

Entergy Texas, Inc.
Cost of Service
Net Plant and Depreciation Expense By Category - Account 371
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Category	DISTRIBUTION PLANT IN SERVICE ⁽¹⁾	DISTRIBUTION ACCUMULATED DEPRECIATION ⁽²⁾	DISTRIBUTION NET PLANT IN SERVICE	DEPRECIATION AND AMORTIZATION EXPENSE ⁽³⁾
1	371_1		37,783,609	(13,750,039)	24,033,570	782,819
2	371_1	Contra	(1,038,002)	336,132	(701,870)	(22,062)
3		Subtotal Lighting	36,745,607	(13,413,907)	23,331,700	760,757
4	371_0		5,553,893	(1,536,919)	4,016,974	115,068
5	371_0	Contra	(152,578)	49,409	(103,169)	(3,243)
6		Subtotal Other	5,401,315	(1,487,510)	3,913,805	111,825
7		Total	42,146,922	(14,901,417)	27,245,504	872,582

Notes:

⁽¹⁾ Reference WP/P RB 1.5

⁽²⁾ Reference WP/P RB 2.7 - RB 2.8

⁽³⁾ Reference WP/P EX 4.3

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Line No.	Line Item	Account and Description	FN	Amount
1	ADP310: 310 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service		(4,783)
2	ADP310: 310 LAND & LAND RIGHTS	108220: Rwp - Removal Cost		963
3	ADP310: 310 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap		(15)
4	ADP310: 310 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual		4,783
5	ADP311: 311 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(168,093,418)
6	ADP311: 311 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		1,083,426
7	ADP311: 311 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		(323,441)
8	ADP311: 311 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		12,280,128
9	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		104,829
10	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		53,974
11	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		6,162
12	ADP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		3,310
13	ADP312: 312 BOILER PLANT EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(297,999,766)
14	ADP312: 312 BOILER PLANT EQUIPMENT	108220: Rwp - Removal Cost		3,098,389
15	ADP312: 312 BOILER PLANT EQUIPMENT	108230: Rwp - Salvage - Scrap		(929,670)
16	ADP312: 312 BOILER PLANT EQUIPMENT	1082AM: Cost of Removal - Accrual		5,287,922
17	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		408,204
18	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		(491,353)
19	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		55,521
20	ADP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		27,376
21	ADP314: 314 TURBO GENERATOR UNITS	1080AM: Accum Prov Depr Plant Service		(159,202,766)
22	ADP314: 314 TURBO GENERATOR UNITS	108220: Rwp - Removal Cost		2,039,880
23	ADP314: 314 TURBO GENERATOR UNITS	108230: Rwp - Salvage - Scrap		(498,885)
24	ADP314: 314 TURBO GENERATOR UNITS	1082AM: Cost of Removal - Accrual		6,892,500
25	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		146,714
26	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		289,355
27	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		10,468
28	ADP314C: 314 TURBO GENERATOR UNITS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		44,853
29	ADP315: 315 ACCESSORY ELECTRIC EQUIP	1080AM: Accum Prov Depr Plant Service		(78,111,757)
30	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108220: Rwp - Removal Cost		418,383
31	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108230: Rwp - Salvage - Scrap		(219,460)
32	ADP315: 315 ACCESSORY ELECTRIC EQUIP	1082AM: Cost of Removal - Accrual		(1,824,144)
33	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(271,424)
34	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		15,825
35	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		57,967
36	ADP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		1,115
37	ADP316: 316 MISC POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		(9,885,926)
38	ADP316: 316 MISC POWER PLANT EQUIP	108220: Rwp - Removal Cost		38,585
39	ADP316: 316 MISC POWER PLANT EQUIP	108230: Rwp - Salvage - Scrap		(30,528)
40	ADP316: 316 MISC POWER PLANT EQUIP	1082AM: Cost of Removal - Accrual		(382,721)
41	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		426,352
42	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		135
43	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		22,653
44	ADP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		8
45	ADP317: 317 ASSET RETIREMENT OBLIGATION	108110: AccumDeprec-ARO Asset-Fossil S		(338,144)
46	ADP317: 317 ASSET RETIREMENT OBLIGATION	108114: Accum Deprec - ARO Asset-Coal		(231,265)
47	ADP317: 317 ASSET RETIREMENT OBLIGATION	108260: AccDep-Removal-Fossil-Contra		5,823,730
48	ADP317: 317 ASSET RETIREMENT OBLIGATION	108264: ACCDEP-Removal - Coal - Contra		150,407
49	ADP334: 334 ACCESSORY ELECTRIC EQUIP	1080AM: Accum Prov Depr Plant Service		185
50	ADP334: 334 ACCESSORY ELECTRIC EQUIP	1082AM: Cost of Removal - Accrual		(185)
51	ADP335: 335 MISC POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		120
52	ADP335: 335 MISC POWER PLANT EQUIP	1082AM: Cost of Removal - Accrual		(120)
53	ADP341: 341 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(42,688,770)
54	ADP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	1080AM: Accum Prov Depr Plant Service		(284,088)
55	ADP343: 343 PRIME MOVERS	1080AM: Accum Prov Depr Plant Service		(8,771,930)
56	ADP344: 344 GENERATORS	1080AM: Accum Prov Depr Plant Service		(6,096,778)
57	ADP345: 345 ACCESSORY ELECTRIC EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(1,895,110)
58	ADP346: 346 MISCELLANOUS POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service		(198,437)
59		Subtotal PRODUCTION ACCUMULATED DEPRECIATION		(739,986,683)
60	ADT3501: 350.1 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(1,666)
61	ADT3501: 350.1 LAND & LAND RIGHTS	108220: Rwp - Removal Cost ⁽¹⁾	TL	2
62	ADT3501: 350.1 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap ⁽¹⁾	TL	(2)
63	ADT3501: 350.1 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual ⁽¹⁾	TL	1,666
64	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TH	(7,479,414)
65	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	TL	(8,457,969)
66	ADT3502: 350.2 LAND EASEMENTS	108220: Rwp - Removal Cost ⁽¹⁾	TH	9,277

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67	ADT3502: 350.2 LAND EASEMENTS	108220: Rwp - Removal Cost ¹¹	TL	10,490
68	ADT3502: 350.2 LAND EASEMENTS	108230: Rwp - Salvage - Scrap ¹¹	TH	(11,201)
69	ADT3502: 350.2 LAND EASEMENTS	108230: Rwp - Salvage - Scrap ¹¹	TL	(12,666)
70	ADT352: 352 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(6,244,973)
71	ADT352: 352 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(5,537,995)
72	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost ¹¹	TH	10,664
73	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost ¹¹	TL	9,456
74	ADT352: 352 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap ¹¹	TH	(9,352)
75	ADT352: 352 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap ¹¹	TL	(8,293)
76	ADT352: 352 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual ¹¹	TH	(129,751)
77	ADT352: 352 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual ¹¹	TL	(115,063)
78	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TH	30,890
79	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TL	27,393
80	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TH	2,967
81	ADT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TL	2,631
82	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(64,326,012)
83	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(130,211,565)
84	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost ¹¹	TH	1,016,345
85	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost ¹¹	TL	2,057,331
86	ADT353: 353 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap ¹¹	TH	(634,761)
87	ADT353: 353 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap ¹¹	TL	(1,284,912)
88	ADT353: 353 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual ¹¹	TH	(2,638,322)
89	ADT353: 353 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual ¹¹	TL	(5,340,607)
90	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TH	165,640
91	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TL	298,207
92	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TH	82,087
93	ADT353C: 353 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TL	147,783
94	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TH	44,823
95	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TL	30,696
96	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹¹	TH	15,119
97	ADT353C: 353 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹¹	TL	27,220
98	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	1080AM: Accum Prov Depr Plant Service ¹¹	S	(8,000,244)
99	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108220: Rwp - Removal Cost ¹¹	S	126,403
100	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108230: Rwp - Salvage - Scrap ¹¹	S	(78,945)
101	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	1082AM: Cost of Removal - Accrual ¹¹	S	(328,129)
102	ADT354: 354 TOWERS & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(16,580,153)
103	ADT354: 354 TOWERS & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(2,093,293)
104	ADT354: 354 TOWERS & FIXTURES	108220: Rwp - Removal Cost ¹¹	TH	38,963
105	ADT354: 354 TOWERS & FIXTURES	108220: Rwp - Removal Cost ¹¹	TL	4,919
106	ADT354: 354 TOWERS & FIXTURES	108230: Rwp - Salvage - Scrap ¹¹	TH	(24,680)
107	ADT354: 354 TOWERS & FIXTURES	108230: Rwp - Salvage - Scrap ¹¹	TL	(3,116)
108	ADT354: 354 TOWERS & FIXTURES	1082AM: Cost of Removal - Accrual ¹¹	TH	444,491
109	ADT354: 354 TOWERS & FIXTURES	1082AM: Cost of Removal - Accrual ¹¹	TL	56,118
110	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TH	7,824
111	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TL	988
112	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TH	298,614
113	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TL	37,701
114	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TH	1,006
115	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹¹	TL	127
116	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹¹	TH	24,681
117	ADT354C: 354 TOWERS & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹¹	TL	3,116
118	ADT355: 355 POLES & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(28,458,257)
119	ADT355: 355 POLES & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(59,921,423)
120	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost ¹¹	TH	643,992
121	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost ¹¹	TL	1,355,982
122	ADT355: 355 POLES & FIXTURES	108230: Rwp - Salvage - Scrap ¹¹	TH	(44,230)
123	ADT355: 355 POLES & FIXTURES	108230: Rwp - Salvage - Scrap ¹¹	TL	(93,130)
124	ADT355: 355 POLES & FIXTURES	1082AM: Cost of Removal - Accrual ¹¹	TH	(3,822,319)
125	ADT355: 355 POLES & FIXTURES	1082AM: Cost of Removal - Accrual ¹¹	TL	(8,048,236)
126	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TH	698,383
127	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TL	1,466,297

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128	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TH	1,575,716
129	ADT355C: 355 POLES & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TL	3,317,811
130	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹³	TH	294,844
131	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹³	TL	620,820
132	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹²	TH	675,117
133	ADT355C: 355 POLES & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹²	TL	1,421,520
134	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(28,284,486)
135	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(49,130,054)
136	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ¹²	TH	1,419,405
137	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ¹²	TL	2,467,247
138	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ¹²	TH	(46,104)
139	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ¹²	TL	(80,139)
140	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ¹¹	TH	(2,533,233)
141	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ¹¹	TL	(4,403,331)
142	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TH	444,577
143	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ¹¹	TL	772,775
144	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TH	603,588
145	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ¹¹	TL	1,049,172
146	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹³	TH	178,586
147	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ¹³	TL	308,946
148	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹²	TH	367,163
149	ADT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ¹²	TL	638,212
150	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(107,573)
151	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ¹²	TL	133
152	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ¹²	TL	(180)
153	ADT358: 358 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ¹¹	TL	(429)
154	ADT359: 359 ROADS & TRAILS	1080AM: Accum Prov Depr Plant Service ¹¹	TH	(57,486)
155	ADT359: 359 ROADS & TRAILS	1080AM: Accum Prov Depr Plant Service ¹¹	TL	(88,647)
156	ADT359: 359 ROADS & TRAILS	108220: Rwp - Removal Cost ¹²	TH	71
157	ADT359: 359 ROADS & TRAILS	108220: Rwp - Removal Cost ¹²	TL	83
158	ADT359: 359 ROADS & TRAILS	108230: Rwp - Salvage - Scrap ¹²	TH	(86)
159	ADT359: 359 ROADS & TRAILS	108230: Rwp - Salvage - Scrap ¹²	TL	(100)
160	ADT359: 359 ROADS & TRAILS	1082AM: Cost of Removal - Accrual ¹¹	TH	(2)
161	ADT359: 359 ROADS & TRAILS	1082AM: Cost of Removal - Accrual ¹¹	TL	(3)
162		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION		(419,230,435)
163	ADD3601: 360.1 LAND	1080AM: Accum Prov Depr Plant Service		(295,072)
164	ADD3601: 360.1 LAND	108220: Rwp - Removal Cost		17
165	ADD3601: 360.1 LAND	108230: Rwp - Salvage - Scrap		8
166	ADD3601: 360.1 LAND	1082AM: Cost of Removal - Accrual		119
167	ADD3602: 360.2 LAND RIGHTS - PRIMARY	1080AM: Accum Prov Depr Plant Service ¹⁴	D1	(5,673,580)
168	ADD3602: 360.2 LAND RIGHTS - PRIMARY	108220: Rwp - Removal Cost ¹²	D1	333
169	ADD3602: 360.2 LAND RIGHTS - PRIMARY	108230: Rwp - Salvage - Scrap ¹²	D1	147
170	ADD361: 361 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(4,492,667)
171	ADD361: 361 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		77,579
172	ADD361: 361 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		117
173	ADD361: 361 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		74,217
174	ADD362: 362 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(64,514,182)
175	ADD362: 362 STATION EQUIPMENT	108220: Rwp - Removal Cost		690,187
176	ADD362: 362 STATION EQUIPMENT	108230: Rwp - Salvage - Scrap		(180,529)
177	ADD362: 362 STATION EQUIPMENT	1082AM: Cost of Removal - Accrual		(740,066)
178	ADD362C: 362 STATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		481,343
179	ADD362C: 362 STATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		103,145
180	ADD362C: 362 STATION EQUIPMENT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		161,400
181	ADD362C: 362 STATION EQUIPMENT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		15,459
182	ADD364: 364 POLES, TOWERS, & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹⁴	D1	(91,312,220)
183	ADD364: 364 POLES, TOWERS, & FIXTURES	1080AM: Accum Prov Depr Plant Service ¹⁴	D2	(23,351,524)
184	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost ¹²	D1	10,631,228
185	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost ¹²	D2	2,718,753
186	ADD364: 364 POLES, TOWERS, & FIXTURES	108230: Rwp - Salvage - Scrap ¹²	D1	(33,874)
187	ADD364: 364 POLES, TOWERS, & FIXTURES	108230: Rwp - Salvage - Scrap ¹²	D2	(8,663)
188	ADD364: 364 POLES, TOWERS, & FIXTURES	1082AM: Cost of Removal - Accrual ¹²	D1	(8,405,658)
189	ADD364: 364 POLES, TOWERS, & FIXTURES	1082AM: Cost of Removal - Accrual ¹²	D2	(2,149,602)

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Line No.	Line Item	Account and Description	FN	Amount
190	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D1	4,276,885
191	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D2	1,093,734
192	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D1	3,787,984
193	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D2	988,706
194	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D1	1,529,213
195	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D2	391,070
196	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D1	3,048,337
197	ADD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D2	779,048
198	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁴¹	D1	(69,555,334)
199	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service ⁴¹	D2	(6,221,490)
200	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ²¹	D1	14,772,286
201	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost ²¹	D2	1,321,331
202	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ²¹	D1	(1,113,136)
203	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108230: Rwp - Salvage - Scrap ²¹	D2	(99,566)
204	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ²¹	D1	13,683,709
205	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1082AM: Cost of Removal - Accrual ²¹	D2	1,223,962
206	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D1	4,445,853
207	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D2	397,666
208	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D1	(1,897,359)
209	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D2	(189,712)
210	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D1	950,635
211	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D2	85,031
212	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D1	888,356
213	ADD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D2	79,460
214	ADD366: 366 UNDERGROUND CONDUIT	1080AM: Accum Prov Depr Plant Service ⁴¹	D1	(7,183,218)
215	ADD366: 366 UNDERGROUND CONDUIT	1080AM: Accum Prov Depr Plant Service ⁴¹	D2	(8,848,624)
216	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost ²¹	D1	301,276
217	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost ²¹	D2	371,126
218	ADD366: 366 UNDERGROUND CONDUIT	108230: Rwp - Salvage - Scrap ²¹	D1	(2,665)
219	ADD366: 366 UNDERGROUND CONDUIT	108230: Rwp - Salvage - Scrap ²¹	D2	(3,283)
220	ADD366: 366 UNDERGROUND CONDUIT	1082AM: Cost of Removal - Accrual ²¹	D1	(77,244)
221	ADD366: 366 UNDERGROUND CONDUIT	1082AM: Cost of Removal - Accrual ²¹	D2	(95,153)
222	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D1	37,599
223	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D2	46,316
224	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D1	(743)
225	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D2	(915)
226	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D1	1,252
227	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D2	1,542
228	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D1	(59)
229	ADD366C: 366 UNDERGROUND CONDUIT - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D2	(73)
230	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ⁴¹	D1	(45,246,383)
231	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1080AM: Accum Prov Depr Plant Service ⁴¹	D2	(13,397,647)
232	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ²¹	D1	1,511,479
233	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost ²¹	D2	447,555
234	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ²¹	D1	(16,785)
235	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108230: Rwp - Salvage - Scrap ²¹	D2	(4,970)
236	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ²¹	D1	(615,636)
237	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	1082AM: Cost of Removal - Accrual ²¹	D2	(182,292)
238	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D1	184,310
239	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	D2	54,575
240	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D1	444,313
241	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ⁷⁹	D2	131,563
242	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D1	18,090
243	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²¹	D2	5,357
244	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D1	20,862
245	ADD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²¹	D2	6,177
246	ADD368: 368 LINE TRANSFORMERS	1080AM: Accum Prov Depr Plant Service		(175,805,503)
247	ADD368: 368 LINE TRANSFORMERS	108220: Rwp - Removal Cost		18,893,369
248	ADD368: 368 LINE TRANSFORMERS	108230: Rwp - Salvage - Scrap		(4,285,465)
249	ADD368: 368 LINE TRANSFORMERS	1082AM: Cost of Removal - Accrual		13,448,345
250	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		11,981,117

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Line No.	Line Item	Account and Description	FN	Amount
251	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		2,093,851
252	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		930,676
253	ADD368C: 368 LINE TRANSFORMERS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		1,125,707
254	ADD3691: 369.1 OVERHEAD SERVICES	1080AM: Accum Prov Depr Plant Service ²⁴	DV	(46,880,679)
255	ADD3691: 369.1 OVERHEAD SERVICES	108220: Rwp - Removal Cost ²²	DV	1,301,919
256	ADD3691: 369.1 OVERHEAD SERVICES	108230: Rwp - Salvage - Scrap ²²	DV	(17,391)
257	ADD3691: 369.1 OVERHEAD SERVICES	1082AM: Cost of Removal - Accrual ²²	DV	(3,080,483)
258	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	DV	2,808,000
259	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ²³	DV	2,837,001
260	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²³	DV	485,237
261	ADD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²²	DV	487,435
262	ADD3692: 369.2 UNDERGROUND SERVICES	1080AM: Accum Prov Depr Plant Service ²⁴	DV	(42,063,530)
263	ADD3692: 369.2 UNDERGROUND SERVICES	108220: Rwp - Removal Cost ²²	DV	450,779
264	ADD3692: 369.2 UNDERGROUND SERVICES	108230: Rwp - Salvage - Scrap ²²	DV	(15,604)
265	ADD3692: 369.2 UNDERGROUND SERVICES	1082AM: Cost of Removal - Accrual ²²	DV	(3,928,778)
266	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴	DV	763,407
267	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ²³	DV	73,187
268	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²³	DV	82,327
269	ADD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²²	DV	8,139
270	ADD370: 370 METERS	1080AM: Accum Prov Depr Plant Service		(2,791,189)
271	ADD370: 370 METERS	108220: Rwp - Removal Cost		108,888
272	ADD370: 370 METERS	108230: Rwp - Salvage - Scrap		2
273	ADD370: 370 METERS	1082AM: Cost of Removal - Accrual		1,497,483
274	ADD370C: 370 METERS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(2,044.94)
275	ADD370C: 370 METERS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		2,244.64
276	ADD370C: 370 METERS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		(180.06)
277	ADD370C: 370 METERS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		175.70
278	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	1080AM: Accum Prov Depr Plant Service ²⁴		(14,403,353.10)
279	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	108220: Rwp - Removal Cost ²²		344,450.47
280	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	108230: Rwp - Salvage - Scrap ²²		(5,183.09)
281	ADD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	1082AM: Cost of Removal - Accrual ²²		314,048.75
282	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴		313,402.55
283	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ²³		1,825.15
284	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²³		20,743.88
285	ADD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²²		180.25
286	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	1080AM: Accum Prov Depr Plant Service ²⁴		(1,622,157.84)
287	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108220: Rwp - Removal Cost ²²		50,631.50
288	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108230: Rwp - Salvage - Scrap ²²		(781.87)
289	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	1082AM: Cost of Removal - Accrual ²²		35,389.08
290	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC ²⁴		46,087.71
291	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec ²³		268.28
292	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR ²³		3,049.19
293	ADD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur ²²		23.56
294	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	1080AM: Accum Prov Depr Plant Service		(3,522,142.78)
295	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108220: Rwp - Removal Cost		3,977,957.30
296	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108230: Rwp - Salvage - Scrap		(1,308.80)
297	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	1082AM: Cost of Removal - Accrual		830,094.43
298	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		151,872.83
299	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		304,874.46
300	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		41,058.00
301	ADD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		91,828.84
302	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	1080AM: Accum Prov Depr Plant Service		3,286.74
303	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	108220: Rwp - Removal Cost		(7.50)
304	ADD3732N: 373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	1082AM: Cost of Removal - Accrual		140.02
305	ADD370AMI: 370 METERS - AMI SMART METERING	1080AM: Accum Prov Depr Plant Service		(24,822,854.07)
306	ADD370AMI: 370 METERS - AMI SMART METERING	108220: Rwp - Removal Cost		187,749.74
307	ADD370AMI: 370 METERS - AMI SMART METERING	1082AM: Cost of Removal - Accrual		3,172,522.03
308		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION		(537,610,981)
309	ADG389: 389 LAND & LAND RIGHTS	1080AM: Accum Prov Depr Plant Service		(17,039)
310	ADG389: 389 LAND & LAND RIGHTS	108220: Rwp - Removal Cost		32,168
311	ADG389: 389 LAND & LAND RIGHTS	108230: Rwp - Salvage - Scrap		(0)
312	ADG389: 389 LAND & LAND RIGHTS	1082AM: Cost of Removal - Accrual		1,884
313	ADG390: 390 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		(23,305,070)

