096	13,670,068	68,448,756	82,118,824	83,751,920
410.1, 411.1 & 411.3 FEDERAL	(16,694,134)	13,731	(16,707,865)	(0)	(16,707,865)	(16,694,134)
410.1 & 411.1 STATE	383,840	383,840	(0)	-	(0)	383,840
4114 ITC ADJUSTMENTS-UTIL OPER	-	-	-	-	-	-
41143 ITC AMORTIZATION	(847,501)	(16,024)	(831,477)	-	(831,477)	(847,501)
INCOME TAXES	(1,854,631)	2,014,643	(3,869,274)	68,448,756	64,579,482	66,594,125
411_8 GAIN FROM DISPOSTN OF ALLOWNCE	-	-	-	-	-	-
OPERATION & MAINTENANCE						
500 OPER SUPERVISION & ENGINEERIN	6,327,918	2,993,943	3,333,975	-	3,333,975	6,327,918
501 FUEL	2,496,885	1,556,515	940,350	-	940,350	2,496,885
502 STEAM EXPENSES	4,538,024	288,287	4,249,737	-	4,249,737	4,538,024
503 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
505 ELECTRIC EXPENSES	5,946,044	484,812	5,481,232	-	5,481,232	5,946,044
506 MISC STEAM POWER EXPENSES	9,117,362	2,899,087	6,218,275	-	6,218,275	9,117,362
507 RENTS	47,524	28,794	18,730	-	18,730	47,524
509 ALLOWANCES	470,238	-	470,238	-	470,238	470,238
510 MAINTENANCE SUPR & ENGINEERIN	977,037	387,767	609,270	-	609,270	977,037
511 MAINTENANCE OF STRUCTURES	2,337,425	521,381	1,816,044	-	1,816,044	2,337,425
512 MAINTENANCE OF BOILER PLANT	13,643,013	3,880,445	9,782,568	-	9,782,568	13,643,013
513 MAINTENANCE OF ELECTRIC PLANT	6,619,885	425,009	6,194,876	-	6,194,876	6,619,885
514 MAINTENANCE OF MISC STEAM PLT	3,751,172	1,390,365	2,360,807	-	2,360,807	3,751,172
517 OPERATION, SUPERVISION & ENGR	-	-	-	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-	-	-	-
519 COOLANTS AND WATER	-	-	-	-	-	-
520 STEAM EXPENSES	-	-	-	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
523 ELECTRIC EXPENSES	-	-	-	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-	-	-	-
525 RENTS	-	-	-	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-	-	-	-
535 OPERATING SUPERVISION & ENGIN	-	-	-	-	-	-
536 WATER FOR POWER	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)	-	(12,756)	(12,756)
539 MISC HYDRO POWER GENERATION	(4,018)	772	(4,790)	-	(4,790)	(4,018)
540 RENTS	-	-	-	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)	-	(496)	(496)
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-	-	-	-
544 MAINT OF ELECTRIC PLT	(154,389)	-	(154,389)	-	(154,389)	(154,389)
545 MAINT OF MISC HYDRAULIC PLT	-	-	-	-	-	-
546 OPERATION SUPERV & ENGINEERIN	1,098,291	41,605	1,054,686	-	1,054,686	1,098,291
547 FUEL	-	-	-	-	-	-
548 GENERATION EXPENSES	1,808,161	-	1,808,161	-	1,808,161	1,808,161
549 MISC OTH PWR GENERATION EXPS	6,472,854	109,916	6,362,938	-	6,362,938	6,472,854
550 RENTS	16,472	-	16,472	-	16,472	16,472
551 MAINT SUPV & ENGINEERING	129,548	37,304	92,244	-	92,244	129,548
552 MAINTENANCE OF STRUCTURES	117,947	-	117,947	-	117,947	117,947
553 MAINT-GENER & ELEC EQUIPMENT	2,002,953	2,045	2,000,908	-	2,000,908	2,002,953
554 MAINT-MISC OTHER PWR GEN PLT	3,911,244	-	3,911,244	-	3,911,244	3,911,244
555 POWER PURCHASED	201,681,346	-	201,681,346	-	201,681,346	201,681,346

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
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TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
556 SYSTEM CONTROL & LOAD DISP.	1,020,422	1,019,047	1,375	-	1,375	1,020,422
557 DEFERRED FUEL	326,389	-	326,389	-	326,389	326,389
557 OTHER EXPENSES	15,664	15,664	-	-	-	15,664
TOTAL POWER PRODUCTION EXPENSES	274,698,139	16,022,758	258,675,381	-	258,675,381	274,698,139
560 OPER SUPER & ENGINEERING	2,723,539	1,741,487	982,052	-	982,052	2,723,539
561 LOAD DISPATCHING	9,849,709	3,031,933	6,817,776	-	6,817,776	9,849,709
562 STATION EXPENSES	240,676	-	240,676	-	240,676	240,676
563 OVERHEAD LINE EXPENSES	1,237,844	2,646	1,235,198	-	1,235,198	1,237,844
564 UNDERGROUND LINE EXPENSES	-	-	-	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510	-	7,228,510	7,228,510
566 MISC. TRANSMISSION EXPENSES	929,176	663,428	265,748	-	265,748	929,176
567 RENTS	380,980	2,258	378,722	-	378,722	380,980
568 MAINT. SUPERVISION & ENGINEER	3,432,635	1,110,119	2,322,516	-	2,322,516	3,432,635
569 MAINTENANCE OF STRUCTURES	323,787	159,262	164,525	-	164,525	323,787
570 MAINT. OF STATION EQUIPMENT	2,013,421	4,232	2,009,189	-	2,009,189	2,013,421
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814	-	2,975,814	2,975,814
572 MAINT. OF UNDERGROUND LINES	-	-	-	-	-	-
573 MAINT MISC TRANSMISSION PLANT	41,239	18,318	22,921	-	22,921	41,239
TOTAL ELECTRIC TRANSMISSION EXPENSES	31,377,330	6,733,683	24,643,647	-	24,643,647	31,377,330
575_1 OPERATION SUPERVISION	-	-	-	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-	-	-	-
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505	-	3,354,505	3,354,505
576_2 MAINT OF COMPUTER HARDWARE	-	-	-	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505	-	3,354,505	3,354,505
580 OPERATION SUPERVISION & ENGINE	8,757,422	2,068,990	6,690,432	-	6,690,432	8,757,422
581 LOAD DISPATCHING	821,456	4,329	817,127	-	817,127	821,456
582 STATION EXPENSES	586,293	-	586,293	-	586,293	586,293
583 OVERHEAD LINE EXPENSES	3,452,494	473	3,452,021	-	3,452,021	3,452,494
584 UNDERGROUND LINE EXPS	1,571,512	81,587	1,489,925	-	1,489,925	1,571,512
585 STREET LIGHT & SIGNAL SYSTEM	314,899	-	314,899	-	314,899	314,899
586 METER EXPENSES	3,258,643	1,148	3,257,495	-	3,257,495	3,258,643
587 CUSTOMER INSTALLATION EXPENSE	582,656	257	582,399	-	582,399	582,656
588 MISC DISTRIBUTION EXPENSE	4,466,428	1,249,148	3,217,280	-	3,217,280	4,466,428
589 RENTS	1,243,085	194,750	1,048,335	-	1,048,335	1,243,085
590 MAINT. SUPERVISION & ENGINEER	2,347,688	85,558	2,262,128	-	2,262,128	2,347,688
591 MAINTENANCE OF STRUCTURES	1,366,173	31	1,366,142	-	1,366,142	1,366,173
592 MAINT. OF STATION EQUIPMENT	1,190,900	54,942	1,135,958	-	1,135,958	1,190,900
593 MAINTENANCE OF OVERHEAD LINES	21,880,596	266,796	21,613,800	-	21,613,800	21,880,596
594 MAINT UNDERGROUND LINES	1,715,076	2,202	1,712,874	-	1,712,874	1,715,076
595 MAINT. OF LINE TRANSFORMERS	22,461	332	22,129	-	22,129	22,461
596 MAINT. ST. LGHT. & SIG. SYST.	968,342	11,334	955,008	-	955,008	966,342
597 MAINTENANCE OF METERS	166,395	16	166,379	-	166,379	166,395
598 MAINT. MISC. DISTRIBUTION PLT	930,058	57,573	872,483	-	872,483	930,058
TOTAL ELECTRIC DISTRIBUTION EXPENSES	55,640,573	4,077,466	51,563,107	-	51,563,107	55,640,573
901 SUPERVISION	291,500	112,081	179,419	-	179,419	291,500
902 METER READING EXPENSES	6,188,365	133,148	6,055,217	-	6,055,217	6,188,365
903 CUST RECORDS & COLL EXPENSES	17,372,204	11,180,900	6,191,304	-	6,191,304	17,372,204
904 UNCOLLECTIBLE ACCOUNTS	(789,250)	956	(770,206)	894,044	123,838	124,794
905 MISC CUSTOMER ACCOUNTS EXP	71,231	35,830	35,401	-	35,401	71,231
TOTAL CUSTOMER ACCOUNTS EXPENSES	23,154,050	11,462,915	11,691,135	894,044	12,585,179	24,048,094
907 SUPERVISION	935,917	312,536	623,381	-	623,381	935,917
908 CUSTOMER ASSISTANCE EXPENSES	1,638,976	172,702	1,466,274	-	1,466,274	1,638,976
909 INFORMATION & INSTRUCT ADV EX	793,043	579,838	213,205	-	213,205	793,043
910 MISC CUST SER & INFORMATION EX	1,183,105	109,168	1,073,937	-	1,073,937	1,183,105
TOTAL CUSTOMER SERVICE AND INFO EXP	4,551,041	1,174,244	3,376,797	-	3,376,797	4,551,041
911 SUPERVISION	985	1,106	(121)	-	(121)	985
912 DEMON & SELLING EXP	492,325	-	492,325	-	492,325	492,325
913 ADVERTISING EXPENSE	149,418	68,896	80,522	-	80,522	149,418
916 MISCELLANEOUS SALES EXPENSES	63,868	63,868	-	-	-	63,868
TOTAL SALES EXPENSES	706,596	133,870	572,726	-	572,726	706,596
920 ADM & GENERAL SALARIES	31,534,310	28,171,440	3,362,870	-	3,362,870	31,534,310
921 OFFICE SUPPLIES & EXPENSES	943,625	767,723	175,902	-	175,902	943,625
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	12,400,864	7,872,203	4,528,661	-	4,528,661	12,400,864
924 PROPERTY INSURANCE EXPENSE	16,919,689	233,498	16,686,191	-	16,686,191	16,919,689
925 INJURIES & DAMAGES EXPENSE	2,870,550	522,433	2,348,117	-	2,348,117	2,870,550
926 EMPLOYEE PENSION & BENEFITS	38,127,981	15,591,836	22,536,145	-	22,536,145	38,127,981
928 REGULATORY COMMISSION EXPENSE	1,448,667	571,545	877,122	-	877,122	1,448,667

