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**Gary E. Huntley**  
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December 18, 2018

Via Hand Delivery

Ms. Lora Johnson, CMC, LMMC  
Clerk of Council  
New Orleans City Hall Room 1E09  
1300 Perdido Street  
New Orleans, LA 70112

**Re: La. Pub. Serv. Comm'n v. Entergy Corporations, et al., Docket No. EL09-61-004  
Compliance Filing**

Dear Ms. Johnson:

Enclosed please find an original and two copies of Entergy Service, Inc.'s ("ESI") December 17, 2018 filing pursuant to the Order on Initial Decision issued by the Federal Energy Regulatory Commission ("FERC") in Docket EL09-61-004, La. Pub. Serv. Comm'n v. Entergy Corporations, et al., 165 FERC ¶ 61,022 (2018) ("Opinion No. 565"). This filing provides the final calculation of refunds, including the sum of interest due, from Entergy Arkansas, Inc. ("EAI") to the other Entergy Operating Companies. The refund effectuated on December 14, 2018 to Entergy New Orleans, LLC was a principal amount of \$3,341,177 and interest of \$3,675,775 for a total refund amount of \$7,016,952.

Thanking you for your attention and courtesies in this.

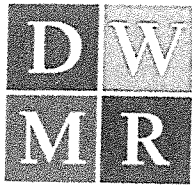
Sincerely,

A handwritten signature in cursive script that reads "Gary E. Huntley".

Gary E. Huntley

cc: All Councilmembers  
Council Utility Regulatory Office  
Council Advisors

040 2 21



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One American Center  
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Suite 1900  
Austin, TX 78701

December 17, 2018

P.O. Box 1149  
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**Via E-Filing**

Hon. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

p: 512.744.9300  
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www.dwmrlaw.com

RE: *La. Pub. Serv. Comm'n v. Entergy Corporation, et al.*, Docket No. EL09-61-004

Dear Secretary Bose,

Pursuant to the Order on Initial Decision issued by the Federal Energy Regulatory Commission ("FERC" or "Commission") in Docket EL09-61-004, *La. Pub. Serv. Comm'n v. Entergy Corp., et al.*, 165 FERC ¶ 61,022 (2018) ("Opinion No. 565"), Entergy Services, LLC ("ESL"),<sup>1</sup> hereby submits this compliance filing in the above-referenced proceeding. Consistent with the Commission's orders in this matter, this filing provides the final calculation of refunds due from EAI to the other Entergy Operating Companies. ESL also provides the total sum of interest due and the timing of payments, as required by the Commission.<sup>2</sup> This filing includes workpapers supporting the calculation of payments due plus interest. The refunds were effectuated amongst the current Operating Companies on December 14, 2018.<sup>3</sup>

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<sup>1</sup> ESL is acting as agent for the Entergy Operating Companies responding. The Entergy Operating Companies are currently Entergy Arkansas, LLC ("EAL"), Entergy Louisiana, LLC ("ELL"), Entergy Mississippi, LLC ("EML"), Entergy New Orleans, LLC ("ENOL"), and Entergy Texas, Inc. ("ETI").

<sup>2</sup> *La. Pub. Serv. Comm'n v. Entergy Corp., et al.*, 165 FERC ¶ 61,022 at P 141 (2018).

<sup>3</sup> On October 1, 2015, Entergy Gulf States Louisiana, L.L.C. ("EGSL") and the former Entergy Louisiana, LLC ("Entergy Louisiana") completed a transaction in which EGSL and Entergy Louisiana combined substantially all of their respective assets and liabilities into a single successor public utility now known as ELL ("ELL Business Combination"). On October 30, 2015, ELL succeeded to the tariffs and rate schedules of EGSL and Entergy Louisiana pursuant to the Louisiana Business Combination. *See Entergy La., LLC*, Docket No. ER16-218, Letter Order (Dec. 18, 2015) (accepting notice of succession filing). On November 30, 2017, ENOL and the former Entergy Operating Company, Entergy New Orleans, Inc. ("ENOI"), completed a transaction following which ENOL succeeded to the tariffs and rate schedules of ENOI. On November 30, 2018, EML and the former Entergy Operating Company Entergy Mississippi, Inc. ("EMI") completed a transaction following which EML succeeded to the tariffs and rate schedules of EMI. On December 1, 2018, EAL and the former Entergy Operating Company Entergy Arkansas, Inc. ("EAI") completed a transaction following which EAL succeeded to the tariffs and rate schedules of EAI.

December 17, 2018

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I. Background

The underlying case came before the Commission as a complaint under section 206 of the Federal Power Act, filed on June 29, 2009, by the Louisiana Public Service Commission. The complaint alleged that Entergy Corporation and its subsidiary Operating Companies violated the Entergy System Agreement when EAI sold excess electric energy to certain parties outside of the System Agreement over the period 2000 through 2009 (the Opportunity Sales). Consideration of the merits of this complaint proceeded in three distinct phases resulting in the following Commission decisions.

A. Phase I – Opinion 521<sup>4</sup>

The Commission determined in Phase I that, while EAI was permitted to make the Opportunity Sales under Section 4.05 of the System Agreement, ESL had accounted for the Opportunity Sales in a manner that violated the System Agreement.<sup>5</sup> ESL had included the Opportunity Sales in EAI's net area load for purposes of the energy and related cost allocations required by the System Agreement. The Commission concluded that ESL should have excluded the Opportunity Sales from EAI's net area load and instead accounted for the transactions as off-system wholesale sales, or "sales to others," pursuant to Section 30.04 of the System Agreement.<sup>6</sup> The Commission found that an assessment of refunds was necessary to remedy the effect of the improper accounting for these Opportunity Sales and remanded for further proceedings to quantify such refunds.<sup>7</sup> Specifically, the Commission ordered that the Intra-System Billing ("ISB") be re-run wherein,

Entergy should calculate the difference between the incremental energy costs allocated to Entergy Arkansas due to inclusion of the Opportunity Sales in its load under section 30.03(a) and the incremental costs of energy sales to the system it should have been allocated for the Opportunity Sales under section 30.04.<sup>8</sup>

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<sup>4</sup> Opinion No. 521, *La. Pub. Serv. Comm'n v. Entergy Corp.*, 139 FERC ¶ 61,240 (2012) (Order Affirming in Part and Reversing in Part Initial Decision and Establishing Further Hearing Procedures).

<sup>5</sup> *Id.* at PP 106, 110, 124-29.

<sup>6</sup> *Id.* at PP 128-29.

<sup>7</sup> *Id.* at PP 136-38.

<sup>8</sup> *Id.* at P 136.

December 17, 2018

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B. Phase II – Opinion 548<sup>9</sup>

Phase II of this docket concerned, in part, how to properly prioritize the allocation of energy and associated costs to Opportunity Sales under Section 30.04 of the System Agreement in order to calculate refunds owed by EAI. Parties used several sample years of data from the period at issue to advocate different approaches.<sup>10</sup> The Commission decided the method proposed by the Louisiana Commission should be utilized for quantifying the refunds.<sup>11</sup> The Commission further determined that the effect of the change in energy accounting for the Opportunity Sales be reflected in the remainder of the cost allocations required by the Service Schedules to the Entergy System Agreement, including the Bandwidth Formula, except that margins on the Opportunity Sales be assigned 100% to EAI.<sup>12</sup> Finally, the Commission directed further proceedings to re-run the ISB as ordered for each of the months during the period at issue and to determine whether to “cap” the amount by which any prior over-payment of Bandwidth monies by EAI could offset refunds due as a result of this proceeding.<sup>13</sup>

C. Phase III – Opinion 565<sup>14</sup>

The Commission concluded in Phase III that there should be no “cap” on the Bandwidth offset applied to the amount of refunds.<sup>15</sup> The Commission also confirmed that the refunds should only address those sales originally accounted for as part of EAI’s net area load and exclude certain other transactions identified by the Louisiana Commission that were never included in EAI’s net area load as part of the System Agreement accounting

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<sup>9</sup> Opinion No. 548, *La. Pub. Serv. Comm’n v. Entergy Corp.*, 155 FERC ¶ 61,065 (2016) (Order on Initial Decision).

<sup>10</sup> *Id.* at P 86.

<sup>11</sup> *Id.* at P 87.

<sup>12</sup> Opinion No. 548, 155 FERC ¶ 61,065, at P 2 (“[W]e find that a full re-run of the ISB that reflects a reordering of energy priorities on the Entergy System is necessary to provide a full and fair accounting of damages. However, we also find that damages should be adjusted to reflect adjustments to Service Schedules and other provisions of the System Agreement, including for bandwidth payments made under Service Schedule MSS-3 of the System Agreement (Exchange of Electric Energy Among the Operating Companies), to reflect the energy priority reordering. . . .”); *see id.* at P 36 (noting assignment of margins to EAI in Phase II Initial Decision).

<sup>13</sup> *Id.* at PP 200, 212.

<sup>14</sup> Opinion No. 565, *La. Pub. Serv. Comm’n v. Entergy Corp.*, 165 FERC ¶ 61,022 (2018) (Order on Initial Decision).

<sup>15</sup> *Id.* at P 75.



December 17, 2018

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in the first instance.<sup>16</sup> Finally, the Commission ordered a compliance filing setting forth final refund calculations with interest, information regarding how refunds will be issued, and the timeline for such issuance.<sup>17</sup>

## II. Compliance Submission

### A. ISB Re-Runs

The manner for computing the refunds due from EAI first required that ESL re-run the ISB to account for the Opportunity Sales as directed in Opinion Nos. 521 and 548 for each month of October 2000 through December 2009. Consistent with Opinion No. 565, the ISB re-runs do not include certain transactions identified by the Louisiana Commission that were never accounted for as part of EAI's net area load in the first instance.<sup>18</sup>

The results of the ISB re-runs were summarized in the Phase III Answering Testimony of Patrick J. Cicio,<sup>19</sup> which results are replicated below:

Operating Company	Charge	(Receipt)
EAI	\$81,659,842	
ELL		(\$11,574,226)
EMI		(\$24,391,046)
ENOI		(\$3,588,177)
EGSL		(\$23,765,328)
ETI		(\$18,341,065)

The detailed results of the ISB re-runs were provided as Exhibit ESI-017 in Phase III, which exhibit is also included as Attachment 1 to this refund report. The annual data is also summarized in the top portion of Attachment 4 under the heading "Refunds where the Net Balance is allocated to EAI."

### B. Effect of ISB Re-Runs on the Bandwidth Formula

In Opinion No. 548, the Commission recognized that the ISB re-runs would cause changes in production costs that would, in turn, affect certain inputs for the Bandwidth

<sup>16</sup> *Id.* at PP 102-03, 128-29.

<sup>17</sup> *Id.* at P 141.

<sup>18</sup> Opinion No. 565 at PP 102-03, 128-29.

<sup>19</sup> Exhibit ESI-015 at 5.

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Formula.<sup>20</sup> In Phase III, ESL re-computed the annual Bandwidth calculation for the seven months ended December 2005 and the calendar year 2006, 2007, 2008 and 2009 test periods based on the then-latest applicable Bandwidth Formula to determine the extent to which the original incorrect accounting for the Opportunity Sales caused EAI to previously overpay Bandwidth payments to the other Operating Companies.