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Line No.	Line Item	Account and Description	FN	Amount
314	ADG380: 390 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost		182,518
315	ADG380: 390 STRUCTURES & IMPROVEMENTS	108230: Rwp - Salvage - Scrap		(291,531)
316	ADG380: 390 STRUCTURES & IMPROVEMENTS	1082AM: Cost of Removal - Accrual		1,678,021
317	ADG380C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		239,438
318	ADG380C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		285,991
319	ADG380C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1082TA: COST REM ACC CON TX IKE SECUR		15,919
320	ADG380C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1082TR: Cost Rem Acc Con TX Rita Secur		27,280
321	ADG381: 391 OFFICE FURNITURE & EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(5,128,815)
322	ADG381: 391 OFFICE FURNITURE & EQUIPMENT	108220: Rwp - Removal Cost		(31)
323	ADG381: 391 OFFICE FURNITURE & EQUIPMENT	108230: Rwp - Salvage - Scrap		(20,031)
324	ADG381: 391 OFFICE FURNITURE & EQUIPMENT	1082AM: Cost of Removal - Accrual		10,325
325	ADG381C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		18,464
326	ADG382: 392 TRANSPORTATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		8,199
327	ADG382: 392 TRANSPORTATION EQUIPMENT	1082AM: Cost of Removal - Accrual		2,420
328	ADG383: 393 STORES EQUIPMENT	1080AM: Accum Prov Depr Plant Service		27,682
329	ADG384: 394 TOOLS, SHOP, & GARAGE EQUIP	1080AM: Accum Prov Depr Plant Service		(5,505,720)
330	ADG384: 394 TOOLS, SHOP, & GARAGE EQUIP	108220: Rwp - Removal Cost		(0)
331	ADG384: 394 TOOLS, SHOP, & GARAGE EQUIP	1082AM: Cost of Removal - Accrual		(15,725)
332	ADG385: 395 LABORATORY EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(140,327)
333	ADG386: 396 POWER OPERATED EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(444,190)
334	ADG386: 396 POWER OPERATED EQUIPMENT	1082AM: Cost of Removal - Accrual		1,333
335	ADG387: 397 COMMUNICATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(13,074,809)
336	ADG387: 397 COMMUNICATION EQUIPMENT	108220: Rwp - Removal Cost		60
337	ADG387: 397 COMMUNICATION EQUIPMENT	108230: Rwp - Salvage - Scrap		(84)
338	ADG387: 397 COMMUNICATION EQUIPMENT	1082AM: Cost of Removal - Accrual		62,026
339	ADG387C: 397 COMMUNICATION EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		4,789
340	ADG387C: 397 COMMUNICATION EQUIPMENT - CONTRA	1080TR: Acc Pr EPIS Contra TX Rita Sec		(19,828)
341	ADG388: 398 MISCELLANEOUS EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(1,079,656)
342	ADG388: 398 MISCELLANEOUS EQUIPMENT	1082AM: Cost of Removal - Accrual		4,125
343	ADG388C: 398 MISCELLANEOUS EQUIPMENT - CONTRA	1080TA: ACC PR EPIS CONTRA TX IKE SEC		(898)
344		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION		(46,459,152)
345	ADI301AGM: 301 A&G / MISC	1110AM: Accum Prov Amort Elec Util Pln		(6,305,131)
346	ADI303CA: 303 CUSTOMER ACCOUNTING	1110AM: Accum Prov Amort Elec Util Pln		(2,957,301)
347	ADI303CS: 303 CUSTOMER SERVICE	1110AM: Accum Prov Amort Elec Util Pln		(11,858,672)
348	ADI303CIS: 303 CUSTOMER CIS	1110AM: Accum Prov Amort Elec Util Pln		(478,864)
349	ADI303CCS: 303 CUSTOMER CCS	1110AM: Accum Prov Amort Elec Util Pln		(32,400,654)
350	ADI303D: 303 DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln		(38,243,967)
351	ADI303AGM: 303 A&G / MISC	1110AM: Accum Prov Amort Elec Util Pln		(72,919,745)
352	ADI303AGM: 303 A&G / MISC	1110CC: CCA Accum Prov - Elec		(12,215)
353	ADI303L: 303 A&G / MISC LABOR RELATED	1110AM: Accum Prov Amort Elec Util Pln		(4,931,222)
354	ADI303PDNN: 303 NON-NUCLEAR PROD - FUEL	1110AM: Accum Prov Amort Elec Util Pln		(276,867)
355	ADI303PDNF: 303 NON-NUCLEAR PROD - NON-FUEL	1110AM: Accum Prov Amort Elec Util Pln		(5,801,750)
356	ADI303TD: 303 TRANSMISSION & DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln		(1,462,037)
357	ADI303T: 303 TRANSMISSION	111050: Prov Dep CWIP Rate Base		225,416
358	ADI303T: 303 TRANSMISSION	1110AM: Accum Prov Amort Elec Util Pln		(41,620,131)
359		Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION		(219,043,142)
360	ADI303BCDR: 303 TX DEPR - CWIP - BIG CAJUN	111050: Prov Dep CWIP Rate Base		3,398,105
361	ADI303BCR: 303 AMORT BIG CAJUN TX RATE DEPR	111051: Amort Big Cajun Tx Rte Dpr		4,188,786
362	ADI303N8R: 303 TX DEPR - CWIP - NELSON #6	111050: Prov Dep CWIP Rate Base		4,682,178
363		Subtotal SPECIFIC ASSIGNMENT ACCUMULATED DEPRECIATION		12,249,066
364	ADFU108: 108 ACCUM DEPREC PLANT HELD FUTURE USE	1080AM: Accum Prov Depr Plant Service	D1	(819)
365	ADFU108: 108 ACCUM DEPREC PLANT HELD FUTURE USE	1080AM: Accum Prov Depr Plant Service		(177,728)
366		Subtotal 108 ACCUM DEPREC PLANT HELD FUTURE USE		(178,547)
367		Total		(1,950,261,851)

Notes:

- ⁽¹⁾Reference WP/P RB 2.9 for Transmission High/Low split
- ⁽²⁾Reference WP/P RB 2.10 for Distribution Primary/Secondary split
- ⁽³⁾Reference WP/P RB 2.11 for Lighting/Other split

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Line No.	Plant Account	Line Item	(a) Accumulated Provision for Depreciation Excluding RWIP	(b) Retirement Work in Progress - Cost of Removal	(c) Retirement Work in Progress - Salvage	(d) Total
1	310_1	310 LAND	-	963	(15)	948
2	311_0	311 STRUCTURES & IMPROVEMENTS	(155,803,290)	1,083,426	(323,441)	(155,043,306)
3	311_0	311 STRUCTURES & IMPROVEMENTS - CONTRA	168,275	-	-	168,275
4	312_0	312 BOILER PLANT EQUIPMENT	(292,599,015)	3,098,389	(929,670)	(290,430,296)
5	312_0	312 BOILER PLANT EQUIPMENT - CONTRA	(251)	-	-	(251)
6	312_1	312 BOILER PLANT EQUIPMENT	(132,829)	-	-	(132,829)
7	314_0	314 TURBO GENERATOR UNITS	(152,510,266)	2,039,880	(496,885)	(150,967,272)
8	314_0	314 TURBO GENERATOR UNITS - CONTRA	491,390	-	-	491,390
9	315_0	315 ACCESSORY ELECTRIC EQUIP	(79,735,901)	418,383	(219,460)	(79,536,978)
10	315_0	315 ACCESSORY ELECTRIC EQUIP - CONTRA	(196,516)	-	-	(196,516)
11	316_0	316 MISC POWER PLANT EQUIP	(10,268,647)	38,565	(30,528)	(10,260,610)
12	316_0	316 MISC POWER PLANT EQUIP - CONTRA	449,148	-	-	449,148
13	317_0	317 ASSET RETIREMENT OBLIGATION	5,404,728	-	-	5,404,728
14	341_0	341 STRUCTURES & IMPROVEMENTS	(42,688,770)	-	-	(42,688,770)
15	342_0	342 FUEL HOLDERS, PRODUCRS & ACCESS	(284,088)	-	-	(284,088)
16	343_0	343 PRIME MOVERS	(8,771,930)	-	-	(8,771,930)
17	344_0	344 GENERATORS	(6,096,778)	-	-	(6,096,778)
18	345_0	345 ACCESSORY ELECTRIC EQUIPMENT	(1,895,110)	-	-	(1,895,110)
19	346_0	346 MISCELLANEOUS POWER PLANT EQUIP	(198,437)	-	-	(198,437)
20		Subtotal PRODUCTION ACCUMULATED DEPRECIATION	(744,668,287)	6,679,804	(2,000,000)	(739,988,683)
21	350_1	350.1 LAND & LAND RIGHTS	-	2	(2)	(0)
22	350_2	350.2 LAND EASEMENTS	(6,993,580)	8,674	(10,473)	(6,995,379)
23	350_3	350.2 LAND EASEMENTS	(8,943,803)	11,093	(13,394)	(8,946,104)
24	352_0	352 STRUCTURES & IMPROVEMENTS	(12,027,782)	20,120	(17,645)	(12,025,307)
25	352_0	352 STRUCTURES & IMPROVEMENTS - CONTRA	63,881	-	-	63,881
26	353_0	353 STATION EQUIPMENT	(202,516,505)	3,073,676	(1,919,674)	(201,362,503)
27	353_0	353 STATION EQUIPMENT - CONTRA	861,574	-	-	861,574
28	353_0	353 STATION EQUIPMENT - STEP UPS	(8,328,373)	126,403	(78,945)	(8,280,915)
29	354_0	354 TOWERS & FIXTURES	(18,172,838)	43,883	(27,796)	(18,156,751)
30	354_0	354 TOWERS & FIXTURES - CONTRA	374,057	-	-	374,057
31	355_0	355 POLES & FIXTURES	(100,250,234)	1,999,974	(137,359)	(98,387,620)
32	355_0	355 POLES & FIXTURES - CONTRA	10,068,507	-	-	10,068,507
33	356_1	356 OVERHEAD CONDUCTORS & DEVICES	(76,816,777)	3,879,165	(117,224)	(73,054,836)
34	356_1	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,359,019	-	-	4,359,019
35	356_2	356 OVERHEAD CONDUCTORS & DEVICES	(690,657)	678	(817)	(890,795)
36	356_3	356 OVERHEAD CONDUCTORS & DEVICES	(6,823,670)	6,809	(8,202)	(6,825,064)
37	358_0	358 UNDERGROUND CONDUCT & DEVICES	(108,001)	133	(160)	(108,028)
38	359_0	359 ROADS & TRAILS	(124,139)	154	(186)	(124,171)
39		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION	(426,068,320)	9,170,763	(2,331,878)	(419,230,435)
40	360_1	360.1 LAND	(294,953)	17	8	(294,928)
41	360_2	360.2 LAND RIGHTS - PRIMARY	(5,673,590)	333	147	(5,873,111)
42	361_0	361 STRUCTURES & IMPROVEMENTS	(4,418,449)	77,579	117	(4,340,754)
43	362_0	362 STATION EQUIPMENT	(65,254,248)	690,187	(160,523)	(64,724,584)
44	362_0	362 STATION EQUIPMENT - CONTRA	761,347	-	-	761,347
45	364_0	364 POLES, TOWERS, & FIXTURES	(125,219,004)	13,349,981	(42,537)	(111,911,560)
46	364_0	364 POLES, TOWERS, & FIXTURES - CONTRA	15,872,937	-	-	15,872,937
47	365_1	365 OVERHEAD CONDUCTORS & DEVICES	(42,134,212)	16,057,938	(1,206,932)	(27,283,207)
48	365_1	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,779,931	-	-	4,779,931
49	365_3	365 OVERHEAD CONDUCTORS & DEVICES	(18,734,941)	35,679	(5,769)	(18,705,031)
50	366_0	366 UNDERGROUND CONDUIT	(16,204,239)	672,402	(5,947)	(15,537,784)
51	366_0	366 UNDERGROUND CONDUIT - CONTRA	84,919	-	-	84,919
52	367_0	367 UNDERGROUND CONDUCT & DEVICES	(59,441,958)	1,959,034	(21,755)	(57,504,679)
53	367_0	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	865,248	-	-	865,248
54	368_0	368 LINE TRANSFORMERS	(162,359,158)	18,893,369	(4,265,465)	(147,731,253)
55	368_0	368 LINE TRANSFORMERS - CONTRA	16,111,351	-	-	16,111,351
56	369_1	369.1 OVERHEAD SERVICES	(49,941,163)	1,301,919	(17,391)	(48,858,634)
57	369_1	369.1 OVERHEAD SERVICES - CONTRA	6,577,674	-	-	6,577,674
58	369_2	369.2 UNDERGROUND SERVICES	(45,990,308)	450,779	(15,604)	(45,555,134)
59	369_2	369.2 UNDERGROUND SERVICES - CONTRA	927,061	-	-	927,061
60	370_0	370 METERS	(1,293,706)	106,888	2	(1,186,817)
61	370_0	370 METERS - CONTRA	215	-	-	215
62	370_15	370 METERS - AMI SMART METERING	(21,650,132)	187,750	-	(21,462,382)

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

Line No.	Plant Account	Line Item	(a) Accumulated Provision for Depreciation Excluding RWIP	(b) Retirement Work in Progress - Cost of Removal	(c) Retirement Work in Progress - Salvage	(d) Total
63	371_0	371 INSTALL ON CUST PREMISES - OTHER	(1,586,789)	50,632	(762)	(1,536,919)
64	371_0	371 INSTALL ON CUST PREMISES - OTHER - CONTRA	49,409	-	-	49,409
65	371_1	371 INSTALL ON CUST PREMISES - LIGHTING	(14,089,306)	344,450	(5,183)	(13,750,039)
66	371_1	371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	336,132	-	-	336,132
67	373_1	373 ST LIGHT & SIGNAL SYS - ROADWAY	(2,692,048)	3,977,957	(1,307)	1,284,602
68	373_1	373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	589,630	-	-	589,630
69	373_2	373.2 ST LIGHT & SIGNAL SYS - NON RDWAY	3,407	(8)	-	3,399
70		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	(590,018,948)	58,156,887	(5,748,903)	(537,610,964)
71	389_1	389 LAND & LAND RIGHTS	(15,176)	32,168	(0)	16,993
72	390_0	390 STRUCTURES & IMPROVEMENTS	(21,627,049)	162,518	(291,531)	(21,756,062)
73	390_0	390 STRUCTURES & IMPROVEMENTS - CONTRA	568,628	-	-	568,628
74	391_1	391 OFFICE FURNITURE & EQUIPMENT	(486,138)	(5)	(14,237)	(500,380)
75	391_1	391 OFFICE FURNITURE & EQUIPMENT - CONTRA	18,464	-	-	18,464
76	391_2	391 OFFICE FURNITURE & EQUIPMENT	(3,898,972)	(26)	(5,795)	(3,904,792)
77	391_3	391 OFFICE FURNITURE & EQUIPMENT	(731,379)	-	-	(731,379)
78	392_0	392 TRANSPORTATION EQUIPMENT	10,620	-	-	10,620
79	393_0	393 STORES EQUIPMENT	27,662	-	-	27,662
80	394_0	394 TOOLS, SHOP, & GARAGE EQUIP	(5,521,445)	(0)	-	(5,521,445)
81	395_0	395 LABORATORY EQUIPMENT	(140,327)	-	-	(140,327)
82	396_0	396 POWER OPERATED EQUIPMENT	(442,857)	-	-	(442,857)
83	397_1	397 COMMUNICATION EQUIPMENT	(7,263,080)	-	-	(7,263,080)
84	397_1	397 COMMUNICATION EQUIPMENT - CONTRA	(19,828)	-	-	(19,828)
85	397_2	397 COMMUNICATION EQUIPMENT	(5,749,703)	60	(84)	(5,749,727)
86	397_2	397 COMMUNICATION EQUIPMENT - CONTRA	4,789	-	-	4,789
87	398_0	398 MISCELLANEOUS EQUIPMENT	(1,075,531)	-	-	(1,075,531)
88	398_0	398 MISCELLANEOUS EQUIPMENT - CONTRA	(898)	-	-	(898)
89		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION	(46,342,220)	194,716	(311,647)	(46,459,152)
90	301_0	301 A&G / MISC	(6,305,131)	-	-	(6,305,131)
91	303_0	303 A&G / MISC	(72,931,960)	-	-	(72,931,960)
92	303_0	303 A&G / MISC LABOR RELATED	(4,931,222)	-	-	(4,931,222)
93	303_0	303 CUSTOMER ACCOUNTING	(2,957,301)	-	-	(2,957,301)
94	303_0	303 CUSTOMER CCS	(32,400,654)	-	-	(32,400,654)
95	303_0	303 CUSTOMER CIS	(478,864)	-	-	(478,864)
96	303_0	303 CUSTOMER SERVICE	(11,858,672)	-	-	(11,858,672)
97	303_0	303 DISTRIBUTION	(38,243,967)	-	-	(38,243,967)
98	303_0	303 NON-NUCLEAR PROD - FUEL	(276,867)	-	-	(276,867)
99	303_0	303 NON-NUCLEAR PROD - NON-FUEL	(5,801,750)	-	-	(5,801,750)
100	303_0	303 TRANSMISSION	(41,394,715)	-	-	(41,394,715)
101	303_0	303 TRANSMISSION & DISTRIBUTION	(1,462,037)	-	-	(1,462,037)
102		Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION	(219,043,142)	-	-	(219,043,142)
103	303_0	303 TX DEPR - CWIP - BIG CAJUN	3,398,105	-	-	3,398,105
104	303_0	303 AMORT BIG CAJUN TX RATE DEPR	4,168,786	-	-	4,168,786
105	303_0	303 TX DEPR - CWIP - NELSON #8	4,682,178	-	-	4,682,178
106		Subtotal SPECIFIC ASSIGNMENT ACCUMULATED DEPRECIATION	12,249,068	-	-	12,249,068
107	350_2	108 ACCUM DEPREC PLANT HELD FUTURE USE	(62,144)	-	-	(62,144)
108	350_3	108 ACCUM DEPREC PLANT HELD FUTURE USE	(115,584)	-	-	(115,584)
109	360_2	108 ACCUM DEPREC PLANT HELD FUTURE USE	(819)	-	-	(819)
110		Subtotal 108 ACCUM DEPREC PLANT HELD FUTURE USE	(178,547)	-	-	(178,547)
111		Total	(2,014,071,393)	74,201,970	(10,392,428)	(1,950,261,851)

Entergy Texas, Inc.
Cost of Service
Transmission High Low - Accumulated Depreciation
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Amount
1	350.2 LAND EASEMENTS	(7,481,338)
2	352 STRUCTURES & IMPROVEMENTS	(6,373,413)
3	352 STRUCTURES & IMPROVEMENTS - CONTRA	33,857
4	353 STATION EQUIPMENT	(66,582,750)
5	353 STATION EQUIPMENT - CONTRA	307,668
6	354 TOWERS & FIXTURES	(16,121,380)
7	354 TOWERS & FIXTURES - CONTRA	332,125
8	355 POLES & FIXTURES	(31,680,814)
9	355 POLES & FIXTURES - CONTRA	3,242,059
10	356 OVERHEAD CONDUCTORS & DEVICES	(29,424,418)
11	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1,591,914
12	359 ROADS & TRAILS	(57,503)
13	Subtotal Transmission High	(152,213,991)
14	350.2 LAND EASEMENTS	(8,460,145)
15	352 STRUCTURES & IMPROVEMENTS	(5,651,894)
16	352 STRUCTURES & IMPROVEMENTS - CONTRA	30,024
17	353 STATION EQUIPMENT	(134,779,754)
18	353 STATION EQUIPMENT - CONTRA	553,906
19	354 TOWERS & FIXTURES	(2,035,372)
20	354 TOWERS & FIXTURES - CONTRA	41,932
21	355 POLES & FIXTURES	(66,706,806)
22	355 POLES & FIXTURES - CONTRA	6,826,448
23	356 OVERHEAD CONDUCTORS & DEVICES	(51,146,277)
24	356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	2,767,105
25	358 UNDERGROUND CONDUCT & DEVICES	(108,028)
26	359 ROADS & TRAILS	(66,667)
27	Subtotal Transmission Low	(258,735,529)
28	353 STATION EQUIPMENT - STEP UPS	(8,280,915)
29	Subtotal Step Up	(8,280,915)
30	Total	(419,230,435)

Entergy Texas, Inc.
 Cost of Service
 Distribution Primary Secondary - Accumulated Depreciation
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Total ⁽¹⁾	Distribution Primary	Distribution Secondary	Primary Ratio ⁽²⁾	Secondary Ratio ⁽²⁾
1	360.2 LAND RIGHTS - PRIMARY	(5,673,111)	(5,673,111)	-	100.00%	
2	364 POLES, TOWERS, & FIXTURES	(111,911,560)	(89,120,524)	(22,791,036)	79.63%	20.37%
3	364 POLES, TOWERS, & FIXTURES - CONTRA	15,872,937	12,640,378	3,232,559	79.63%	20.37%
4	365 OVERHEAD CONDUCTORS & DEVICES	(45,988,238)	(42,212,474)	(3,775,763)	91.79%	8.21%
5	365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4,779,931	4,387,485	392,446	91.79%	8.21%
6	366 UNDERGROUND CONDUIT	(15,537,784)	(6,961,851)	(8,575,934)	44.81%	55.19%
7	366 UNDERGROUND CONDUIT - CONTRA	84,919	38,049	46,870	44.81%	55.19%
8	367 UNDERGROUND CONDUCT & DEVICES	(57,504,679)	(44,367,325)	(13,137,354)	77.15%	22.85%
9	367 UNDERGROUND CONDUCT & DEVICES - CONTRA	865,248	667,576	197,672	77.15%	22.85%
10	108 ACCUM DEPREC PLANT HELD FUTURE USE	(819)	(819)	-	100.00%	
11		Total	(215,013,156)	(170,602,616)	(44,410,540)	

Notes:

⁽¹⁾ Reference RB 2.7

⁽²⁾ Reference RB 1.8 - RB 1.9 for Primary/Secondary Percentages

Entergy Texas, Inc.
Cost of Service
Net Plant and Depreciation Expense By Category - Account 371
Electric
For the Test Year Ended December 31, 2021

Line No.	Plant Account	Category	DISTRIBUTION PLANT IN SERVICE ⁽¹⁾	DISTRIBUTION ACCUMULATED DEPRECIATION ⁽²⁾	DISTRIBUTION NET PLANT IN SERVICE	DEPRECIATION AND AMORTIZATION EXPENSE ⁽³⁾
1	371_1		37,783,609	(13,750,039)	24,033,570	782,819
2	371_1	Contra	(1,038,002)	336,132	(701,870)	(22,062)
3		Subtotal Lighting	36,745,607	(13,413,907)	23,331,700	760,757
4	371_0		5,553,893	(1,536,919)	4,016,974	115,068
5	371_0	Contra	(152,578)	49,409	(103,169)	(3,243)
6		Subtotal Other	5,401,315	(1,487,510)	3,913,805	111,825
7		Total	42,146,922	(14,901,417)	27,245,504	872,582

Notes:

⁽¹⁾ Reference WP/P RB 1.5

⁽²⁾ Reference WP/P RB 2.7 - RB 2.8

⁽³⁾ Reference WP/P EX 4.3

Entergy Texas, Inc.
Cost of Service
Fuel Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾⁽²⁾
1	FI151PE: 151 FUEL STOCK	151100: Fuel Stock - Oil	236,161
2	FI151PE: 151 FUEL STOCK	151200: Fuel Stock - Gas	30,397,441
3	FI151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal	17,798,487
4	FI152PE: 152 FUEL STOCK EXP UNISTR	152000: Fuel Stock Exp. Undistributed	1,276
5		Total	<u>48,433,365</u>

Notes:

⁽¹⁾ Reference WP/P RB 3.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
 Cost of Service
 Fuel Inventory
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	151100: Fuel Stock - Oil	119,447	119,284	145,902	181,019	175,652	175,652	345,038	285,459	281,844	277,908	312,717	271,665	378,500	236,161
2	151200: Fuel Stock - Gas	33,178,877	30,337,560	28,607,530	30,080,562	30,627,333	30,103,002	29,333,833	29,132,496	30,652,656	30,822,690	30,602,941	32,261,690	29,425,564	30,397,441
3	151300: Fuel Stock - Coal	20,215,453	20,559,406	19,251,077	19,759,737	18,849,162	19,917,126	20,244,982	19,902,867	17,580,703	15,198,437	14,180,820	12,812,469	12,908,093	17,798,487
4	152000: Fuel Stock Exp. Undistributed	16,454	19	15	13	12	12	12	10	10	10	8	7	6	1,276
5	Total	53,530,230	51,016,269	48,004,624	50,021,331	49,652,160	50,195,792	49,923,865	49,320,833	48,515,213	46,299,045	45,096,486	45,345,830	42,712,164	48,433,365

⁽¹⁾ 13 Month Average Balance

Entergy Texas, Inc.
 Cost of Service
 Materials and Supplies
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾⁽²⁾
1	MS154PD: 154 PRODUCTION DEMAND	154082: Inv Held By La Generating	700,960
2	MS154PD: 154 PRODUCTION DEMAND	154NL6: Co Owners NL6 M&S Inventory	5,060,662
3	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154300: Inventory Suspense	1,727,661
4	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154MCP: MontgomeryCo.	(214,814)
5	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154PAS: General Inventory-Passport	56,226,876
6	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154RES: M&S Inventory Reserve	(86,623)
6	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	163000: Stores Expenses Undistributed	1,722,749
7		Total	65,137,473

Notes:

⁽¹⁾ Reference WP/P RB 4.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
 Cost of Service
 Materials and Supplies
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	154082: Inv Held By La Generating	654,301	644,569	649,381	665,080	674,427	668,483	665,508	676,246	707,822	767,564	780,037	772,399	786,668	700,960
2	154300: Inventory Suspense	406,131	535,636	665,645	832,386	1,149,910	706,681	654,483	973,413	2,334,444	3,086,043	3,430,680	3,435,707	4,248,437	1,727,661
3	154MCP: MontgomeryCo.	-	-	-	-	-	(15,374)	(369,790)	(389,961)	(397,488)	(400,599)	(399,621)	(400,968)	(418,779)	(214,814)
4	154NL6: Co Owners NL6 M&S Inventory	3,572,439	3,919,308	3,954,106	4,840,286	5,948,327	6,417,063	5,455,270	5,430,624	5,406,469	5,432,851	5,445,670	5,476,574	5,489,623	5,060,662
5	154PAS: General Inventory-Passport	49,745,986	49,382,321	50,822,013	52,240,654	53,065,836	53,533,118	55,758,496	58,470,384	60,168,422	64,377,330	65,017,336	57,899,598	60,467,890	56,226,876
6	154RES: M&S Inventory Reserve	-	-	-	-	-	-	-	-	-	(282,255)	(282,255)	(282,255)	(279,330)	(86,623)
7	163000: Stores Expenses Undistributed	1,847,738	1,581,270	1,378,329	1,432,789	1,234,125	1,109,923	1,253,193	2,433,594	2,427,699	2,603,484	426,923	2,077,235	2,589,439	1,722,749
8	Total	56,226,595	56,063,103	57,469,474	60,011,195	62,072,625	61,419,894	63,417,162	67,594,300	70,647,368	75,584,419	74,418,770	68,978,291	72,883,948	65,137,473

⁽¹⁾ 13 Month Average Balance

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

Line No.	Line Item	Account and Description	Amount ^{(1),(2)}
1	PP165RSRT: 165 REVENUE TAXES	165004: Pp Taxes-Regulatory Commis.	159,189
2	PP165TP: 165 PLANT	165100: Prepaid Insurance	2,383,141
3	PP165L: 165 LABOR	165400: Prepaid Ins Directors&Officers	86,170
4	PP165CFT: 165 CORPORATE FRANCHISE TAXES	165403: Pp Taxes Franchise-La	17,072
5	PP165RSRT: 165 REVENUE TAXES	165405: Pp Taxes Gross Receipts-Tx	993,788
6	PP165RSRT: 165 REVENUE TAXES	165406: Pp Taxes Franchise City-Tx	8,006,144
7	PP165RSRT: 165 REVENUE TAXES	165409: Pp Taxes-Street Rental	26,865
8	PP165TP: 165 PLANT	165510: Prepaid Dues to EEI	85,088
9	PP165TP: 165 PLANT	165520: Ad Valorem Taxes	123,172
10	PP165PD: 165 PRODUCTION DEMAND	165632: PPD IT Contracts	44,570
11	PP165TP: 165 PLANT	165C01: PPD Long Term Cloud Prepays	278,630
12	PP165TP: 165 PLANT	165CST: PPD Current Cloud Prepays	453,186
13	PP165TP: 165 PLANT	165L01: PPD Long Term Prepaid Leases	12,189,038
14	PP165TP: 165 PLANT	165LST: PPD Current Prepaid Leases	67,547
15	PP165TP: 165 PLANT	165RNT: Prepaid Rent Expense	118,172
16	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco	63,120
17		Total	<u>25,094,894</u>

Notes:

⁽¹⁾ Reference WP/P RB 5.2

⁽²⁾ 13 Month Average Balance

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

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ¹
1	165004: Pp Taxes-Regulatory Commis.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	827,792	620,843	413,895	206,946	(2)	159,189
2	165100: Prepaid Insurance	2,463,510	2,091,532	1,710,933	1,475,529	1,081,731	687,932	3,846,716	3,420,979	2,995,243	2,589,506	2,143,789	3,477,484	3,015,973	2,383,141
3	165400: Prepaid Ins Directors&Officers	-	-	-	-	-	-	-	241,615	219,650	197,685	175,720	163,755	131,790	86,170
4	165403: Pp Taxes Franchise-La	14,562	14,562	14,562	14,562	14,562	74,562	74,562	-	-	-	-	-	-	17,072
5	165405: Pp Taxes Gross Receipts-Tx	-	1,828,079	914,040	-	1,916,367	958,184	0	2,130,185	1,065,092	-	2,738,201	1,369,100	(0)	993,788
6	165406: Pp Taxes Franchise City-Tx	9,911,838	8,602,436	7,293,035	5,983,633	4,674,231	3,364,829	2,055,428	3,513,784	14,344,160	13,040,145	11,736,131	10,432,116	9,128,102	8,006,144
7	165409: Pp Taxes-Street Rental	27,941	23,284	18,627	13,971	9,314	4,657	(0)	54,235	49,305	44,374	39,444	34,513	29,583	26,865
8	165510: Prepaid Dues to EEI	-	-	232,873	174,655	155,249	135,843	116,436	97,030	77,624	58,218	38,812	19,406	-	85,088
9	165520: Ad Valorem Taxes	(0)	266,874	242,612	218,351	194,090	169,829	145,567	121,306	97,045	72,784	48,522	24,261	(0)	123,172
10	165632: PPD IT Contracts	25,276	16,851	23,108	-	-	-	94,431	83,838	73,446	62,954	52,462	41,969	104,971	44,570
11	165C01: PPD Long Term Cloud Prepays	449,016	411,061	384,401	357,742	331,082	304,422	277,762	251,102	224,442	197,782	171,122	144,462	117,802	278,630
12	165CST: PPD Current Cloud Prepays	581,186	565,469	538,458	535,598	484,435	457,424	430,413	403,402	380,853	365,096	353,802	342,508	452,778	453,196
13	165L01: PPD Long Term Prepaid Leases	12,729,901	12,668,582	12,636,130	12,618,278	12,588,243	12,558,207	11,898,414	11,868,379	11,838,344	11,808,308	11,778,273	11,748,238	11,718,202	12,189,038
14	165LST: PPD Current Prepaid Leases	(298,199)	(269,333)	(269,333)	(269,333)	(269,333)	(269,333)	360,425	360,425	360,425	360,425	360,425	360,425	360,425	67,547
15	165RNT: Prepaid Rent Expense	157,388	157,388	161,338	123,257	111,811	100,405	108,702	108,702	108,767	108,768	120,302	120,142	49,265	118,172
16	165U39: Prepaid Life Insurance Kidco	213,474	213,474	213,474	-	-	-	-	-	-	-	-	-	180,136	63,120
17	Total	26,275,891	26,580,259	24,114,257	21,246,241	21,291,780	18,546,958	19,408,854	22,655,081	32,662,187	29,506,889	30,170,878	28,475,326	25,289,023	26,094,894

¹ 13 Month Average Balance

Entergy Texas, Inc.
Cost of Service
Accumulated Provision for Property Insurance
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	63,218,652
2		Total	<u>63,218,652</u>

Entergy Texas, Inc.
Cost of Service
Accumulated Provision for Injuries & Damages
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	IDR228: 228 INJURIES & DAMAGES RESERVES	228200: Accum Prov For Injuries & Dam	(900,628)
2	IDR228: 228 INJURIES & DAMAGES RESERVES	228210: Reserve For Inj & Dam - Legal	(5,256,191)
3		Total	<u>(6,156,819)</u>

Entergy Texas, Inc.
 Cost of Service
 Customer Deposits
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	CD235: 235 CUSTOMER DEPOSITS	235001: Customer Deposits (Active)	(37,270,548)
2		Total	(37,270,548)

Entergy Texas, Inc.
Cost of Service
Accumulated Environmental Provisions
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	ER228: 228 ACC MISC-OPERATING PROV	228400: Acc Misc-Operating Prov	(1,342,999)
2	ER242: 242 WASTE SITE CLEANUP	242U95: Waste Site Cleanup	(742,000)
3		Total	<u>(2,084,999)</u>

Entergy Texas, Inc.
Cost of Service
Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	1,932,000
2	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	10,195,878
3	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	(13,275,917)
4	ADFIT190: 190 - FEDERAL	190163: Capitalized Repairs - Fed	8,690
5	ADFIT190: 190 - FEDERAL	190171: Inj & Damages Reserve-Fed	1,292,932
6	ADFIT190: 190 - FEDERAL	190181: Contrib In Aid Of Constr-Fed	14,941,899
7	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	(21,581,662)
8	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	19,975,721
9	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	1,667,873
10	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	(19,547,806)
11	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	(10,138,815)
12	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	1,219,022
13	ADFIT190: 190 - FEDERAL	190255: Acquisition - Federal	(8,882,046)
14	ADFIT190: 190 - FEDERAL	190261: Obsolete Inventory - Fed	58,659
15	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	94,221
16	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	754,661
17	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	1,220,974
18	ADFIT190: 190 - FEDERAL	190381: Partnership Income/Loss - Fed	(12,827)
19	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	114,447
20	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	9,458
21	ADFIT190: 190 - FEDERAL	190415: Lease - Rental Expense - Fed	54,737
22	ADFIT190: 190 - FEDERAL	190421: Environmental Reserve-Fed	282,030
23	ADFIT190: 190 - FEDERAL	190443: Waste Site Clean Up Costs Fed	155,820
24	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	235,460
25	ADFIT190: 190 - FEDERAL	190451: Incentive-Fed	1,425,806
26	ADFIT190: 190 - FEDERAL	190517: Long-Term Incentive Comp-Feder	49,302
27	ADFIT190: 190 - FEDERAL	190519: Stock Options - Federal	30,219
28	ADFIT190: 190 - FEDERAL	190525: Restricted Stock Awards-Fed	80,700
29	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	32,457
30	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	5,225,871
31	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	213,790
32	ADFIT190: 190 - FEDERAL	190641: Re-Organization Costs-Federal	2,611,155
33	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	48,840,220
34	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	335,580
35	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	3,145,842
36	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	(3,108)
37	ADFIT190: 190 - FEDERAL	190987: ADIT-NOL C/F DECON-FED-NONCUR	537,281,616
38	ADFIT190: 190 - FEDERAL	190P51: ADIT-Ben-Potnt Disall UTPs Res	200,000
39	ADSIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	2,914,461
40	ADSIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	14,798
41		Subtotal 190	583,174,117
	ADFIT281: 281 ACCUM DEF INC TAXES -		
42	ACCEL AMORT - FEDERAL	281121: Start Up Costs-Fed	(5,034)
43		Subtotal 281	(5,034)
44	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	(515,542,447)
45	ADFIT282: 282 - FEDERAL	282171: Interest Cap - Afdc - Fed	(16,354,705)
46	ADFIT282: 282 - FEDERAL	282183: Nonbase - Federal - Retail	(1,889,370)
47	ADFIT282: 282 - FEDERAL	282221: Fiber Optics-Fed	(0)
48	ADFIT282: 282 - FEDERAL	282223: Repairs & Maint Exp - Federal	(11,553,262)
49	ADFIT282: 282 - FEDERAL	282241: R&E Deduction - Fed	(2,008,718)
50	ADFIT282: 282 - FEDERAL	282245: Warranty Expense - Federal	(555,303)

Entergy Texas, Inc.
Cost of Service
Accumulated Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
51	ADFIT282: 282 - FEDERAL	282351: Tax Int (Avoided Cost)-Fed	13,988,639
52	ADFIT282: 282 - FEDERAL	282455: Business Dev Costs Cap- Fed	209,070
53	ADFIT282: 282 - FEDERAL	282461: Computer Software Cap - Fed	(6,791,445)
54	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	41,581,100
55	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed	(157,777,215)
56	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	119,914,434
57	ADFIT282: 282 - FEDERAL	282901: 263A Method Change-DSC - Fed	(35,979,643)
58	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	(72,070,883)
59	ADFIT282: 282 - FEDERAL	282907: Unit of Property Ded-Trans-Fed	(4,471,902)
60		Subtotal 282	(649,301,650)
61	ADFIT283: 283 - FEDERAL	283149: Reg Asset Covid 19 - Fed	(2,464,600)
62	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	(19,165,598)
63	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	(19,975,721)
64	ADFIT283: 283 - FEDERAL	283221: Bond Reacquisition Loss - Fed	(2,053,325)
65	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	(559,723,384)
66	ADFIT283: 283 - FEDERAL	283229: Other Sec 475 Adj-MTM Liab-Fed	(1,201,980)
67	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	(24,630)
68	ADFIT283: 283 - FEDERAL	283249: Deferred Storm Costs - Federal	3,095
69	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	1,946,162
70	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	(2,275,866)
71	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(2,594,488)
72	ADFIT283: 283 - FEDERAL	283401: Acc Dfit Turgen	(25,123)
73	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	(8,899,916)
74	ADSIT283: 283 - STATE	283702: Fas 109 Adjustment - State	(12,448,603)
75		Subtotal 283	(628,903,977)
76		Total	(695,036,544)

Entergy Texas, Inc.
Cost of Service
Allowance Inventory
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾⁽²⁾
1	AIN158: 158 ALLOWANCES	158151: NOX Seasonal Allowance	553
2	AIN158: 158 ALLOWANCES	158152: NOX Credits - MCPS	18,301,280
3	AIN158: 158 ALLOWANCES	158153: NOX Conversion Allowance	72
4		Total	<u>18,301,905</u>

Notes:

⁽¹⁾ Reference WP/P RB 11.2

⁽²⁾ 13 Month Average Balance

Entergy Texas, Inc.
 Cost of Service
 Allowance Inventory
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	158151: NOX Seasonal Allowance	864	864	864	864	864	817	738	635	635	10	10	10	10	553
2	158152: NOX Credits - MCPS	19,285,714	19,288,044	19,245,652	19,203,261	19,160,870	19,118,478	17,633,935	17,594,748	17,555,562	17,516,375	17,477,189	17,438,002	17,398,816	18,301,280
3	158153: NOX Conversion Allowance	-	-	-	-	-	-	-	-	-	304	211	211	211	72
4	Total	19,286,579	19,288,908	19,246,516	19,204,125	19,161,734	19,119,295	17,634,673	17,595,383	17,556,196	17,516,688	17,477,410	17,438,223	17,399,037	18,301,905

⁽¹⁾ 13 Month Average Balance

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

Line No.	Line Item	Account and Description	Amount
1	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr	(3,080,118)
2	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	(29,887,404)
3	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	(4,381,597)
4		Total	<u>(37,349,119)</u>

Entergy Texas, Inc.
Cost of Service
Regulatory Assets and Liabilities
Electric
For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	182STM: 182 REGULATORY ASSET - STORM COSTS	1823TA: Reg Asst ETI Pre-2008 Storm	30,169,627
2	182PURA: 182 REGULATORY ASSET - ETI PURA SEC 39.4525	18239T: ETI PURA Sec. 39.4525 costs	251,203
3	18231T: 182 REGULATORY ASSET - OPEB OVER/UNDER	18231T: ETI OPEB Over/Under	(3,103,081)
4	1823LD: 182 REGULATORY ASSET - LAURA/DELTA STORM	1823LD: Reg Asset - Laura Delta Storm	10,837,455
5	1823TN: 182 REGULATORY ASSET - NQ PEN OVER/UNDER	1823TN: ETI NQ Pension Over/Under	225,344
6	1823TP: 182 REGULATORY ASSET - QUAL PEN OVER/UNDER	1823TP: ETI Qual Pension Over/Under	17,490,526
7	1823CBD: 182 REGULATORY ASSET - COVID19 BAD DEBT	1823CB: Reg asset Covid 19 bad debt	11,736,188
8	182HAR: 182 REGULATORY ASSET - HARVEY STORM COSTS	1823TH: Reg Asset - Hurricane Harvey	15,038,969
9	1822AM: 182 REGULATORY ASSET - RETIRED METERS	1822AM: Unrecovered plant - meters	23,706,495
10		Total	<u>106,352,725</u>

Entergy Texas, Inc.
 Cost of Service
 Plant Acquisition Adjustment - Net
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	PLP311: 311 STRUCTURES & IMPROVEMENTS	114000: Electr Plant Acq. Adjustment	1,127,778
2	ADP311: 311 STRUCTURES & IMPROVEMENTS	115000: Amort Acquisition Adjustment	(1,127,778)
3		Total	<u>(0)</u>

Note:

⁽¹⁾Reference WP/P RB 14.2

Entergy Texas, Inc.
 Cost of Service
 Plant Acquisition Adjustment - Net
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Account and Description	Utility Account	Amount
1	114000: Electr Plant Acq. Adjustment	311_0: Structures and Improvements	1,127,778
2	115000: Amort Acquisition Adjustment	311_0: Structures and Improvements	(1,127,778)
3			
		Total	(0)

Entergy Texas, Inc.
 Cost of Service
 Rate Schedule Revenues
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales	727,156,565
2	RSRR: 440-445 SALES-RETAIL	442100: Commercial Sales	405,208,876
3	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales	487,828,053
4	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting	5,824,496
5	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit	18,704,224
6		Subtotal Retail Revenues	1,644,722,214
7	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	47,161,699
8	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	81,382,677
9	RSORSSOIE: 447 SYSTEM SALES TO OTHERS - INELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	11,638
10	RSORRPIE: 447 RESOURCE PLAN REVENUE - INELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	17,162,695
11		Subtotal Sales for Resale	145,718,709
12		Total	1,790,440,922

Notes:

⁽¹⁾ Reference WP/P RV 1.2

Entergy Texas, Inc.
Cost of Service
Fuel and Purchased Power (Account 447)
Electric
For the Test Year Ended December 31, 2021

Line No.	Account	Project	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Total
1	447002	Eligible for Fuel Recovery	1,863,770	59,137,041	1,343,083	3,246,938	2,019,723	(2,783)	2,330,680	1,837,932	2,814,655	1,144,255	2,971,272	2,676,111	81,382,677
2	447002	Ineligible for Fuel Recovery	-	-	-	-	-	1,848	1,588	1,849	1,848	1,588	1,848	1,087	11,638
3	447002	Subtotal 447002	1,863,770	59,137,041	1,343,083	3,246,938	2,019,723	(935)	2,332,268	1,839,781	2,816,504	1,145,844	2,973,120	2,677,178	81,394,315
4	447115	Eligible for Fuel Recovery	1,990,254	3,855,365	2,842,271	3,187,341	2,942,339	3,357,882	4,029,616	3,852,389	3,717,777	5,919,986	6,715,459	4,751,018	47,161,699
5	447115	Ineligible for Fuel Recovery	1,182,648	1,182,648	675,799	675,799	1,520,548	2,592,446	2,592,446	2,592,446	1,555,468	691,319	691,319	1,209,808	17,162,695
6	447115	Subtotal 447115	3,172,903	5,038,014	3,518,070	3,863,140	4,462,887	5,950,328	6,622,062	6,444,836	5,273,244	6,611,305	7,406,778	5,960,827	64,324,394
7		Total	5,036,672	64,175,055	4,861,153	7,110,078	6,482,609	5,949,393	8,954,330	8,284,617	8,089,748	7,757,148	10,379,899	8,638,005	145,718,709

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

Entergy Texas, Inc.
 Cost of Service
 Other Electric Revenues
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Line Item	Account and Description	Amount
1	RO450: 450 FORFEITED DISCOUNTS	450000: Forfeited Discounts	1,139,140
2	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	2,445,016
3	RO454DL: 454 POLE ATTACHMENTS - DISTRIB LINES	454100: Pole Attachments ⁽¹⁾	2,999,261
4	RO454PP: 454 RENTS OTHER-PRODUCTION	454000: Rent From Electric Property ⁽¹⁾	8,725
5	RO454PT: 454 RENTS OTHER-TRANSMISSION	454000: Rent From Electric Property ⁽¹⁾	40,551
6	RO454PG: 454 RENTS OTHER-GENERAL	454000: Rent From Electric Property ⁽¹⁾	73,713
7	RO456: 456 OTHER REVENUE - MISC	456000: Other Electric Revenues	259,350
8	RO456: 456 OTHER REVENUE - MISC	4560MS: Third Party Sales of Inventory	5
9	RO456ASF: 456 AFFILIATE SERVICE FEE REVENUE	456420: Affiliate service fee revenue	640,000
10	RO456ATTO: 456 MISO ATTACHMENT O	456136: MISO Sch 7 Firm PTP - ST	148,707
11	RO456ATTO: 456 MISO ATTACHMENT O	456137: MISO Sch 7 Firm PTP - LT	3,050,618
12	RO456ATTO: 456 MISO ATTACHMENT O	456138: MISO Sch 8 Non-firm	574,278
13	RO456ATTO: 456 MISO ATTACHMENT O	456139: MISO Sch 9 Network	18,875,128
14	RO456NAO: 456 MISO NON-ATT O TRANSMISSION	456142: MISO Sch 42 Int/AFUDC Amort	(65,947)
15	RO456SCH11: 456 MISO SCH 11 WDS	456003: MISO Mkt Sch 11 Wholesale Dist	413,252
16	RO456SCH41: 456 MISO SCH 41 STM SECURITIZATION	456141: MISO Sch 41 Stm Securitization	1,496,538
17	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	441,397
18	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue	5,829,679
19	RO457MISO: 457 MISO	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	501,409
20	RO457MISO: 457 MISO	457132: MISO Sch 2 Reactive	4,836,357
21	RO456EEI: 456 OTHER REVENUE - ENERGY EFFICIENCY INCENTIVE	456EEI: Energy Efficiency Incentive	2,299,242
22		Total	46,006,419

Notes:

⁽¹⁾ Reference WP/P RV 2.2

Entergy Texas, Inc.
 Cost of Service
 Account 454 Revenues
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Account and Description	Resource and Description	Amount
1	454000: Rent From Electric Property	261: Rental Revenue	40,551
2		410: Service Company Billings	5,165
3		758: Rent From Electric Property	77,173
4		901: Balance Sheet Default	100
5		Subtotal 454000: Rent From Electric Property	122,989
6	454100: Pole Attachments	261: Rental Revenue	2,850,859
7		479: Mar Reserves-Uncoll Write Offs	148,403
8		Subtotal 454100: Pole Attachments	2,999,261
9		Total	3,122,251

Entergy Texas, Inc.
 Cost of Service
 AJ01 Rate Schedule Revenues
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, LQF, RPSC, DATALINK, DDBC, and SMS.

Line No.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales ⁽¹⁾	(727,156,565)
2	RSRR: 440-445 SALES-RETAIL	442100: Commercial Sales ⁽¹⁾	(405,208,876)
3	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales ⁽¹⁾	(487,828,053)
4	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting ⁽¹⁾	(5,824,496)
5	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit ⁽¹⁾	(18,704,224)
6	RSRRT: 440-445 SALES-RETAIL	REVOTH: Sales Revenue ⁽²⁾	890,124,234
7	RO456D: 456 OTHER ELECTRIC REVENUE - DATALINK	456000: Other Electric Revenues ⁽³⁾	38,341
8	RO456DD: 456 OTHER ELECTRIC REVENUE - DRAW DRAFT	456000: Other Electric Revenues ⁽³⁾	(1,583)
9	RO456L: 456 OTHER ELECTRIC REVENUE - LQF	456000: Other Electric Revenues ⁽³⁾	4,372
10	RO456REC: 456 OTHER ELECTRIC REVENUE - REC	456000: Other Electric Revenues ⁽³⁾	(79,350)
11	RO456S: 456 OTHER ELECTRIC REVENUE - SMS	456000: Other Electric Revenues ⁽³⁾	15,409,434
12		Subtotal REVENUES	(739,226,766)

Notes:

⁽¹⁾ Reference WP/P RV 1.1

⁽²⁾ Reference WP/P AJ 1.2

⁽³⁾ Reference WP/P AJ 1.3

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, DATALINK, SMS, DDBC, RPSC, and LQF.

Line No.	Rate Class	Present Base Rate Revenue	Present Rider Revenue ⁽¹⁾	Present Fuel Revenue ⁽²⁾	Total Present Revenue
1	Residential Service	469,401,109	142,947,779	238,591,975	850,940,863
2	Small General Service	36,536,206	10,736,121	18,696,382	65,968,709
2	General Service	160,761,920	65,027,301	120,572,963	346,362,184
3	Large General Service	48,653,278	16,406,313	49,009,329	114,068,920
3	Large Industrial Power Service ⁽³⁾	162,327,854	46,797,867	285,650,342	494,776,063
4	Lighting Service	12,443,867	3,911,872	3,459,637	19,815,376
	Total Retail	890,124,234	285,827,253	715,980,628	1,891,932,115

Notes:

⁽¹⁾ Summary rider revenue (Source: WP/Q-7/RD-5, WP/Q-7/Detail Rev (Non-S.L.)) applied for both present and proposed rider revenue. Includes the GCRR, DCRF and TCRF Rider Revenue.

⁽²⁾ Composite fuel factor (Source: WP/Q-7/RD-2) applied for both present and proposed fuel revenue.

⁽³⁾ LIPS revenues include the Interruptible Service (IS) credit.

Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Electric
For the Test Year Ended December 31, 2021

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail and to adjust other operating revenue to reflect the Rate Schedules EAPS, DATALINK, SMS, DDBC, RPSC, and LQF.

Line No.	Reclassified Revenue	Amount
1	EAPS	-
2	DATALINK	38,341
3	SMS	15,409,434
4	DDBC	(1,583)
5	RPSC	(79,350)
6	LQF	4,372
7	Total Reclassified Revenue	15,371,214
8		
9	Facility Charges Adjusted ⁽¹⁾	5,323,851
10		
11	Total	20,695,065

Notes:

⁽¹⁾ Reference WP/P AJ 14F.1

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Line Item	Account and Description	Amount
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts ⁽¹⁾	241,637
2	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local ⁽²⁾	370,804
3	TOSLSR: 408.163 STREET RENTAL	408163: Street Rentals Tax ⁽³⁾	(567)
4	TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX	408164: Gross Receipts & Sales Tax ⁽³⁾	(127,786)
5	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax ⁽³⁾	(2)
6	TOSLRC: 408.172 REGULATORY COMMISSION	408172: Regulatory Commission - State ⁽³⁾	(24,482)
7		Subtotal OPERATING EXPENSES	459,603

Notes:

⁽¹⁾ Reference WP/P AJ 3.2

⁽²⁾ Reference WP/P AJ 3.4

⁽³⁾ Reference WP/P AJ 3.3

Entergy Texas, Inc.
 Cost of Service
 AJ03 Revenue Related Expenses
 Electric
 For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Total Company	RS	SGS	GS	LGS	LIPS	LIGHTING
1	Present Rate Revenues							
2	Base Rate ⁽¹⁾	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
3	AMS ⁽²⁾	18,073,613	14,612,486	1,880,449	1,430,091	134,874	15,713	-
4	MTM ⁽³⁾	(2,700,190)	(1,309,981)	(85,461)	(480,400)	(70,060)	(746,108)	(8,180)
5	EECRF ⁽⁴⁾	12,197,082	6,437,082	479,369	3,083,806	2,208,187	(11,271)	(91)
6	FITC ⁽⁵⁾	(3,893,094)	(3,566,510)	(234,636)	-	-	-	(91,948)
7	RCE-4 ⁽⁶⁾	2,235,009	1,190,891	97,249	409,271	121,956	415,642	-
8	TCJA ⁽⁷⁾	(30,001,759)	(27,326,655)	(1,820,745)	-	-	-	(854,359)
9	PCF ⁽⁸⁾	-	-	-	-	-	-	-
10	FUEL ⁽⁹⁾	715,980,627	238,591,975	18,696,382	120,572,963	49,009,328	285,650,342	3,459,637
11	Present Rate Revenues Subtotal	<u>1,602,015,522</u>	<u>698,030,397</u>	<u>55,548,813</u>	<u>285,777,651</u>	<u>100,057,563</u>	<u>447,652,172</u>	<u>14,948,926</u>
12								
13	Incremental Franchise Fees	10,078,817	3,389,935	291,350	2,278,640	754,112	3,291,754	73,026
14	Adjusted Rate Schedule Revenues	<u>1,612,094,339</u>	<u>701,420,332</u>	<u>55,840,163</u>	<u>288,056,291</u>	<u>100,811,675</u>	<u>450,943,926</u>	<u>15,021,952</u>
15								
16	Bad Debt Factors ⁽¹⁰⁾		0.4345%	0.1668%	0.0954%	0.0716%		0.2247%
17	Adjusted Uncollectibles ⁽¹¹⁾	<u>3,521,692</u>	<u>3,047,911</u>	<u>93,121</u>	<u>274,682</u>	<u>72,219</u>	<u>-</u>	<u>33,758</u>
18								
19	Per Book Uncollectibles ⁽¹²⁾	<u>3,280,055</u>						
20								
21	Adjustment to Uncollectibles ⁽¹³⁾	<u><u>241,637</u></u>						

Notes:

⁽¹⁾ Reference WP/P AJ 1.1

⁽²⁾ Reference WP/P AJ 3.5

⁽³⁾ Reference WP/P MD 2

⁽⁴⁾ Line 14 + Line 16

⁽⁵⁾ Reference WP/P EX 1.2 Account 904000 & 904001

⁽⁶⁾ Line 17 - Line 19

Entergy Texas, Inc.
 Cost of Service
 AJ03 Revenue Related Expenses
 Electric
 For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Amount
1	Total Texas Retail Sales Excluding Provision for Rate Refund ⁽¹⁾	1,644,722,214
2	Less: Incremental Franchise Revenue ⁽²⁾	(10,900,613)
3	Total Texas Retail Sales Excl. Provision for Rate Refund and Franchise Fees	1,633,821,601
4		
5	Present Rate Revenue ⁽³⁾	1,602,015,522
6	Other Adjusted Revenue:	
8	DATA LINK ⁽⁴⁾	38,341
9	SMS ⁽⁴⁾	15,409,434
10	DDBC ⁽⁴⁾	(1,583)
11	RPSC ⁽⁴⁾	(79,350)
12	LQF ⁽⁴⁾	4,372
13	Other TTC	344,689
14	Other SCO	(16,658)
15	Total Other Adjusted Revenue	15,699,245
16	Adjusted Rate Schedule Revenues Excl. Incremental Franchise Fees ⁽⁵⁾	1,617,714,767
17		
18		Difference ⁽⁶⁾ (16,106,834)
19		
20	Revenue Taxes:	
21	City Occupation Tax ⁽⁷⁾	237
22	Street Rental ⁽⁷⁾	57,524
23	Gross Receipts and Sales Tax ⁽⁷⁾	12,962,184
24	Regulatory Commission ⁽⁷⁾	2,483,380
25	Total	15,503,325
26	% of Retail Sales: ⁽⁸⁾	
27	City Occupation Tax	0.0000%
28	Street Rental	0.0035%
29	Gross Receipts and Sales Tax	0.7934%
30	Regulatory Commission	0.1520%
31	Total	0.9489%
32		
33	Adjustments to Taxes Other ⁽⁹⁾	
34	408165 City Occupation Tax	(2)
35	408163 Street Rental	(567)
36	408164 Gross Receipts and Sales Tax	(127,786)
37	408172 Regulatory Commission	(24,482)
38	Total Adjustment to Taxes Other	(152,838)

Notes:

- ⁽¹⁾ Reference WP/P RV 1.1
- ⁽²⁾ Reference WP/P AJ 7.1
- ⁽³⁾ Reference WP/P AJ 3.2
- ⁽⁴⁾ Reference WP/P AJ 1.3
- ⁽⁵⁾ Line 5 + Line 17
- ⁽⁶⁾ Line 18 - Line 3
- ⁽⁷⁾ Reference WP/P EX 5.1
- ⁽⁸⁾ Revenue Taxes Line 21, 22, 23 & 24 / Line 3
- ⁽⁹⁾ % of Retail Sales Line 27, 28, 29 & 30 * Line 18

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
Electric
For the Test Year Ended December 31, 2021

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line No.	Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	26,446,426
2	Less: Incremental Franchise ⁽²⁾	(10,900,613)
3	Franchise in Base Rates	<u>15,545,813</u>
4		
5	kWh Inside Cities ⁽³⁾	9,462,989,846
6		
7	Composite Franchise Rate (\$/kWh) ⁽⁴⁾	0.001643
8		
9	Test Year Increase/(Decrease) to kWh Inside Cities ⁽³⁾	225,714,154
10		
11	Total Franchise Tax Adjustment ⁽⁵⁾	<u><u>370,804</u></u>

Notes:

⁽¹⁾ Reference WP/P EX 5.1

⁽²⁾ Reference WP/P AJ 7.1

⁽³⁾ Reference WP/P AJ 3.6

⁽⁴⁾ Line 3 / Line 5

⁽⁵⁾ Line 7 * Line 9

Entergy Texas, Inc.
 Cost of Service
 AJOS Rate Schedule Revenues
 Electric
 For the Test Year Ended December 31, 2021

Line No.	Rate Class	Present Base Rate Revenue	DCRF	TCRF	GCR	AMS	EECRF	SRC	SRC-2	SCO-2	RCE-4	MTM	TCJA	FITC	Present Rider Revenue	Present Fuel Revenue ⁽¹⁾	Total Present Revenue
1	Residential Service	469,401,109	24,494,757	34,021,889	42,470,951	14,612,488	6,437,082	31,589,964	20,558,548	(225,643)	1,190,891	(1,309,981)	(27,326,655)	(3,596,510)	142,947,779	238,591,975	850,940,863
2	Small General Service	36,536,206	1,802,055	1,920,915	2,764,723	1,680,449	479,369	2,441,050	1,507,852	(16,699)	97,249	(85,461)	(1,820,745)	(234,636)	10,736,121	18,696,382	65,968,709
3	General Service	160,761,920	9,296,055	13,670,355	15,585,311	1,430,091	3,083,806	14,752,776	7,360,525	(82,489)	409,271	(490,400)	-	-	65,027,301	120,572,963	346,362,184
4	Large General Service	48,653,278	2,290,644	4,347,548	2,254,893	134,874	2,208,187	3,321,362	1,816,370	(19,461)	121,956	(70,060)	-	-	16,406,313	49,009,329	114,068,920
5	Large Industrial Power Service	162,327,854	775,821	13,733,675	23,357,152	15,713	(11,271)	2,253,511	7,081,685	(77,953)	415,642	(746,108)	-	-	46,797,867	285,650,342	494,776,063
6	Lighting Service	12,443,867	1,338,921	217,852	250,571	-	(91)	2,070,365	999,737	(10,997)	-	(8,180)	(854,359)	(91,948)	3,911,872	3,459,637	19,815,376
7	Total Retail	890,124,234	40,000,253	67,912,234	88,683,601	18,073,613	12,197,082	56,429,028	39,324,717	(433,242)	2,235,009	(2,700,190)	(30,001,750)	(3,893,063)	285,827,253	715,990,828	1,891,932,115

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

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
For the Test Year Ended December 31, 2021

LINE NO.	CLASS OF SERVICE	Inside City Energy @Meter kwh	Outside City Energy @Meter kwh	Total Energy @Meter kwh	Adjusted Energy @Meter mwh	Inside City Energy Percent	Inside City Energy @Meter mwh	Inside City Energy @Meter Percent	Change Inside City Energy @Meter kwh
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Residential								
1	Secondary	3,380,279,405	2,788,444,101	6,168,723,506	6,267,850	54.79710%	3,434,600	35.4495%	54,320,595
	Small General Service								
2	Secondary	277,595,055	206,453,201	484,048,256	491,156	57.34860%	281,671		4,075,945
3	Primary	-	-	-	-	0.00000%	-		-
4	Total Small General Service	277,595,055	206,453,201	484,048,256	491,156		281,671	2.9072%	4,075,945
	General Service								
5	Secondary	2,270,745,916	740,923,306	3,011,669,222	3,018,151	75.39830%	2,275,635		4,889,084
6	Primary	49,542,090	64,150,168	113,692,258	118,475	43.57560%	51,626		2,083,910
7	Transmission Below 230 kV	8,584,604	25,917,421	34,502,025	36,015	24.88140%	8,961		376,396
8	Transmission 230 kV And Above	-	-	-	-	0.00000%	-		-
9	Total General Service	2,328,872,610	830,990,895	3,159,863,505	3,172,641		2,336,222	24.1128%	7,349,390
	Large General Service								
10	Secondary	737,583,735	217,299,921	954,883,656	952,917	77.24330%	736,065		(1,518,735)
11	Primary	117,526,810	211,527,042	329,053,852	319,816	35.71660%	114,227		(3,299,810)
12	Transmission Below 230 kV	10,136,339	16,364,480	26,500,819	24,673	38.24920%	9,437		(699,339)
13	Total Large General Service	865,246,884	445,191,443	1,310,438,327	1,297,406		859,729	8.8735%	(5,517,884)
	Large Industrial Power Service								
14	Primary	268,698,728	361,990,491	630,689,219	662,980	42.60400%	282,456		13,757,272
15	Transmission Below 230 kV	585,309,803	3,755,841,049	4,341,150,852	4,442,787	13.48280%	599,012		13,702,197
16	Transmission 230 kV And Above	1,694,046,852	948,660,000	2,642,706,852	2,858,007	64.10270%	1,832,059		138,012,148
17	Total Large Industrial Power Service	2,548,055,383	5,066,491,540	7,614,546,923	7,963,774		2,713,527	28.0071%	165,471,617
	Lighting								
18	Secondary	62,940,509	27,923,524	90,864,033	90,885	69.26890%	62,955	0.6498%	14,491
19	Total Texas Retail	9,462,989,846	9,365,494,704	18,828,484,551	19,283,712		9,688,704		225,714,154

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

Entergy Texas, Inc.
 Cost of Service
 AJ04 Change in Misc. Electric Service Revenue
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to reflect the revenue impacts of the ETI MES fee changes for the test year ending December 31, 2021.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	(1,301,594)
2		Subtotal REVENUES	<u>(1,301,594)</u>

Notes:

⁽¹⁾ Reference WP/P AJ 4.2

Entergy Texas, Inc.
 Cost of Service
 AJ04 Change in Misc. Electric Service Revenue
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to reflect the revenue impacts of the ETI MES fee changes for the test year ending December 31, 2021.

Line No.	Miscellaneous Fee Description	Number Occurrences	Present Rate (\$)	Present Revenue (\$)	Proposed Rate (\$)	Proposed Revenue (\$)	Revenue Impact (\$)
1	Connection Fee:						
2	Connection Fee Standard Meter	105,064	20	2,101,280	6	662,667	(1,438,613)
3	Connection Fee with New Standard Meter Installation	-	20	-	22	-	-
4							
5	Trip Fee	5	12	60	15	73	13
6							
7	Non-Sufficient Funds Charge	15,532	15	232,980	15	232,980	-
8							
9	Disconnect/Reconnect Fee (each):						
10	Standard Meter ⁽¹⁾	28,409	2	62,512	3	71,621	9,109
11	Non-Standard Meter Business Hours ⁽²⁾	706	13	9,178	14	9,747	569
12	Non-Standard Meter After Business Hours Reconnect ⁽³⁾	36	14	504	15	541	37
13							
14	Temporary Metered Service Connection						
15	Overhead Construction	2,367	113	267,471	120	284,182	16,711
16	All Other Temporary Service	-	113	-	120	-	-
17							
18	Tampering Fees	83	50	4,150	50	4,150	-
19							
20	Pulse Meter Installation	-	300	-	300	-	-
21							
22	Meter Test Fee	-	64	-	86	-	-
23							
24	Non-Standard Meter Services:						
25	Keep Existing Meter	71	121	8,625	-	-	(8,625)
26	Replace existing meter with non-standard meter	8	136	1,085	-	-	(1,085)
27	Replace AMS Meter with non-standard meter	23	183	4,212	421	9,678	5,466
28							
29	Non-Standard Meter Reading Services ⁽⁴⁾	369	30	-	26	114,823	114,823
30							
31	Total	152,673		2,692,057		1,390,463	(1,301,594)

Notes:

⁽¹⁾ A \$3.00 charge per event shall be made to disconnect and reconnect a customer with a standard meter whose account has been terminated or suspended.

⁽²⁾ A \$14.00 charge per event shall be made to disconnect and reconnect a customer during normal business hours with a non-standard meter whose account has been terminated or suspended.

⁽³⁾ A \$15.00 charge shall be made for reconnecting services for a non-standard meter after normal business hours.

⁽⁴⁾ The Non-Standard Meter Reading Service is a monthly charge for reading a non-standard meter. The company currently has 369 opt-out customers who are receiving this charge. Annual Revenues are calculated as the number of Customers having a non-standard meter times the rate times twelve months. The annual revenues were recorded to Account 440000 which were removed in AJ01 Ln 1.

Entergy Texas, Inc.
 Cost of Service
 AJ05 Fuel and Purchased Power
 Electric
 For the Test Year Ended December 31, 2021

This adjustment removes eligible fuel revenue from Other Sales for Resale and eligible purchased energy from Purchased Power, removes eligible Fuel Expense, and eliminates the Unbilled Revenues and Deferred Fuel Expenses. Also includes amount for the Reactive Power Catch-up for ETI.

Line No.	Line Item	Account and Description	Amount
1	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	(47,161,699)
2	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	(81,382,677)
3	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue ⁽²⁾	(5,829,679)
4	RO457MISO: 457 MISO	457132: MISO Sch 2 Reactive ⁽²⁾	1,223,256
5		Subtotal REVENUES	(133,150,799)
6	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil ⁽³⁾	(290,903)
7	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas ⁽³⁾	(447,560,879)
8	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal ⁽³⁾	(19,618,712)
9	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others ⁽³⁾	(359,391,504)
10	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation ⁽³⁾	(1,333,181)
11	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affiltd ⁽³⁾	(36,708,653)
12	OMP555IE: 555 INELIGIBLE ENERGY	555390: System Agreement Payments ⁽³⁾	0
13	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost ⁽³⁾	133,748,521
14	OMP502E: 502 STEAM EXPENSES - ELIGIBLE	502100: Chemicals-MATS Compliance ⁽⁴⁾	(486,327)
15	OMP509E: 509 ALLOWANCES - ELIGIBLE	509101: NOX Seasonal Allowances Exp ⁽³⁾	(237)
16	OMP509E: 509 ALLOWANCES - ELIGIBLE	509103: NOX Conversion Allowance Exp ⁽³⁾	(406)
17		Subtotal OPERATING EXPENSES	(731,642,279)

Notes:

⁽¹⁾ Reference WP/P RV 1.1

⁽²⁾ Reference WP/P RV 2.1

⁽³⁾ Reference WP/P EX 1.1

⁽⁴⁾ Reference WP/P EX 1.9

Entergy Texas, Inc.
 Cost of Service
 AJ06 Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	(9,533,144)
2		Sub-Total WORKING CASH	(9,533,144)

Notes:

⁽¹⁾ Reference WP/P AJ 6.3

Entergy Texas, Inc.
 Cost of Service
 AJOE Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	(a) Expense Amount	(b) Reclasses ⁽¹⁾	(c) Expense Adjustments ⁽¹⁾	(d) Cash Amount ⁽²⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽³⁾	(g) Revenue Days ⁽⁴⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁵⁾	(j) Working Cash ⁽⁶⁾
1	Total Cash Working Capital										
2	Taxes Other Than Income Taxes										
3	408.110 Employment Taxes - ESI	-	2,438,920	5,646	2,444,566	365	6,697	41.86	39.76	2.10	14,065
4	408.110 Employment Taxes ⁽¹⁰⁾	5,498,489	(2,438,920)	14,984	3,074,554	365	8,423	41.86	4.57	37.29	314,110
5	408.122 Excise Tax - ESI	-	6	-	6	365	0	41.86	39.76	2.10	0
6	408.122 Excise Tax - State ⁽¹¹⁾	11,535	(6)	-	11,529	365	32	-	-	-	-
7	408.123 Excise Tax - Federal - ESI	-	6	-	6	365	0	41.86	39.76	2.10	0
8	408.123 Excise Tax - Federal ⁽¹²⁾	24,239	(6)	(11,240)	12,993	365	36	-	-	-	-
9	408.142 Ad Valorem Tax - ESI	-	738,464	-	738,464	365	2,023	41.86	39.76	2.10	4,249
10	408.142 Ad Valorem Tax ⁽¹³⁾	41,184,896	(738,464)	738,737	41,185,170	365	112,836	41.86	214.59	(172.73)	(19,490,176)
11	408.152 Franchise Tax-State - ESI	-	3	-	3	365	0	41.86	39.76	2.10	0
12	408.152 Franchise Tax-State (Tx Tax) ⁽¹⁴⁾	493,184	(3)	207,418	700,600	365	1,919	41.86	(44.42)	86.28	165,610
13	408.154 Franchise Tax-Local ⁽¹⁵⁾	15,916,617	-	(16,431,911)	(515,294)	365	(1,412)	41.86	(44.42)	86.28	(121,807)
14	408.155 Franchise Tax-State-Ms - ESI	-	(890)	-	(890)	365	(2)	41.86	39.76	2.10	(5)
15	408.155 Franchise Tax-State-Ms ⁽¹⁶⁾	60,110	890	(61,000)	0	365	0	41.86	(44.42)	86.28	0
16	408.156 Franchise Tax-State-Ar ⁽¹⁷⁾	168	(18)	-	150	365	0	41.86	(44.42)	86.28	35
17	408.156 Franchise Tax-State-Ar - ESI	-	18	-	18	365	0	41.86	39.76	2.10	0
18	408.158 Franchise Tax - Louisiana - ESI	-	(2,849)	-	(2,849)	365	(8)	41.86	39.76	2.10	(16)
19	408.158 Franchise Tax - Louisiana ⁽¹⁸⁾	71,713	2,849	(74,562)	-	365	-	41.86	(44.42)	86.28	-
20	408.163 Street Rental ⁽¹⁹⁾	56,957	-	(57,524)	(567)	365	(2)	-	-	-	-
21	408.164 Gross Receipts & Sales Tax ⁽²⁰⁾	12,834,398	-	(12,919,248)	(84,850)	365	(232)	-	-	-	-
22	408.165 City Occupation Tax - ESI	0	237	-	237	365	1	41.86	39.76	2.10	1
23	408.165 City Occupation Tax ⁽²¹⁾	234	(237)	-	(3)	365	(0)	-	-	-	-
24	408.172 Regulatory Commission ⁽²²⁾	2,458,898	-	(960,298)	1,498,599	365	4,106	41.86	225.50	(183.64)	(753,980)
25	Sub-Total Taxes Other Than Income Taxes	78,611,439	-	(29,548,997)	49,062,442		134,418				(19,867,915)
26	Current Income Taxes										
27	State Taxes ⁽²³⁾	168,799	-	-	168,799	365	462	41.86	(44.42)	86.28	39,901
28	Federal Taxes ⁽²⁴⁾	15,134,365	-	-	15,134,365	365	41,464	41.86	36.50	5.36	222,247
29	Sub-Total Current Income Taxes	15,303,164	-	-	15,303,164		41,926				262,148

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

Entergy Texas, Inc.
 Cost of Service
 AJ06 Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	(a) Expense Amount	(b) Reclasses ⁽¹⁾	(c) Expense Adjustments ⁽¹⁾	(d) Cash Amount ⁽²⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽³⁾	(g) Revenue Days ⁽⁴⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁵⁾	(j) Working Cash ⁽⁶⁾
30	O&M Excluding Recoverables										
31	Payroll										
32	Direct Payroll	-	39,490,604	239,042	39,729,647	365	108,848	41.86	14.42	27.44	2,986,799
33	Incentives	-	3,580,962	-	3,580,962	365	9,811	41.86	252.06	(210.20)	(2,062,241)
34	Fuel										
35	Coal ⁽⁷⁾	20,674,022	(1,556,515)	947,290	20,064,796	365	54,972	41.86	38.52	3.34	183,607
36	Oil ⁽⁷⁾	784,944	(4,668)	-	780,277	365	2,138	41.86	38.52	3.34	7,140
37	Gas ⁽⁷⁾	447,560,879	-	-	447,560,879	365	1,226,194	41.86	38.52	3.34	4,095,489
38	Allowances (A/C 509) ⁽⁸⁾	470,881	-	-	470,881	365	1,290	41.86	27.64	14.22	18,345
39	Eligible Purchased Power Total										
40	MSS-4 Eligible ⁽⁹⁾	36,708,653	-	-	36,708,653	365	100,572	41.86	60.14	(18.28)	(1,838,450)
41	ISB Eligible ⁽⁹⁾	360,724,685	-	-	360,724,685	365	988,287	41.86	27.64	14.22	14,053,438
42	Non-ISB Eligible ⁽⁹⁾	-	-	-	-	365	-	41.86	27.64	14.22	-
43	Entergy Services, Inc.	-	99,216,766	2,107,147	101,323,912	365	277,600	41.86	39.76	2.10	582,959
44	Other O&M ⁽²⁶⁾	301,937,173	(140,727,148)	(6,516,150)	154,693,875	365	423,819	41.86	47.53	(5.67)	(2,403,053)
45	Non-recoverable Purchased Power Total										
46	MSS-4 Non-recoverable ⁽⁹⁾	144,571,001	-	9,251,609	153,822,611	365	421,432	41.86	60.14	(18.28)	(7,703,773)
47	ISB Non-recoverable ⁽⁹⁾	45,004,362	-	-	45,004,362	365	123,300	41.86	27.64	14.22	1,753,321
48	Non-ISB Non-recoverable ⁽⁹⁾	1,605,498	-	1,248,876	2,854,374	365	7,820	41.86	27.64	14.22	111,203
49	Sub-Total O&M Excluding Recoverables	<u>1,360,042,098</u>	<u>(0)</u>	<u>7,277,815</u>	<u>1,367,319,914</u>		<u>3,746,082</u>				<u>9,784,783</u>
50	Working Funds - Use Tax	-	-	105,061,235	105,061,235	365	287,839	1.00	-	1.00	287,839
51	Interest Expense ⁽²⁵⁾	73,387,817	-	-	73,387,817	365	201,063	-	-	-	-
52	Preferred Dividends	(146,653)	-	-	(146,653)	365	(402)	-	-	-	-
53	Sub-Total Total Cash Working Capital	<u>1,527,197,864</u>	<u>(0)</u>	<u>82,790,053</u>	<u>1,609,987,918</u>		<u>4,410,926</u>				<u>(9,533,144)</u>
54											
55	O&M Recoverable Calculation										
56	Total O&M Expenses	505,638,111	1,561,183	(4,169,960)	503,029,334						
57	Recoverable Fuel (Account 501)	467,470,493	(1,561,183)	947,290	466,856,600						
58	Recoverable Allowances (Account 509)	643	-	-	643						
59	Non-recoverable Purchased Power	(10,500,486)	-	10,500,486	(0)						
60	Recoverable Purchased Power	397,433,338	-	-	397,433,338						
61	Sub-Total O&M Recoverable Calculation	<u>1,360,042,098</u>	<u>(0)</u>	<u>7,277,815</u>	<u>1,367,319,914</u>						