Sponsored by: Allison P. Lofton

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Entergy Texas, Inc.
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TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
929 DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	382,867	21,529	361,338	-	361,338	382,867
930_2 MISCELLANEOUS GENERAL EXPENSE	5,636,453	5,344,729	291,724	-	291,724	5,636,453
931 RENTS	506,780	215,455	291,325	-	291,325	506,780
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	1,384,084	299,430	1,084,654	-	1,084,654	1,384,084
TOTAL ADMINISTRATIVE AND GENERAL EXP	112,155,870	59,611,821	52,544,049	-	52,544,049	112,155,870
TOTAL OPERATION & MAINTENANCE	505,638,104	99,216,757	406,421,347	894,044	407,315,391	506,532,148
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	301,133,504	97,660,242	203,473,262	894,044	204,367,306	302,027,548
TOTAL EXPENSES	903,945,393	107,999,201	795,946,192	72,474,577	866,420,206	976,419,409
PAYROLL OPERATION & MAINTENANCE						
500 OPER SUPERVISION & ENGINEERIN	4,602,169	2,096,907	2,505,262	-	2,505,262	4,602,169
501 FUEL	4,891	-	4,891	-	4,891	4,891
502 STEAM EXPENSES	3,666,337	158,561	3,507,776	-	3,507,776	3,666,337
503 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
505 ELECTRIC EXPENSES	1,587,403	227,829	1,359,574	-	1,359,574	1,587,403
506 MISC STEAM POWER EXPENSES	4,430,385	1,227,346	3,203,039	-	3,203,039	4,430,385
507 RENTS	-	-	-	-	-	-
509 ALLOWANCES	-	-	-	-	-	-
510 MAINTENANCE SUPR & ENGINEERIN	601,818	317,499	284,319	-	284,319	601,818
511 MAINTENANCE OF STRUCTURES	303,637	59,894	243,743	-	243,743	303,637
512 MAINTENANCE OF BOILER PLANT	1,491,020	374,349	1,116,671	-	1,116,671	1,491,020
513 MAINTENANCE OF ELECTRIC PLANT	1,061,175	103,719	957,456	-	957,456	1,061,175
514 MAINTENANCE OF MISC STEAM PLT	747,582	447,729	299,853	-	299,853	747,582
517 OPERATION, SUPERVISION & ENGR	-	-	-	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-	-	-	-
519 COOLANTS AND WATER	-	-	-	-	-	-
520 STEAM EXPENSES	-	-	-	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
523 ELECTRIC EXPENSES	-	-	-	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-	-	-	-
525 RENTS	-	-	-	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-	-	-	-
535 OPERATING SUPERVISION & ENGIN	1	-	1	-	1	1
536 WATER FOR POWER	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-
538 ELECTRIC EXPENSES	-	-	-	-	-	-
539 MISC HYDRO POWER GENERATION	(345)	-	(345)	-	(345)	(345)
540 RENTS	-	-	-	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-	-	-	-
544 MAINT OF ELECTRIC PLT	264	-	264	-	264	264
545 MAINT OF MISC HYDRAULIC PLT	-	-	-	-	-	-
546 OPERATION SUPERV & ENGINEERIN	922,564	19,766	902,798	-	902,798	922,564
547 FUEL	-	-	-	-	-	-
548 GENERATION EXPENSES	985,625	-	985,625	-	985,625	985,625
549 MISC OTH PWR GENERATION EXPS	911,808	91,010	820,798	-	820,798	911,808
550 RENTS	-	-	-	-	-	-
551 MAINT SUPV & ENGINEERING	122,291	30,768	91,523	-	91,523	122,291
552 MAINTENANCE OF STRUCTURES	7,563	-	7,563	-	7,563	7,563
553 MAINT-GENER & ELEC EQUIPMENT	1,096,927	2,045	1,094,882	-	1,094,882	1,096,927
554 MAINT-MISC OTHER PWR GEN PLT	15,175	-	15,175	-	15,175	15,175
555 POWER PURCHASED	-	-	-	-	-	-
556 SYSTEM CONTROL & LOAD DISP.	861,034	861,034	-	-	-	861,034
557 OTHER EXPENSES	13,455	-	13,455	-	-	13,455
TOTAL POWER PRODUCTION EXPENSES	23,432,779	6,031,911	17,400,868	-	17,400,868	23,432,779
560 OPER SUPER & ENGINEERING	1,703,245	1,124,237	579,008	-	579,008	1,703,245
561 LOAD DISPATCHING	2,591,510	2,591,337	173	-	173	2,591,510
562 STATION EXPENSES	207,515	-	207,515	-	207,515	207,515
563 OVERHEAD LINE EXPENSES	9,547	2,646	6,901	-	6,901	9,547
564 UNDERGROUND LINE EXPENSES	-	-	-	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	-	-	-	-	-	-

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Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
566 MISC. TRANSMISSION EXPENSES	353,460	349,234	4,226	-	4,226	353,460
567 RENTS	-	-	-	-	-	-
568 MAINT. SUPERVISION & ENGINEER	2,405,509	892,626	1,512,883	-	1,512,883	2,405,509
569 MAINTENANCE OF STRUCTURES	73,871	73,871	-	-	-	73,871
570 MAINT. OF STATION EQUIPMENT	1,150,746	3,943	1,146,803	-	1,146,803	1,150,746
571 MAINT OF OVERHEAD LINES	-	-	-	-	-	-
572 MAINT. OF UNDERGROUND LINES	-	-	-	-	-	-
573 MAINT MISC TRANSMISSION PLANT	2,288	1,003	1,285	-	1,285	2,288
TOTAL ELECTRIC TRANSMISSION EXPENSES	8,497,691	5,038,897	3,458,794	-	3,458,794	8,497,691
575_1 OPERATION SUPERVISION	-	-	-	-	-	-
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-	-	-	-
575_7 MISO MARKET ADMIN CHARGES	-	-	-	-	-	-
576_2 MAINT OF COMPUTER HARDWARE	-	-	-	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	-	-	-	-	-	-
580 OPERATION SUPERVISION & ENGINE	3,556,308	1,113,772	2,442,536	-	2,442,536	3,556,308
581 LOAD DISPATCHING	671,875	3,318	668,557	-	668,557	671,875
582 STATION EXPENSES	503,416	-	503,416	-	503,416	503,416
583 OVERHEAD LINE EXPENSES	773,069	372	772,697	-	772,697	773,069
584 UNDERGROUND LINE EXPS	362,995	68,051	294,944	-	294,944	362,995
585 STREET LIGHT & SIGNAL SYSTEM	154,591	-	154,591	-	154,591	154,591
586 METER EXPENSES	720,808	830	719,978	-	719,978	720,808
587 CUSTOMER INST ALLATION EXPENSE	413,294	190	413,104	-	413,104	413,294
588 MISC DISTRIBUTION EXPENSE	1,479,890	508,554	971,336	-	971,336	1,479,890
589 RENTS	-	-	-	-	-	-
590 MAINT. SUPERVISION & ENGINEER	1,667,787	73,400	1,594,387	-	1,594,387	1,667,787
591 MAINTENANCE OF STRUCTURES	9,969	-	9,969	-	9,969	9,969
592 MAINT. OF STATION EQUIPMENT	897,432	42,328	855,104	-	855,104	897,432
593 MAINTENANCE OF OVERHEAD LINES	3,151,825	210,661	2,941,164	-	2,941,164	3,151,825
594 MAINT UNDERGROUND LINES	364,531	363	364,168	-	364,168	364,531
595 MAINT. OF LINE TRANSFORMERS	21,282	247	21,035	-	21,035	21,282
596 MAINT. ST. LGHT. & SIG. SYST.	158,857	8,782	149,075	-	149,075	158,857
597 MAINTENANCE OF METERS	115,551	16	115,535	-	115,535	115,551
598 MAINT. MISC. DISTRIBUTION PLT	243,781	36,843	206,938	-	206,938	243,781
TOTAL ELECTRIC DISTRIBUTION EXPENSES	15,267,261	2,068,727	13,198,534	-	13,198,534	15,267,261
901 SUPERVISION	233,911	91,446	142,465	-	142,465	233,911
902 METER READING EXPENSES	611,152	108,466	502,686	-	502,686	611,152
903 CUST RECORDS & COLL EXPENSES	3,122,649	1,794,691	1,327,958	-	1,327,958	3,122,649
904 UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-
905 MISC CUSTOMER ACCOUNTS EXP	15,786	15,720	68	-	68	15,786
TOTAL CUSTOMER ACCOUNTS EXPENSES	3,983,498	2,010,323	1,973,175	-	1,973,175	3,983,498
907 SUPERVISION	463,929	86,856	367,073	-	367,073	463,929
908 CUSTOMER ASSISTANCE EXPENSES	1,284,137	73,158	1,210,979	-	1,210,979	1,284,137
909 INFORMATION & INSTRUCT ADV EX	166,502	73,049	93,453	-	93,453	166,502
910 MISC CUST SER & INFORMATION EX	780,678	74,344	706,332	-	706,332	780,678
TOTAL CUSTOMER SERVICE AND INFO EXP	2,695,244	317,407	2,377,837	-	2,377,837	2,695,244
911 SUPERVISION	(12)	109	(121)	-	(121)	(12)
912 DEMON & SELLING EXP	392,137	-	392,137	-	392,137	392,137
913 ADVERTISING EXPENSE	-	-	-	-	-	-
916 MISCELLANEOUS SALES EXPENSES	49,501	49,501	-	-	-	49,501
TOTAL SALES EXPENSES	441,626	49,610	392,016	-	392,016	441,626
920 ADM & GENERAL SALARIES	26,801,808	23,319,234	3,482,574	-	3,482,574	26,801,808
921 OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	15	15	-	-	-	15
924 PROPERTY INSURANCE EXPENSE	173,684	173,684	-	-	-	173,684
925 INJURIES & DAMAGES EXPENSE	266,210	266,210	-	-	-	266,210
926 EMPLOYEE PENSION & BENEFITS	300,908	234,104	66,804	-	66,804	300,908
928 REGULATORY COMMISSION EXPENSE	730,999	484,683	246,316	-	246,316	730,999
929 DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	62	62	-	-	-	62
930_2 MISCELLANEOUS GENERAL EXPENSE	166,991	166,991	-	-	-	166,991
931 RENTS	-	-	-	-	-	-
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	640,402	185,531	474,871	-	474,871	640,402
TOTAL ADMINISTRATIVE AND GENERAL EXP	29,081,079	24,810,514	4,270,565	-	4,270,565	29,081,079
TOTAL OPERATION & MAINTENANCE	83,399,178	40,327,389	43,071,789	-	43,071,789	83,399,178
TOTAL O&M EXP Less Fuel, PP.	83,380,832	40,313,934	43,066,898	-	43,066,898	83,380,832