In particular, two Bandwidth Formula variables required adjustment as a result of the ISB re-runs applying different energy accounting treatment to the Opportunity Sales for the 2005-2009 test periods:<sup>21</sup>

1. The ISB allocates production costs between the Operating Companies and those costs are a portion of the Variable Production Costs in the Bandwidth Formula. The net change in production-related costs as a result of the change in energy accounting in the ISB re-runs was reflected as an adjustment to Variable Production Costs (specifically, Variable PURP).
2. Variable DR – Removal of the Opportunity Sales from EAI's load reduced its demand ratio and allocated System Average Fixed Production Costs while causing increases for those same variables for the other Operating Companies.

The net results of the re-computation of the relevant Bandwidth calculations were presented in the Phase III Supplemental Answering Testimony of David Hunt at Revised Table 2<sup>22</sup> and in Exhibits ESI-020R and ESI-021R. For this filing, ESL has replicated that same approach using the latest applicable Bandwidth Formula for each test period. The Bandwidth formulas utilized are as follows:

**2005 Bandwidth** for the 7 months ended December 31, 2005 - Comprehensive Recalculation Compliance Filing made in Docket Nos. EL01-88-015 & EL01-88-016 pursuant to Opinion No. 561 on July 16, 2018,

**2007 Bandwidth** for the 2006 test period and **2008 Bandwidth** for the 2007 test period – Compliance Filing Revisions made in Docket Nos. EL01-88-015 & EL01-88-016 pursuant to Opinion No. 561 on July 16, 2018,

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<sup>20</sup> Opinion No. 548 at PP 196-201.

<sup>21</sup> See Phase III Hunt Answering Testimony, Exhibit ESI-019 at 7-8.

<sup>22</sup> Exhibit ESI-030 at 13.

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**2009 Bandwidth** for the 2008 test period – Compliance Filing made in Docket No. ER10-1350 pursuant to Opinion No. 545 on February 15, 2016,

**2010 Bandwidth** for the 2009 test period – Compliance Filing made in Docket No. ER10-1350 pursuant to Opinion No. 545-A on November 18, 2016.

The net change in Bandwidth (Payments)/Receipts after accounting for the ISB re-runs is as follows:

<b>Operating Company</b>	<b>Bandwidth (Payments)/Receipts</b>
<b>EAI</b>	<b>\$13,709,000</b>
<b>EGSL</b>	<b>(\$1,080,000)</b>
<b>ELL</b>	<b>(\$4,983,000)</b>
<b>Total ELL</b>	<b>(\$6,063,000)</b>
<b>EMI</b>	<b>(\$6,467,000)</b>
<b>ENOI</b>	<b>(\$247,000)</b>
<b>ETI</b>	<b>(\$932,000)</b>

The underlying Bandwidth Recalculations for each relevant test period are provided as Attachments 2 and 3 to this refund report in the same format as Phase III Exhibits ESI-20R and ESI-21R.

#### C. Bandwidth Offset

The net change in Bandwidth payments/receipts is an offset to the calculation of refunds resulting from the ISB re-runs consistent with Opinion No. 565.<sup>23</sup> The net results without any “cap” on the Bandwidth offset were provided in the Phase III Cross-Answering Testimony of Bruce Louiselle at Table 4 Revised<sup>24</sup> and in Exhibit ESI-013R. Replicating that calculation here with the updated Bandwidth calculations results in the following net refunds.

<sup>23</sup> Opinion No. 565 at P 75.

<sup>24</sup> Exhibit ESI-026 at 25.

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<b>Net Refunds Based on ISB Re-Runs and Updated Bandwidth Recalculation Payment / (Receipt)</b>			
<b>Operating Companies</b>	<b>ISB Re-run (2000-2009)</b>	<b>Bandwidth Recalculation Offset (2005-2009)</b>	<b>Net Effect of ISB Re-run and Bandwidth Recalculation</b>
<b>EAI</b>	<b>\$81,659,842</b>	<b>\$13,709,000</b>	<b>\$67,950,842</b>
EGSL	(\$23,765,328)	(\$1,080,000)	(\$22,685,328)
ELL	(\$11,574,226)	(\$4,983,000)	(\$6,591,226)
<b>Total ELL</b>	<b>(\$35,339,554)</b>	<b>(\$6,063,000)</b>	<b>(\$29,276,554)</b>
EMI	(\$24,391,046)	(\$6,467,000)	(\$17,924,046)
ENOI	(\$3,588,177)	(\$247,000)	(\$3,341,177)
ETI	(\$18,341,065)	(\$932,000)	(\$17,409,065)

Attachment 4 supporting the net effect of the ISB re-runs and the Bandwidth offset is provided with this refund report in the same format as Exhibit ESI-013R.

D. Interest

ESL has calculated interest through the date of payment of the refunds as directed in Opinion No. 565.<sup>25</sup> Attachment 5 supports the interest calculation.

<sup>25</sup> The interest applied is based on the Commission's published rates. See 18 C.F.R. § 35.19(a)(2)(iii)(A) and (B).

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E. Total Refunds Due

Total refunds inclusive of interest in the following amounts were paid by EAL to the other Operating Companies on December 14, 2018.

Operating Companies	Total Refunds Including Interest		
	Payment / (Receipt)		
	Principal	Interest	Total
<b>EAL</b>	<b>\$67,950,842</b>	<b>\$67,087,072</b>	<b>\$135,037,914</b>
EGSL	(\$22,685,328)	(\$21,013,622)	(\$43,698,950)
ELL	(\$6,591,226)	(\$8,356,395)	(\$14,947,621)
<b>Total ELL</b>	<b>(\$29,276,554)</b>	<b>(\$29,370,017)</b>	<b>(\$58,646,571)</b>
<b>EML</b>	<b>(\$17,924,046)</b>	<b>(\$18,228,980)</b>	<b>(\$36,153,026)</b>
<b>ENOL</b>	<b>(\$3,341,177)</b>	<b>(\$3,675,775)</b>	<b>(\$7,016,952)</b>
<b>ETI</b>	<b>(\$17,409,065)</b>	<b>(\$15,812,300)</b>	<b>(\$33,221,365)</b>

F. Communications

ESL requests all correspondence and communications with respect to this compliance filing should be sent to, and that the Secretary include on the official service list, the following:

Andrea J. Weinstein  
Vice President, Federal Regulatory Affairs  
Entergy Services, LLC  
101 Constitution Avenue, N.W.  
Suite 200 East  
Washington, DC 20001  
(202) 530-7342  
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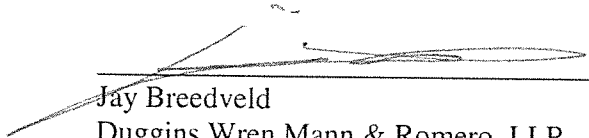
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Respectfully submitted,



Jay Breedveld

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**Counsel for Entergy Services, LLC**

Attachments

cc: Official Service List in Docket No. EL09-61

UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission

Docket No. EL09-61-004

v.

Entergy Services, Inc.

ATTACHMENT 1

ESI Data Responses ISB 1-1 through 1-6  
[Electronic Files on CD Version]  
Previously Referred to as ESI-017

DECEMBER 17, 2018

UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission

Docket No. EL09-61-004

v.

Entergy Services, Inc.

ATTACHMENT 2

Updated Summary of Bandwidth Results

DECEMBER 17, 2018



**Entergy Services, Inc.**  
*Cumulative Results of RPCE Payments / Receipts as a result of ISB Re-runs  
in Docket No. EL09-61-004 pursuant to Opinion No. 565*  
**For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2007, 2008 & 2009**  
*based on the Most Recently Filed Bandwidth Compliance Filings*  
**(000's)**

		<b>Incremental effect of ISB Re-Runs on RPCE (Payments)/Receipts</b>						
		<b>System</b>	<b>EAI</b>	<b>EGSL</b>	<b>ELL</b>	<b>EMI</b>	<b>ENOI</b>	<b>ETI</b>
<b><u>Cumulative 7ME 2005 - 2010 RPCEs</u></b>								
1	Cumulative Change in RPCE (Payments) / Receipts for ISB Re-runs 12/17/18 CF EL09-61-004	0	13,709	(1,080)	(4,983)	(6,467)	(247)	(932)
<b><u>EL01-88 (7ME 12/31/05)</u></b>								
2	RPCE (Payments)/Receipts 12/17/18	0	(148,290)	59,578	0	25,495	0	63,217
3	RPCE (Payments)/Receipts As filed 7/16/18 (1)	0	(146,580)	58,747	0	25,309	0	62,524
4	Change in RPCE due to ISB Re-runs	0	(1,710)	831	0	186	0	693
<b><u>ER07-956 (2006 Test Year)</u></b>								
5	RPCE (Payments)/Receipts 12/17/18	0	(277,899)	108,963	94,288	32,540	0	42,108
6	RPCE (Payments)/Receipts As filed 7/16/18 (1)	0	(286,830)	110,955	95,120	37,229	0	43,526
7	Change in RPCE due to ISB Re-runs	0	8,931	(1,992)	(832)	(4,689)	0	(1,418)
<b><u>ER08-1056 (2007 Test Year)</u></b>								
8	RPCE (Payments)/Receipts 12/17/18	0	(262,944)	119,939	64,344	9,300	6,364	62,997
9	RPCE (Payments)/Receipts As filed 7/16/18 (1)	0	(263,183)	119,988	64,531	9,291	6,339	63,034
10	Change in RPCE due to ISB Re-runs	0	239	(49)	(187)	9	25	(37)
<b><u>ER09-1224 (2008 Test Year)</u></b>								
11	RPCE (Payments)/Receipts 12/17/18	0	(394,114)	111,453	135,311	24,583	0	122,767
12	RPCE (Payments)/Receipts As filed 2/15/16 (2)	0	(393,956)	111,323	135,175	24,521	0	122,937
13	Change in RPCE due to ISB Re-runs	0	(158)	130	136	62	0	(170)
<b><u>ER10-1350 (2009 Test Year)</u></b>								
14	RPCE (Payments)/Receipts 12/17/18	0	(40,221)	0	20,746	18,995	480	0
15	RPCE (Payments)/Receipts As filed 11/18/16 (3)	0	(46,628)	0	24,846	21,030	752	0
16	Change in RPCE due to ISB Re-runs	0	6,407	0	(4,100)	(2,035)	(272)	0

Notes:

- (1) 7/18/18 Comprehensive Recalculation Compliance Filing for 7ME 12/31/05 plus Compliance Filing Revisions for 2007 & 2008 RPCEs per Opinion No. 561 in FERC Docket EL01-88-015 and EL01-88-016.
- (2) 2/16/16 Compliance Filing for the 2007-2010 RPCEs in Compliance with FERC Opinion No. 545 in FERC Docket No. ER10-1350.
- (3) 11/18/16 Compliance Filing for the 2010 RPCE in Compliance with the FERC Orders on Compliance and Rehearing (Op. 545-A) in FERC Docket No. ER10-1350-005.

UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission

Docket No. EL09-61-004

v.

Entergy Services, Inc.