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

Entergy Texas, Inc.
 Cost of Service
 AJ06 Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	(a) Expense Amount	(b) Reclasses ⁽¹⁾	(c) Expense Adjustments ⁽¹⁾	(d) Cash Amount ⁽²⁾	(e) Working Cash Days	(f) Average Daily Cash ⁽³⁾	(g) Revenue Days ⁽⁴⁾	(h) Expense Days ⁽⁴⁾	(i) Net Lag Days ⁽⁵⁾	(j) Working Cash ⁽⁶⁾
Notes:											
	⁽¹⁾ Reference WP/P AJ 6.5 - AJ 6.6										
	⁽²⁾ Column (a) + Column (b) + Column (c)										
	⁽³⁾ Column (d) / Column (e)										
	⁽⁴⁾ Reference E-4 WP										
	⁽⁵⁾ Column (g) - Column (h)										
	⁽⁶⁾ Column (f) * Column (i)										
	⁽⁷⁾ Reference WP/P EX 1.8										
	⁽⁸⁾ Reference WP/P EX 1.10										
	⁽⁹⁾ Reference WP/P EX 1.11										
	⁽¹⁰⁾ Reference Schedule P, Total Company Adjusted, Line TOFE: 408.110 EMPLOYMENT TAXES										
	⁽¹¹⁾ Reference Schedule P, Total Company Adjusted, Line TODET: 408.122 EXCISE TAX										
	⁽¹²⁾ Reference Schedule P, Total Company Adjusted, Line TOETF: 408.123 EXCISE TAX FEDERAL										
	⁽¹³⁾ Reference Schedule P, Total Company Adjusted, Line TOOAV: 408.142 AD VALOREM - PROPERTY TAX										
	⁽¹⁴⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCF: 408.152 FRANCHISE TAX-STATE										
	⁽¹⁵⁾ Reference Schedule P, Total Company Adjusted, Line TOSLFTL: 408.154 FRANCHISE TAX-LOCAL										
	⁽¹⁶⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS										
	⁽¹⁷⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR										
	⁽¹⁸⁾ Reference Schedule P, Total Company Adjusted, Line TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA										
	⁽¹⁹⁾ Reference Schedule P, Total Company Adjusted, Line TOSLSR: 408.163 STREET RENTAL										
	⁽²⁰⁾ Reference Schedule P, Total Company Adjusted, Line TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX										
	⁽²¹⁾ Reference Schedule P, Total Company Adjusted, Line TOSLCO: 408.165 CITY OCCUPATION TAX										
	⁽²²⁾ Reference Schedule P, Total Company Adjusted, Line TOSLRC: 408.172 REGULATORY COMMISSION										
	⁽²³⁾ Reference Schedule P, Total Company Adjusted, Line STTOA: STATE INCOME TAX										
	⁽²⁴⁾ Reference Schedule P, Total Company Adjusted, Line FTTOA: FEDERAL INCOME TAX										
	⁽²⁵⁾ Reference Schedule P, Total Company Adjusted, Line CTAINT: INTEREST EXPENSE										
	⁽²⁶⁾ Line 55 - Schedule P, Total Company Adjusted, Line OMP555ITOA: NON-RECOVERABLE - Schedule P, Total Company Adjusted, Line OMP509: 509 ALLOWANCES - Schedule P, Adjustment, Line OMP501TOA: 501 FUEL - Schedule P, Adjustment, Line OMP501IE: 501 FUEL - INELIGIBLE - Schedule P, Adjustment, Line OMP501BR: 501 FUEL - IN BASE RATES										

Entergy Texas, Inc.
 Cost of Service
 AJ06 Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	Base			Expense Reclass				Expense Adjustment						
		Total	Fuel ⁽¹⁾	Purchased Power ⁽²⁾	Total	ESI ⁽³⁾	Payroll ⁽⁴⁾	Fuel ⁽⁵⁾	Total	M&S ⁽⁶⁾	Prepayments ⁽⁷⁾	Fuel ⁽⁸⁾	Purchased Power ⁽⁹⁾	Energy Eff ⁽¹⁰⁾	Other ⁽¹¹⁾
1	Coal	20,674,022	20,674,022	-	(1,556,515)	-	-	(1,556,515)	947,290	-	-	947,290	-	-	-
2	Oil	784,944	784,944	-	(4,668)	-	-	(4,668)	-	-	-	-	-	-	
3	Gas	447,560,879	447,560,879	-	-	-	-	-	-	-	-	-	-	-	
4	ISB Eligible	360,724,685	-	360,724,685	-	-	-	-	-	-	-	-	-	-	
5	ISB Non-recoverable	45,004,362	-	45,004,362	-	-	-	-	-	-	-	-	-	-	
6	MSS-4 Eligible	36,708,653	-	36,708,653	-	-	-	-	-	-	-	-	-	-	
7	MSS-4 Non-recoverable	144,571,001	-	144,571,001	-	-	-	-	9,251,609	-	-	9,251,609	-	-	
8	Non-ISB Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Non-ISB Non-recoverable	1,605,498	-	1,605,498	-	-	-	-	1,248,876	-	-	1,248,876	-	-	
10	Direct Payroll	-	-	-	39,490,604	-	39,496,038	4,566	239,042	-	-	223	-	213,578	25,242
11	Incentives	-	-	-	3,580,962	-	3,580,860	101	-	-	-	-	-	-	-
12	Entergy Services, Inc.	-	-	-	99,216,766	57,332,857	40,327,393	1,556,515	2,107,147	-	-	-	-	75,574	2,031,573
13	Other O&M	-	-	-	(140,727,148)	(57,332,857)	(83,394,291)	-	(6,516,150)	(3,257,482)	(7,287,175)	-	-	6,612,628	(2,584,119)
14	Sub-Total O&M Excluding Recoverables	1,057,634,045	469,019,845	588,614,199	-	-	-	0	7,277,815	(3,257,482)	(7,287,175)	947,513	10,500,486	6,901,780	(527,305)
15	408.110 Employment Taxes	-	-	-	(2,438,920)	(2,438,920)	-	-	14,984	-	-	-	-	14,957	27
16	408.110 Employment Taxes - ESI	-	-	-	2,438,920	2,438,920	-	-	5,646	-	-	-	-	3,013	2,633
17	408.122 Excise Tax - ESI	-	-	-	6	6	-	-	-	-	-	-	-	-	-
18	408.122 Excise Tax - State	-	-	-	(6)	(6)	-	-	-	-	-	-	-	-	-
19	408.123 Excise Tax - Federal	-	-	-	(6)	(6)	-	-	(11,240)	-	(11,240)	-	-	-	-
20	408.123 Excise Tax - Federal - ESI	-	-	-	6	6	-	-	-	-	-	-	-	-	-
21	408.142 Ad Valorem Tax	-	-	-	(738,464)	(738,464)	-	-	738,737	-	(291,135)	-	-	-	1,029,872
22	408.142 Ad Valorem Tax - ESI	-	-	-	738,464	738,464	-	-	-	-	-	-	-	-	-
23	408.152 Franchise Tax-State (Tx Tax)	-	-	-	(3)	(3)	-	-	207,418	-	-	-	-	-	207,418
24	408.152 Franchise Tax-State - ESI	-	-	-	3	3	-	-	-	-	-	-	-	-	-
25	408.154 Franchise Tax-Local	-	-	-	-	-	-	-	(16,431,911)	-	(16,431,911)	-	-	-	-
26	408.155 Franchise Tax-State-Ms	-	-	-	890	890	-	-	(61,000)	-	(61,000)	-	-	-	-
27	408.155 Franchise Tax-State-Ms - ESI	-	-	-	(890)	(890)	-	-	-	-	-	-	-	-	-
28	408.156 Franchise Tax-State-Ar	-	-	-	(18)	(18)	-	-	-	-	-	-	-	-	-
29	408.156 Franchise Tax-State-Ar - ESI	-	-	-	18	18	-	-	-	-	-	-	-	-	-
30	408.158 Franchise Tax - Louisiana	-	-	-	2,849	2,849	-	-	(74,562)	-	(74,562)	-	-	-	-
31	408.158 Franchise Tax - Louisiana - ESI	-	-	-	(2,849)	(2,849)	-	-	-	-	-	-	-	-	-
32	408.163 Street Rental	-	-	-	-	-	-	-	(57,524)	-	(57,524)	-	-	-	-
33	408.164 Gross Receipts & Sales Tax	-	-	-	-	-	-	-	(12,919,248)	-	(12,919,248)	-	-	-	-
34	408.165 City Occupation Tax - ESI	-	-	-	237	237	-	-	-	-	-	-	-	-	-
35	408.165 City Occupation Tax	-	-	-	(237)	(237)	-	-	-	-	-	-	-	-	-
36	408.172 Regulatory Commission	-	-	-	-	-	-	-	(960,298)	-	(960,298)	-	-	-	-
37	Sub-Total Taxes Other Than Income Taxes	-	-	-	-	-	-	-	(29,548,997)	-	(30,806,918)	-	-	17,970	1,239,961
38	Working Funds - Use Tax	-	-	-	-	-	-	-	105,061,235	-	-	-	-	-	105,061,235
39	Sub-Total Working Funds - Use Tax	-	-	-	-	-	-	-	105,061,235	-	-	-	-	-	105,061,235
40	Total	1,057,634,045	469,019,845	588,614,199	-	-	-	0	82,790,053	(3,257,482)	(38,084,083)	947,513	10,500,486	6,919,748	105,773,881

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

Entergy Texas, Inc.
 Cost of Service
 AJ06 Working Cash
 Electric
 For the Test Year Ended December 31, 2021

This adjustment calculates the working cash requirement.

Line No.	Description	Base			Expense Reclass				Expense Adjustment				
		Total	Fuel ⁽¹⁾	Purchased Power ⁽²⁾	Total	ESI ⁽³⁾	Payroll ⁽⁴⁾	Fuel ⁽⁵⁾	Total	M&S ⁽⁶⁾	Prepayments ⁽⁷⁾	Fuel ⁽⁸⁾	Purchased Power ⁽⁹⁾

- Notes:
- ⁽¹⁾ Reference WP/P EX 1.8
 - ⁽²⁾ Reference WP/P EX 1.11
 - ⁽³⁾ Per Book Affiliate (non-payroll) plus Adjustments identified as Affiliate (AJ16, AJ17, AJ18, AJ19A, AJ19B, AJ19C, AJ19H, AJ19J, AJ19O, AJ19P, AJ20B, AJ22B, AJ30)
 - ⁽⁴⁾ Per Book Payroll plus Adjustments identified as Payroll (AJ11, AJ14H, AJ19A, AJ19B, AJ19C, AJ19J, AJ19O, AJ19P, AJ20A, AJ20B, AJ22A, AJ22B, AJ30)
 - ⁽⁵⁾ Reference WP/P EX 1.4 for Per Book Affiliate Fuel and AF 9 for Payroll included in Fuel accounts
 - ⁽⁶⁾ Remove M&S expense included in Rate Base
 - ⁽⁷⁾ Remove Prepayment expense included in Rate Base
 - ⁽⁸⁾ Reference WP/P AJ20A, AJ29
 - ⁽⁹⁾ Reference WP/P AJ14B, AJ21
 - ⁽¹⁰⁾ Reference WP/P AJ14H, AJ19B
 - ⁽¹¹⁾ Includes Rate Case Expenses, PUCT Expenses, AMS Costs, Environmental Consumable Chemicals, and Working Funds. Reference WP/P AJ11, AJ19C, AJ27, AJ30, AJ05. Reference WP/E-4/14 for Working Funds, multiplied by 365 days.

Entergy Texas, Inc.
 Cost of Service
 AJ07 Local Franchise Fees
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate local franchise fees from base rates that are to be recovered through a separate rate rider.

Line No.	Line Item	Account and Description	Amount
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	(10,900,613)
2		Subtotal OPERATING EXPENSES	(10,900,613)

Entergy Texas, Inc.
Cost of Service
AJ08 Non-Qualified Pension Plan - Direct
Electric
For the Test Year Ended December 31, 2021

Adjustment to remove ETI direct supplemental executive retirement plan.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	3,061
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(92,412)
3		Subtotal OPERATING EXPENSES	(89,351)

Notes:

⁽¹⁾ Reference WP/P AJ19H for removal of the Affiliate portion.

Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric
For the Test Year Ended December 31, 2021

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State	700,000
2		Sub-Total OPERATING EXPENSES	700,000

Notes:

⁽¹⁾ Reference WP/P AJ 9.2 for calculation of margins tax and WP/P AJ 10.8 for removal from state income tax.

**Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric
For the Test Year Ended December 31, 2021**

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

2021 Texas Margin Accrual Estimate - Average of Method 1 and Method 2

2021 Texas Margin Tax Accrual Estimate Method 1 ⁽¹⁾	500,000
2021 Texas Margin Tax Accrual Estimate Method 2 ⁽²⁾	900,000
2021 Texas Margin Tax Accrual Estimate ⁽³⁾	700,000

Notes:

⁽¹⁾ Reference WP/P AJ 9.3

⁽²⁾ Reference WP/P AJ 9.4

⁽³⁾ For Test Year 2021 the Margins Tax Accrual was calculated by taking the Average of Method 1 (The Cumulative Three Year Average from 2018-2020 (Reference AJ 9.3)) and Method 2 (The Cumulative Three Year Average of 2014, 2017 and 2020 (Reference AJ 9.4)).

**Entergy Texas, Inc.
 Cost of Service
 AJ09 Margins Tax
 Electric
 For the Test Year Ended December 31, 2021**

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

2021 Texas Margin Accrual Estimate - Method 1				
	Tax Rate .75%	Tax Rate .75%	Tax Rate .75%	Tax Rate .75%
	2018	2019	2020	2021
Texas Tax after credits	42,082	2,236,619	386,568	
	42,082	2,236,619	386,568	-
Book Operating Income (Consolidated)	469,366,027	1,390,497,134	1,769,195,474	
Percentage	0.000090	0.001609	0.000218	
Average (Cumulative) - 3 year	0.000767	0.001182	0.000639	
Book Operating Revenues (Consolidated)				769,816,310
Average (Cumulative) - 3 year				0.000639
			Total Margins Tax Accrual	500,000

Energy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Electric

For the Test Year Ended December 31, 2021

This adjustment is to reclass Margins tax from Income Taxes-State to Franchise Taxes-State.

	2021 Texas Margin Accrual Estimate - Method 2							
	Tax Rate .95% 2014	Tax Rate .75% 2015	Tax Rate .75% 2016	Tax Rate .75% 2017	Tax Rate .75% 2018	Tax Rate .75% 2019	Tax Rate .75% 2020	Tax Rate .75% 2021
Texas Tax after credits	3,709,640	54,338	376,438	2,325,696	42,082	2,236,619	386,568	
Tax Rate Adj to reflect new 75% Rate	3,709,640 0.7895 2,928,663.16	54,338	376,438	2,325,696	42,082	2,236,619	386,568	-
Book Operating Income (Consolidated)	2,006,889,428	1,738,584,596	1,372,009,180	1,259,682,470	469,366,027	1,390,497,134	1,769,195,474	
Percentage	0.001459	0.000031	0.000274	0.001846	0.000090	0.001609	0.000218	
Average (Cumulative) - 3 year					0.001649	0.001638	0.001175	
Book Operating Revenues (Consolidated)								769,816,310
Average (Cumulative) - 3 year								0.001175
								Total Margins Tax Accrual <u>900,000</u>

Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	(1,932,000)
2	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	(10,195,878)
3	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	9,552,481
4	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	5,215,738
5	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	(19,975,721)
6	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	47,322
7	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	19,547,806
8	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	10,138,815
9	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	8,414,912
10	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	(94,221)
11	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	(754,661)
12	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	(1,220,974)
13	ADFIT190: 190 - FEDERAL	190381: Partnership Income/Loss - Fed	12,827
14	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	(114,447)
15	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	(9,458)
16	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	(235,460)
17	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	(32,457)
18	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	(5,225,871)
19	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	(213,790)
20	ADFIT190: 190 - FEDERAL	190641: Re-Organization Costs-Federal	(1,388,322)
21	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	(48,840,220)
22	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	(335,580)
23	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	(2,602,842)
24	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	3,108
25	ADFIT190: 190 - FEDERAL	190987: ADIT-NOL C/F DECON-FED-NONCUR	(537,281,616)
26	ADFIT190: 190 - FEDERAL	190951: ADIT-Ben-Potnt Disall UTPs Res	(200,000)
27	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	45,268,169
28	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	(41,581,100)
29	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	(119,914,434)
30	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	201,098
31	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	12,829,976
32	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	19,975,721
33	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	559,723,384
34	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	24,630
35	ADFIT283: 283 - FEDERAL	283249: Deferred Storm Costs - Federal	(3,095)
36	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	(1,946,162)
37	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	2,275,866
38	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(2,662,184)
39	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	8,899,916
40	ADFIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	(2,914,461)
41	ADFIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	(14,798)
42	ADFIT283: 283 - STATE	283702: Fas 109 Adjustment - State	12,448,603
43		Subtotal ACCUMULATED DEFERRED INCOME TAXES	(85,089,380)
44	SITATM: TAX MARGIN	409114: Income Taxes-Util Op Inc-State	(700,000)
45	SITAPY: PRIOR YEAR ADJUSTMENT	409114: Income Taxes-Util Op Inc-State	(392,332)
46	SITAUT: UNCERTAIN INCOME TAXES-STATE	409149: Uncertain Income Taxes - State	3,566,139
47	FITAPY: PRIOR YEAR ADJUSTMENT	409112: Income Taxes-Util Op Inc - Fed	1,089,303
48	FITAUT: UNCERTAIN INCOME TAXES	409148: Uncertain Income Taxes-Federal	(572,128)
49	FITARECL: RECLASS ADJUSTMENT	409112: Income Taxes-Util Op Inc - Fed	7,823
50	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,013,118)
51	DTFTURG: ACC DFIT TURGEN - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	477
52	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	60,842
53	DTFADITCF: ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(97,714)
54	DTFADITCF: ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	97,714
55	DTFCC: CAPITALIZED COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(24,631)
56	DTFCC: CAPITALIZED COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	450,060
57	DTFCR: CAPITALIZED REPAIRS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(10,395)
58	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(27,907,638)
59	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	43,736,700
60	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,144,658)
61	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,645,668

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
62	DTFCS: CONTRA SECURITIZATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,556,639)
63	DTFCDR: CONTRACT DEFERRED REVENUE - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(36,946)
64	DTFCDR: CONTRACT DEFERRED REVENUE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	45,236
65	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(4,981,233)
66	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(20,210)
67	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,305
68	DTFDF: DEFERRED FUEL - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(10,436,917)
69	DTFDF: DEFERRED FUEL - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	298,102
70	DTFDMS: DEFERRED MISCELLANEOUS SERVICES - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(25,274)
71	DTFDSC: DEFERRED STORM COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(3,873,927)
72	DTFDSC: DEFERRED STORM COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	2,918,186
73	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(5,280,760)
74	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,486,381
75	DTF143: FAS 143 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(132,067)
76	DTF143: FAS 143 - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	105,038
77	DTFIC: INCENTIVE COMPENSATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(42,625)
78	DTFIC: INCENTIVE COMPENSATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	42,625
79	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(240,638)
80	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	280,793
81	DTFITD: INTEREST / TAX - TAX DEFICIENCY - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(105,000)
82	DTFITD: INTEREST / TAX - TAX DEFICIENCY - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	399,000
83	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,861,705)
84	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,034,346
85	DTFPI: PROPERTY INSURANCE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	955,248
86	DTFRR: RATE REFUND - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(118,504)
87	DTFRR: RATE REFUND - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	5,228,358
88	DTFCOR: REMOVAL COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(13,570,803)
89	DTFCOR: REMOVAL COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,067,482
90	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	91,614
91	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,504,807)
92	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,716
93	DTFRRC: RETROACTIVE RATE REFUND CONT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	58,199
94	DTFS475: SECTION 475 ADJUSTMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(5,034,345)
95	DTFS475: SECTION 475 ADJUSTMENT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	10,019,804
96	DTFS481: SECTION 481A ADJ. - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(28,758)
97	DTFSU: STARTUP COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	96
98	DTFSA: SYSTEM AGREEMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(0)
99	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(519,281)
100	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	154,358
101	DTFUR: UNBILLED REVENUE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	4,286,510
102	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(2,875,732)
103	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	566,548
104	DTFUP: UNFUNDED PENSION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(1,039,710)
105	DTFWDR: WASTE DISPOSAL RESERVE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	7,143
106	DTFTAP: ADIT-TAX CR C/F-TAP-FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(594,000)
107	DTFTAP: ADIT-TAX CR C/F-TAP-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	561,498
108	DTFFO: FIBER OPTICS-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	85
109	DTFLEAS: LEASE - RENTAL EXPENSE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	14,568
110	DTFMISCR: MISC RESERVES - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(426,643)
111	DTFMISCR: MISC RESERVES - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	279,848
112	DTFNBR: NONBASE - FEDERAL - RETAIL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	16,877
113	DTFRAS: REGULATORY ASSET-FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	359,225
114	DTFWAR: WARRANTY EXPENSE - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(334,965)
115	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	410101: Prov Defer Inc Taxes-Util-Fed	(3,974,938)
116	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	4,798,496
117	DTFPIL: PARTNERSHIP INCOME/LOSS	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	83
118	DTFBPD: ADIT BEN POTNT DISALL	410101: Prov Defer Inc Taxes-Util-Fed	(800,000)
119	DTFNOLS: ADIT-NOL C/F - STATE	410101: Prov Defer Inc Taxes-Util-Fed	(3,266)
120	DTFNOLS: ADIT-NOL C/F - STATE	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	158
121	DTFBD: BUSINESS DEVELOPMENT - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	115,244
122	DTFMCC: MISC CAP COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(4,834,336)
123	DTFMCC: MISC CAP COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3,457,440