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
Def Fuel (501, 518,547,555,557)						
NON-PAYROLL OPERATION & MAINTENANCE						
500 OPER SUPERVISION & ENGINEERIN	1,725,749	897,036	828,713	-	828,713	1,725,749
501 FUEL	2,491,974	1,556,515	935,459	-	935,459	2,491,974
502 STEAM EXPENSES	871,687	129,726	741,961	-	741,961	871,687
503 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
504 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
505 ELECTRIC EXPENSES	4,358,841	238,983	4,121,858	-	4,121,858	4,358,841
506 MISC STEAM POWER EXPENSES	4,686,977	1,671,741	3,015,236	-	3,015,236	4,686,977
507 RENTS	47,524	26,794	18,730	-	18,730	47,524
509 ALLOWANCES	470,238	-	470,238	-	470,238	470,238
510 MAINTENANCE SUPR & ENGINEERIN	375,219	50,268	324,951	-	324,951	375,219
511 MAINTENANCE OF STRUCTURES	2,033,788	461,487	1,572,301	-	1,572,301	2,033,788
512 MAINTENANCE OF BOILER PLANT	12,151,993	3,488,096	8,665,897	-	8,665,897	12,151,993
513 MAINTENANCE OF ELECTRIC PLANT	5,558,710	321,290	5,237,420	-	5,237,420	5,558,710
514 MAINTENANCE OF MISC STEAM PLT	3,003,590	942,636	2,060,954	-	2,060,954	3,003,590
517 OPERATION, SUPERVISION & ENGR	-	-	-	-	-	-
518 NUCLEAR FUEL EXPENSE	-	-	-	-	-	-
519 COOLANTS AND WATER	-	-	-	-	-	-
520 STEAM EXPENSES	-	-	-	-	-	-
521 STEAM FROM OTHER SOURCES	-	-	-	-	-	-
522 STEAM TRANSFERRED - CREDIT	-	-	-	-	-	-
523 ELECTRIC EXPENSES	-	-	-	-	-	-
524 MISC. NUCLEAR POWER EXPENSES	-	-	-	-	-	-
525 RENTS	-	-	-	-	-	-
528 MAINT SUPERVISION & ENGR	-	-	-	-	-	-
529 MAINTENANCE OF STRUCTURES	-	-	-	-	-	-
530 MAINT OF REACTOR PLANT EQUIP	-	-	-	-	-	-
531 MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-
532 MAINT OF MISC NUCLEAR PLANT	-	-	-	-	-	-
535 OPERATING SUPERVISION & ENGIN	(1)	-	(1)	-	(1)	(1)
536 WATER FOR POWER	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-
538 ELECTRIC EXPENSES	(12,756)	-	(12,756)	-	(12,756)	(12,756)
539 MISC HYDRO POWER GENERATION	(3,673)	772	(4,445)	-	(4,445)	(3,673)
540 RENTS	-	-	-	-	-	-
541 MAINTENANCE SUPERVISION & ENG	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	(496)	-	(496)	-	(496)	(496)
543 MAINT OF DAMS, RESERVOIRS & W	-	-	-	-	-	-
544 MAINT OF ELECTRIC PLT	(154,853)	-	(154,853)	-	(154,853)	(154,853)
545 MAINT OF MISC HYDRAULIC PLT	-	-	-	-	-	-
546 OPERATION SUPERV & ENGINEERIN	173,727	21,839	151,888	-	151,888	173,727
547 FUEL	-	-	-	-	-	-
548 GENERATION EXPENSES	820,536	-	820,536	-	820,536	820,536
549 MISC OTH PWR GENERATION EXPS	5,561,046	18,906	5,542,140	-	5,542,140	5,561,046
550 RENTS	16,472	-	16,472	-	16,472	16,472
551 MAINT SUPV & ENGINEERING	7,257	6,538	721	-	721	7,257
552 MAINTENANCE OF STRUCTURES	110,384	-	110,384	-	110,384	110,384
553 MAINT-GENER & ELEC EQUIPMENT	906,026	-	906,026	-	906,026	906,026
554 MAINT-MISC OTHER PWR GEN PLT	3,896,069	-	3,896,069	-	3,896,069	3,896,069
555 POWER PURCHASED	201,681,346	-	201,681,346	-	201,681,346	201,681,346
556 SYSTEM CONTROL & LOAD DISP.	159,388	158,013	1,375	-	1,375	159,388
557 DEFERRED FUEL	326,389	-	326,389	-	326,389	326,389
557 OTHER EXPENSES	2,209	2,209	-	-	-	2,209
TOTAL POWER PRODUCTION EXPENSES	251,265,360	9,990,847	241,274,513	-	241,274,513	251,265,360
560 OPER SUPER & ENGINEERING	1,020,294	617,250	403,044	-	403,044	1,020,294
561 LOAD DISPATCHING	7,258,199	440,596	6,817,603	-	6,817,603	7,258,199
562 STATION EXPENSES	33,161	-	33,161	-	33,161	33,161
563 OVERHEAD LINE EXPENSES	1,228,297	-	1,228,297	-	1,228,297	1,228,297
564 UNDERGROUND LINE EXPENSES	-	-	-	-	-	-
565 TRANSMISSION ELEC. BY OTHERS	7,228,510	-	7,228,510	-	7,228,510	7,228,510
566 MISC. TRANSMISSION EXPENSES	575,716	314,194	261,522	-	261,522	575,716
567 RENTS	380,980	2,258	378,722	-	378,722	380,980
568 MAINT. SUPERVISION & ENGINEER	1,027,126	217,493	809,633	-	809,633	1,027,126
569 MAINTENANCE OF STRUCTURES	249,918	85,391	164,525	-	164,525	249,918
570 MAINT. OF STATION EQUIPMENT	862,675	289	862,386	-	862,386	862,675
571 MAINT OF OVERHEAD LINES	2,975,814	-	2,975,814	-	2,975,814	2,975,814
572 MAINT. OF UNDERGROUND LINES	-	-	-	-	-	-
573 MAINT MISC TRANSMISSION PLANT	38,951	17,315	21,636	-	21,636	38,951
TOTAL ELECTRIC TRANSMISSION EXPENSES	22,879,639	1,694,786	21,184,853	-	21,184,853	22,879,639
575_1 OPERATION SUPERVISION	-	-	-	-	-	-

Sponsored by: Allison P. Lofton

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

Entergy Texas, Inc.
Workpapers For Schedule A2
Cost of Service
Electric
Test Year Ended December 31, 2021