ATTACHMENT 3

Updated Bandwidth Models

DECEMBER 17, 2018

**Docket No. EL09-61-004**

**ATTACHMENT 3**

**7 Months Ended December 31, 2005 Bandwidth Model**

**& Associated Workpapers**

December 17, 2018

ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

ROUGH PRODUCTION COST EQUALIZATION SUMMARY OF (PAYMENTS) / RECEIPTS  
FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

(Payments) / Receipts

Line No.	Formula / Reference	System	EAI	EGS - LA (1)	ELL	EMI	ENOI	EGS - TX (1)
1	7ME 2005 RPCE (Payments)/Receipts per Opinion 565 in EL09-61-004 filed 12/17/18 Per 12/17/18 CF 7ME 2005 RPCE A.1 Ln 20 =	0	(148,290)	59,578	0	25,495	0	63,217
2	7ME 2005 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18 Per 7/16/18 CF 7ME 2005 RPCE A.1 Ln 20	0	(146,580)	58,747	0	25,309	0	62,524
3	Change in 7ME 2005 RPCE per Opinion No. 565 in EL096-61-004 Ln 1 - Ln 2 =	0	(1,710)	831	0	186	0	693

Notes

(1) See 7ME 2005 RPCE CF WP C.1 Ln 13 for the Current Compliance Filing and Ln 14 for the Prior Compliance Filing for the 7ME 2005 Test Year EGS! Jurisdictional Results

ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
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**Section 30.11: Rough Production Cost Equalization**

1	D = Disparity						
2	D = [(PC / APC) - 1] * 100%						
	where:						
3	PC = Actual Production Cost	A 2 Ln 26 =	4,835,831	886,263	1,859,383	1,145,514	746,462
4	APC = Average Production Cost	A 5 Ln 137 =	4,835,831	1,162,389	1,626,293	1,186,211	675,177
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	0	(276,126)	233,090	(40,697)	71,285
							198,209
							185,762
							12,447

Determination of Average Production Cost outside the 11% Band							
6	D = Disparity	[(Ln 3 / Ln 4) - 1] * 100% =		-23.76%	14.33%	-3.43%	10.56%
	where:						6.70%
7	PCBB = Production Cost Below Band						
8	PCBB = If %DD < -11%, then PCBB equals [(%DD + 11%) / %DD] * SDD, otherwise zero.						
		If Ln 6 < -11%, Then (Ln 6 + 11%) / Ln 6 * Ln 5, Otherwise 0 =	(148,290)	0	0	0	0
	or,						
9	PCAB = Production Cost Above Band						
10	PCAB = If %DD > 11%, then PCAB equals [(%DD - 11%) / %DD] * SDD, otherwise zero.						
		If Ln 6 > 11%, Then (Ln 6 - 11%) / Ln 6 * Ln 5, Otherwise 0 =	0	54,165	0	0	0
11	% DD = Percent Dollar Deviation at the Band						
		PCBB = (Ln 5 - Ln 8) / Ln 4 or PCAB = (Ln 5 - Ln 10) / Ln 4 =	-11.00%	11.00%	-3.43%	10.56%	6.70%

Equalization							
<b>Step 1</b>							
12	Receipts of the company with the highest disparity up to the level of the sum of the payments or until the receiving company's adjusted disparity matches the disparity of the next highest company.		(61,386)	61,386	0	0	0
13	D <sup>1</sup> = Disparity after Step 1	(Ln 5 - Ln 12) / Ln 4 =	-18.47%	10.56%	-3.43%	10.56%	6.70%
<b>Step 2</b>							
14	Remaining (payments), if any, become the receipts of the two companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until these two companies' adjusted disparity matches the disparity of the third highest company.		(86,904)	61,409	0	25,495	0
15	D <sup>2</sup> = Disparity after Steps 1 and 2	(Ln 5 - Ln 12 - Ln 14) / Ln 4 =	-11.00%	6.78%	-3.43%	6.78%	6.70%
<b>Step 3</b>							
16	Remaining (payments), if any, become the receipts of the three companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these three companies matches the disparity of the fourth highest company.		0	0	0	0	0
17	D <sup>3</sup> = Disparity after Steps 1, 2 and 3	(Ln 5 - Ln 12 - Ln 14 - Ln 16) / Ln 4 =	-11.00%	6.78%	-3.43%	6.78%	6.70%
<b>Step 4</b>							
18	Remaining (payments), if any, become the receipts of the four companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these four companies matches the disparity of the fifth highest company.		0	0	0	0	0
19	D <sup>4</sup> = Disparity after Steps 1, 2, 3 and 4	(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18) / Ln 4 =	-11.00%	6.78%	-3.43%	6.78%	6.70%
<b>(Payments) / Receipts</b>							
20	<b>Rough Production Cost Equalization</b>	Ln 12 + Ln 14 + Ln 16 + Ln 18 =	0	(148,290)	122,795	0	25,495
21	Per 7/16/18 CF in Docket No. EL01-88	CF A.1 Ln 20 =	0	(146,580)	121,271	0	25,309
21a	Change in 7ME 2005 RPCE (Payments) / Receipts resulting from Op. 565 in EL09-61-004	Ln 20 - Ln 21 =	0	(1,710)	1,524	0	186

ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	<b>PC = Actual Production Cost</b>							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	A.3 Ln 67 =	4,327,957	789,858	1,673,537	1,007,560	680,483	176,519
25	FPC = Fixed Production Cost	A.4 Ln 121 =	507,874	96,405	185,846	137,954	65,979	21,690
26	<b>PC = Actual Production Cost</b>	Ln 24 + Ln 25 =	<b>4,835,831</b>	<b>886,263</b>	<b>1,859,383</b>	<b>1,145,514</b>	<b>746,462</b>	<b>198,209</b>
<hr/>								
27	<b>VPC = Variable Production Cost</b>							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	<b>VPRB = Variable Production Rate Base <sup>2</sup></b>							
30	VPRB = NPP - NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any							
		B.1 Ln 7 =	1,994,908	3,215,257	2,899,854	0	0	
32	NAD = Nuclear Accumulated Provisions for Depreciation-excluding ARO associated with NPP above, as recorded in FERC Account 108, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)							
		B.2 Ln 56 =	849,372	1,978,519	1,366,415	0	0	
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255							
		B.2 Ln 89 =	470,522	670,780	949,681	342,023	110,628	
34	NPPR = Ratio of Nuclear Production Plant to Total Plant excluding Intangible Plant <sup>3</sup>							
35	NPPR = NPP / PXI							
	where:							
36	NPP = Nuclear Production Plant in Service							
37	PXI = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution and General Plant in Service recorded in FERC Plant Accounts 310 through 399, Property under Capital Lease as recorded in FERC Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106							
		B.1 Ln 36 =	6,029,030	8,416,966	6,439,600	2,371,896	637,712	
38	NPPR = Ratio of Nuclear Production Plant to Total Plant excluding Intangible Plant							
		Ln 36 / Ln 37 =	33.09%	38.20%	45.03%	0.00%	0.00%	
39	<b>VPRB = Variable Production Rate Base</b>							
		Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	<b>989,840</b>	<b>980,500</b>	<b>1,105,798</b>	<b>-</b>	<b>-</b>	
40	<b>CM = The weighed average cost of capital determined as follows:</b>							
41	CM = (DR * i) + (PR * p) + (ER * c)							
	where:							
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year							
		B.3 Ln 104 =	41.08%	50.07%	50.36%	51.79%	56.52%	
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year							
		B.3 Ln 106 =	4.44%	1.15%	3.38%	3.84%	5.12%	
44	ER = Ratio of Common Stock at Dec. 31 of the previous year							
		B.3 Ln 107 =	54.48%	48.78%	46.26%	44.37%	38.35%	
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year							
		B.3 Ln 103 =	6.43%	5.84%	7.18%	5.93%	5.88%	
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year							
		B.3 Ln 105 =	6.68%	9.62%	7.65%	5.69%	4.82%	
47	c = Simple average of the Companies approved retail return on common equity rates							
		B.3 Ln 110 =	10.73%	10.73%	10.73%	10.73%	10.73%	
48	<b>CM = Weighed avg. cost of capital</b>							
		(Ln 42 * Ln 45)+(Ln 43 * Ln 46)+(Ln 44 * Ln 47) =	<b>8.78%</b>	<b>8.27%</b>	<b>8.84%</b>	<b>8.05%</b>	<b>7.69%</b>	

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company; and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, and (4) exclusion of the EAI and EMI retail approved Grand Guif Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
49	<b>F = Federal &amp; State Income Taxes determined from the following:</b>						
50	$F = T / (1 - T) * (CM - (DR * i))$						
51	where:						
52	$T = f + s - fs$ when federal tax is not deductible in computing state tax, and $T = (f + s - 2fs) / (1 - (fs))$ when federal tax is deductible in computing state tax, and						
53	$f =$ Federal Income Tax Rate	B 3 Ln 112 =	35.00%	35.00%	35.00%	35.00%	35.00%
54	$s =$ State Income Tax Rate <sup>4</sup>	B 3 Ln 113 =	6.50%	8.00%	8.00%	5.00%	8.00%
55	$T =$ EAI and EMI	Ln 53 + Ln 54 - (Ln 53 * Ln 54) =	39.23%			38.25%	
56	$T =$ EGS, ELI & ENO	((Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54)) / [(1 - (Ln 53 * Ln 54))] =		38.48%	38.48%		38.48%
57	<b>F = Federal &amp; State Income Tax</b>	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.96%			3.08%	
58	<b>F = Federal &amp; State Income Tax</b>	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =		3.34%	3.27%		2.73%
59	<b>VPX = Variable Production Expense</b>						
60	$VPX = NPOMNF + FE + PURP - RC + NDE$						
61	where:						
61	NPOMNF = Nuclear Production (O&M) Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518						
62	$FE =$ Production O&M Fuel Expense recorded in FERC Accounts 501, 518 & 547	B 3 Ln 140 =	87,527	21,502	53,694	0	0
63	<b>PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule</b>	B 3 Ln 146 =	578,236	930,114	495,731	500,520	175,475
64	$RC =$ Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding receipts received pursuant to Section 30.09(d) of this Service Schedule	B 4 Ln 158 =	125,249	117,779	319,125	53,424	65,387
65	$NDE =$ Nuclear Depreciation Expense associated with (NPP) as recorded in Accounts 403 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	B 4 Ln 171 =	38,826	32,419	26,787	0	0
66	<b>VPX = Variable Production Expense</b>	Sum of Lines 61 thru 63 - Ln 64 + Ln 65 =	716,296	1,607,133	929,445	680,483	176,519
67	<b>VPC = Variable Production Cost</b>	Ln 39 * (Ln 48 + (Ln 57 or Ln 58) * 7/12) + Ln 66 =	789,858	1,673,537	1,007,560	680,483	176,519
68	<b>FPC = Fixed Production Cost</b>						
69	$FPC = FPRB * (CM + F) + FPX - ((ITC / TX) * PPR)$						
70	where:						
70	<b>FPRB = Fixed Production Rate Base</b>						
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + ((GP - GAD + IP - IAA) * PPR) + (MS + P) * PPREG$						
72	where:						
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317 and Accounts 330 through 346 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any						
73	$CME =$ Coal Mining Equipment in FERC Plant Account 399 owned by the Company	B 1 Ln 18 =	824,792	1,786,459	834,790	669,449	170,464
74	$ADXN =$ Accumulated Provision for Depreciation associated with PPXN and CME above, as recorded in FERC Account 108, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 1 Ln 35 =	11,183	-	-	15,461	-
75	$FI =$ Fuel Inventory recorded in FERC Account 151	B 2 Ln 70 = B.2 Ln 81c =	603,516 8,111	1,292,353 54,922	491,925 -	458,731 3,612	163,795 -
76	$ADIT =$ Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	B 2 Ln 89 =	470,522	670,780	949,681	342,023	110,628
77	$PPRXN =$ Ratio of Production Plant in Service excluding Nuclear Plant to Total Plant excluding Intangible Plant						
78	$PPRXN = PPXN / PXI$						
79	where:						
79	PPXN = Production Plant in Service excluding Nuclear Plant						
80	PXI = Electric Plant In Service excluding Intangible Plant						
81	$PPRXN =$ Ratio of Production Plant ex. Nuclear to Total ex. Intangible	Ln 79 / Ln 80 =	13.68%	21.22%	12.96%	28.22%	26.73%
82	$GP =$ General Plant in Service recorded in FERC Plant Accounts 389 through 398	B 1 Ln 32 =	118,099	185,624	122,812	119,271	32,588
83	$GAD =$ General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 2 Ln 74 =	44,124	67,975	(21,172)	471	5,874
84	$IP =$ Intangible Plant in Service recorded in FERC Plant Accounts 301 through 303	B 1 Ln 39 =	253,656	174,307	240,590	100,546	53,227
85	$IAA =$ Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	B 2 Ln 76 =	135,980	65,857	82,876	40,178	21,210