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Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Line Item	Account and Description	Amount
124	DTFROB: REORGANIZATION COSTS-BANKRUPTCY - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	19,191
125	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(649,534)
126	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	1,449,645
127	DTFNOLDEC: ADIT-NOL C/F DECONSOL POST 17 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(44,123,499)
128	DTFNOLDEC: ADIT-NOL C/F DECONSOL POST 17 - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	24,483,837
129	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	410120: Prov Def Inc Tax-Util Op-State	(752)
130	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	15,550
131	DTFLITSET: LITIGATION SETTLEMENT - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(21,000)
132	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL	411130: ProvDefIncTax-Cr-UPADIT-Fed	21,929,180
133	DTFACQ: ACQUISITION - FED	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	17
134	DTFTRAM: TRANSMISSION AMORTIZATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(213,790)
135	DTFUPDRG: UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION - FED	410101: Prov Defer Inc Taxes-Util-Fed	(574,523)
136	DTFPTA: PAYROLL TAX ACCRUAL - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(339,911)
137	DTFPTA: PAYROLL TAX ACCRUAL - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	3
138	DTFLDPR: LIBERALIZED DEPR-PRELIM FAS109 - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(7,055,992)
139	DTFSC475: SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(26,438,170)
140	DTFSC475: SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	48,886
141		Subtotal OPERATING EXPENSES	(22,286,167)
142	CTANOLDEC: NOL C/F DECONSOL POST 17 - FEDERAL	EXNUMS: Current Tax Schedule M	76,710,732
143	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	EXNUMS: Current Tax Schedule M	(4,548,600)
144	CTADCO: DEFERRED COMPENSATION	EXNUMS: Current Tax Schedule M	18,594
145	CTADCR: DEFERRED CONTRACT REVENUE	EXNUMS: Current Tax Schedule M	(39,476)
146	CTADF: DEFERRED FUEL	EXNUMS: Current Tax Schedule M	48,280,071
147	CTADIC: DEFERRED REGULATORY EXPENSE	EXNUMS: Current Tax Schedule M	(2,025,853)
148	CTADFSC: DEFERRED STORM COSTS	EXNUMS: Current Tax Schedule M	(5,774,215)
149	CTA143: FAS 143	EXNUMS: Current Tax Schedule M	(0)
150	CTAICA: INTEREST CAP - AFUDC	EXNUMS: Current Tax Schedule M	(25,219,733)
151	CTAMISC: MISC ADJUSTMENTS	EXNUMS: Current Tax Schedule M	4,001,553
152	CTAOPEB: OPEB RESERVE	EXNUMS: Current Tax Schedule M	8,544,659
153	CTAPHR: PENSION & HOSPITALIZATION RESERVE	EXNUMS: Current Tax Schedule M	(289,724)
154	CTARR: RATE REFUND	EXNUMS: Current Tax Schedule M	(23,429,842)
155	CTARCC: REGULATORY CAPITALIZED COSTS	EXNUMS: Current Tax Schedule M	(4,186,495)
156	CTARUNC: RESERVE FOR UNCOLLECTIBLE	EXNUMS: Current Tax Schedule M	10,996,117
157	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS	EXNUMS: Current Tax Schedule M	77,217,648
158	CTAWDR: WASTE DISPOSAL RESERVE	EXNUMS: Current Tax Schedule M	(34,015)
159	CTAMISCR: MISCELLANEOUS RESERVES	EXNUMS: Current Tax Schedule M	636,982
160	CTARAGI: REGULATORY ASSET - GUSTAV & IKE	EXNUMS: Current Tax Schedule M	(1,710,594)
161	CTARCX: REMOVAL COSTS	EXNUMS: Current Tax Schedule M	(1,027,462)
162	CTAOLI: OFFICER LIFE INSURANCE	EXNUMS: Current Tax Schedule M	1,078,765
163	CTAAFUDCB: AFUDC BOOK ONLY GROSS	EXNUMS: Current Tax Schedule M	25,219,733
164	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M	13,399,893
165	CTADEPL: DEPLETION	EXNUMS: Current Tax Schedule M	211
166	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS	EXNUMS: Current Tax Schedule M	(4,369,822)
167	CTASEC: SECURITIZATION	EXNUMS: Current Tax Schedule M	7,412,565
168	CTAITD: INTEREST ON TAX DEFICIENCY	EXNUMS: Current Tax Schedule M	(1,400,000)
169	CTAUR: UNBILLED REVENUE	EXNUMS: Current Tax Schedule M	(12,225,100)
170	CTALITAC: LITIGATION ACCRUAL	EXNUMS: Current Tax Schedule M	100,000
171	CTASODC: STORM & OTHER DEFERRED COSTS	EXNUMS: Current Tax Schedule M	23,605,568
172	CTATRAM: TRANSMISSION AMORTIZATION	EXNUMS: Current Tax Schedule M	1,018,046
173	CTALTIP: LTIP SETTLEMENT	EXNUMS: Current Tax Schedule M	83,520
174	CTAPTA: PAYROLL TAX ACCRUAL - FEDERAL	EXNUMS: Current Tax Schedule M	1,618,607
175		Subtotal STATE TAXABLE INCOME	213,662,134
176	FTAMRGTX: MARGIN TAX	409112: Income Taxes-Util Op Inc - Fed	700,000
177		Subtotal FEDERAL ADJUSTMENTS TO NET INCOME	700,000

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Account and Description	Per Book	Adjustment	Total
1	190111: Intrst/Tax-Tax Deficienci-Fed ⁽¹⁾	1,932,000	(1,932,000)	-
2	190151: Taxable Unbilled Revenue-Fed ⁽¹⁾	10,195,878	(10,195,878)	-
3	190161: Property Ins Reserve-Fed ⁽²⁾	(13,275,917)	9,552,481	(3,723,436)
4	190163: Capitalized Repairs - Fed	8,690	-	8,690
5	190171: Inj & Damages Reserve-Fed	1,292,932	-	1,292,932
6	190181: Contrib In Aid Of Constr-Fed ⁽¹⁾	14,941,899	-	14,941,899
7	190211: Unfunded Pension Exp-Fed ⁽²⁾	(21,581,662)	5,215,738	(16,365,924)
8	190213: SFAS 158 Def Tax Asset - Fed ⁽¹⁾	19,975,721	(19,975,721)	-
9	190215: Supplemental Pension Plan-Fed ⁽²⁾	1,667,873	47,322	1,715,195
10	190221: Fas 106 Other Retire Ben-Fed ⁽¹⁾	(19,547,806)	19,547,806	-
11	190241: Deferred Fuel/Gas-Fed ⁽¹⁾	(10,138,815)	10,138,815	-
12	190251: Removal Cost - Fed ⁽²⁾	1,219,022	8,414,912	9,633,934
13	190255: Acquisition - Federal	(8,882,046)	-	(8,882,046)
14	190261: Obsolete Inventory - Fed	58,659	-	58,659
15	190317: Fas 143 - Federal ⁽¹⁾	94,221	(94,221)	-
16	190331: Accrued Medical Claims-Fed ⁽¹⁾	754,661	(754,661)	-
17	190351: Uncollect Accts Reserve-Fed ⁽¹⁾	1,220,974	(1,220,974)	-
18	190381: Partnership Income/Loss - Fed ⁽¹⁾	(12,827)	12,827	-
19	190391: Contract Def Revenue-Fed ⁽¹⁾	114,447	(114,447)	-
20	190397: Def. Misc. Services - Fed ⁽¹⁾	9,458	(9,458)	-
21	190415: Lease - Rental Expense - Fed	54,737	-	54,737
22	190421: Environmental Reserve-Fed	282,030	-	282,030
23	190443: Waste Site Clean Up Costs Fed	155,820	-	155,820
24	190445: Waste Disposal Reserve - Fed ⁽¹⁾	235,460	(235,460)	-
25	190451: Incentive-Fed	1,425,806	-	1,425,806
26	190517: Long-Term Incentive Comp-Feder	49,302	-	49,302
27	190519: Stock Options - Federal	30,219	-	30,219
28	190525: Restricted Stock Awards-Fed	80,700	-	80,700
29	190561: Def Compensation - Fed ⁽¹⁾	32,457	(32,457)	-
30	190603: Rate Refund-Federal ⁽¹⁾	5,225,871	(5,225,871)	-
31	190607: Transition Costs - Federal ⁽¹⁾	213,790	(213,790)	-
32	190641: Re-Organization Costs-Federal ⁽²⁾	2,611,155	(1,388,322)	1,222,833
33	190701: Fas 109 Adjustment - Fed ⁽¹⁾	48,840,220	(48,840,220)	-
34	190702: Fas 109 Adjustment - State ⁽¹⁾	2,914,461	(2,914,461)	-
35	190883: ADIT-Contrib CF-TAP-FED-NonCur ⁽¹⁾	335,580	(335,580)	-
36	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur ⁽¹⁾	3,145,842	(2,602,842)	543,000
37	190887: Fed Offset-St NonCur Carryover ⁽¹⁾	(3,108)	3,108	-
38	190984: ADIT-NOL C/F-State-Non-current ⁽¹⁾	14,798	(14,798)	-
39	190987: ADIT-NOL C/F DECON-FED-NONCUR ⁽¹⁾	537,281,616	(537,281,616)	-
40	190P51: ADIT-Ben-Potnt Disall UTPs Res ⁽¹⁾	200,000	(200,000)	-

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WP/P AJ 10.4

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Account and Description	Per Book	Adjustment	Total
41	Subtotal 190	583,174,117	(580,649,768)	2,524,349
42	281121: Start Up Costs-Fed	(5,034)	-	(5,034)
43	Subtotal 281	(5,034)	-	(5,034)
44	282111: Liberalized Depreciation-Fed ⁽³⁾	(515,542,447)	45,288,169	(470,254,278)
45	282171: Interest Cap - Afdc - Fed	(16,354,705)	-	(16,354,705)
46	282183: Nonbase - Federal - Retail	(1,889,370)	-	(1,889,370)
47	282221: Fiber Optics-Fed	(0)	-	(0)
48	282223: Repairs & Maint Exp - Federal	(11,553,262)	-	(11,553,262)
49	282241: R&E Deduction - Fed	(2,008,718)	-	(2,008,718)
50	282245: Warranty Expense - Federal	(555,303)	-	(555,303)
51	282351: Tax Int (Avoided Cost)-Fed	13,988,639	-	13,988,639
52	282455: Business Dev Costs Cap- Fed	209,070	-	209,070
53	282461: Computer Software Cap - Fed	(6,791,445)	-	(6,791,445)
54	282475: Contra Securitization -Federal ⁽¹⁾	41,581,100	(41,581,100)	-
55	282533: Casualty Loss Deduction-Fed	(157,777,215)	-	(157,777,215)
56	282701: Fas 109 Adjustment - Fed ⁽¹⁾	119,914,434	(119,914,434)	-
57	282901: 263A Method Change-DSC - Fed	(35,979,643)	-	(35,979,643)
58	282903: Units of Production Ded - Fed ⁽²⁾	(72,070,883)	201,098	(71,869,785)
59	282907: Unit of Property Ded-Trans-Fed	(4,471,902)	-	(4,471,902)
60	Subtotal 282	(649,301,650)	(116,006,266)	(765,307,916)
61	283149: Reg Asset Covid 19 - Fed	(2,464,600)	-	(2,464,600)
62	283151: Regulatory Asset - Federal ⁽²⁾	(19,165,598)	12,829,976	(6,335,622)
63	283213: SFAS 158 Def Tax Liability-Fed ⁽¹⁾	(19,975,721)	19,975,721	-
64	283221: Bond Reacquisition Loss - Fed	(2,053,325)	-	(2,053,325)
65	283225: Section 475 Adjustment-Fed ⁽¹⁾	(559,723,384)	559,723,384	-
66	283229: Other Sec 475 Adj-MTM Liab-Fed	(1,201,980)	-	(1,201,980)
67	283247: Transco Costs - Federal ⁽¹⁾	(24,630)	24,630	-
68	283249: Deferred Storm Costs - Federal ⁽¹⁾	3,095	(3,095)	-
69	283345: Misc Cap Costs-Fed ⁽¹⁾	1,946,162	(1,946,162)	-
70	283349: Reg Asset-Storm Costs-Fed ⁽¹⁾	(2,275,866)	2,275,866	-
71	283361: Prepaid Expenses Federal ⁽²⁾	(2,594,488)	(2,662,184)	(5,256,673)
72	283401: Acc Dfit Turgen	(25,123)	-	(25,123)
73	283701: Fas 109 Adjustment - Fed ⁽¹⁾	(8,899,916)	8,899,916	-
74	283702: Fas 109 Adjustment - State ⁽¹⁾	(12,448,603)	12,448,603	-
75	Subtotal 283	(628,903,977)	611,566,655	(17,337,323)
76	Total	(695,036,544)	(85,089,380)	(780,125,924)

Notes:

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

⁽²⁾ To adjust to the appropriate level.

⁽³⁾ To remove Rita, Gustav, Ike, Laura, Delta and Incentive Compensation.

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	325,699,346	-
2	Subtotal NIBTACALC - Net Income Before Taxes	325,699,346	-
3	CTA143: FAS 143 ⁽⁵⁾	0	(0)
4	CTA263DSC: 263A METHOD CHANGE DSC	(8,320,902)	-
5	CTA475F: SECTION 475 - FEDERAL	(29,463,998)	-
6	CTAAC: AVOIDED COST (TAX INTEREST)	(952,159)	-
7	CTAACQADJ: ACQUISITION ADJUSTMENT	(40,989,810)	-
8	CTAAFUDCB: AFUDC BOOK ONLY GROSS ⁽⁶⁾	(18,082,710)	25,219,733
9	CTAAFUDCE: AFUDC EQUITY FT PTAX	(47,548,128)	-
10	CTAAFUDCEC: AFUDC EQUITY FT CWIP	56,746,208	-
11	CTAALRDB: AMORTIZATION OF LOSS ON REACQUIRED DEBT	722,002	-
12	CTABDF: BUSINESS DEVELOPMENT - FEDERAL	448,526	-
13	CTABM: BUSINESS MEALS	(64,667)	-
14	CTACIAC: CIAC	8,033,786	-
15	CTACL: CASUALTY LOSS	10,483,216	-
16	CTACR: CAPITALIZED REPAIRS	(14,185)	-
17	CTACS: COMPUTER SOFTWARE	(2,199,748)	-
18	CTADCO: DEFERRED COMPENSATION ⁽⁵⁾	(18,594)	18,594
19	CTADCR: DEFERRED CONTRACT REVENUE ⁽⁵⁾	39,476	(39,476)
20	CTADEPL: DEPLETION ^(b)	(211)	211
21	CTADF: DEFERRED FUEL ⁽⁵⁾	(48,280,071)	48,280,071
22	CTADFSC: DEFERRED STORM COSTS ⁽⁵⁾	5,774,215	(5,774,215)
23	CTADIC: DEFERRED REGULATORY EXPENSE ^(b)	2,025,853	(2,025,853)
24	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS ^(b)	4,369,822	(4,369,822)
25	CTAER: ENVIRONMENTAL RESERVE	(30,001)	-
26	CTAESI: ESI TAXES	(2,014,643)	-
27	CTAFO: FIBER OPTICS INV CON	17,860	-
28	CTAICA: INTEREST CAP - AFUDC ⁽⁶⁾	21,239,816	(25,219,733)
29	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	(90,143)	-
30	CTAINCT: INCENTIVE	1,749,159	-
31	CTAINT: INTEREST EXPENSE	(83,807,274)	-
32	CTAITD: INTEREST ON TAX DEFICIENCY ^(b)	1,400,000	(1,400,000)
33	CTALD: LIBERALIZED DEPRECIATION ⁽⁶⁾	(27,731,724)	13,399,893
34	CTALDP: LIBERALIZED DEPR-PRELIM FAS109	1,328,861	-
35	CTALEAS: LEASE RENTAL EXPENSE	102,028	-
36	CTALITAC: LITIGATION ACCRUAL ⁽⁵⁾	(100,000)	100,000
37	CTALTICP: LONG TERM INCENTIVE COMP PLAN	(48,733)	-
38	CTALTIP: LTIP SETTLEMENT ^(b)	(83,520)	83,520
39	CTAMISC: MISC ADJUSTMENTS ^(b)	(4,001,553)	4,001,553
40	CTAMISCR: MISCELLANEOUS RESERVES ⁽⁶⁾	(1,567,036)	636,982
41	CTAMSIR: M&S INVENTORY RESERVE	279,330	-
42	CTANB: NONBASE	370,810	-
43	CTANOLDEC: NOL C/F DECONSOL POST 17 - FEDERAL ^(b)	(76,710,732)	76,710,732
44	CTAOG: OPTION GRANT	49,410	-
45	CTAOLI: OFFICER LIFE INSURANCE ⁽⁵⁾	(1,078,765)	1,078,765
46	CTAOPEB: OPEB RESERVE ⁽⁵⁾	(8,544,659)	8,544,659
47	CTAPEN: PENSION - PRP/SRP	(512,706)	-

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

WP/P AJ 10.6

Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
48	CTAPHR: PENSION & HOSPITALIZATION RESERVE ⁽⁵⁾	289,724	(289,724)
49	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	2,848,881	(4,548,800)
50	CTAPPE: PREPAID EXPENSE	205,966	-
51	CTAPTA: PAYROLL TAX ACCRUAL - FEDERAL ⁽⁵⁾	(1,618,607)	1,618,607
52	CTAPWR: POWER TAX MISC ALL	906,086	-
53	CTARACV: REGULATORY ASSET COVID 19	1,148,276	-
54	CTARAGI: REGULATORY ASSET - GUSTAV & IKE	55,414,720	(1,710,594)
55	CTARCC: REGULATORY CAPITALIZED COSTS ⁽⁵⁾	4,186,495	(4,186,495)
56	CTARCX: REMOVAL COSTS	31,142,906	(1,027,462)
57	CTARE: RESEARCH & EXPERIMENTATION	7,216,304	-
58	CTARME: REPAIRS & MAINTENANCE EXPENSE	3,093,662	-
59	CTAROB: REORGANIZATION COSTS-BANKRUPTCY	587,364	-
60	CTARR: RATE REFUND ⁽⁵⁾	23,429,842	(23,429,842)
61	CTARSA: RESTRICTED STOCK AWARD	(251,497)	-
62	CTARSAS: RSAS VESTED	499	-
63	CTARUNC: RESERVE FOR UNCOLLECTIBLE ⁽⁵⁾	(10,996,117)	10,996,117
64	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS ⁽⁵⁾	(77,217,648)	77,217,648
65	CTAS481: SECTION 481A ADJUST - INT	-	-
66	CTASEC: SECURITIZATION ^(b)	(7,412,565)	7,412,565
67	CTASODC: STORM & OTHER DEFERRED COSTS ⁽⁵⁾	(23,605,568)	23,605,568
68	CTASUC: START UP COST	216,209	-
69	CTATRAM: TRANSMISSION AMORTIZATION	(1,018,046)	1,018,046
70	CTATURG: TURGEN	6,646	-
71	CTAUP: UNFUNDED PENSION	3,401,000	-
72	CTAUPACD: UNITS OF PROPERTY - AVOIDED COST - DISTRIBUTION	10,000	-
73	CTAUPACT: UNITS OF PROPERTY - AVOIDED COST - TRANSMISSION	(3,122)	-
74	CTAUPD: UNITS OF PROPERTY DEDUCTION	(22,890,373)	-
75	CTAUPDRG: UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION	(39,013,186)	-
76	CTAUPDRT: UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	10,301,896	-
77	CTAUPDT: UNITS OF PROPERTY DEDUCTION - TRANSMISSION	(14,877,536)	-
78	CTAUR: UNBILLED REVENUE ^(b)	12,225,100	(12,225,100)
79	CTAWDR: WASTE DISPOSAL RESERVE ⁽⁵⁾	34,015	(34,015)
80	CTAWE: WARRANTY EXPENSE	250,148	-
81	CTAWSC: WASTE SITE CLEANUP	(20,000)	-
82	Subtotal CTOA - Adjustments to Net Income	(329,084,820)	213,662,134
	State Taxable Income ⁽¹⁾	(3,385,474)	213,662,134
83	SITAPY: PRIOR YEAR ADJUSTMENT ^(b)	392,332	(392,332)
84	SITASIT: STATE INCOME TAX	168,799	-
85	SITATM: TAX MARGIN ⁽⁵⁾	700,000	(700,000)
86	SITAUIT: UNCERTAIN INCOME TAXES-STATE	(3,566,139)	3,566,139
87	Subtotal STTOA - State Income Tax	(2,305,008)	2,473,807
88	FTAMRGTX: MARGIN TAX ⁽⁵⁾	(700,000)	700,000
89	Subtotal FTATOA - Federal Adjustments to Net Income	(700,000)	700,000
	Federal Tax Taxable Income ⁽²⁾	(4,085,474)	214,362,134

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

WP/P AJ 10.7

Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book	Adjustment
90	FITAESI: ESI CURRENT FEDERAL TAXES	895,341	-
91	FITAPY: PRIOR YEAR ADJUSTMENT ⁽⁵⁾	(1,069,303)	1,069,303
92	FITARECL: RECLASS ADJUSTMENT ⁽⁵⁾	(7,823)	7,823
93	FITAUIT: UNCERTAIN INCOME TAXES ⁽⁵⁾	572,128	(572,128)
94	FTCALC: FEDERAL INCOME TAX ⁽³⁾	(857,950)	45,016,048
95	Subtotal FTTOA - Federal Income Tax	(467,607)	45,521,046
96	Current Income Taxes ⁽⁴⁾	(2,772,614)	47,994,852

Notes:

⁽¹⁾ Line 2 + Line 82

⁽²⁾ Line 83 + Line 90

⁽³⁾ Line 91 * 21%

⁽⁴⁾ Line 88 + Line 96

⁽⁵⁾ This adjustment eliminates item from filing. Item not allowed for rate making purposes.

⁽⁶⁾ This adjustment adjusts the item to the appropriate amount for ratemaking purposes.