TOTAL ADJUSTED AMOUNTS DESCRIPTION	TOTAL EXPENSE			PROPOSED RATES		
	TOTAL	TOTAL AFFILIATE	TOTAL NON-AFFILIATE	ADJUSTMENT	ADJUSTED NON-AFFILIATE	ADJUSTED TOTAL
575_2 DAY-AHD AND REAL-TIME MKT ADM	-	-	-	-	-	-
575_7 MISO MARKET ADMIN CHARGES	3,354,505	-	3,354,505	-	3,354,505	3,354,505
576_2 MAINT OF COMPUTER HARDWARE	-	-	-	-	-	-
576_3 MAINT OF COMPUTER SOFTWARE	-	-	-	-	-	-
TOTAL ELECTRIC REGIONAL MARKET EXPENSES	3,354,505	-	3,354,505	-	3,354,505	3,354,505
580 OPERATION SUPERVISION & ENGINE	5,201,114	953,218	4,247,896	-	4,247,896	5,201,114
581 LOAD DISPATCHING	149,581	1,011	148,570	-	148,570	149,581
582 STATION EXPENSES	82,877	-	82,877	-	82,877	82,877
583 OVERHEAD LINE EXPENSES	2,679,425	101	2,679,324	-	2,679,324	2,679,425
584 UNDERGROUND LINE EXPS	1,208,517	13,536	1,194,981	-	1,194,981	1,208,517
585 STREET LIGHT & SIGNAL SYSTEM	160,308	-	160,308	-	160,308	160,308
586 METER EXPENSES	2,537,835	318	2,537,517	-	2,537,517	2,537,835
587 CUSTOMER INSTALLATION EXPENSE	169,362	67	169,295	-	169,295	169,362
588 MISC DISTRIBUTION EXPENSE	2,986,538	740,594	2,245,944	-	2,245,944	2,986,538
589 RENTS	1,243,085	194,750	1,048,335	-	1,048,335	1,243,085
590 MAINT. SUPERVISION & ENGINEER	679,899	12,158	667,741	-	667,741	679,899
591 MAINTENANCE OF STRUCTURES	1,356,204	31	1,356,173	-	1,356,173	1,356,204
592 MAINT. OF STATION EQUIPMENT	293,468	12,614	280,854	-	280,854	293,468
593 MAINTENANCE OF OVERHEAD LINES	18,728,771	56,135	18,672,636	-	18,672,636	18,728,771
594 MAINT UNDERGROUND LINES	1,350,545	1,839	1,348,706	-	1,348,706	1,350,545
595 MAINT. OF LINE TRANSFORMERS	1,179	85	1,094	-	1,094	1,179
596 MAINT. ST. LGHT. & SIG. SYST.	807,485	1,552	805,933	-	805,933	807,485
597 MAINTENANCE OF METERS	50,844	-	50,844	-	50,844	50,844
598 MAINT. MISC. DISTRIBUTION PLT	686,275	20,730	665,545	-	665,545	686,275
TOTAL ELECTRIC DISTRIBUTION EXPENSES	40,373,312	2,008,739	38,364,573	-	38,364,573	40,373,312
901 SUPERVISION	57,589	20,635	36,954	-	36,954	57,589
902 METER READING EXPENSES	5,577,213	24,682	5,552,531	-	5,552,531	5,577,213
903 CUST RECORDS & COLL EXPENSES	14,249,555	9,386,209	4,863,346	-	4,863,346	14,249,555
904 UNCOLLECTIBLE ACCOUNTS	(789,250)	956	(770,206)	894,044	123,838	124,794
905 MISC CUSTOMER ACCOUNTS EXP	55,445	20,110	35,335	-	35,335	55,445
TOTAL CUSTOMER ACCOUNTS EXPENSES	19,170,552	9,452,592	9,717,960	894,044	10,612,004	20,064,596
907 SUPERVISION	471,988	215,680	256,308	-	256,308	471,988
908 CUSTOMER ASSISTANCE EXPENSES	354,839	99,544	255,295	-	255,295	354,839
909 INFORMATION & INSTRUCT ADV EX	626,541	508,789	119,752	-	119,752	626,541
910 MISC CUST SER & INFORMATION EX	402,429	34,824	367,605	-	367,605	402,429
TOTAL CUSTOMER SERVICE AND INFO EXP	1,855,797	856,837	998,960	-	998,960	1,855,797
911 SUPERVISION	997	997	-	-	-	997
912 DEMON & SELLING EXP	100,188	-	100,188	-	100,188	100,188
913 ADVERTISING EXPENSE	149,418	88,896	80,522	-	80,522	149,418
916 MISCELLANEOUS SALES EXPENSES	14,367	14,367	-	-	-	14,367
TOTAL SALES EXPENSES	264,970	84,260	180,710	-	180,710	264,970
920 ADM & GENERAL SALARIES	4,732,502	4,852,206	(119,704)	-	(119,704)	4,732,502
921 OFFICE SUPPLIES & EXPENSES	943,625	767,723	175,902	-	175,902	943,625
922 ADM. EXPENSE TRANSFERRED - CR	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	12,400,849	7,872,188	4,528,661	-	4,528,661	12,400,849
924 PROPERTY INSURANCE EXPENSE	16,746,005	59,814	16,686,191	-	16,686,191	16,746,005
925 INJURIES & DAMAGES EXPENSE	2,604,340	256,223	2,348,117	-	2,348,117	2,604,340
926 EMPLOYEE PENSION & BENEFITS	37,827,073	15,357,732	22,469,341	-	22,469,341	37,827,073
928 REGULATORY COMMISSION EXPENSE	717,668	86,862	630,806	-	630,806	717,668
929 DUPLICATE CHARGES-CREDIT	-	-	-	-	-	-
930_1 GENERAL ADVERTISING EXPENSES	382,805	21,467	361,338	-	361,338	382,805
930_2 MISCELLANEOUS GENERAL EXPENSE	5,469,462	5,177,738	291,724	-	291,724	5,469,462
931 RENTS	506,780	215,455	291,325	-	291,325	506,780
932 MAINTENANCE OF GAS-GENL PLANT	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	743,682	133,899	609,783	-	609,783	743,682
TOTAL ADMINISTRATIVE AND GENERAL EXP	83,074,791	34,601,307	48,273,484	-	48,273,484	83,074,791
TOTAL OPERATION & MAINTENANCE	422,238,926	58,889,368	363,349,558	894,044	364,243,602	423,132,970
TOTAL O&M EXP Less Fuel, PP, Def Fuel (501, 518,547,555,557)	217,739,217	57,332,853	160,406,364	894,044	161,300,408	218,633,261

Entergy Texas, Inc.
 Worksheets For Schedule A2
 Cost of Service
 Electric
 Test Year Ended December 31, 2021

DESCRIPTION	PER BOOK			ADJUSTMENT			ADJUSTED			PROPOSED RATES		
	TOTAL	AFFILIATE	NON-AFFILIATE	TOTAL	AFFILIATE	NON-AFFILIATE	TOTAL	AFFILIATE	NON-AFFILIATE	ADJUSTMENT	ADJUSTED	ADJUSTED
	TOTAL	AFFILIATE	NON-AFFILIATE	TOTAL	AFFILIATE	NON-AFFILIATE	TOTAL	AFFILIATE	NON-AFFILIATE	ADJUSTMENT	ADJUSTED	ADJUSTED
40612 HOURS-EE-AN-STATE	907	?	907	722,072	?	722,072	728,170	?	728,172	?	197,782	728,170
40615 HOURS-EE-TX-STATE MS	80,110	1801	81,911	?	?	?	80,110	1801	81,911	?	21,001	80,110
40616 HOURS-EE-ASSIA-BAF	107	17	107	?	?	?	107	17	107	?	170	107
40618 HOURS-EE-ASSIA-BAF	71,776	12,319	71,052	?	?	?	71,776	12,319	71,052	?	27,602	71,776
40619 FUEL-OVER-TAXES	5,065,855	2,459,543	2,704,510	244,834	71,721	173,013	5,465,489	2,531,064	2,937,425	?	2,867,405	5,465,489
40622 EXCISE-TAX-STATE	11,076	?	11,076	?	?	?	11,076	?	11,076	?	11,029	11,076
40623 FUEL-TAX-OTHER	24,230	?	24,230	?	?	?	24,230	?	24,230	?	24,753	24,230
40624 ADVALISEM	722,187	738,151	21,176,376	1,030,870	?	1,030,870	71,151,887	738,151	70,176,176	?	17,137,757	71,151,887
40625 FUEL-TAX	?	?	?	?	?	?	?	?	?	?	?	?
40626 FUEL-TAX-STATE	4,874,151	?	4,874,151	4,731,730	?	4,731,730	4,874,151	?	4,874,151	4,077,957	15,752,717	4,874,151
40629 REGULATORY-COST-SHARE STATE	2,455,560	?	2,455,560	2,455,560	?	2,455,560	2,455,560	?	2,455,560	5,11,570	2,382,496	2,455,560
40631 HOURS-EE-AN-CO-EL	36,176,136	?	36,176,136	17,002,879	?	17,002,879	16,970,677	?	16,970,677	?	15,518,517	16,970,677
40633 STATE-TIME-TAX	57,524	?	57,524	587	?	587	58,557	?	58,557	11,810	58,575	60,575
40635 FUEL-OVER-TAXES	287	?	287	121	?	121	287	?	287	11	76	282
40636 FUEL-TAX-STATE	3,985,750	?	3,985,750	3,985,750	?	3,985,750	?	?	?	?	0	?
40639 SALES-TAX-AN	?	?	?	?	?	?	?	?	?	?	0	?
40643 TAXES-OTHER-TAN-INC-UT-OP	14,000.00	?	14,000.00	(14,000.00)	?	(14,000.00)	?	?	?	?	0	?
TAXES OTHER THAN INC-UT-OP	94,969,671	8,194,338	91,776,233	(18,368,130)	71,721	(18,426,651)	78,811,441	8,266,069	76,345,392	8,131,216	79,476,699	91,742,667

Entergy Texas, Inc.
 Cost of Service
 Schedule B-1 WP Adjustments to Plant In Service
 Electric
 For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 1		6,863,956,341
	Less:			
2	Amount per books (test year)			<u>7,151,899,904</u>
3	Adjustment			<u><u>(287,943,563)</u></u>
	<u>Justification for required adjustment:</u>			
	ARO & Accretion Expense		1 WP/P AJ14A	
	See page WP/P AJ14A for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(1,198,475)
	Plant Held for Future Use		2 WP/P AJ14I	
	See page WP/P AJ14I for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			175,847
	Remove Securitized Storm Costs		3 WP/P AJ23	
	See page WP/P AJ23 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
6	Adjustment			(153,382,709)
	Remove AMS Costs		4 WP/P AJ30	
	See page WP/P AJ30 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
7	Adjustment			(133,538,225)
8	Grand Total			<u><u>(287,943,562)</u></u>