<sup>4</sup> Consistent with the methodology set forth in Exhibit ETR-26 filed in Docket No. EL01-88-001 the State Income Tax rate for EGS is the rate for Louisiana.

ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
86	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant						
87	PPR = PP / PXI						
	where:						
88	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	B.1 Ln 19 =	2,819,700	5,001,716	3,734,644	669,449	170,464
89	PXI = Electric Plant In Service excluding Intangible Plant	Ln 37 =	6,029,030	8,416,966	6,439,600	2,371,896	637,712
90	PPR = Ratio of Production Plant to Total ex. Intangible	Ln 88 / Ln 89 =	46.77%	59.42%	57.99%	28.22%	26.73%
91	MS = Materials and Supplies recorded in FERC Account 154	B.2 Ln 94 =	80,694	100,971	82,590	19,150	7,753
92	P = Prepayments as recorded in FERC Account 165	B.3 Ln 99 =	3,792	12,871	2,401	1,160	1,718
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant						
94	PPREG = PP / EGPXI						
	where:						
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	B.1 Ln 19 =	2,819,700	5,001,716	3,734,644	669,449	170,464
96	EGPXI = Electric and Gas Plant in Service as recorded in FERC Electric Plant Accounts 310 through 399 plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any	B.1 Ln 38 =	6,029,030	8,503,341	6,439,600	2,371,896	826,919
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	Ln 95 / Ln 96 =	46.77%	58.82%	57.99%	28.22%	20.61%
98	<b>FPRB = Fixed Production Rate Base</b>	$\frac{Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97}{}$	<b>305,352</b>	<b>607,998</b>	<b>444,027</b>	<b>189,565</b>	<b>(5,251)</b>
99	CM = Weighed average cost of capital	Ln 48 =	8.78%	8.27%	8.84%	8.05%	7.69%
100	F = Federal & State Income Tax	Ln 57 or Ln 58 =	3.96%	3.34%	3.27%	3.08%	2.73%
101	<b>FPX = Fixed Production Expense</b>						
102	FPX = NFPOMXN + DEXN + ((AGXOS * PLR) + (GDX + IAX + OS + OT) * PPR)						
	where:						
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear, i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547	B.3 Ln 124 =	21,848	38,685	27,021	21,756	4,972
104	DEXN = Depreciation-Expense associated with the plant investment in PPXN as recorded in FERC Account 403, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law.	B.4 Ln 165 =	15,923	24,451	14,981	6,800	3,614
105	AGXOS = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935 excluding Outside Services recorded in FERC Account 923	B.4 Ln 177 =	74,857	65,292	66,076	35,624	18,391
106	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>5</sup>						
107	PLR = PL / LXAG						
	where:						
108	PL = Production Labor charged to O&M Expense	B.4 Ln 184 =	5,703	10,560	8,256	5,172	1,064
109	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	B.4 Ln 193 =	22,944	27,504	17,734	15,073	3,101
110	PLR = Ratio of Production Labor to Total Labor exc. A&G Labor	Ln 108 / Ln 109 =	24.86%	38.39%	46.55%	34.31%	35.42%
111	GDX = General Plant Depreciation Expense recorded in FERC Account 403	B.4 Ln 173 =	4,689	7,319	3,832	2,837	1,069
112	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	B.4 Ln 175 =	7,599	12,600	10,317	6,408	3,331
113	OS = Outside Services recorded in FERC Account 923	B.4 Ln 176c =	6,780	8,057	5,025	3,080	2,705
113a	OT = Other Tax Expense recorded in FERC Account 408	B.4 Ln 195 =	22,262	72,258	41,640	34,618	19,082
114	PPR = Ratio of Production Plant to Total ex. Intangible	Ln 90 =	46.77%	59.42%	57.99%	28.22%	26.73%
115	<b>FPX = Fixed Production Exp</b>	$\frac{Ln 103 + Ln 104 + (Ln 105 * Ln 110) + ((Ln 111 + Ln 112 + Ln 113 + Ln 113a) * Ln 114)}{}$	<b>75,710</b>	<b>147,761</b>	<b>108,026</b>	<b>54,026</b>	<b>22,100</b>
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	B.4 Ln 197 =	2,596	3,201	1,527	775	208
117	TX = Composite Corporate After Tax Income Tax Rate						
118	TX = 1-T						
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	60.77%	61.52%	61.52%	61.75%	61.52%
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	46.77%	59.42%	57.99%	28.22%	26.73%
121	<b>FPC = Fixed Production Cost</b>	$(Ln 98 * (Ln 99 + Ln 100) * 7/12 + Ln 115 - ((Ln 116 / Ln 119) * Ln 120) =$	<b>96,405</b>	<b>185,846</b>	<b>137,954</b>	<b>65,979</b>	<b>21,690</b>

<sup>5</sup> Labor ratios shall be determined based on the payroll expense for each Operating Company for the twelve months ended December 31 of the previous year.



ENTERGY SERVICES, INC.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI	
<b>Section 30.13: Average Production Cost</b>								
122	<b>APC = Average Production Cost</b>							
123	<b>APC = AVPC + AFPC</b>							
124	where:							
125	AVPC = Company's Allocation of the System's Variable Production Cost							
126	AVPC = SVPC * ER							
127	where:							
127	SVPC = Sum of the Companies' Actual Variable Production Cost	Ln 24 =	4,327,957					
128	ER = Energy Ratio							
129	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale) divided by the sum of all Companies Annual Energy							
130	AVPC = Company's Allocation of the System's Variable Production Cost	B 5 Ln 204 = Ln 127 * Ln 129 =	4,327,957	24.00% 1,038,710	33.73% 1,459,820	24.60% 1,064,677	13.84% 598,989	3.83% 165,761
131	AFPC = Company's Allocation of the System's Fixed Production Cost							
132	AFPC = SFPC * DR							
133	where:							
133	SFPC = Sum of the Companies' Actual Fixed Production Cost	Ln 25 =	507,874					
134	DR = Demand Ratio							
135	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (a)	B 5 Ln 208 =		24.35%	32.78%	23.93%	15.00%	3.94%
136	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	507,874	123,679	166,473	121,534	76,188	20,001
137	<b>APC = Average Production Cost</b>	Ln 130 + Ln 136 =	<b>4,835,831</b>	<b>1,162,389</b>	<b>1,626,293</b>	<b>1,186,211</b>	<b>675,177</b>	<b>185,762</b>

ENERGY SERVICES, INC.  
ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
AS OF DECEMBER 31, 2005 FOR RATE BASE AND SEVEN MONTHS ENDED DECEMBER 31, 2005 FOR REVENUE AND EXPENSES  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln X) or Input (Ln X)	EAI 12/31/05 RB 7 ME Dec Exp / Rv	EGS 12/31/05 RB 7 ME Dec Exp / Rv	ELL 12/31/05 RB 7 ME Dec Exp / Rv	EMI 12/31/05 RB 7 ME Dec Exp / Rv	ENO 12/31/05 RB 7 ME Dec Exp / Rv	System (if applicable)
1	Total Electric Plant in Service - A/C 101 & 105							
2	Production Plant in Service							
2a	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	2,058,210	3,242,696	2,698,831	0	0	1.5.2
2b	Adj. to include WG Capital Lease (See CF WP 18s)	FN to FF1 pg 200 Ln 3 & WP 18.1.1 L2a+L2b = Revised FF1 205 Ln 25 Col g			250,611			
3	Nuclear Production Plant (Plant A/C 320-326) as Adjusted		2,058,210	3,242,696	2,949,442	0	0	
3a	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	63,302	27,439	45,442	0	0	1.5.2
3b	Adjustment to include Waterford 3 Capital Lease ARO	Footnote to FF1 page 200 Ln 3			4,146			
4	Nuclear Asset Retirement Obligation (ARO) as Adjusted	Line 3a + 3b = 205 Ln 24	63,302	27,439	49,588	0	0	1.5.2
5								
6	Nuclear Prod Plant (Plant A/C 320-325) ex ARO	L3 - L4	1,984,908	3,215,257	2,899,854	0	0	
7								
8								
9	Production Plant in Service ex Nuclear							
10	Steam Plant A/C 310-317	205 Ln 16	764,661	1,724,347	666,078	669,815	169,087	1.5.2
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	360	932	895	366	107	1.5.2
11a	Adjustment for Spindletop	See CF WPs 22		62,793				
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	27,782	251	0	0	0	1.5.2
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	0	0	0	0	0	1.5.2
14	Other (Plant A/C 340-347)	205 Ln 45	12,709	167,607	167,607	0	1,474	1.5.2
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	20	0	0	0	0	1.5.2
16								
17								
18	Production Plant in Service ex Nuclear & ARO (A/C 310-316, A/C 330-336 & A/C 340-346)	L10-L11+L11a+L12-L13+L14-L15	824,792	1,766,459	834,790	669,449	170,464	
19	Total Production Plant in Service ex ARO	L7 + L18	2,819,700	5,007,716	3,734,644	669,449	170,464	
20								
21	Transmission Plant in Service	207 Ln 58	1,040,966	1,349,132	731,835	605,656	62,592	1.5.4
22	Asset Retirement Obligation (Plant A/C 359.1)	207 Ln 57	0	0	0	0	0	1.5.4
23	Transmission Plant in Service ex ARO	L21 - L22	1,040,966	1,349,132	731,835	605,656	62,592	
24								
25	Distribution Plant in Service	207 Ln 75	2,033,524	1,880,494	1,603,845	962,059	372,066	1.5.4
26	Asset Retirement Obligation (Plant A/C 374)	207 Ln 74	0	0	0	0	0	1.5.4
27	Distribution Plant in Service ex ARO	L25 - L26	2,033,524	1,880,494	1,603,845	962,059	372,066	
28								
29	General Plant in Service	207 Ln 90	131,767	185,624	122,812	134,732	32,588	1.5.4
30	Coal Mining Equipment (recorded in A/C 399)	See Workpaper	13,668	0	0	15,461	0	n/a
31	Asset Retirement Obligation (Plant A/C 399.1)	207 Ln 89	0	0	0	0	0	1.5.4
32	General Plant ex CME & ARO	L29-L30-L31	118,099	185,624	122,812	119,271	32,588	
33	Coal Mining Equipment (recorded in A/C 399)	L30	13,668	0	0	15,461	0	n/a
34	Op Co's Ownership %	See Workpaper	81,8182%	0.0000%	0.0000%	100.0000%	0.0000%	n/a
35	Coal Mining Equipment - Owned by Op Co	L33 * L34	11,183	0	0	15,461	0	
35a	Production Property Under Capital Lease (FERC A/C 101.1)	200 Ln 4 Col c & Workpaper	5,538	0	250,610	0	0	1.5.5
35b	Property Under Capital Lease ARO (FERC A/C 101.1)	See Workpaper	0	0	4,146	0	0	n/a
36	Total Electric Plant in Service ex. Intangible Plant and ARO	Sum of Ls 19, 23, 27, 32, 35, 35a - L35b	6,029,030	8,416,966	6,439,800	2,371,896	637,712	
37	Gas Plant used in developing PIT Ratio for allocating MS & PP	201 Ln 8 Col d	0	86,375	0	0	189,207	1.5.6
38	Total Electric & Gas Plant in Service ex Intangible & ARO	L36 + L37	6,029,030	8,503,341	6,439,800	2,371,896	826,919	
39	Intangible Plant in Service (A/C 301-303)	205 Ln 5	253,656	174,307	240,590	100,546	53,227	1.5.2
40	Electric Plant Check of Inputs							
41	Total Utility Plant ex ARO and DAP	L36 + L39	6,282,686	8,591,273	6,680,190	2,472,442	690,939	
42	Co-owners Coal Mining Equipment (recorded in A/C 399)	L33 - L35	2,485	0	0	0	0	
43	Non-Prod. Prop. Under Cap. Lease (for checking only)	200 Ln 4 Col c & Workpaper	4,361	0	0	50	0	1.5.5
44	Plant Purchased or Sold (for checking purposes only)	200 Ln 5 Col c	0	0	0	0	0	1.5.5
45	Asset Retirement Obligations	L8+L11+L13+L15+L35b	63,662	28,371	54,629	366	107	
46	Total Electric Plant including ARO (Check Total)	Sum L41 thru L45 = 200 Ln 8 Col c	6,353,214	8,619,644	6,794,819	2,472,858	691,046	1.5.5