Entergy Texas, Inc.
Cost of Service
AJ10 Income Taxes
Electric
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book			Adjustment			Total		
		410101	411110	411130	Net	410101	411110		411130	Net
1	263A METHOD CHANGE - DSC - FEDERAL ^(b)	4,304,728	(544,221)		3,760,507	(2,013,118)		-	(2,013,118)	1,747,389
2	ACC DFIT TURGEN - FEDERAL ^(b)	688	(2,561)		(1,873)	-	477	477		(1,396)
3	ACCRUED MEDICAL CLAIMS - FEDERAL ^(a)	-	(60,842)		(60,842)	-	60,842	60,842		-
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL ^(b)	97,714	(97,714)		-	(97,714)	97,714	-		-
5	BOND REDEMPTION LOSS - FEDERAL	31,888	(183,508)		(151,620)	-	-	-		(151,620)
6	CAPITALIZED COSTS - FEDERAL ^(a)	24,631	(450,060)		(425,429)	(24,631)	450,060	425,429		-
7	CAPITALIZED REPAIRS - FEDERAL ^(b)	15,244	(1,869)		13,374	(10,395)	-	(10,395)		2,979
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ^(b)	29,591,040	(47,621,745)		(18,030,706)	(27,907,638)	43,736,700	15,829,062		(2,201,644)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL ^(b)	3,733,507	(2,772,570)		960,937	(2,144,658)	1,645,668	(498,990)		461,947
10	CONTRA SECURITIZATION - FEDERAL ^(a)	1,556,639	-		1,556,639	(1,556,639)	-	(1,556,639)		-
11	CONTRACT DEFERRED REVENUE - FEDERAL ^(a)	36,946	(45,236)		(8,290)	(36,946)	45,236	8,290		(0)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ^(b)	9,351,931	(6,055,067)		3,296,864	(4,981,233)	-	(4,981,233)		(1,684,369)
13	DEFERRED COMPENSATION - FEDERAL ^(a)	20,210	(16,305)		3,905	(20,210)	16,305	(3,905)		-
14	DEFERRED FUEL - FEDERAL ^(a)	10,436,917	(298,102)		10,138,815	(10,436,917)	298,102	(10,138,815)		-
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL ^(a)	25,274	-		25,274	(25,274)	-	(25,274)		-
16	DEFERRED STORM COSTS - FEDERAL ^(a)	3,873,927	(2,918,186)		955,741	(3,873,927)	2,918,186	(955,741)		-
17	ENVIRONMENTAL RESERVE - FEDERAL	259,492	(253,191)		6,300	-	-	-		6,300
18	ESI - FEDERAL	10,109,894	(10,096,163)		13,731	-	-	-		13,731
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ^(b)	5,553,385	(3,486,381)		2,066,984	(5,280,760)	3,486,381	(1,794,378)		272,605
20	FAS 143 - FEDERAL ^(a)	132,067	(105,038)		27,029	(132,067)	105,038	(27,029)		-
21	INCENTIVE COMPENSATION - FEDERAL ^(b)	1,003,140	(1,370,464)		(367,323)	(42,625)	42,625	(0)		(367,323)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	136,801	(117,871)		18,930	-	-	-		18,930
23	INTEREST CAPITALIZED - AFDC - FEDERAL ^(b)	5,993,580	(6,286,225)		(292,644)	(240,638)	280,793	40,155		(252,490)
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL ^(a)	105,000	(399,000)		(294,000)	(105,000)	399,000	294,000		-
25	LIBERALIZED DEPRECIATION - FEDERAL ^(b)	8,898,118	(12,355,275)		(3,457,156)	(2,861,705)	3,034,346	172,641		(3,284,516)
26	LONG-TERM INCENTIVE COMP - FEDERAL	26,532	(16,298)		10,234	-	-	-		10,234
27	PREPAID EXPENSES - FEDERAL	3,170,078	(3,213,331)		(43,253)	-	-	-		(43,253)
28	PROPERTY INSURANCE - FEDERAL	2,591,977	(3,190,242)		(598,265)	-	955,248	955,248		356,983
29	RATE REFUND - FEDERAL ^(a)	118,504	(5,228,358)		(5,109,853)	(118,504)	5,228,358	5,109,853		-
30	REMOVAL COSTS - FEDERAL ^(b)	13,570,803	(22,391,725)		(8,820,922)	(13,570,803)	16,067,482	2,496,679		(6,324,243)
31	REPAIRS & MAINTENANCE - FEDERAL ^(a)	-	(741,283)		(741,283)	-	91,614	91,614		(649,669)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ^(b)	1,749,022	(1,761,356)		(12,333)	(1,504,807)	1,716	(1,503,090)		(1,515,424)
33	RETROACTIVE RATE REFUND CONT - FEDERAL ^(b)	-	(58,199)		(58,199)	-	58,199	58,199		-
34	SECTION 475 ADJUSTMENT - FEDERAL ^(b)	11,221,785	(10,019,804)		1,201,980	(5,034,345)	10,019,804	4,985,459		6,187,440
35	SECTION 481A ADJ. - FEDERAL ^(b)	55,119	(26,361)		28,758	(28,758)	-	(28,758)		-
36	SPINDLETOP CAPITAL COSTS - FEDERAL	-	(0)		(0)	-	-	-		(0)
37	STARTUP COSTS - FEDERAL ^(b)	138	(513)		(375)	-	96	96		(280)
38	STOCK OPTIONS - FEDERAL	-	(10,376)		(10,376)	-	-	-		(10,376)
39	SYSTEM AGREEMENT - FEDERAL ^(a)	0	-		0	(0)	-	(0)		-
40	TAX INTEREST - AVOIDED COST - FEDERAL ^(b)	10,542,694	(9,979,262)		563,432	(519,281)	154,358	(364,923)		198,509
41	UNBILLED REVENUE - FEDERAL ^(a)	-	(4,286,510)		(4,286,510)	-	4,286,510	4,286,510		-
42	UNCOLLECTIBLE ACCTS - FEDERAL ^(a)	2,875,732	(566,548)		2,309,185	(2,875,732)	566,548	(2,309,185)		-

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

WP/P AJ 10.9

Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book			Adjustment			Total		
		410101	411110	411130	Net	410101	411110		411130	Net
43	UNFUNDED PENSION - FEDERAL ^(b)	3,496,561	(3,171,061)		325,500	(1,039,710)		-	(1,039,710)	(714,210)
44	WASTE DISPOSAL RESERVE - FEDERAL ^(a)	-	(7,143)		(7,143)	-	7,143		7,143	-
45	WASTE SITE CLEAN UP COSTS - FEDERAL	4,200	-		4,200	-	-		-	4,200
46	ADIT-TAX CR C/F-TAP-FEDERAL ^(b)	594,000	(1,104,496)		(510,498)	(594,000)	561,498		(32,502)	(543,000)
47	FIBER OPTICS-FEDERAL ^(b)	-	(3,836)		(3,836)	-	85		85	(3,751)
48	LEASE - RENTAL EXPENSE - FEDERAL ^(b)	-	(35,994)		(35,994)	-	14,568		14,568	(21,426)
49	MISC RESERVES - FEDERAL ^(b)	621,954	(279,848)		342,106	(426,643)	279,848		(146,794)	195,311
50	NONBASE - FEDERAL - RETAIL ^(b)	13,789	(108,538)		(94,747)	-	16,877		16,877	(77,870)
51	REGULATORY ASSET-FEDERAL	1,450,513	(13,087,604)		(11,637,091)	-	359,225		359,225	(11,277,867)
52	SUPPLEMENTAL PENSION PLAN-FEDERAL	202,331	(94,662)		107,668	-	-		-	107,668
53	WARRANTY EXPENSE - FEDERAL ^(b)	334,965	(52,531)		282,434	(334,965)	-		(334,965)	(52,531)
54	UNITS OF PROPERTY DEDUCTION - FED ^(b)	19,528,299	(15,544,876)		3,983,421	(3,974,938)	4,798,496		823,557	4,806,978
55	PARTNERSHIP INCOME/LOSS ^(a)	-	(83)		(83)	-	83		83	-
56	ADIT BEN POTNT DISALL ^(a)	800,000	-		800,000	(800,000)	-		(800,000)	-
57	ADIT-NOL C/F - STATE ^(a)	3,266	(158)		3,108	(3,266)	158		(3,108)	-
58	RESTRICTED STOCK AWARDS - FEDERAL	113,697	(60,883)		52,814	-	-		-	52,814
59	BUSINESS DEVELOPMENT - FEDERAL ^(b)	14,637	(224,072)		(209,435)	-	115,244		115,244	(94,191)
60	MISC CAP COSTS - FEDERAL ^(b)	6,444,968	(5,068,073)		1,376,895	(4,834,336)	3,457,440		(1,376,895)	(0)
61	REORGANIZATION COSTS-BANKRUPTCY - FEDERAL ^(b)	56,351	(198,888)		(142,537)	-	19,191		19,191	(123,346)
62	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(b)	3,773,817	(3,613,043)		160,773	(649,534)	1,449,645		800,111	960,884
63	ADIT-NOL C/F DECONSOL POST 17 - FEDERAL ^(a)	44,123,499	(24,483,837)		19,639,662	(44,123,499)	24,483,837		(19,639,662)	-
64	LITIGATION SETTLEMENT - FEDERAL ^(a)	21,000	-		21,000	(21,000)	-		(21,000)	-
65	RETAIL EXCESS ADIT - FEDERAL ^(a)	-	-	(21,929,180)	(21,929,180)	-	-	21,929,180	21,929,180	-
66	ACQUISITION - FED ^(b)	8,611,381	(3,518)		8,607,844	-	17		17	8,607,860
67	TRANSMISSION AMORTIZATION - FEDERAL UNITS OF PROPERTY DEDUCTION - REPAIRS - GENERATION	213,790	-		213,790	(213,790)	-		(213,790)	-
68	- FED ^(b)	8,767,292	-		8,767,292	(574,523)	-		(574,523)	8,192,769
69	REGULATORY ASSET COVID19 - FEDERAL	1,613,943	(1,855,081)		(241,138)	-	-		-	(241,138)
70	PAYROLL TAX ACCRUAL - FEDERAL ^(a)	339,911	(3)		339,908	(339,911)	3		(339,908)	-
71	LIBERALIZED DEPR-PRELIM FAS109 - FEDERAL ^(b)	12,274,832	(5,497,901)		6,776,931	(7,055,992)	-		(7,055,992)	(279,061)
72	M&S INVENTORY RESERVE-FEDERAL	614	(59,273)		(58,659)	-	-		-	(58,659)
73	SECTION 475 ADJUSTMENT - CONTRACTS - FEDERAL ^(a)	26,438,170	(48,886)		26,389,284	(26,438,170)	48,886		(26,389,284)	-
74	Subtotal OPERATING EXPENSES	281,072,884	(231,632,052)	(21,929,180)	27,511,651	(176,868,600)	129,659,650	21,929,180	(25,279,770)	2,231,881

Notes:

^(a) To eliminate item from filing

^(b) To eliminate prior year adjustment and Other

Entergy Texas, Inc.
 Cost of Service
 AJ10 Income Taxes
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to normalize income taxes.

Line No.	Description	Per Book			Adjustment			Total
		410120	411120	Net	410120	411120	Net	
1	ESI STATE DEFERRED TAXES	3,270,174	(2,886,334)	383,841	-	-	-	383,841
2	ADIT-NOL C/F TAP-NON-CURRENT - STATE ^(a)	752	(15,550)	(14,798)	(752)	15,550	14,798	-
3	Subtotal OPERATING EXPENSES	3,270,927	(2,901,884)	369,043	(752)	15,550	14,798	383,841

Notes:

^(a) To eliminate item from filing

Entergy Texas, Inc.
 Cost of Service
 AJ11 ETI Rate Case Expense-Direct
 Electric
 For the Test Year Ended December 31, 2021

This adjustment is to remove non-affiliate expenses related to the current rate case proceeding from the cost of service filing as these expenses will be recovered through a separate rider.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	(194)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(234)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(16,347)
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(114)
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	55
6	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(27)
7		Subtotal OPERATING EXPENSES	(16,860)

Notes:

⁽¹⁾ Reference WP/P AJ 19C.1 for removal of the Affiliate portion.

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

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

Line No.	Line Item	Account and Description	FN	Amount
1	F1151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal		123,267
2		Subtotal FUEL INVENTORY		123,267
3	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		9,225,731
4	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(9,162)
5	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(4,211)
6	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		31,325,398
7	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(68,266)
8	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(7,097)
9	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		20,657,929
10	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,131)
11	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12,873)
12	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		7,144,239
13	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(37,548)
14	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(686)
15	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		547,688
16	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(18,553)
17	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12)
18	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		572,316
19	DXP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		135,243
20	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		3,616,397
21	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		2,300,988
22	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		743,497
23	DXP346: 346 MISCELLANOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		114,644
24	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense		(6,973)
25	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense		(6,591)
26	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		169,450
27	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		146,393
28	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(368)
29	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(318)
30	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense		409,376
31	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense		596,669
32	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(881)
33	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,123)
34	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(253)
35	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(323)
36	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense		59,764
37	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense		8,614
38	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense		1,585
39	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(20)
40	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(4)
41	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(352)
42	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(65)
43	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense		944,868
44	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense		1,074,761
45	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(6,769)
46	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(7,950)
47	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(12,595)
48	DXT355C: 355 POLES & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(14,792)
49	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(50,694)
50	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(80,857)
51	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		1,714
52	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		2,769
53	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		3,748
54	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		6,053
55	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense		(511)
56	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense		(267)
57	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense		(297)
58	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense		48,586
59	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		143,862
60	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		990,848
61	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(6,587)

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

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

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

Line No.	Line Item	Account and Description	FN	Amount
62	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(843)
63	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense		989,700
64	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense		253,099
65	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(83,450)
66	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(21,341)
67	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(93,930)
68	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(24,021)
69	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		4,094,786
70	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		366,265
71	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(11,641)
72	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,041)
73	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(4,285)
74	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(383)
75	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense		286,148
76	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense		354,954
77	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,130)
78	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,392)
79	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		41
80	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		50
81	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense		1,242,500
82	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense		367,910
83	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(12,928)
84	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,828)
85	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(9,326)
86	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(2,781)
87	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		744,564
88	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(85,946)
89	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(57,180)
90	DXD369: 369 OVERHEAD SERVICES	4030AM: Depreciation Expense		2,984,236
91	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(181,549)
92	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(150,062)
93	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense		(1,112,258)
94	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		19,057
95	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		1,100
96	DXD370: 370 METERS	4030AM: Depreciation Expense		291,798
97	DXD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	4030AM: Depreciation Expense		920,985
98	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(24,631)
99	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(114)
100	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense		37,616
101	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,621)
102	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(17)
103	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		1
104	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		352,306
105	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(15,164)
106	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(25,291)
107	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		311,346
108	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(7,103)
109	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(6,112)
110	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		(1,122,006)
111	DXG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		0
112	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		(44,113)
113	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		(109,405)
114	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		83,407
115	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		(239,469)
116	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		24,090
117	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		401,682
118	DXG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		356
119	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		(20,476)
120	DXGESI: ESI DEPRECIATION/AMORTIZATION	4040AM: Amort Limited Term Electric PIt		-
121	AXI303BCDR: 303 TX DEPR - CWIP - BIG CAJUN	4040AM: Amort Limited Term Electric PIt		(209,194)
122	AXI303N6R: 303 TX DEPR - CWIP - NELSON 6	4040AM: Amort Limited Term Electric PIt		9,636
123	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electric PIt		64,835

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

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

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

Line No.	Line Item	Account and Description	FN	Amount
124	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electric Plt		676,466
125	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electric Plt		1,596,101
126	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electric Plt		2,027,661
127	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electric Plt		10,582,060
128	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		(12,215)
129	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electric Plt		20,140
130	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electric Plt		(33,872)
131	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electric Plt		384,131
132	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electric Plt		1,487,804
133	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed		121,834
134	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(19,047,849)
135	ITC411: 411 ITC AMORTIZATION	411430: Itc Amortization		(214,700)
136	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		953,683
137		Subtotal OPERATING EXPENSES		89,694,676
138	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M		106,835,392
139		Subtotal STATE TAXABLE INCOME		106,835,392

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

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

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

Entergy Texas, Inc.
Cost of Service
AJ12 Depreciation Expense
Electric

For the Test Year Ended December 31, 2021

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

Description	Adjusted Plant Balance as of December 31, 2021 ⁽¹⁾	Calculated Depreciation/ Amortization ⁽¹⁾	Book Depreciation/ Amortization Expense ⁽¹⁾	Schedule M Proforma Amount ⁽¹⁾	Deferred Tax Rate	Deferred Tax Effect	Effect on Return Increase (Decrease)
Steam Production - Sabine	510,600,516	52,029,942	19,859,744	32,170,198			
Steam Production - Lewis Creek	327,070,729	19,537,963	14,544,724	4,993,240			
Steam Production - Spindletop	72,417,261	290,727	254,517	36,210			
Steam Production - Spindletop Acquisition Adj	1,127,778	-	-	-			
Steam Production - All Other	329,677,022	38,494,930	6,955,152	31,539,778			
Other Production - Montgomery	703,426,513	23,889,892	17,294,187	6,595,705			
Other Production - Hardin	72,430,390	1,577,014	756,407	820,608			
Other Production - HEB	2,504,023	126,869	60,098	66,771			
Total Production	2,019,154,231	135,947,338	59,724,828	76,222,510	-16.74%	(12,759,648)	3,247,079
Transmission	2,131,729,034	39,489,067	36,255,306	3,233,761	-16.74%	(541,332)	137,758
Distribution	2,267,302,981	77,981,766	64,470,394	13,511,372	-16.74%	(2,261,804)	575,584
General	136,624,880	8,077,583	7,264,578	813,005	-16.74%	(136,097)	34,634
Intangible Plant	309,145,213	38,738,045	22,142,494	16,595,551	-21.00%	(3,485,066)	-
Specifically Assignable General Plant Reserve Deficiency	-	594,116	2,134,924	(1,540,808)	-16.74%	257,931	(65,638)
Grand Total	6,863,956,340	300,827,915	191,982,523	108,835,392		(18,926,015)	3,929,417
Schedule M				108,835,392			
Deferred Federal Income Tax Expense						(18,926,015)	
ITC Amortization				(214,700)			

Note:

⁽¹⁾ Reference WP/P AJ 12.6 - AJ 12.9

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

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

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Steam Production									
System Repair Shop	311	588,326	-	588,326	3.510%	19,946	0	19,946	
System Repair Shop	315	95,188	-	95,188	3.500%	3,340	1,975	1,365	
System Repair Shop	316	56,275	-	56,275	3.535%	1,990	(0)	1,990	
		<u>719,789</u>	<u>-</u>	<u>719,789</u>		<u>25,275</u>	<u>1,975</u>	<u>23,300</u>	
Sabine Common	310.1	1,036,203	-	1,036,203	N/A	-	-	-	
Sabine Unit 1	311	1,991,549	-	1,991,549	35.881%	714,583	116,067	598,516	
Sabine Unit 2	311	-	-	-	0.000%	-	-	-	
Sabine Unit 3	311	2,249,488	(957,898)	1,591,792	14.155%	225,321	53,319	172,002	
Sabine Unit 4	311	7,634,446	(359,774)	7,274,671	11.286%	821,054	278,055	542,999	
Sabine Unit 5	311	9,671,630	(968,821)	9,002,810	3.766%	339,047	170,345	168,702	
Sabine Common	311	28,082,978	(181,927)	27,901,051	3.788%	1,056,247	576,358	479,889	
Sabine Common - Contra	311	(925,093)	-	(925,093)	3.788%	(23,964)	(12,889)	(10,775)	
Sabine Unit 1	312	16,152,112	(157,676)	15,994,436	25.727%	4,114,664	840,921	3,273,943	
Sabine Unit 2	312	-	-	-	0.000%	-	-	-	
Sabine Unit 3	312	33,672,419	-	33,672,419	11.795%	3,971,805	1,311,968	2,659,839	
Sabine Unit 4	312	57,394,894	-	57,394,894	12.434%	7,138,339	2,723,777	4,412,561	
Sabine Unit 5	312	80,702,533	-	80,702,533	3.564%	2,875,901	1,525,278	1,350,624	
Sabine Common	312	23,057,826	-	23,057,826	3.512%	808,854	437,475	372,379	
Sabine Common - Contra	312	(4,714,434)	-	(4,714,434)	3.512%	(185,584)	(91,498)	(74,086)	
Sabine Unit 1	314	31,882,830	-	31,882,830	26.803%	8,510,406	3,445,762	5,064,645	
Sabine Unit 2	314	-	-	-	0.000%	-	-	-	
Sabine Unit 3	314	34,386,781	-	34,386,781	12.513%	4,302,983	2,269,107	2,033,877	
Sabine Unit 4	314	64,438,454	-	64,438,454	14.194%	9,146,089	2,746,376	6,399,713	
Sabine Unit 5	314	62,558,386	-	62,558,386	3.909%	2,445,180	1,414,060	1,031,100	
Sabine Common	314	3,798,176	-	3,798,176	4.906%	186,398	158,155	28,243	
Sabine Common - Contra	314	(2,128,004)	-	(2,128,004)	4.906%	(104,406)	(95,939)	(8,467)	
Sabine Unit 1	315	7,753,103	-	7,753,103	25.278%	1,959,704	230,224	1,723,480	
Sabine Unit 2	315	-	-	-	0.000%	-	-	-	
Sabine Unit 3	315	10,284,187	-	10,284,187	12.787%	1,315,041	574,858	740,183	
Sabine Unit 4	315	9,297,318	-	9,297,318	11.535%	1,072,488	348,349	724,139	
Sabine Unit 5	315	24,317,812	-	24,317,812	3.676%	893,823	568,824	328,998	
Sabine Common	315	6,744,857	-	6,744,857	3.772%	254,410	164,035	90,375	
Sabine Common - Contra	315	(3,049,879)	-	(3,049,879)	3.772%	(115,039)	(78,905)	(38,234)	
Sabine Unit 1	316	91,345	-	91,345	25.765%	23,535	6,036	17,497	
Sabine Unit 2	316	-	-	-	0.000%	-	-	-	
Sabine Unit 4	316	101,334	-	101,334	16.192%	16,408	5,144	11,264	
Sabine Unit 5	316	75,138	-	75,138	5.543%	4,165	-	4,165	
Sabine Common	316	7,290,630	-	7,290,630	4.213%	307,176	213,993	93,183	
Sabine Common - Contra	316	(1,523,891)	-	(1,523,891)	4.213%	(64,198)	(45,942)	(18,566)	
Sabine Unit 1	317	56,929	(56,929)	-	N/A	-	-	-	
Sabine Unit 2	317	56,929	(56,929)	-	N/A	-	-	-	
Sabine Unit 3	317	74,308	(74,308)	-	N/A	-	-	-	
Sabine Unit 4	317	102,335	(102,335)	-	N/A	-	-	-	
	Sabine	<u>512,916,811</u>	<u>(2,316,396)</u>	<u>510,600,516</u>		<u>52,029,942</u>	<u>19,859,744</u>	<u>32,170,198</u>	
Lewis Creek									
Lewis Creek Common	310.1	3,304,729	-	3,304,729	N/A	-	-	-	
Lewis Creek Unit 1	311	3,057,966	-	3,057,966	5.637%	172,383	62,809	109,575	
Lewis Creek Unit 2	311	2,751,578	-	2,751,578	5.636%	155,048	51,861	103,186	
Lewis Creek Common	311	129,122,176	-	129,122,176	6.546%	8,451,839	6,702,246	1,749,591	
Lewis Creek Common - Contra	311	(19,137)	-	(19,137)	6.546%	(1,253)	(1,008)	(244)	
Lewis Creek Unit 1	312	39,355,417	-	39,355,417	5.603%	2,185,838	1,570,842	584,997	
Lewis Creek Unit 2	312	41,035,809	-	41,035,809	5.614%	2,303,599	1,587,836	705,763	
Lewis Creek Common	312	5,307,683	-	5,307,683	5.303%	281,443	182,001	99,443	
Lewis Creek Unit 1	314	38,129,257	-	38,129,257	5.778%	2,202,466	1,891,489	510,975	
Lewis Creek Unit 2	314	45,063,580	-	45,063,580	6.028%	2,715,538	1,960,955	754,583	
Lewis Creek Common	314	1,099,747	-	1,099,747	6.078%	66,846	50,125	16,721	
Lewis Creek Unit 1	315	6,856,788	-	6,856,788	5.293%	352,347	227,484	124,862	
Lewis Creek Unit 2	315	5,445,485	-	5,445,485	5.665%	308,468	196,805	111,663	
Lewis Creek Common	315	3,879,891	-	3,879,891	5.058%	195,240	124,111	72,128	
Lewis Creek Unit 1	316	37,396	-	37,396	6.633%	2,480	2,231	249	
Lewis Creek Common	316	2,842,564	-	2,842,564	5.800%	164,881	125,154	39,728	
Lewis Creek Unit 1	317	64,355	(64,355)	-	N/A	-	-	-	
Lewis Creek Unit 2	317	64,355	(64,355)	-	N/A	-	-	-	
	Lewis Creek	<u>327,199,439</u>	<u>(128,710)</u>	<u>327,070,729</u>		<u>19,537,963</u>	<u>14,544,724</u>	<u>4,993,240</u>	
System Production									
System Production Training	316	775,378	-	775,378	3.604%	27,169	14,327	12,841	
System Production Maintenance	316	2,082,313	-	2,082,313	3.518%	73,211	46,498	26,712	
System Production Laboratory	316	201,820	-	201,820	3.540%	7,144	4,579	2,565	
	System Production	<u>3,059,511</u>	<u>-</u>	<u>3,059,511</u>		<u>107,523</u>	<u>65,405</u>	<u>42,118</u>	
Nelson Gas & Oil									
Nelson Gas & Oil Common	310.1	-	-	-	N/A	-	-	-	
Nelson Gas & Oil Common	311	3,472,259	(50,244)	3,422,015	8.862%	303,663	62,501	241,162	
Nelson Gas & Oil Common - Contra	311	(33,363)	-	(33,363)	8.862%	(2,957)	(603)	(2,354)	
Nelson Gas & Oil Common	312	2,891,989	-	2,891,989	8.147%	235,618	45,374	190,245	
Nelson Gas & Oil Common - Contra	312	(20,615)	-	(20,615)	8.147%	(1,680)	(402)	(1,278)	
Nelson Gas & Oil Common	314	150,434	-	150,434	10.007%	15,054	4,778	10,277	
Nelson Gas & Oil Common - Contra	314	(109,755)	-	(109,755)	10.007%	(10,983)	(3,446)	(7,537)	
Nelson Gas & Oil Common	315	523,590	(43,990)	479,570	10.795%	51,624	10,977	40,647	
Nelson Gas & Oil Common	316	346,939	(2,799)	344,139	11.267%	38,775	10,480	28,295	
Nelson Gas & Oil Common - Contra	316	(110)	-	(110)	11.267%	(12)	(3)	(9)	
	Nelson Gas & Oil Common	<u>7,221,318</u>	<u>(97,033)</u>	<u>7,124,285</u>		<u>629,103</u>	<u>129,656</u>	<u>499,447</u>	
Nelson 6	310.1	1,289	-	1,289	N/A	-	-	-	