Entergy Texas, Inc.
 Cost of Service
 Schedule B-1 WP Adjustments to Accumulated Depreciation/Amortization
 Electric
 For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 1		(1,962,410,970)
	Less:			
2	Amount per books (test year)			<u>(1,951,389,629)</u>
3	Adjustment			<u><u>(11,021,341)</u></u>
	<u>Justification for required adjustment:</u>			
	ARO & Accretion Expense		1 WP/P AJ14A	
	See page WP/P AJ14A for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(5,404,728)
	Plant Held for Future Use		2 WP/P AJ14I	
	See page WP/P AJ14I for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			178,546
	Remove Securitized Storm Costs		4 WP/P AJ23	
	See page WP/P AJ23 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
6	Adjustment			(43,999,155)
	Remove AMS Costs		5 WP/P AJ30	
	See page WP/P AJ30 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
7	Adjustment			38,203,996
8	Grand Total			<u><u>(11,021,341)</u></u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Working Cash
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 3		
1	Amount, as adjusted			(9,533,144)
	Less:			
2	Amount per books (test year)			-
3	Adjustment			<u>(9,533,144)</u>
	<u>Justification for required adjustment:</u>			
	Working Cash		1 WP/P AJ06	
	See page WP/P AJ06 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(9,533,144)
	PROPOSED RATES			
	This adjustment revised revenues, customer accounting (A/C 904) expense, taxes other than income taxes, income tax expense, working cash, & interest sync to reflect the proposed change in rate schedule revenues. See Schedule A, Page 1.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			738,926
6	Grand Total			<u><u>(8,794,218)</u></u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Fuel Inventory
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 4		
1	Amount, as adjusted			48,481,254
	Less:			
2	Amount per books (test year)			48,433,365
3	Adjustment			<u>47,889</u>
	<u>Justification for required adjustment:</u>			
	Depreciation Expense		1 WP/P AJ12	
	See page WP/P AJ12 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton/Dane A. Watson			
4	Adjustment			123,267
	SGR & Big Cajun Expenses		2 WP/P AJ29	
	See page WP/P AJ29 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			(75,377)
6	Grand Total			<u>47,889</u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Materials And Supplies
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 5		
1	Amount, as adjusted			65,137,473
	Less:			
2	Amount per books (test year)			65,137,473
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Prepayments
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 6		
1	Amount, as adjusted			25,031,774
	Less:			
2	Amount per books (test year)			25,094,894
3	Adjustment			<u>(63,120)</u>
	<u>Justification for required adjustment:</u>			
	Prepayments		1 WP/P AJ14J	
	See page WP/P AJ14J for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(63,120)
5	Grand Total			<u><u>(63,120)</u></u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Property Insurance Reserve
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 7		
1	Amount, as adjusted			17,730,648
	Less:			
2	Amount per books (test year)			63,218,652
3	Adjustment			<u><u>(45,488,004)</u></u>
	<u>Justification for required adjustment:</u>			
	Securitized Storm Costs		1 WP/P AJ23	
	See page WP/P AJ23 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(45,488,004)
5	Grand Total			<u><u>(45,488,004)</u></u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Injuries & Damages Reserves
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 8		
1	Amount, as adjusted			(6,156,819)
	Less:			
2	Amount per books (test year)			(6,156,819)
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Coal Car Maintenance Reserve
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
		Sch B-1, Line 9		
1	Amount, as adjusted			-
	Less:			
2	Amount per books (test year)			-
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Unfunded Pension
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 10		69,765,375
	Less:			
2	Amount per books (test year)			(37,349,119)
3	Adjustment			<u>107,114,494</u>
	<u>Justification for required adjustment:</u>			
	Unfunded Pension		1 WP/P AJ14E	
	See page WP/P AJ14E for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			113,084,200
	Prepaid Pension		2 WP/P AJ28	
	See page WP/P AJ28 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			(5,969,706)
6	Grand Total			<u>107,114,494</u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Allowance Inventory
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 11		18,301,905
	Less:			
2	Amount per books (test year)			18,301,905
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Commercial Litigation
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 12		-
	Less:			
2	Amount per books (test year)			-
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Environmental Reserves
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 13		(2,084,999)
	Less:			
2	Amount per books (test year)			(2,084,999)
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Customer Deposits
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 14		(37,270,548)
	Less:			
2	Amount per books (test year)			(37,270,548)
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Regulatory Assets And Liabilities
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 15		91,347,750
	Less:			
2	Amount per books (test year)			106,352,725
3	Adjustment			<u><u>(15,004,975)</u></u>
	<u>Justification for required adjustment:</u>			
	Pension and OPEB Over/Under		1 WP/P AJ14L	
	See page WP/P AJ14L for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			3,103,081
	Non-AMS Meters		2 WP/P AJ14M	
	See page WP/P AJ14M for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			8,019,571
	Securitized Storm Costs		3 WP/P AJ23	
	See page WP/P AJ23 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
6	Adjustment			(25,876,424)
	ETI PURA Sec. 39.4525		4 WP/P AJ27	
	See page WP/P AJ27 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
7	Adjustment			(251,203)
8	Grand Total			<u><u>(15,004,975)</u></u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Accumulated Deferred Income Taxes
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 16		(770,893,825)
	Less:			
2	Amount per books (test year)			(695,036,544)
3	Adjustment			<u>(75,857,281)</u>
	<u>Justification for required adjustment:</u>			
	Income Taxes		1 WP/P AJ10	
	See page WP/P AJ10 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
4	Adjustment			(85,089,380)
	Remove AMS Costs		2 WP/P AJ30	
	See page WP/P AJ30 for the description/justification for this adjustment.			
	Reference Direct Testimony of Allison P. Lofton			
5	Adjustment			9,232,099
6	Grand Total			<u>(75,857,281)</u>

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Accumulated Deferred ITC
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 17		-
	Less:			
2	Amount per books (test year)			-
3	Adjustment			-

Entergy Texas, Inc.
Cost of Service
Schedule B-1 WP Adjustments to Rate Case Expenses
Electric
For The Test Year End December 31, 2021

LINE NO.	DESCRIPTION	SCHEDULE B-1 REFERENCE	WORKPAPER REFERENCE	AMOUNT
1	Amount, as adjusted	Sch B-1, Line 18		-
	Less:			
2	Amount per books (test year)			-
3	Adjustment			-

**ENTERGY TEXAS, INC.
FOSSIL FUEL INVENTORY POLICIES
JANUARY – DECEMBER 2021**

No changes were made to the fossil fuel inventory policies during the Test Year.

This workpaper contains information that is highly sensitive and will be provided under the terms of the Protective Order (Confidentiality Disclosure Agreement) entered in this case.

This workpaper contains information that is highly sensitive and will be provided on compact disc (CD) under the terms of the Protective Order (Confidentiality Disclosure Agreement) entered in this case.

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Postretirement Health and Life Actuarial Report for Accounting

Entergy Corporation

For the 2019 Plan Year

January 1, 2019 – December 31, 2019



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

Proprietary and Confidential

This report provides accounting results for 2019 with respect to postretirement benefits other than pensions for Entergy Corporation under ASC 715-60 (formerly FAS 106). Actuarial computations under ASC 715-60 are for purposes of fulfilling certain employer accounting requirements. The calculations reported herein have been made on a basis consistent with our understanding of ASC 715-60. Determinations for purposes other than meeting the employer financial accounting requirements of ASC 715-60 may differ significantly from the results reported herein. The conclusions presented herein were developed in January 2019, and do not reflect information available subsequent to their development.

In preparing this actuarial valuation, Aon has relied on information provided to us concerning plan participants, plan assets and plan provisions. Aon considers the information provided to be reasonable. However, we have not audited or independently verified this information.

The actuarial assumptions and accounting methods and policies are the responsibility of the plan sponsor. For all assumptions other than the expected rate of return on plan assets, Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. The expected rate of return on plan assets was selected by Entergy, and is at the upper end of the range we would consider reasonable based on Aon's forward-looking capital market assumptions. Aon believes the actuarial assumptions in their totality over the projection period used in the calculations are individually reasonable and reasonable in the aggregate. It should be noted, however, that Actuarial Standards of Practice state that different actuaries will apply different professional judgment that may result in different reasonable assumptions. Thus, a different set of actuarial assumptions drawn from the potential range of reasonable assumptions could result in reasonable valuation results different from those presented herein.

Aon's relationship with the plan and plan sponsor is strictly professional. There are no aspects of the relationship, which may impair or appear to impair the objectivity of our work.

The report was prepared by the actuaries whose signatures appear below. We certify that, to the best of our knowledge, the methods and assumptions used in the determination of Entergy Corporation's liabilities for postretirement benefits other than pensions are reasonable and conform to the Actuarial Standard of Practice No. 6: Measuring Retiree Group Benefit Obligations.

We are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein and for Issuing Statements of Actuarial Opinion in the United States.

Respectfully submitted,

Paul L. Koch
Senior Vice President
Fellow, Society of Actuaries
Member, American Academy of Actuaries

Carrie Brandine
Assistant Vice President
Fellow, Society of Actuaries
Member, American Academy of Actuaries

December 13, 2019
Date

December 13, 2019
Date

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I. EXECUTIVE SUMMARY

This report presents the liabilities for postretirement welfare benefits as measured under ASC 715-60.

A summary of the financial disclosure information is shown below (in \$000's):

	Health	Life Insurance	Total
Funded Status and Amount Recognized in the Company's Financial Statement as of 01/01/2019:			
Accumulated Postretirement Benefit Obligation	(\$938,525)	(\$294,094)	(\$1,232,619)
Market Value of Assets	519,469	90,313	609,782
APBO (in excess of) or Less than Plan Assets (Funded Status)	(\$419,056)	(\$203,781)	(\$622,837)
Cumulative Unrecognized Net (Gain)/Loss	(39,240)	57,445	18,205
Prior Service Cost Not Yet Recognized	(69,559)	1,053	(68,506)
(Accrued)/Prepaid Postretirement Benefit Cost	(\$527,855)	(\$145,283)	(\$673,138)
Net Periodic Postretirement Benefit Cost for 2019:			
Service Cost	\$12,824	\$5,875	\$18,699
Interest Cost	36,212	11,689	47,901
Expected Return on Plan Assets	(32,387)	(5,859)	(38,246)
Net Amortization Amounts	(36,821)	2,874	(33,947)
Net Periodic Postretirement Benefit Cost	(\$20,172)	\$14,579	(\$5,593)

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II. ACCOUNTING RESULTS

A. Background

In December 1990, the Financial Accounting Standards Board (FASB) issued Statement No. 106 (FAS 106). This standard requires postretirement benefits other than pensions (PBOP) to be accounted for on an accrual basis. Effective July 1, 2009, FASB introduced a new accounting standards codification system (ASC) under which FAS 106 was replaced by ASC 715-60.

Entergy requested that Aon determine its 2019 PBOP liabilities. This valuation was performed in accordance with our understanding of ASC 715-60.