L#	Variable	FERC Form 1 Pg Ln (Ln X) or Input (Ln) (Y)	EAI 12/31/05 RB 7 ME Dec Exp / RV	EGS 12/31/05 RB 7 ME Dec Exp / RV	ELL 12/31/05 RB 7 ME Dec Exp / RV	EMI 12/31/05 RB 7 ME Dec Exp / RV	ENO 12/31/05 RB 7 ME Dec Exp / RV	System If applicable
47								
48								
49								
49a	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108	219 Ln 21 Col c	912,674 2.1.1	1,659,451 2.2.1	1,315,723 2.3.1	0 2.4.1	0 2.5.1	
49b	Production Plant Accumulated Depreciation	Footnote to FF1 page 200 Ln 18			CF 16.3.13 Ln 19 CF 18.1.1			
50	Nuclear Prod Plant AD (Plant A/C 320-326)	L49a+L49b = Revised FF1	912,674 2.1.1	1,659,451 2.2.1	1,416,003	0 2.4.1	0 2.5.1	
50a	Asset Retirement Obligation(A/C 108.100)	See Workpaper			45,442 2.6.1			
50b	Adjustment to Include Waterford 3 Capital Lease ARO	Footnote to FF1 pg 200 Ln 18	63,302 2.6.1	27,439 2.6.1	4,146	0	0	
51	Asset Retirement Obligation(A/C 108.100) as Adjusted	Line 50a + 50b = 205 Ln 24	63,302	27,439	49,588	0 n/a	0 n/a	
52								
53								
54	Total River Bend Deregulated Asset Plan Rate Base Adj.	See Workpaper		344,264 15.1.2 - Ln 27				
55	Adj. for the 30% Unregulated Portion of River Bend	See Workpaper		2,243 15.1.2 - Ln 27				
56	Total Nuclear Accum Provision for Depr excluding ARO and including River Bend DAP Adj. and removal of RB30	L50-L51+L54+L55	849,372	1,978,519	1,366,415	0	0	
57								
58	APD associated with Prod. Plant exc. Nuclear & ARO, including CME as adjusted for RB30							
59	Steam (Plant A/C 310-317)	219 Ln 20 Col c	569,653 2.1.1	1,210,832 2.2.1	486,603 2.3.1	443,621 2.4.1	163,193 2.5.1	
60	Steam ARO (Net of A/C 108.110 & 108.260)	See Workpaper	(203) 0	148 2.6.1	(193) 2.6.1	189 2.6.1	31 2.6.1	
60a	Adjustment for Spindletop	See CF WPs 22		63,878 CF 22.1.1				
61	Hydraulic (Plant A/C 330-339)	219 Ln 22 Col c	10,990 2.1.1	245 2.2.1	0 2.3.1	0 2.4.1	0 2.5.1	
62	Hydraulic ARO (Net of A/C 108.111 & 108.261)	See Workpaper	123 0	0 n/a	0 n/a	0 n/a	0 n/a	
63	Other (Plant A/C 340-347)	219 Ln 24 Col c	(6,583) 2.1.1	0 2.2.1	5,129 2.3.1	(1) 2.4.1	633 2.5.1	
63a	Blytheville Adjustment	See CF WPs 21	18,237 CF 21.1.1					
64	Other ARO (Net of A/C 108.112 & 108.262)	See Workpaper	44 0	0 n/a	0 n/a	0 n/a	0 n/a	
65	Adj. for the 30% Unregulated Portion of River Bend	See Workpaper		17,546 15.1.2 - Ln 26				
66	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L59 - L60 + L60a + L61 - L62 + L63 + L63a - L64 + L65	592,333	1,292,353	491,925	443,431	163,795	
67	Coal Mining Equipment (CME)	See Workpaper						
68	Op Cos Ownership %	13,668 1.6.1		0 n/a	0 n/a	15,300 1.6.1	0 n/a	
69	Coal Mining Equipment - Owned by Amount	81.8182% 1.6.1		0.0000% n/a	0.0000% n/a	100.0000% 1.6.1	0.0000% n/a	
70	ADNX	L67 + L68	11,183	0	0	15,300	0	
71	Accum Prov for Depr - Production exc. Nuclear & ARO and including Owned CME as adjusted	Sum L66 + L69	603,516	1,292,353	491,925	458,731	163,795	
72	Total General Plant Accum. Provision for Depreciation	219 Ln 27 Col c	57,792 2.1.1	67,975 2.2.1	(21,172) 2.3.1	15,771 2.4.1	5,874 2.5.1	
73	Less Total CME GP Accum. Provision for Depreciation	L67 Above	13,668	0	0	15,300	0	
74	General Plant Accum. Provision for Depr. Ex CME & ARO	L72 - L73	44,124	67,975	(21,172)	471	5,874	
75								
76	Intangible Plant Accum. Prov. for Amortization - Electric	200 Ln 21 Col c or Footnote	135,980 1.1.5	65,857 1.2.5	82,876 1.3.6	40,178 1.4.5	21,210 1.5.5	
77	Fuel Inventory - Account 151							
78	Beginning of Year Balance	110 Ln 45						
79	End of Year Balance	110 Ln 45	7,404 CF 16.1.1	49,654 3.2.1	0 3.3.1	4,137 3.4.1	0 3.5.1	
80	Fuel Inventory - (BIE Average)	(L79 + L80) / 2	8,118 CF 16.1.1	60,190 3.2.1	0 3.3.1	3,087 3.4.1	0 3.5.1	
81	Fuel Inventory as Initially Filed		8,111 CF 23.1.1	54,922	0	3,612	0	
81a	Adjustment pursuant to EL01-88 Settlement & Opinion 545	See CF WPs 23	8,502 3.1.1					
81b	Fuel Inventory as Adjusted	L81a + L81b	(391) CF 23.1.1	54,922	0	3,612	0	
81c			8,111					
82	Net Accum. Deferred Income Tax							
83	A/C 190							
84	Adjustment to NOL CF ADIT per FERC Decisions	See Workpapers	(19,547) 4.1.1	(49,883) 4.2.1	(66,153) 4.3.1	(10,766) 4.4.1	(4,246) 4.5.1	
84a	Ratemaking Balance of A/C 190 Inc. Adj. NOL CF ADIT	See CF WPs 17	(291,399) CF 17.1.1	(408,078) CF 17.1.1	(105,691) CF 17.1.1	(54,531) CF 17.1.1	(65,359) CF 17.1.1	
84b	A/C 281	L84 + L84a CF 17.1.1 L40	(309,937) CF 24.2.1	(457,861) CF 24.3.1	(171,844) CF 24.4.1	(65,297) CF 24.5.1	(89,601) CF 24.6.1	
85	A/C 281	See Workpapers	0 n/a	2,559 4.2.3	0 n/a	0 n/a	0 n/a	
86	A/C 282	See Workpapers	700,742 4.1.3	917,578 4.2.4	815,755 4.3.3	324,807 4.4.3	82,239 4.5.2	
86a	Adjustment to Reclass R&E and Casualty Loss ADIT	See CF WPs 24	79,717 CF 24.1.1	208,603 CF 24.1.1	305,770 CF 24.1.1	92,573 CF 24.1.1	97,990 CF 24.1.1	
86b	Ratemaking Balance of A/C 282 as Adjusted	L86 + L86a	780,459	1,125,181	1,127,525	407,320	160,229	
87	ADITC 3%	See Workpapers	0 4.1.4	1 4.2.5	0 4.3.4	0 4.4.4	0 4.5.3	
88								
89	Net Accumulated Deferred Income Taxes per Op 561	L84b + L85 + L86b + L87	470,522	670,760	949,681	342,023	110,628	
90								
91	Materials & Supplies (M&S) - Account 151							
92	Beginning of Year Balance	110 Ln 48		95,846 5.2.1	74,117 5.3.1	17,688 5.4.1	7,437 5.5.1	
93	End of Year Balance	110 Ln 48	81,643 5.1.1	106,095 5.2.1	91,062 5.3.1	20,611 5.4.1	8,068 5.5.1	
94	Materials & Supplies (BIE Average)	(L92 + L93) / 2	80,694	100,971	82,590	19,150	7,753	
95								

ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
AS OF DECEMBER 31, 2005 FOR RATE BASE AND SEVEN MONTHS ENDED DECEMBER 31, 2005 FOR REVENUE AND EXPENSES  
(000's)

ENERGY SERVICES, INC.