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

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

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Nelson 6	311	29,599,787	(409,533)	29,190,253	8.301%	2,423,091	480,425	1,942,666	
Nelson 6	312	121,588,007	-	121,588,007	9.005%	10,948,495	2,694,255	8,254,240	
Nelson 8	312.1	1,061,827	-	1,061,827	0.000%	-	-	-	(3)
Nelson 8	314	29,880,365	(903,973)	28,976,392	9.436%	2,734,075	725,107	2,008,968	
Nelson 6	315	20,861,464	-	20,861,464	8.172%	1,704,770	415,131	1,289,640	
Nelson 6	316	1,658,801	-	1,658,801	8.986%	149,061	34,572	114,488	
Nelson 8	317	358,983	(358,983)	-	N/A	-	-	-	
	Nelson 6	205,010,502	(1,672,489)	203,338,012		17,959,492	4,349,489	13,610,003	
Big Cajun Common	310.1	-	-	-	N/A	-	-	-	
Big Cajun Common	311	827,847	-	827,847	16.762%	138,764	28,206	110,557	
Big Cajun Common	312	1,012,765	-	1,012,765	16.846%	170,607	32,600	138,006	
Big Cajun Common	314	316,524	-	316,524	15.817%	50,065	10,145	39,920	
Big Cajun Common	315	847,724	-	847,724	15.697%	133,070	26,757	106,312	
Big Cajun Common	316	540,687	-	540,687	16.704%	90,319	17,841	72,478	
	Big Cajun Common	3,545,547	-	3,545,547		582,824	115,549	467,274	
Big Cajun Unit 3	310.1	85,639	-	85,639	N/A	-	-	-	
Big Cajun Unit 3	311	19,684,801	-	19,684,801	16.580%	3,263,706	348,343	2,917,364	
Big Cajun Unit 3	312	60,534,154	-	60,534,154	17.598%	10,633,379	1,359,273	9,274,106	
Big Cajun Unit 3	314	18,427,011	-	18,427,011	16.735%	3,083,774	324,866	2,758,906	
Big Cajun Unit 3	315	12,166,066	-	12,166,066	16.943%	2,061,308	238,678	1,822,631	
Big Cajun Unit 3	316	829,561	-	829,561	17.806%	148,545	23,916	124,629	
Big Cajun Unit 3	317	420,282	(420,282)	-	N/A	-	-	-	
	Big Cajun Unit 3	112,147,514	(420,282)	111,727,233		19,190,713	2,293,078	16,897,635	
Spindletop Facility	311	1,926,378	-	1,926,378	3.612%	69,576	-	69,576	
Spindletop Facility - Adj to Book Original Cost	311	63,917,824	-	63,917,824	0.000%	-	-	-	(1)
Spindletop Facility - Acquisition Adjustment	311	1,127,778	-	1,127,778	0.000%	-	-	-	(2)
Spindletop Facility	312	114,140	-	114,140	3.322%	3,791	4,537	(746)	
Spindletop Facility	315	6,071,612	-	6,071,612	3.370%	204,643	234,848	(30,205)	
Spindletop Facility	316	387,507	-	387,507	3.282%	12,716	15,132	(2,416)	
	Spindletop Facility	73,545,039	-	73,545,039		290,727	254,517	36,210	
Neches	310.1	62,644	-	62,644	0.000%	-	-	-	
Neches	311	(0)	-	(0)	0.000%	-	-	-	
	Neches	62,644	-	62,644		-	-	-	
Total Steam Production		1,245,428,215	(4,634,909)	1,240,793,306		110,353,563	41,614,137	68,739,426	
Steam Production Summary									
Land	310.1	4,490,484	-	4,490,484	N/A	-	-	-	
Structures & Improvements	311	305,886,610	(2,327,895)	303,558,715	N/A	18,154,268	8,928,538	9,225,730	
Structures & Improvements - Contra	311	(677,593)	-	(677,593)	N/A	(27,873)	(14,500)	(13,373)	
Boiler Plant Equipment	312	483,881,655	(157,676)	483,723,979	N/A	45,651,333	14,325,935	31,325,398	
Boiler Plant Equipment - Contra	312	(4,735,049)	-	(4,735,049)	N/A	(187,263)	(91,900)	(95,364)	
Turbogenerator Equipment	314	330,132,525	(903,973)	329,228,552	N/A	35,458,885	14,800,956	20,657,929	
Turbogenerator Equipment - Contra	314	(2,237,758)	-	(2,237,758)	N/A	(115,389)	(93,385)	(16,004)	
Accessory Electric Equipment	315	114,944,856	(43,990)	114,900,866	N/A	10,511,276	3,367,037	7,144,239	
Accessory Electric Equipment - Contra	315	(3,049,879)	-	(3,049,879)	N/A	(115,039)	(78,806)	(36,234)	
Misc Power Plant Equipment	316	17,317,888	(2,799)	17,314,888	N/A	1,087,575	519,907	547,668	
Misc Power Plant Equipment - Contra	316	(1,523,800)	-	(1,523,800)	N/A	(64,210)	(45,645)	(18,565)	
Asset Retirement Costs	317	1,198,475	(1,198,475)	-	N/A	-	-	-	
	Total Steam Production	1,245,428,215	(4,634,909)	1,240,793,306		110,353,563	41,614,137	68,739,426	
Production Other									
Montgomery County Power Station	341	40,531,160	-	40,531,160	3.408%	1,361,437	854,125	527,312	
Montgomery County Power Station	342	9,882,186	-	9,882,186	3.395%	328,738	240,826	88,103	
Montgomery County Power Station	343	332,427,455	-	332,427,455	3.395%	11,267,510	8,243,311	3,044,199	
Montgomery County Power Station	344	240,826,511	-	240,826,511	3.395%	8,180,527	5,977,686	2,202,841	
Montgomery County Power Station	345	73,471,796	-	73,471,796	3.395%	2,494,587	1,828,032	668,555	
Montgomery County Power Station	346	6,387,425	-	6,387,425	3.395%	217,061	152,396	64,665	
	Montgomery County Power Station	708,426,513	-	708,426,513		23,889,892	17,294,187	6,595,705	
Hardin County Common	340.1	380,972	-	380,972	0.000%	-	-	-	
Hardin County Common	341	1,492,258	-	1,492,258	5.212%	77,779	37,306	40,473	
Hardin County - Adj to Book Original Cost	341	41,793,161	-	41,793,161	0.000%	-	-	-	
Hardin County Common	342	1,738,071	-	1,738,071	5.212%	90,662	43,452	47,140	
Hardin County Common	344	495,504	-	495,504	5.212%	25,827	12,388	13,439	
Hardin County Common	345	537,374	-	537,374	5.212%	28,009	13,434	14,575	
Hardin County Common	346	1,500,396	-	1,500,396	5.212%	78,204	37,510	40,694	
	Hardin County Common	47,937,736	-	47,937,736		300,410	144,080	156,320	
Hardin County Unit 1	341	83,536	-	83,536	5.212%	4,354	2,088	2,266	
Hardin County Unit 1	343	10,548,635	-	10,548,635	5.212%	549,815	263,716	286,099	
Hardin County Unit 1	344	330,662	-	330,662	5.212%	17,235	8,267	8,968	

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

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

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Hardin County Unit 1	345	1,112,879	-	1,112,879	5.212%	58,005	27,822	30,183	
Hardin County Unit 1	346	170,615	-	170,615	5.212%	8,893	4,265	4,627	
	Hardin County Unit 1	12,246,327	-	12,246,327		638,302	306,158	332,144	
Hardin County Unit 2	341	83,536	-	83,536	5.212%	4,354	2,088	2,266	
Hardin County Unit 2	343	10,548,835	-	10,548,835	5.212%	549,815	263,716	286,099	
Hardin County Unit 2	344	330,662	-	330,662	5.212%	17,235	8,267	8,968	
Hardin County Unit 2	345	1,112,879	-	1,112,879	5.212%	58,005	27,822	30,183	
Hardin County Unit 2	346	170,615	-	170,615	5.212%	8,893	4,265	4,627	
	Hardin County Unit 2	12,246,327	-	12,246,327		638,302	306,158	332,144	
HEB Backup Generator	344	1,201,959	-	1,201,959	5.138%	61,766	60,098	1,668	
HEB Grocery Company	344	1,302,064	-	1,302,064	5.000%	65,103	-	65,103	
	HEB	2,504,023	-	2,504,023		126,869	60,098	66,771	
	Total Production Other	778,360,925	-	778,360,925		25,593,775	18,110,691	7,483,084	
Production Other Summary									
Land	340.1	380,972	-	380,972		-	-	-	
Structures and Improvements	341	83,883,851	-	83,883,851		1,467,925	895,809	572,316	
Fuelholders, Producers, Access	342	11,420,236	-	11,420,236		419,330	284,098	135,243	
Prime Movers	343	353,524,725	-	353,524,725		12,387,140	8,770,743	3,616,397	
Generators	344	244,587,362	-	244,587,362		8,367,693	6,066,705	2,300,988	
Accessory Electric Equipment	345	76,234,929	-	76,234,929		2,638,607	1,895,110	743,497	
Misc. Power Plant Equipment	346	8,229,051	-	8,229,051		313,080	198,437	114,644	
	Total Production Other	778,360,925	-	778,360,925		25,593,775	18,110,691	7,483,084	
	Total Production	2,023,789,140	(4,634,909)	2,019,154,231		135,947,338	59,724,828	76,222,510	
Transmission									
Transmission High Voltage									
Land	350.1	6,180,857	-	6,180,857	N/A				
Land Rights	350.2	30,739,489	-	30,739,489	1.082%	332,659	339,636	(6,978)	
Structures & Improvements	352	46,751,935	(101)	46,751,834	1.800%	747,848	578,415	169,433	
Structures & Improvements - Contra	352	(180,833)	-	(180,833)	1.800%	(2,893)	(2,524)	(368)	
Station Equipment	353	376,648,282	(305,456)	376,342,826	1.890%	7,111,631	6,701,423	410,208	
Station Equipment - Contra	353	(1,785,061)	-	(1,785,061)	1.890%	(33,732)	(32,597)	(1,134)	
Station Equipment - Step Up's	353	54,824,322	(24,840)	54,599,481	1.890%	1,031,749	972,309	59,440	
Towers & Fixtures	354	27,991,844	-	27,991,844	1.228%	343,696	335,047	8,649	
Towers & Fixtures - Contra	354	(1,248,975)	-	(1,248,975)	1.228%	(15,311)	(14,939)	(372)	
Poles & Fixtures	355	306,003,096	(2,471,315)	303,531,781	2.056%	6,238,405	5,293,358	945,048	
Poles & Fixtures - Contra	355	(16,561,855)	-	(16,561,855)	2.056%	(340,367)	(321,022)	(19,365)	
Overhead Conductor & Devices	356	138,857,533	(1,591,203)	137,266,330	1.729%	2,373,961	2,424,330	(50,349)	
Overhead Conductor & Devices - Contra	356	(8,543,836)	-	(8,543,836)	1.729%	(147,763)	(153,225)	5,462	
Roads and Trails	359	96,039	-	96,039	1.181%	1,134	1,401	(267)	
	Total High Voltage Transmission	969,556,038	(4,392,916)	965,163,123		17,841,017	16,121,610	1,519,407	
Transmission Low Voltage									
Land	360.1	11,778,478	-	11,778,478	N/A				
Land Rights	360.2	29,054,126	-	29,054,126	1.082%	314,420	321,006	(6,586)	
Structures & Improvements	352	40,392,471	(87)	40,392,384	1.600%	646,121	498,711	146,410	
Structures & Improvements - Contra	352	(156,227)	-	(156,227)	1.600%	(2,499)	(2,181)	(318)	
Station Equipment	353	549,723,189	(494,577)	549,228,612	1.890%	10,378,598	9,782,436	596,162	
Station Equipment - Contra	353	(2,275,587)	-	(2,275,587)	1.890%	(43,001)	(41,555)	(1,446)	
Towers & Fixtures	354	5,146,859	-	5,146,859	1.228%	63,195	61,646	1,549	
Towers & Fixtures - Contra	354	(229,434)	-	(229,434)	1.228%	(2,817)	(2,749)	(68)	
Poles & Fixtures	355	359,346,700	(4,599,310)	354,747,390	2.056%	7,291,026	6,216,444	1,074,582	
Poles & Fixtures - Contra	355	(19,449,771)	-	(19,449,771)	2.056%	(399,746)	(377,004)	(22,742)	
Overhead Conductor & Devices	356	224,211,560	(2,511,111)	221,700,449	1.729%	3,834,244	3,915,446	(81,201)	
Overhead Conductor & Devices - Contra	356	(13,798,831)	-	(13,798,831)	1.729%	(238,647)	(247,468)	8,821	
Underground Conductor & Devices	358	321,717	-	321,717	1.832%	5,894	6,406	(511)	
Roads and Trails	359	106,746	-	106,746	1.181%	1,261	1,557	(297)	
	Total Low Voltage Transmission	1,184,171,996	(7,605,085)	1,176,566,912		21,848,050	20,133,696	1,714,354	
	Total Transmission	2,143,727,035	(11,998,000)	2,131,729,034		39,489,067	36,256,308	3,233,761	
Distribution									
Land	360.1	11,563,233	175,847	11,739,080	N/A				
Land Rights	360.2	12,665,251	-	12,665,251	1.817%	230,111	181,525	48,586	
Structures & Improvements	361	37,831,098	-	37,831,098	1.485%	558,950	415,087	143,863	
Station Equipment	362	329,929,263	(99,654)	329,829,628	2.041%	6,730,860	5,740,012	990,848	
Station Equipment - Contra	362	(5,306,611)	-	(5,306,611)	2.041%	(108,292)	(100,862)	(7,430)	
Poles, Towers & Fixtures	364	425,949,814	(34,995,322)	390,954,492	3.534%	13,814,882	12,572,094	1,242,789	
Poles, Towers & Fixtures - Contra	364	(48,518,704)	-	(48,518,704)	3.534%	(1,714,472)	(1,491,730)	(222,742)	

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

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

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Overhead Conductor & Devices	365	465,624,946	(34,431,797)	431,193,149	3.126%	13,477,880	9,016,808	4,461,051	
Overhead Conductor & Devices - Contra	365	(34,759,857)	-	(34,759,857)	3.126%	(1,086,493)	(1,069,142)	(17,351)	
Underground Conduit	368	80,020,353	(3,495,144)	76,525,209	2.652%	1,952,583	1,309,481	643,102	
Underground Conduit - Contra	368	(312,358)	-	(312,358)	2.652%	(7,970)	(5,538)	(2,432)	
Underground Conductor & Devices	367	194,473,292	(5,486,806)	188,986,486	3.033%	5,732,774	4,122,364	1,610,409	
Underground Conductor & Devices - Contra	367	(3,529,928)	-	(3,529,928)	3.033%	(107,078)	(78,235)	(28,843)	
Line Transformers	368	692,167,805	(40,621,219)	651,546,586	3.735%	24,336,844	23,592,280	744,564	
Line Transformers - Contra	368	(71,743,047)	-	(71,743,047)	3.735%	(2,679,810)	(2,539,984)	(143,126)	
Services, Overhead	369.1	123,285,142	(5,709,401)	117,575,741	5.210%	6,125,653	3,141,418	2,984,236	
Services, Overhead - Contra	369.1	(12,578,983)	-	(12,578,983)	5.210%	(655,360)	(323,750)	(331,611)	
Services, Underground	369.2	93,157,011	(3,548,619)	89,608,392	3.715%	3,328,124	4,441,382	(1,112,258)	
Services, Underground - Contra	369.2	(1,985,107)	-	(1,985,107)	3.715%	(62,605)	(82,782)	20,157	
Meters (Customers)	370	6,257,237	(2,163,434)	4,093,803	6.819%	279,163	299,394	(20,231)	
Meters (Substation)	370	2,728,020	-	2,728,020	11.438%	312,029	-	312,029	
Meters - Contra	370	-	-	-	0.000%	-	-	-	
Meters - Smart Meters	370	110,562,286	(79,489,298)	31,072,988	14.286%	4,438,998	3,485,315	953,683	
Installations on Customer Premises - Other	371	5,553,893	(2,167,957)	3,385,936	4.509%	152,685	115,068	37,616	
Installations on Customer Premises - Other - Contra	371	(152,578)	-	(152,578)	4.509%	(6,680)	(3,243)	(3,637)	
Installations on Customer Premises - Lighting	371.1	37,783,609	-	37,783,609	4.600%	1,703,805	782,819	920,985	
Installations on Customer Premises - Lighting - Contra	371.1	(1,038,002)	-	(1,038,002)	4.600%	(46,807)	(22,062)	(24,745)	
Street Lighting & Signal Systems	373.1	36,667,151	(3,140,965)	33,526,186	4.327%	1,450,677	1,098,371	352,306	
Street Lighting & Signal Systems - Contra	373.1	(3,916,686)	-	(3,916,686)	4.327%	(169,475)	(129,020)	(40,455)	
Non Roadway Lighting	373.2	89	-	89	4.327%	4	3	1	
Total Distribution		2,482,476,751	(215,473,770)	2,267,002,981		77,981,785	64,470,394	13,511,372	
General Plant									
Land	389	4,152,652	-	4,152,652	N/A	-	-	-	
Structures & Improvements	390	66,893,716	-	66,893,716	2.575%	1,722,700	1,411,354	311,346	
Structures & Improvements - Contra	390	(2,047,894)	-	(2,047,894)	2.575%	(52,739)	(39,524)	(13,215)	
Office Furniture & Equipment	391.1	2,109,588	-	2,109,588	6.667%	140,639	137,656	2,984	
Office Furniture & Equipment - Contra	391.1	(28,712)	-	(28,712)	6.667%	(1,914)	(1,914)	0	
Computer Equipment	391.2	11,712,694	-	11,712,694	20.000%	2,342,533	2,323,409	19,124	
Data Handling Equipment	391.3	1,481,206	-	1,481,206	6.667%	98,747	100,075	(1,328)	
Transportation Equipment	392	30,485	-	30,485	8.000%	2,439	1,627	812	
Stores Equipment	393	28,117	-	28,117	6.667%	1,874	-	1,874	
Tools, Shop & Garage Equipment	394	11,184,589	-	11,184,589	6.667%	745,639	742,551	3,088	
Laboratory Equipment	395	468,469	-	468,469	10.000%	46,847	46,847	(0)	
Power Operated Equipment	396	528,899	-	528,899	5.333%	28,101	-	28,101	
Misc. Communication Equipment	397.1	20,090,701	-	20,090,701	10.000%	2,009,070	1,509,271	499,800	
Misc. Communication Equipment - Contra	397.1	-	-	-	10.000%	-	-	-	
Communication & Microwave Equipment	397.2	17,655,878	-	17,655,878	4.255%	751,268	810,858	(59,588)	
Communication & Microwave Equipment - Contra	397.2	(99,873)	-	(99,873)	4.255%	(4,241)	(4,597)	356	
Miscellaneous Equipment	398	2,486,195	-	2,486,195	10.000%	246,620	226,968	19,651	
Total General Plant		136,624,880	-	136,624,880		8,077,583	7,264,578	813,005	
Intangible Plant									
General	301	6,305,131	-	6,305,131	0.00%	-	-	-	
Customer Accounting	303	3,078,270	-	3,078,270	3.93%	120,968	56,133	64,835	
Customer CCS	303	63,235,820	-	63,235,820	10.68%	6,754,160	6,077,984	676,496	
Customer CIS	303	478,864	-	478,864	0.00%	-	-	-	
Customer Service	303	27,791,862	-	27,791,862	13.98%	3,886,518	2,288,418	1,598,100	
Distribution	303	97,584,197	(54,600,187)	42,984,010	11.24%	4,832,959	2,805,297	2,027,662	
General	303	106,169,581	-	106,169,581	17.61%	18,692,060	8,122,216	10,569,844	
General - Labor	303	6,388,659	(1,636,696)	4,851,963	2.12%	102,854	82,714	20,140	
Non-Nuclear Production - Fuel	303	276,867	-	276,867	0.00%	-	-	-	
Non-Nuclear Production - Non-Fuel	303	5,968,260	-	5,968,260	2.79%	166,510	200,382	(33,872)	
Texas Depr - Amortization Big Cajun	303	-	-	-	0.00%	91,121	91,121	(0)	
Texas Depr - CWIP Big Cajun	303	(3,700,274)	-	(3,700,274)	8.17%	(302,169)	(92,975)	(209,194)	
Texas Depr - CWIP Nelson 6	303	(4,682,178)	-	(4,682,178)	0.00%	-	(9,636)	9,636	
Transmission	303	48,729,379	-	48,729,379	6.98%	3,402,659	1,914,855	1,487,804	
Transmission/Distribution	303	7,657,658	-	7,657,658	12.93%	990,406	806,275	184,131	
Total Intangible Plant		365,282,096	(58,436,883)	306,845,213		38,738,045	22,142,494	16,595,551	
Specific Assignment									
General Plant Reserve Deficiency	391-398	-	-	-		594,116	2,134,924	(1,540,808)	
Total Specific Assignment		-	-	-		594,116	2,134,924	(1,540,808)	
Total		7,151,899,903	(287,943,563)	6,863,956,340		300,827,915	191,992,523	108,835,392	

Notes:

- ⁽¹⁾ The original cost of the Spindletop Facility that is fully depreciated.
- ⁽²⁾ The purchase amount for Spindletop is recorded as an acquisition adjustment and is fully amortized.
- ⁽³⁾ Annualized depreciation expense is recorded in fuel inventory. [51,061,827 X 11.600% = \$ 5,932,267]

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

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

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

Test:

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

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

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

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

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

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

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

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

Notes:

⁽¹⁾ Reference WP/P RB 1.1

⁽²⁾ Reference WP/P RB 2.1

⁽³⁾ Reference WP/P EX 4.1-4.3

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

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

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

Notes:

⁽¹⁾ Reference WP/P EX 4.1

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

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

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

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

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

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

Notes:

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

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

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

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

Notes:

⁽¹⁾ Reference WP/P AJ14E.2

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

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

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

Notes:

⁽¹⁾ Line 2 + Line 3

⁽²⁾ Line 6 + Line 7 + Line 8

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

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

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

Note:

⁽¹⁾ Reference WP/P AJ 1.3

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

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

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

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

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

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

Notes:

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

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

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

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

Notes:

⁽¹⁾ Reference WP/P AJ 14I.2

Entergy Texas, Inc.
 Cost of Service
 AJ141 Plant Held for Future Use
 Electric
 For the Test Year Ended December 31, 2021

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

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

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

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

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

Notes:

⁽¹⁾ Reference WP/P RB 5.1

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

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

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	LD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee	45,242
2	LD581: 581 LOAD DISPATCHING	581000: Load Dispatching	8,466
3	LD582: 582 STATION EXPENSES	582000: Station Expenses	6,343
4	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	9,760
5	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	4,593
6	LD585: 585 STREET LIGHT & SIGNAL SYS	585000: Street Light & Signal System	1,948
7	LD586: 586 METER EXPENSES	586000: Meter Expenses	9,171
8	LD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense	5,207
9	LD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense	19,496
10	LD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer	21,034
11	LD592: 592 MAINT OF STATION EQUIP	592000: Maint. Of Station Equipment	11,319
12	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	39,766
13	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	4,593
14	LDT595: 595 MAINT OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers	268
15	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	596000: Maint. St. Lght. & Sig. Syst.	2,004
16	LD597: 597 MAINT OF METERS	597000: Maintenance Of Meters	1,464
17	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt	3,082
18	LDS591: 591 MAINT OF STRUCTURES	591000: Maintenance Of Structures	128
19		Subtotal Operations and Maintenance	193,882
20	OMAG928: 928 PENSIONS & BENEFITS	928000: Employee Pension & Benefits	66,804
21	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	14,479
		Subtotal Benefits and Taxes	81,283

Notes:

⁽¹⁾ Reference WP/P AJ 14K.2

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

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

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

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

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

Notes:

⁽¹⁾ Reference WP/P AJ14L.2

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

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

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

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

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

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

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

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

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

⁽³⁾ Reference W/P RB 13.1

Entergy Texas, Inc.

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

1823TP: ETI Qualified Pension Over/Under Amortization Schedule

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

Entergy Texas, Inc.

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

1823TN: ETI NQ Pension Over/Under Amortization Schedule

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

(225,344)

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

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

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

Notes:

⁽¹⁾ Reference WP/P AJ14M.2