B. ASC 715-60 Components

A description of some of the key components of ASC 715-60 follows:

1. Expected Postretirement Benefit Obligation (EPBO)

The EPBO is equal to the actuarial present value of future benefit payments. It is estimated by projecting all future liabilities of currently active and retired employees at a given level of trend selected in accordance with ASC 715-60. These liabilities are then discounted based on the interest rate assumption. Table 1 shows the January 1, 2019 EPBO split by benefit, business unit, and active/retired status.

2. Accumulated Postretirement Benefit Obligation (APBO)

The APBO is equal to the actuarial present value of future benefit payments that are considered accrued to date. For retired employees and active employees who are fully eligible to retire, it equals their EPBO. Table 1 shows January 1, 2019 APBO split by benefit, business unit, and active/retired status.

3. Net Periodic Postretirement Benefit Cost

The total ASC 715-60 net periodic postretirement benefit cost accrued during the year is comprised of the following components:

- a. Service Cost: The cost of benefit accruals attributed to the current year, developed on the same basis as the APBO. The specific spot rates along the full yield curve are applied to the applicable components (portion associated with the service cost) of each projected cash flow corresponding to those spot rates. There is no service cost where a participant is currently eligible for full benefits, or is currently receiving benefits. Service cost includes interest to the end of the year.
- b. Interest Cost: Interest on the APBO, developed by applying the specific spot rates along the full yield curve to the projected APBO cash flows corresponding to those spot rates.
- c. Expected Return on Plan Assets: For a funded plan, the expected return on plan assets is based on market related value at the beginning of the year, adjusted for contributions and benefit payments. For an unfunded plan this item is equal to zero.

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II. ACCOUNTING RESULTS (Continued)

d. Net Amortization Amounts:

Prior Service Cost - The increase/decrease in liability due to plan amendments – amortized over expected future employee service to full eligibility. (Decreases in liability due to amendments will generally first reduce any existing unrecognized prior service cost and then any remaining unrecognized transition obligation.)

(Gain)/Loss - Changes in unfunded APBO due to plan experience and changes in assumptions -- amortized to the extent that the accumulated unrecognized gain/loss exceeds a corridor. (The corridor is 10% of the greater of the APBO or the market-related value of assets.) The excess is amortized over expected future employee service.

Table 3 develops the 2019 net periodic postretirement benefit cost.

C. Actuarial Cost Method

An actuarial cost method is a rational and systematic way of allocating the cost of postretirement benefits over employees' working lifetimes. There are strong parallels between the methods used to allocate the cost of postretirement benefits other than pensions under ASC 715-60 and those used for pension benefit cost allocation under ASC 715. The actuarial cost method specified by both standards is a version of the Projected Unit Credit Actuarial Cost Method.

Under the prescribed method, postretirement benefits are allocated to each year within the attribution period. In general, the attribution period for Entergy's postretirement health and life insurance benefits begins at age 45 or age at hire, if later, and ends at the full eligibility date, which is the date the employee has rendered all the service necessary to receive full benefits. This is generally age 55 with 10 years of credited service after age 45 for postretirement health benefits and expected retirement age for postretirement life insurance benefits.

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II. ACCOUNTING RESULTS (Continued)

D. Assumptions as to Future Experience

To determine the actuarial present value of the liabilities for postretirement benefits, estimates must be made of the benefits that will be paid in future years on behalf of (1) existing pensioners and, (2) after retirement, on behalf of all currently active employees. Projected retiree contributions must also be estimated. These benefits and contributions are then discounted to the valuation date using actuarial assumptions selected by the plan sponsor in accordance with ASC 715-60 and reviewed by Aon for reasonability. These assumptions are summarized in Section V.

Actuarial assumptions take into account recent past experience and reasonable future expectations. Significant actuarial assumptions reflected in the 2019 accounting information are as follows:

1. *Salary Scale, Mortality, Termination, Disability and Retirement Rates.*
The salary scale, mortality, termination, disability, and retirement rate assumptions used in the postretirement health and life insurance benefit valuations are consistent with those used for the 2019 expense valuation of the Entergy Corporation Non-bargaining I and Bargaining I pension plans. These assumptions are shown in Section V.
2. *Discount Rate and Expected Return on Assets as of January 1, 2019.*
The discount rate assumption for ASC 715-60 APBO purposes is 4.42% as of January 1, 2019 (The discount rate as of January 1, 2018 was 3.72%). These rates are selected based on matching the expected net benefit payments under the plan against duration based yield curves. The assumptions for the expected return on assets are 5.50% for taxable assets, 6.90% for non-bargaining life assets, 6.50% for all bargaining assets and 7.25% for 401(h) assets. This assumption is consistent with the expected return on pension plan assets. (The expected returns on assets for 2018 were 5.50% for taxable assets and 6.90% for non-bargaining life assets, 6.50% for all bargaining assets, and 7.50% for 401(h) and other non-taxable assets.)
3. *Health Care Cost Trend Rates.*
To develop expected claim costs for future years, annual health care cost trend rates are applied to current claims cost estimates. These trend rates do not take into account anticipated changes in the future demographic composition of the retiree group. That variable is provided for by the age/sex adjustment factors applied to Entergy's composite claims costs. Health care cost trend rates are shown in Section V. Medical, prescription drug, and vision trend rates have been updated for the 2019 valuation.

Entergy selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with ASC 715. For all assumptions other than the expected rate of return on plan assets, Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. The expected rate of return on plan assets was selected by Entergy, and is at the upper end of the range we would consider reasonable based on Aon's forward-looking capital market assumptions.

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II. ACCOUNTING RESULTS (Continued)

E. Claims Cost Derivation

2019 medical incurred claims costs, before reflecting EGWP revenue and Medicare Part D Retiree Drug Subsidies, were derived from actual 2015, 2016 and 2017 claims experience and exposure data provided by Entergy Corporation. 2019 dental and vision incurred claims costs were derived from actual 2017 claims experience and exposure data provided by Entergy Corporation. Aon reviewed this information for reasonability.

Following is a brief description of the postretirement health benefit claims costs derivation:

1. Claims costs were determined for each operating company by dividing paid claims by the average exposure ("**membership**") during the period, including waivers. Medical claims costs were estimated separately for retired participants over and under age 65.
2. The claims costs were adjusted to include insurance carrier administrative expenses and the estimated increase in the liability for claims incurred but not yet paid by the end of the calendar year. Actuarial pricing adjustments were applied to reflect plan design changes and shifts in enrollment from the claim experience to 2019. Adjusted medical claim costs based on 2017 data were trended one year to 2018; adjusted medical claim costs based on 2016 data were trended two years to 2018; and adjusted medical claim costs based on 2015 data were trended three years to 2018.
3. The 2018 medical claims costs based on adjusted 2015, 2016, and 2017 data were blended together to reflect a larger base of claim experience.
4. The 2018 retired participant contributions for "**grandfathered**" retirees were then subtracted from the 2017 medical claims costs. This resulted in per "**grandfathered**" retired participant net claims costs. "**Nongrandfathered**" retiree costs were developed from the "**grandfathered**" costs by adjusting for differences in contribution requirements.
5. For NYPA, Pilgrim, Con Edison, Vermont Yankee, Palisades, and EOI (GGN and GO) medical benefits, retiree claim experience was minimal. Thus, actuarial pricing techniques were used to develop their claims costs.
6. The final adjustment was to convert the 2018 medical per retired participant net claims costs in item (4) to per retired participant claims costs by age of the participant. The age adjustment factors were derived from the **Society of Actuaries' 2013 report on healthcare costs by age**. These were then adjusted so that the costs, when weighted by the number of Entergy retired participants by age, reproduced the average retired participant claims costs in item (4) separately for retired participants under and over age 65.
7. The 2019 medical per retired participant net claims costs are based on the 2018 per retired participant net claims costs projected one year to 2019.

The 2019 medical claims costs before adjustment for age/sex and the 2019 dental and vision claims costs are shown in Section V separately for "**grandfathered**" and "**nongrandfathered**" retirees. Note that the medical membership is used in the cost development for dental and vision, thus accounting for waivers.

F. Market Value of Assets

The market value of assets at December 31, 2018 are shown in Table 7.

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II. ACCOUNTING RESULTS (Continued)

G. Plan Provisions

Postretirement health and life insurance benefit plan provisions (including any substantive commitments) are described in Section III. As required by ASC 715-60, this valuation assumes that those plans' provisions will continue in effect. However, this assumption does not imply any obligation by Entergy to continue the plans.

There were no new plan changes reflected as of December 31, 2018.

H. Demographic Data

The valuation as of January 1, 2018 was based on active and retiree census as of January 1, 2018. A summary of the census is shown in Section IV. This data was found to be reasonable and consistent with other data available to the actuary.

The data for retirees excludes deferred vested pensioners since they are not eligible for postretirement health and life insurance benefits.

The census data includes employees from regulated and non-regulated enterprises. Aon has not audited the census data provided by Entergy.

I. Projected Annual Postretirement Pay-As-You-Go Claims

A ten-year projection of annual postretirement health and life pay-as-you-go and funded claims, is shown in Table 2.

J. Healthcare Reform Impact

The Patient Protection and Affordable Care Act (PPACA) has been taken into account for purposes of calculating the ASC 715-60 liabilities. Based on discussions with Entergy and our estimates, there is no financial impact due to the provisions of PPACA on this valuation.

K. Significant Events

The shutdown of the Northeast Nuclear power plants based on information provided by Entergy is reflected in this valuation.

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS

A. Entergy Corporate

Entergy Corporate includes Arkansas & ANO, ESI, EOI-GGN, EOI-GO, Louisiana/Waterford, Mississippi, New Orleans, Gulf States Louisiana/River Bend, and Texas.