L#	Variable	FERC Form 1 Pp Ln (Ln X) or Input (LX) (1)	EAI 12/31/05 RB 7 ME Dec Exp / Rv	Ref	EGS 12/31/05 RB 7 ME Dec Exp / Rv	Ref	ELL 12/31/05 RB 7 ME Dec Exp / Rv	Ref	EMI 12/31/05 RB 7 ME Dec Exp / Rv	Ref	ENO 12/31/05 RB 7 ME Dec Exp / Rv	System (if applicable)
96	Prepayments - Account 165											
97	Beginning of Year Balance	111 Ln 57	3,775	5.12	13,212	5.22	2,859	5.32	1,496	5.42	1,885	5.52
98	End of Year Balance	111 Ln 57	3,808	5.12	12,530	5.22	1,943	5.32	823	5.42	1,550	5.52
99	Prepayments (BIE Average)	(L97 + L98) / 2	3,792		12,871		2,401		1,160		1,718	
100	Note:											
101												
102	Cost of Capital											
103	Embedded Cost Rate of Long-term Debt as Adjusted	See WP & CF WP 20s	6.43%	6.11	5.84%	6.21	7.18%	CF 20.11	5.93%	6.41	5.88%	6.51
104	Debt Capitalization Ratio as Adjusted	See WP & CF WP 20s	41.08%	6.11	50.07%	6.21	50.38%	CF 20.11	51.79%	6.41	56.52%	6.51
105	Embedded Cost Rate of Preferred Stock	See Workpapers	6.88%	6.11	9.68%	6.21	7.65%	6.31	5.89%	6.41	4.82%	6.51
106	Preferred Stock Capitalization Ratio as Adjusted	See WP & CF WP 20s	54.48%	6.11	1.15%	6.21	3.38%	CF 20.11	3.84%	6.41	5.12%	6.51
107	Common Equity Capitalization Ratio as Adjusted	See WP & CF WP 20s	100.00%		48.78%	6.21	46.26%	CF 20.11	44.37%	6.41	38.35%	6.51
108	Total Capitalization Ratio Check	L104 + L106 + L107	100.00%		100.00%		100.00%		100.00%		99.99%	
109	Common Equity Cost Rate (EGS is the LPSC rate per Exhibit ETR 26/28)	Most Recently Approved Retail Return	11.00%	6.11	10.65%	6.21	10.25%	6.31	10.50%	6.41	11.25%	6.51
110	Average Common Equity Cost Rate	Average of Op Cos Rates	10.73%		10.73%		10.73%		10.73%		10.73%	
112	Federal Income Tax Rate	See Workpaper	35.00%	6.61	35.00%	6.61	35.00%	6.61	35.00%	6.61	35.00%	6.61
113	State Income Tax Rate	See Workpaper	6.50%	6.61	8.00%	6.61	8.00%	6.61	8.00%	6.61	8.00%	6.61
114												
115	Production O&M Expense A/C 500-554 + 555											
116	Total Steam O&M (A/C 500-514)	320 Ln 21	113,185	7.15	732,284	7.26	667,245	7.36	254,767	7.46	71,237	7.55
117	Total Hydraulic O&M (A/C 535-545)	321 Ln 59	1,643	7.15	47	7.26	0	7.36	0	7.46	0	7.55
118	Total Other (A/C 546-554)	321 Ln 74	225	7.15	38	7.26	5,181	7.36	50	7.46	30	7.55
119	System Control & Load Dispatching (A/C 556)	321 Ln 77	567	7.15	823	7.26	614	7.36	326	7.46	136	7.55
120	Less Fuel - Steam (A/C 501)	320 Ln 5	93,690	7.15	695,200	7.26	643,923	7.36	233,387	7.46	66,421	7.55
121	Less Fuel - Other (A/C 547)	321 Ln 63	82	7.15	0	7.26	2,096	7.36	0	7.46	10	7.55
122	Fixed Exp - Adj for Unreg RB 30 for EGSL	See Workpaper	n/a		0	15.12 Ln 34	n/a		n/a		n/a	
123	Fixed Exp - Adj for Deregulated Asset Plan (DAP)	See Workpaper	n/a		693	15.12 Ln 34	n/a		n/a		n/a	
124	Non-Fuel Prod. O&M excluding Nuclear Prod O&M	L116 + L117 + L118 + L119 + L120 + L121 + L122 + L123	21,848		36,685		27,021		21,756		4,972	
125	Total Fuel (A/C 501, 518 & 547)	L120 + L121	93,772		695,200		646,019		233,387		66,431	
126	Total Other Fuel (ex Nuclear) (A/C 501, 547)	See CF WPs 22			939	CF 22.1.1						
127	Adjustment for Spindletop	L126 + L127			696,139							
127a	Total Other Fuel as Adjusted											
127b												
128	Nuclear Fuel (A/C 518)	320 Ln 25	43,184	7.16	21,088	7.27	26,338	7.36	0	7.46	0	7.55
129	RB 30 Adj. for Fuel assoc. with Unreg. portion of RB	See Workpaper	n/a		(6,330)	15.12 Ln 30	n/a		n/a		n/a	
130	River Bend Deregulated Asset Plan Adj.	See Workpaper	n/a		(3,345)	15.12 Ln 30	n/a		n/a		n/a	
131	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper	n/a		33,315	15.12 Ln 29	n/a		n/a		n/a	
132	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum L128 thru L131	43,184		44,738		26,338		0		0	
133	Total Fuel as adjusted for RB30, DAP & DAP Rev Rqmt	L126 or L127a + L132	136,956		740,877		672,357		233,387		66,431	
134												
135	Nuclear Non-Fuel Production O&M Expense	L127 + L132	130,711	7.16	83,759	7.27	80,032	7.37	0	7.46	0	7.55
136	Total Nuclear O&M (A/C 517-532)	320 Ln 41	n/a		(18,798)	15.12 Ln 33	n/a		n/a		n/a	
137	Adj. for the 30% Unregulated Portion of River Bend	See Workpaper	n/a		(22,361)	15.12 Ln 33	n/a		n/a		n/a	
138	River Bend Deregulated Asset Plan Adj.	See Workpaper	n/a		(21,098)		(26,338)		0		0	
139	Nuclear Fuel Per Book	L-128	(43,184)									
140	NPOMNF Nuclear Non-Fuel Production O&M as adjusted	Sum of L136 thru L139	87,527		21,502		53,694		0		0	
141												
142	Purchased Power Expense - A/C 555											
143	Total Purchased Power	321 Ln 76 & 327.1 Col m	564,434	7.16	936,361	7.27	553,917	7.37	484,048	7.46	175,244	7.55
144	Vidalia Adjustment for ELL per Note 1 of the MSS-3 Tariff	See Workpaper	n/a				(20,727)	14.1.1	n/a		n/a	
144a	Adjustment for Reg. Asset Deferral Reclass to A/C 555	See CF WPs 19	12,611	CF 19.1.1	(7,433)	CF 19.1.1	(38,360)	CF 19.1.1				
144b	Adjustment for Opportunity Sales due to ISB Re-Rates	See 10/16/16 WP 1.2 Ln 8 m	(2,384)		1,186		301		61		231	
145	GGART Adj for EAI & EMI per Note 1 of the MSS-3 Tariff	See Workpaper	3,571	8.6.8	n/a		n/a		16,411	8.6.8	n/a	
146	Total Purchased Power As Adjusted	Sum of L143 thru L145	578,236		930,774		495,737		509,570		175,475	
147												
148	Production O&M Expense Check of Inputs											
149	Per Book Production Expenses A/C 501-556	L124+L126+L136+L143	810,765		1,754,005		1,306,989		739,191		246,647	
150	Other Expenses Per Form 1 (A/C 557) (for checking)	321 Ln 78	(186,771)	7.16	(222,038)	7.27	62,048	7.37	(155,528)	7.46	(18,090)	7.55
151	RB 30 Adj to Production O&M	L-122-L123	n/a		(693)	n/a	n/a		n/a		n/a	
152	Total Production Expenses (Check Total)	L149+L150+L151+321 Ln 80	623,994		1,531,274		1,369,037		583,663		228,557	