- Retirement Eligibility.** Employees are eligible to retire after ten years of service earned subsequent to age 45, or upon attainment of age 65.
- Postretirement Medical Benefit Options:** All Entergy Corporate retirees have the option of enrolling in one of three medical options or waiving coverage. All medical options provide hospitalization, medical, surgical, diagnostic x-ray and laboratory, prescription drugs and other medical services. The plan benefits are paid according to the following cost sharing provisions:

<u>Delivery System</u>	<u>\$500 PPO</u>	<u>\$1,000 PPO</u>	<u>HDHP</u>
Single Deductible			
In-Network	\$500	\$1,000	\$1,500
Out-Of-Network	\$500	\$1,000	\$2,500
Reimbursement			
In-Network	85%	80%	70%
Out-Of-Network	65%	60%	50%
In-Network Office Visit Copayment	\$20	\$25	30%
Single Medical Out-Of-Pocket Maximum (Including deductible)			
In-Network	\$2,750	\$4,250	\$5,000 (Med/Rx combined)
Out-Of-Network	\$4,000	\$5,000	\$9,500 (Med/Rx combined)
Single Rx Out-Of-pocket Maximum			
In-Network	\$2,350	\$2,350	Combined with Medical
Out-Of-Network	N/A	N/A	Medical
Lifetime Maximum	Unlimited	Unlimited	Unlimited
Rx Copayments (Pre-Medicare)			
Generic	\$20		
Preferred Brand	\$35 + difference		
Non-preferred Brand	\$50 + difference between brand and generic equivalent		30% after HDHP deductible
Mail Order	2x		
Rx Copayments (Medicare)			
Generic	\$10 Copay		
Preferred Brand	\$40 Copay		
Non-preferred Brand	\$65 Copay		30% after HDHP deductible
Specialty	15%		
Mail Order	3x		
	Note: 100% Coverage once TrOOP limit is reached		

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

The prescription drug benefit sponsored by Entergy for Medicare retirees in the \$500 and \$1,000 PPO is offered through a Medicare Part D plan (i.e., Employer Group Waiver Plan) (EGWP). The plan provisions are described in the above table.

3. **Grandfathering:** "Grandfathered" retirees include all nonbargaining, Arkansas bargaining, and Mississippi bargaining unit employees who retired before 1/1/2004; ANO bargaining unit employees who retired before 5/1/2004; Gulf States Transmission and Distribution bargaining unit employees who retired before 1/1/2005; EOI-GGN bargaining unit employees who retired before 1/1/2006; EGSI-Fossil bargaining unit employees who retired before 1/1/2009; and River Bend bargaining unit employees who retired before 1/1/2008.
4. **Retiree Cost Sharing:** All nongrandfathered retirees receive the HDHP with a 25% contribution and "buy-up" at 100% of the additional cost above the HDHP for other options. This strategy was designed to be actuarially neutral to the 2006 plan design with an average contribution of 50% of total cost. Contributions for grandfathered retirees are generally trended from current levels. Retiree contributions are based on retiree only cost experience. EGWP revenue from both the federal governmental and pharmaceutical manufacturers will not be reflected in the retiree cost sharing. Entergy will keep 100% of the EGWP revenue.
5. **Limit to Entergy's Contribution Toward Coverage:** Entergy's contribution toward the cost of coverage for certain employees will be limited based on Entergy's cost level in 2018, indexed at the lower of the increase in CPI or actual cost. The following employee groups are subject to this limit:
 - Non-bargaining employees who retire on or after December 1, 2014
 - Arkansas Fossil, Transmission and Distribution employees who retire on or after December 1, 2016
 - Arkansas ANO Craft employees who retire on or after December 1, 2015
 - ANO Security employees who retire on or after December 1, 2016
 - Mississippi Transmission and Distribution employees who retire on or after December 1, 2017
 - Mississippi Fossil employees who retire on or after December 1, 2016
 - Texas Transmission, Distribution, and Fossil employees who retire on or after December 1, 2014
 - Gulf States Louisiana Transmission and Distribution employees who retire on or after December 1, 2015
 - Gulf States Louisiana Fossil employees who retire on or after December 1, 2014
 - Grand Gulf Craft, Planners, and Administrators employees who retire on or after December 1, 2014
 - Grand Gulf Security employees who retire on or after December 1, 2015
 - Waterford Security employees who retire on or after December 1, 2014
 - River Bend Craft employees who retire on or after December 1, 2016
 - River Bend Planners and Security employees who retire on or after December 1, 2015
6. **Postretirement Dental:** Entergy Corporate retirees are covered under the following provisions:

1. Delivery System	Passive PPO
2. Single Deductible	\$50
3. Calendar Year Maximum	\$1,500
4. Preventive Services	100% (no deductible)
5. General Services	80%
6. Major Services	50%
7. Orthodontia	50% (\$1,500 lifetime max)

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

Retiree contributions for coverage vary depending on date of retirement and family status. Contributions for nongrandfathered retirees are an average of 50% of total cost. Contributions for grandfathered retirees are an average of 25% of total cost.

7. **Reimbursement of Medicare Part B Premium:** ESI, Louisiana (includes Waterford) and New Orleans employees who retired before 1991 are eligible for \$27.90 reimbursement per month. In addition, retired employees who attained age 75 before 1992 also receive spouse coverage.
8. **Postretirement Vision:** The vision plan became effective July 1, 2000 for all Entergy Corporate retirees. The plan provides coverage for a comprehensive eye exam and medically necessary corrective eyewear (glasses or contact lenses), subject to co-payments. Retiree contributions are 50% of total cost.
9. **Postretirement Life Insurance:** Grandfathered retirees receive life insurance coverage through age 65 in amounts up to 250% of compensation. Beginning at age 66, coverage amounts reduce in accordance with either Option A or Option B (depending on hire date and other factors).

Under Option A, post-65 coverage amounts are 50% of compensation at retirement. Under Option B, between ages 66 and 70, coverage amounts grade down to 100% of compensation at retirement and then remain at that level.

Nongrandfathered employees are covered under either Option A or Option B immediately upon retirement.

Nonbargaining Gulf States Texas and Louisiana (includes River Bend) employees hired before 1/1/1979, who retired prior to January 1, 1995 receive life insurance coverage equal to 200% of annual retirement income, with a maximum coverage amount of \$100,000. For nonbargaining employees hired on or after 1/1/1979, the coverage amount is 100% of annual retirement income, with a maximum amount of \$20,000.

B. ENUCO (Entergy Nuclear)

ENUCO includes Pilgrim, NYPA, Con Edison, Vermont Yankee, and Palisades. These nuclear plants were acquired by Entergy between 1999 and 2007.

1. Retirement Eligibility:

- a. *Pilgrim, NYPA, Con Edison (nonbargaining retirees after 12/31/04 and bargaining retirees after 1/17/04), Vermont Yankee:* Employees are eligible to retire after ten years of service earned subsequent to age 45.
- b. *ConEdison:* Employees were eligible to retire before 1/1/2005 for nonbargaining and before 1/18/2004 for bargaining after age plus service equals 75 (i.e., Rule of 75). The eligibility criteria changed to ten years of service earned subsequent to age 45 effective January 1, 2005. ConEdison employees meeting the Rule of 75 as of the ConEdison acquisition (9/6/2001) are eligible for benefits at ConEdison.
- c. *Palisades:* Employees are eligible to retire with subsidized benefits after ten years of service earned subsequent to age 45. Palisades nonbargaining employees were given the option to participate in Consumer Energy Company (CMS) retirement plans at the time they were transferred to Nuclear Management Company (pre-Entergy acquisition). For nonbargaining employees who chose CMS benefits, and all bargaining employees, pre-Entergy acquisition service is included for determining retirement eligibility.

2. **Grandfathering:** "Grandfathered" retirees include NYPA nonbargaining employees who retired before 1/1/2004; NYPA UWUA bargaining employees who retired before 1/17/2004; Vermont Yankee bargaining employees who retired before 8/20/2007; Pilgrim bargaining 590 Professional employees who retired before 1/1/2004 and 369 Technical employees who retired before 1/1/2004; NYPA IBEW Craft bargaining employees who retired before 1/1/2006; and Teamsters employees retired before 1/1/2011.

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

3. Postretirement Medical Benefits and Retiree Cost Sharing (nongrandfathered retirees):

In general, ENUCO retirees that don't meet the definition of grandfathered above are offered the same benefits as Entergy Corporate.

For nonbargaining retirees and nongrandfathered union retirees (except as noted below), contributions for the HDHP are 25%. Retirees are responsible for the "full" buy-up cost for other options.

Pilgrim Craft, Pilgrim Technical Post-12/31/2009, and Pilgrim Professional Post-12/31/2008 contributions are 25% of the cost of the HDHP and 50% of the cost of the \$500 PPO and \$1,000 PPO.

Vermont Yankee IBEW bargaining retirees are not required to contribute toward the cost of coverage for any plan option until the VEBA assets associated with the Vermont Yankee bargaining benefits have been fully paid.

Retiree contributions are based on retiree only cost experience. EGWP revenue from both the federal governmental and pharmaceutical manufacturers will not be reflected in the retiree cost sharing. Entergy will keep 100% of the EGWP revenue.

4. Limit to Entergy's Contribution Toward Coverage: Entergy's contribution toward the cost of coverage for certain employees will be limited based on Entergy's cost level in 2018, indexed at the lower of the increase in CPI or actual cost. The following employee groups are subject to this limit:

- Non-bargaining employees who retire on or after December 1, 2014
- Vermont Yankee Craft employees who retire on or after December 1, 2015
- Vermont Yankee Security employees who retire on or after December 1, 2016
- Palisades Craft, Technical, and Security employees who retire on or after December 1, 2015
- IPEC Teamsters employees who retire on or after December 1, 2015
- JAF Craft employees who retire on or after December 1, 2015
- JAF Security employees who retire on or after December 1, 2016
- Pilgrim 369 Craft employees who retire on or after December 1, 2016
- Pilgrim 369 Technical and 590 Professional employees who retire on or after December 1, 2017
- Pilgrim Security employees who retire on or after December 1, 2018

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

5. Postretirement medical (grandfathered retirees)

Grandfathered retirees receive benefits and retiree cost sharing that vary by former company as described below.

- a. *Pilgrim*: Same as Entergy Corporate (i.e. \$500 PPO, \$1,000 PPO, and \$1,500 HDHP options). For pre-1/1/2009 590 Professional bargaining, retiree contributions for coverage are 0% for the HDHP and 20% for the \$500 PPO and \$1,000 PPO. For pre-1/1/2010 369 Technical bargaining, retiree contributions for coverage are 25% for the HDHP and 50% for the \$500 PPO and \$1,000 PPO.

In this valuation, Aon assumed this population received the EGWP and retiree cost-sharing changes consistent with Entergy Corporate.

- b. *NYPA*:

<u>Plan Features</u>	<u>Nonbargaining Pre-1/1/04 Retirees</u>	<u>Bargaining Pre-1/17/04 UWUA</u>
1. Delivery System	PPO	PPO
2. Single Deductible		
In-Network	\$0	\$0
Out-of-Network	\$160	\$175
3. Reimbursement		
In-Network	100%	100%
Out-of-Network	80%	80%
4. In Network Office Visit Copay	\$8	\$8
5. Single Coinsurance Limit (OON)	\$600	\$700
6. Lifetime Max (OON)	Unlimited	Unlimited
7. Rx Copayments		
Retail	\$5 / \$10 / \$10	\$0 / \$2 / \$8
Mail Order	\$0	\$0

NYPA IBEW retirees receive the same plan options as Entergy Corporate. NYPA grandfathered retirees are not required to contribute toward the cost of coverage.

In this valuation, Aon assumed no impact due to the 2015 OPEB changes (including the transition to retiree only cost experience, EGWP revenues, and limits to Entergy's contribution for coverage) to this population.

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

c. *Con Edison:*

<u>Plan Features</u>	<u>Bargaining Pre-1/1/11 Teamsters</u>
1. Delivery System	PPO
2. Single Deductible	
In-Network	\$0
Out-of-Network	\$140
3. Reimbursement	
In-Network	100%
Out-of-Network	80%
4. In Network Office Visit Copay	20% after deductible
5. Single Coinsurance Limit (OON)	\$640
6. Lifetime Max (OON)	Unlimited
7. Rx Copayments	
Retail	\$0 / \$2 / \$8
Mail Order	\$0

Teamsters grandfathered retirees are not required to contribute toward the cost of coverage.

- d. *Vermont Yankee*: Pre-8/20/07 bargaining retirees receive the same as Entergy Corporate (i.e. \$500 PPO, \$1,000 PPO, and \$1,500 HDHP options). Retiree contributions for coverage are 0%. EGWP revenue is shared in a consistent manner as Entergy Corporate.
 - e. *Palisades*: All Palisades retirees eligible for subsidized coverage will receive the non-grandfathered benefits.
6. **Postretirement Dental**: Nongrandfathered retirees receive the same dental benefits as Entergy Corporate with the same cost sharing (50%), except Vermont Yankee IBEW bargaining retirees who do not contribute. Grandfathered retirees receive benefits as described below.
- a. *Pilgrim*: UWUA bargaining retirees receive the same dental benefits as Entergy Corporate with the same cost sharing except 369 Technical and 590 Professional bargaining retirees who pay 25% of the plan cost if retired before January 1, 2004 and 30% if retired on or after January 1, 2004.
 - b. *NYPA*: No benefits.
 - c. *Con Edison*: UWUA bargaining retirees receive the same dental benefits as Entergy Corporate with the same cost sharing (50%).
 - d. *Vermont Yankee*: Bargaining retirees receive the same dental benefits as Entergy Corporate with the same cost sharing (50%), except that bargaining retiree contributions are waived until VEBA assets are extinguished.
 - e. *Palisades*: Retirees receive the same dental benefits as Entergy Corporate with the same cost sharing (50%).

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III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

7. Reimbursement of Medicare Part B Premium:

- a. *Pilgrim, Con Edison, Vermont Yankee and Palisades:* No benefits.
- b. *NYPA:* Nonbargaining pre-1/1/04 retirees receive full reimbursement of Medicare Part B premium for both the retiree and spouse. Nonbargaining post-12/31/03 retirees receive no benefits. Bargaining employees receive \$600 annual reimbursement for the retiree only (IBEW pre-1/1/06 and pre-1/17/04 UWUA).

8. Postretirement Vision: Nongrandfathered retirees receive the same vision benefits as Entergy Corporate. Grandfathered retirees receive benefits as described below.

- a. *NYPA:* No benefits.
- b. *Vermont Yankee:* Retirees receive the same vision benefits as Entergy Corporate with the same cost sharing.
- c. *Con Edison:* UWUA bargaining retirees receive the same vision benefits as Entergy Corporate with the same cost sharing.
- d. *Pilgrim:* All Pilgrim retirees receive the same vision benefits as Entergy Corporate with the same cost sharing.
- e. *Palisades:* All Palisades retirees receive the same vision benefits as Entergy Corporate with the same cost sharing.

9. Postretirement Life:

- a. *Pilgrim:* Same as Entergy Corporate pre-1/1/04 retirees (grandfathered).
- b. *NYPA:* Nonbargaining pre-1/1/04 retirees receive coverage equal to 40% of compensation (maximum coverage is \$50,000 and minimum coverage is \$10,000). Nonbargaining post-12/31/03 retirees receive coverage equal to 50% of compensation. IBEW pre-1/1/06 retirees receive 150% of compensation (maximum coverage is \$25,000) with retirees paying 50% of the cost. IBEW post-1/1/06 retirees receive 50% of compensation. Teamsters and UWUA retirees receive 150% of compensation (maximum coverage is \$20,000) with retirees paying 50% of the cost.
- c. *Con Edison:* Nonbargaining post-12/31/04 retirees receive coverage equal to 50% of compensation. Nonbargaining pre-1/1/05 retirees receive coverage equal to 100% of compensation up to a maximum of \$50,000. Pre-1/17/04 bargaining employees receive coverage equal to \$20,000. Post-1/16/04 bargaining employees receive same benefit as NYPA UWUA.
- d. *Vermont Yankee:* Bargaining retirees retired before 8/20/2007 and all nonbargaining retirees receive 50% of the basic active life insurance benefit, reducing 10% per year starting at age 65 to a minimum of \$3,000. For nonbargaining employees, the basic active life insurance benefit is 3x annual compensation with a maximum of \$300,000 and a minimum of \$10,000. Bargaining post-8/20/07 retirees receive coverage equal to 50% of compensation.
- e. *Palisades:* Nonbargaining retirees retired before 1/1/2011 receive a \$7,500 life insurance benefit. Nonbargaining retirees retired after 12/31/2010 and all bargaining retirees receive a 50% of pay life insurance benefit.

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IV. DEMOGRAPHIC DATA

The following tables summarize the January 1, 2018 demographic data used in the January 1, 2019 actuarial valuation. Employees not eligible to participate in the retiree health and life benefits are excluded.

ENTERGY CORPORATION
POSTRETIREMENT HEALTH AND LIFE
ACTUARIAL REPORT FOR ACCOUNTING FOR THE 2018 PLAN YEAR
 Company: Arkansas & ANO
 Age-Service-Average Compensation Distribution
 Active Valuation Data as of January 1, 2018

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	24 58,942	0	0	0	0	0	0	0	24 58,942
25-29	91 65,969	44 79,960	2	0	0	0	0	0	137 70,438
30-34	85 70,062	129 88,866	44 84,195	0	0	0	0	0	258 81,861
35-39	56 72,836	91 79,003	88 84,036	21 93,846	0	0	0	0	256 80,602
40-44	36 74,386	66 80,468	59 83,539	71 94,727	7 122,378	0	0	0	239 85,773
45-49	19 77,287	51 82,508	47 85,810	71 93,256	13 130,230	19 96,952	0	0	220 90,299
50-54	11 75,438	36 72,651	17 82,323	33 81,811	7 107,862	107 98,395	34 92,760	3	248 90,032
55-59	6 85,977	32 79,387	15 84,919	30 90,531	6 81,695	81 97,899	82 95,490	95 83,056	347 89,874
60-64	1	22 78,869	5 66,651	8 68,922	2	20 79,536	29 74,557	99 83,418	186 79,776
Over 64	0	1	1	2	0	0	1	13 102,334	18 90,818
Total	329 69,888	472 81,880	278 83,613	236 90,588	35 112,991	227 96,436	146 90,702	210 84,882	1,933 84,416
Average Age: 45.85 Years Average Service: 16.51 Years									

Notes:

- Average compensation is not provided in any grouping that contains fewer than five participants.

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IV. DEMOGRAPHIC DATA (Continued)

ENTERGY CORPORATION
POSTRETIREMENT HEALTH AND LIFE
ACTUARIAL REPORT FOR ACCOUNTING FOR THE 2018 PLAN YEAR
 Company: Louisiana
 Age-Service-Average Compensation Distribution
 Active Valuation Data as of January 1, 2018

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	13 62,766	0	0	0	0	0	0	0	13 62,766
25-29	84 67,283	42 78,476	2	0	0	0	0	0	128 71,153
30-34	89 72,519	145 81,215	55 90,320	0	0	0	0	0	289 80,270
35-39	51 69,338	142 84,349	120 88,516	49 84,656	1	0	0	0	363 83,672
40-44	39 71,544	90 83,711	54 82,911	98 96,205	14 111,510	0	0	0	295 87,426
45-49	16 73,443	74 80,073	31 85,479	85 86,940	16 108,153	21 103,579	5 96,751	0	248 86,813
50-54	15 88,832	53 89,510	29 81,663	56 99,895	24 106,120	108 103,980	102 91,024	23 94,808	410 95,806
55-59	11 95,852	44 81,543	24 86,098	35 89,011	16 109,554	71 98,892	146 95,875	182 91,385	529 93,059
60-64	0	27 66,440	3	13 88,652	7 107,910	25 95,768	39 91,742	132 86,611	246 86,914
Over 64	0	2	0	3	2	6 76,569	7 62,169	13 89,891	33 80,308
Total	318 71,731	619 81,954	318 86,746	339 91,867	80 107,666	231 100,779	299 92,906	350 89,754	2,554 87,453
Average Age: 47.25 Years Average Service: 18.32 Years									

Notes:

- Average compensation is not provided in any grouping that contains fewer than five participants.