ENERGY SERVICES, INC.  
ROUGH PRODUCTION COST ESTIMATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
AS OF DECEMBER 31, 2005 FOR RATE BASE AND SEVEN MONTHS ENDED DECEMBER 31, 2005 FOR REVENUE AND EXPENSES  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln X) or Input (LX) (I)	EAI		EGS		ELL		EMI		ENO		System (if applicable)
			12/31/05 RB 7 ME Dec Exp / Rv	Ref	12/31/05 RB 7 ME Dec Exp / Rv	Ref	12/31/05 RB 7 ME Dec Exp / Rv	Ref	12/31/05 RB 7 ME Dec Exp / Rv	Ref	12/31/05 RB 7 ME Dec Exp / Rv	Ref	
153													
154													
155													
156	Production Revenue Credits - Sales for Resale (AIC 447)												
157	Sales for Resale - Non-Requirements (NR)	311 Subill Non-RQ Col k	125,420	9.6.2	157,548	9.6.2	322,007	9.6.2	57,062	9.6.2	65,426	9.6.2	
158	Transmission/Distribution Demand	311 Subill Other Col j	171	9.6.1	249	9.6.1	2,882	9.6.1	3,638	9.6.1	39	9.6.1	
159	Adj. to remove Rev. from sales of Unreg. River Bend 30%	311 Col k Ln 11 + Ln 12	n/a		39,520	9.2.8	n/a		n/a		n/a		
160	Production Revenue Credits	L155 - L156 - L157	125,249		117,779		319,125		53,424		65,387		
161													
162	Depreciation Expense - AIC 403												
163	Production Plant Depr Exp excluding Nuclear Plant DE	336 Ln 2 Col b	15,504	10.7.3	24,469	10.7.3	12,452	10.7.3	6,800	10.7.3	3,570	10.7.3	
164	Steam Production Plant Depr Expense	See CF WPs 22			(23) CF 22.1.1								
165	Adjustment for Spindletop Amortization	336 Ln 4 + Ln 5 Col b	402	10.7.3	5	10.7.3	0	10.7.3	0	10.7.3	0	10.7.3	
166	Hydro Production Plant Depr Expense	336 Ln 6 Col b	17	10.7.3			2,529	10.7.3			44	10.7.3	
167	Other Production Plant Depr Expense	Sum of L162 thru L164	15,923		24,451		14,981		6,800		3,614		
168	Production Plant Depr Exp excluding Nuclear Plant DE												
169	Nuclear Production Plant Depreciation Expense												
170	Nuclear Prod Plant Depr Expense	336 Ln 3 Col b	38,826	10.7.3	30,215	10.7.3	22,656	10.7.3	0	10.7.3	0	10.7.3	
171	Adjustment for to include W3SLB Amortization Expense	See CF WPs 18			2,699	CF 18.1.1							
172	Decommissioning Expense	See Workpaper			1,432	10.6.1							
173	Nuclear Production Plant Depreciation Expense	Sum of L168 thru L170	38,826	10.6.1	32,419		26,787		0		0		
174	General Plant Depreciation Expense - AIC 403												
175	Intangible Plant Amort Exp AIC 404	336 Ln 9 Col b	4,889	10.7.3	7,319	10.7.3	3,832	10.7.3	2,837	10.7.3	1,069	10.7.3	
176	Administrative & General O&M Expense - AIC 920-935	336 Ln 1 Col d	7,599	10.7.3	12,600	10.7.3	10,317	10.7.3	6,408	10.7.3	3,331	10.7.3	
176a	Outside Services	323 Ln 168	79,212	7.1.6	70,433	7.2.7	69,179	7.3.7	38,704	7.4.7	21,096	7.5.6	
176b	Adjustment to Remove Compact Proceeds from Expense	323 Ln 155	4,355	7.1.6	(5,273)	7.2.7	3,103	7.3.7	3,080	7.4.7	2,705	7.5.6	
176c	Outside Services as Adjusted	See CF WPs 26			13,330	CF 26.1.1							
176d	Per Book A&G Expense ex. Outside Services	Sum L176a + L176b	2,425	CF 26.1.1	8,057	CF 26.1.1	5,025	CF 26.1.1	3,080		2,705		
176e	Prod Labor Inc RB30 / Ttl Labor Inc. RB30 Labor	L176 - L176a	6,780	CF 26.1.1	75,706		66,076		35,624		18,391		
176f	Prod. Allocation of EGS A&G before RB30 Adj.	L184 / L193 = A.4 Ln 110	74,857		38,392%								
176g	Prod. Allocation of EGS A&G	L176d * L176e			29,064								
176h	River Bend 30 Adjustment to A&G	See Workpaper			(3,998)	CF WP 25							
176i	Production Labor Ratio (PL / LXAG)	L176f + L176g			25,066								
177	AGXOS	Production Labor Ratio (PL / LXAG)			38,392%								
178	Administrative & General O&M Ex. ex. Outside Services	L176d for all but EGS; EGS L176h / L176i	74,857		65,292		66,076		35,624		18,391		
179	Labor Data												
180	Total Production Labor												
181	Direct Operating Company Labor	354 Ln 18	5,703	11.1.3	10,560	11.2.3	8,256	11.3.3	5,172	11.4.3	1,064	11.5.3	
182	Total Production Labor	L181	5,703		10,560		8,256		5,172		1,064		
183	Total Labor charged to O&M Excluding A&G												
184	Direct Labor charged to O&M	354 Ln 25	24,397	11.1.3	28,847	11.2.3	18,222	11.3.3	16,862	11.4.3	3,860	11.5.3	
185	Direct A&G Labor	354 Ln 24	1,453	11.1.3	1,343	11.2.3	488	11.3.3	1,789	11.4.3	759	11.5.3	
186	Total Labor charged to O&M Excluding A&G	L187 - L188	22,944		27,504		17,734		15,073		3,101		
187	Taxes Other than Income - AIC 408.1 - Electric	115 Ln 14 Col g	22,262	12.1.3	73,423	12.2.3	41,640	12.3.3	34,618	12.4.3	19,082	12.5.3	
188	Ratio of Production Plant to Total ex Intangible	A.4 Ln 90			59,422%								
189	Production allocation of EGS Tax Other before RB30 Adj.	L194a * L194b			43,628	CF WP 25							
190	RB30 Adj. for the Prod. Related Taxes Other	See Workpaper			(692)								
191	Prod Allocation of EGS Taxes Other	L194c + L194d			42,936								
192	Taxes Other than Income - AIC 408.1 - Electric	= L194a; EGS: L194e/L194b	22,262		72,258		41,640		34,618		19,082		
193	Investment Tax Credit Amortization in AIC 411	115 - Ln 19 Col g	2,596	12.1.3	3,201	12.2.3	1,527	12.3.3	775	12.4.3	208	12.5.3	
194													
194a													
194b													
194c													
194d													
194e													
195													
196													
197													
198													

ENERGY SERVICES, INC.  
ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
AS OF DECEMBER 31, 2005 FOR RATE BASE AND SEVEN MONTHS ENDED DECEMBER 31, 2005 FOR REVENUE AND EXPENSES  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Ln) (1)	EAI 12/31/05 RB 7 ME Dec Exp / Rv	EGS 12/31/05 RB 7 ME Dec Exp / Rv	ELL 12/31/05 RB 7 ME Dec Exp / Rv	EMI 12/31/05 RB 7 ME Dec Exp / Rv	ENO 12/31/05 RB 7 ME Dec Exp / Rv	System (if applicable)
199	Energy Responsibility Ratio							
200	Energy (GWh) 7 month Net Area Sales per the ISB	See Workpaper	16,744 13.1.1	23,262 13.1.1	16,959 13.1.1	9,545 13.1.1	2,952 13.1.1	69,462
201	Less: NRQ Sales included in Net Area Sales as rpled in ISB	See Workpaper	191 13.3.1	n/a	n/a	n/a	314 13.3.1	505
202								
203	Annual Energy (GWh)	L200 - L201	16,553	23,262	16,959	9,545	2,638	68,957
204	Energy Ratio	Op Co L203 / System L203	24.00%	33.73%	24.60%	13.84%	3.83%	100.00%
205								
206	7 month average of the 12 CP Load Responsibility Ratio	See Workpaper **	4,494,206 13.2.1	6,896,057 13.2.1	4,378,571 13.2.1	2,745,857 13.2.1	721,143 13.2.1	10,094,714
207	Company Monthly Combined Peak Loads including Interchange Customers (7 mo avg Dec '05)	See 2/21/17 Workpaper 3.1	24.35%	32.78%	22.83%	15.89%	3.94%	100.00%
208	Demand Ratio	Notes:						
		** Jan ISB contains the Load Data for the 12 ME Dec 31 the previous year						

(1) Applicable 2005 FERC Form 1 pages are provided and referenced here to substantiate the data for the seven months ended December 31, 2005, where applicable. Monthly data for Revenue and Expense provided on referenced workpapers.

ENERGY GULF STATES, INC.

JURISDICTIONAL SPLIT OF ENERGY SERVICE SCHEDULE MSS-3 TME 2005 RPCE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		EGSI	ELL (formerly EGS-LA)	ETI (formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
			A	B				C
<b>Section 30.11: Rough Production Cost Equalization</b>								
1	D = Disparity							
2	D = [(PC / APC) - 1] * 100%							
	where:							
3	PC = Actual Production Cost	C.2 Ln 26 =	1,858,198	996,108	862,090	996,108	951,581	44,526
4	APC = Average Production Cost	C.6 Ln 137 =	1,626,293	877,647	748,645	877,647	840,585	37,063
5	\$DD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	231,905	118,461	113,444	118,461	110,996	7,463
<b>Jurisdictional Equalization</b>								
6	D = Disparity (Operating Company/Jurisdictional)	[(Ln 3 / Ln 4) - 1] * 100% =	14.26%	13.50%	15.15%	13.50%	13.20%	20.14%
7	D <sup>4</sup> = Final Disparity (Operating Company)	A.1 Ln 19 EGS Column =	6.78%					
			<b>(Payments) / Receipts</b>					
8	Total Company Rough Production Cost Equalization	A.1 Ln 20 EGS Column =	122,795			59,578		
9								
10								
11	RPCE to Allocate to Retail based on relative Disparity	Ln 8 =	122,795					
12	Retail Rough Production Cost Equalization	Ln 5 - ((Sum of Juris. Ln 5 - EGS Ln 11) / (Sum of Juris. APC on Ln 4)) * Ln 4 =		59,578	63,217	59,578	54,600	4,977
13	<b>Rough Production Cost Equalization</b>	Lines 8, 11 or 12	122,795	59,578	63,217	59,578	54,600	4,977
14	RPCE Per 7/15/18 CF in EL01-88		121,271	58,747	62,524	58,747	53,808	4,939
15	Change in TME 2005 RPCE due to Opinion 565 in Docket No. EL09-61-004		1,524	831	693	831	792	38
16	<b>Final Disparity (Operating Company/Jurisdictional)</b>	(Ln 3 - Ln 13) / Ln 4 =	6.71%	6.71%	6.71%	6.71%	6.71%	6.71%

ENTERGY GULF STATES, INC.

JURISDICTIONAL SPLIT OF ENTERGY SERVICE SCHEDULE MSS-3 7ME 2005 RPCE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		ELL (formerly EGS-LA)		ETI (formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
		EGSI	EGS-LA	EGS-TX	EGS-LA	EGS-LA	EGS-LA	
	Column	A	B	C	D	E	F	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	PC = Actual Production Cost							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	C.3 Ln 67 =	1,672,351	900,455	771,897	900,455	859,322	41,132
25	FPC = Fixed Production Cost	C.5 Ln 121 =	185,846	95,653	90,193	95,653	92,259	3,394
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	<b>1,858,197</b>	<b>996,108</b>	<b>862,090</b>	<b>996,108</b>	<b>951,581</b>	<b>44,526</b>
27	VPC = Variable Production Cost							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	VPRB = Variable Production Rate Base <sup>2</sup>							
30	VPRB = NPP - NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	D.1 Ln 7 =	3,215,257	1,743,312	1,471,945	1,743,312	1,666,955	76,357
32	NAD = Nuclear Accumulated Provisions for Depreciation excluding ARO associated with NPP above, as recorded in FERC Account 108, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)							
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	D.2 Ln 56 =	1,978,519	1,050,744	927,776	1,050,744	1,023,894	26,850
		D.2 Ln 89 =	<b>670,780</b>	<b>350,576</b>	<b>320,204</b>	<b>350,576</b>	<b>336,711</b>	<b>13,866</b>
34	NPPR = Ratio of Nuclear Production Plant to Total Plant excluding Intangible Plant <sup>3</sup>							
35	NPPR = NPP / PXI							
	where:							
36	NPP = Nuclear Production Plant in Service	Ln 31 =	3,215,257					
37	PXI = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution and General Plant in Service recorded in FERC Plant Accounts 310 through 399, Property under Capital Lease as recorded in FERC Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106							
		D.1 Ln 36 =	8,416,966					
38	NPPR = Ratio of Nuclear Production Plant to Total Plant ex. Intangible Plant	(Ln 36 / Ln 37) =	38.20%	38.20%	38.20%	38.20%	38.20%	38.20%
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	<b>980,500</b>	<b>558,648</b>	<b>421,851</b>	<b>558,648</b>	<b>514,438</b>	<b>44,211</b>

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company; and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, and (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.



ENTERGY GULF STATES, INC.

JURISDICTIONAL SPLIT OF ENTERGY SERVICE SCHEDULE MSS-3 TME 2005 RPCE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split		
		EGSI	ELL (formerly EGS-LA)	ETI (formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC
			A	B			
40	CM = The weighed average cost of capital determined as follows:						
41	CM = (DR * i) + (PR * p) + (ER * c)						
	where:						
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	D.3 Ln 104 =	50.07%	50.07%	50.07%	50.07%	50.07%
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	D.3 Ln 106 =	1.15%	1.15%	1.15%	1.15%	1.15%
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	D.3 Ln 107 =	48.78%	48.78%	48.78%	48.78%	48.78%
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	D.3 Ln 103 =	5.84%	5.84%	5.84%	5.84%	5.84%
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	D.3 Ln 105 =	9.62%	9.62%	9.62%	9.62%	9.62%
47	c = Simple average of the Companies approved retail return on common equity rates	D.3 Ln 110 =	10.73%	10.73%	10.73%	10.73%	10.73%
48	CM = Weighed avg. cost of capital (Ln 42 * Ln 45)+(Ln 43 * Ln 46)+(Ln 44 * Ln 47) =		8.27%	8.27%	8.27%	8.27%	8.27%
49	F = Federal & State Income Taxes determined from the following:						
50	F = T / (1 - T) * (CM - (DR * i))						
	where:						
51	T = f + s - fs when federal tax is not deductible in computing state tax, and						
52	T = (f + s - 2fs) / (1 - fs) when federal tax is deductible in computing state tax, and						
53	f = Federal Income Tax Rate	D.3 Ln 112 =	35.00%	35.00%	35.00%	35.00%	35.00%
54	s = State Income Tax Rate <sup>4</sup>	D.3 Ln 113 =	8.00%	8.00%	8.00%	8.00%	8.00%
55	T = EAI and EMI (Ln 53 + Ln 54 - (Ln 53 * Ln 54) =						
56	T = EGS, ELI & ENO ((Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54)) / [1 - (Ln 53 * Ln 54)] =		38.48%	38.48%	38.48%	38.48%	38.48%
57	F = Federal & State Income Tax (Ln 55 / (1 - Ln 55) * (Ln 48 - (Ln 42 * Ln 45)) =						
58	F = Federal & State Income Tax (Ln 56 / (1 - Ln 56) * (Ln 48 - (Ln 42 * Ln 45)) =		3.34%	3.34%	3.34%	3.34%	3.34%
59	VPX = Variable Production Expense						
60	VPX = NPOMNF + FE + PURP - RC + NDE						
	where:						
61	NPOMNF = Nuclear Production (O&M) Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518	D.3 Ln 140 =	21,502	1,422	20,080	1,422	380
62	FE = Production O&M Fuel Expense recorded in FERC Accounts 501, 518 & 547	D.3 Ln 133 =	740,877	407,189	333,688	407,189	389,879
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	D.3 Ln 146 =	929,920	503,665	425,253	503,665	481,804
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding receipts received pursuant to Section 30.09(d) of this Service Schedule	D.3 Ln 158 =	117,779	63,860	53,919	63,860	61,063
65	NDE = Nuclear Depreciation Expense associated with (NPP) as recorded in Accounts 403 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	D.4 Ln 171 =	32,419	14,205	18,214	14,205	13,681
66	VPX = Variable Production Expense (Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =		1,605,947	862,621	743,327	862,621	824,481
67	VPC = Variable Production Cost Ln 39 * (Ln 48 + (Ln 57 or Ln 58) * 7/12) + Ln 66 =		1,672,351	900,455	771,897	900,455	859,322

ENTERGY GULF STATES, INC.

JURISDICTIONAL SPLIT OF ENTERGY SERVICE SCHEDULE MSS-3 7ME 2005 RPCE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		ELL (formerly EGS-LA)		ETI (formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
		EGSI	EGS-LA	EGS-TX	D	E	F	
68	<b>FPC = Fixed Production Cost</b>							
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$							
70	where: <b>FPRB = Fixed Production Rate Base</b>							
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PPR] + (MS + P) * PPREG$							
72	where: PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317 and Accounts 330 through 346 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any							
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	D.1 Ln 18 =	1,786,459	924,314	862,145	924,314	898,618	25,696
74	ADXN = Accumulated Provision for Depreciation associated with PPXN and CME above, as recorded in FERC Account 108, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D.1 Ln 35 =	-	-	-	-	-	-
75	FI = Fuel Inventory recorded in FERC Account 151	D.2 Ln 70 =	1,292,353	723,921	568,432	723,921	706,530	17,391
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	D.2 Ln 81 =	54,922	28,417	26,505	28,417	27,627	790
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant to Total Plant excluding Intangible Plant	D.2 Ln 89 =	<b>670,780</b>	<b>350,576</b>	<b>320,204</b>	<b>350,576</b>	<b>336,711</b>	<b>13,866</b>
78	PPRXN = $PPXN / PXI$							
79	where: PPXN = Production Plant in Service excluding Nuclear Plant	Ln 72 =	1,786,459					
80	PXI = Electric Plant In Service excluding Intangible Plant	Ln 37 =	8,416,966					
81	PPRXN = Ratio of Production Plant ex. Nuclear to Total ex. Intangible	(Ln 79 / Ln 80) =	21.22%	21.22%	21.22%	21.22%	21.22%	21.22%
82	GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398	D.1 Ln 32 =	185,624	97,620	88,004	97,620	93,246	4,373
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)							
84	IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 thru 303	D.2 Ln 74 =	67,975	35,748	32,227	35,748	34,147	1,602
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	D.1 Ln 39 =	174,307	91,668	82,639	91,668	87,561	4,107
86	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant	D.2 Ln 76 =	65,857	34,634	31,223	34,634	33,083	1,552
87	PPR = $PP / PXI$							
88	where: PP = Production Plant in Service	Ln 95 =	5,001,716					
89	PXI = Electric Plant In Service excluding Intangible Plant	Ln 37 =	8,416,966					
90	PPR = Ratio of Production Plant to Total ex. Intangible	(Ln 88 / Ln 89) =	59.42%	59.42%	59.42%	59.42%	59.42%	59.42%
91	MS = Materials and Supplies recorded in FERC Account 154	D.2 Ln 94 =	100,971	53,838	47,133	53,838	51,776	2,062
92	P = Prepayments as recorded in FERC Account 165	D.2 Ln 99 =	12,871	6,863	6,008	6,863	6,600	263

4 Consistent with the methodology set forth in Exhibit ETR-26 filed in Docket No. EL01-88-001 the State Income Tax rate for EGS is the rate for Louisiana.

ENTERGY GULF STATES, INC.

JURISDICTIONAL SPLIT OF ENTERGY SERVICE SCHEDULE MSS-3 TME 2005 RPCE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		EGSI	ELL (formerly EGS-LA)	ETI (formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
			A	B				C
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant							
94	PPREG = PP / EGPXI							
95	where: PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any							
96	EGPXI = Electric and Gas Plant in Service as recorded in FERC Electric Plant Accounts 310 through 399 plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any	D.1 Ln 19 =	5,001,716					
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	(Ln 95 / Ln 96) =	58.82%	58.82%	58.82%	58.82%	58.82%	
98	FPRB = Fixed Production Rate Base Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =		607,998	260,775	347,223	260,775	250,089	10,686
99	CM = Weighted average cost of capital	Ln 48 =	8.27%	8.27%	8.27%	8.27%	8.27%	8.27%
100	F = Federal & State Income Tax	Ln 57 or Ln 58 =	3.34%	3.34%	3.34%	3.34%	3.34%	3.34%
101	FPX = Fixed Production Expense							
102	FPX = NFPOMXN + DEXN + [(AGXOS * PLR) + (GDY + IAX + OS + OT * PPR)]							
103	where: NFPOMXN = Non-Fuel Production O&M Expense exc. Nuclear; i.e. costs recorded in FERC A/Cs 500 thru 514 plus A/Cs 535 thru 554 + A/C 556 - A/C 501 & 547	D.3 Ln 124 =	38,685	20,350	18,335	20,350	19,804	546
104	DEXN = Depr & Amort. Exp assoc with the plant investment in PPXN as recorded in FERC A/Cs 403 & 404, as approved by Retail Regulators unless the jurisdiction for determining the depr rate is vested in the FERC under otherwise applicable law	D.4 Ln 165 =	24,451	14,438	10,013	14,438	14,095	343
105	AGXOS = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935 excluding Outside Services recorded in FERC Account 923	D.4 Ln 177 =	65,292	34,337	30,955	34,337	32,799	1,538
106	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>5</sup>							
107	PLR = PL / LXAG							
108	where: PL = Production Labor charged to O&M expense	D.4 Ln 184 =	10,560					
109	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	D.4 Ln 193 =	27,504					
110	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	(Ln 108 / Ln 109) =	38.39%	38.39%	38.39%	38.39%	38.39%	38.39%
111	GDY = General Plant Depreciation Expense recorded in FERC Account 403	D.4 Ln 173 =	7,319	3,849	3,470	3,849	3,677	172
112	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	D.4 Ln 175 =	12,600	6,626	5,974	6,626	6,329	297
113	OS = Outside Services recorded in FERC Account 923	D.4 Ln 176c =	8,057	4,296	3,761	4,296	4,131	165
113a	OT = Other Tax Expense recorded in FERC Account 408	D.4 Ln 195 =	72,258	38,528	33,730	38,528	37,053	1,476
114	PPR = Ratio of Production Plant to Total ex. Intangible	Ln 90 =	59.42%	59.42%	59.42%	59.42%	59.42%	59.42%
115	FPX = Fixed Production Expense							
116	Ln 103 + Ln 104 + (Ln 105 * Ln 110) + ((Ln 111 + Ln 112 + Ln 113 + Ln 113a) * Ln 114) =		147,761	79,640	68,120	79,640	76,907	2,733
117	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	D.4 Ln 197 =	3,201	1,707	1,494	1,707	1,641	65
118	TX = Composite Corporate After Tax Income Tax Rate							
118	TX = 1-T							
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	61.52%	61.52%	61.52%	61.52%	61.52%	61.52%
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 90 =	59.42%	59.42%	59.42%	59.42%	59.42%	59.42%
121	FPC = Fixed Production Cost (Ln 98 * ((Ln 99 + Ln 50) * 7/12) + Ln 115 - ((Ln 116 / Ln 119) * Ln 120) =		185,846	95,653	90,193	95,653	92,259	3,394

<sup>5</sup>Labor ratios shall be determined based on the payroll expense for each Operating Company for the twelve months ended December 31 of the previous year.

FOR THE SEVEN MONTHS ENDED DECEMBER 31, 2005  
(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		EGSI	ELL	ETI	Total EGS-LA	LPSC Retail	FERC	
			(formerly EGS-LA)	(formerly EGS-TX)				
Column	A	B	C	D	E	F		
122	APC = Average Production Cost							
123	APC = AVPC + AFPC							
124	where:							
125	AVPC = Company's Allocation of the System's Variable Production Cost							
126	AVPC = SVPC * ER							
127	where: SVPC = Sum of the Companies' Actual Variable Production Cost	A 5 Ln 130 EGS Col =	1,459,820		791,514			
128	ER = Energy Ratio							
129	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale) divided by the sum of all Companies Annual Energy	D 4 Ln 203 =	100.00%	54.22%	45.78%	100.00%	95.62%	4.38%
130	AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =	1,459,820	791,514	668,306	791,514	756,846	34,668
131	AFPC = Company's Allocation of the System's Fixed Production Cost							
132	AFPC = SFPC * DR							
133	where: SFPC = Sum of the Companies' Actual Fixed Production Cost	A 5 Ln 136 EGS Col =	166,473		86,133			
134	DR = Demand Ratio							
135	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (a)	D 4 Ln 207 =	100.00%	51.74%	48.26%	100.00%	97.22%	2.78%
136	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	166,473	86,133	80,340	86,133	83,738	2,394
137	APC = Average Production Cost	Ln 130 * Ln 136 =	<b>1,626,293</b>	<b>877,647</b>	<b>748,645</b>	<b>877,647</b>	<b>840,585</b>	<b>37,063</b>

**ENERGY GULF STATES, INC.**  
 JURISDICTIONAL SPLIT OF ENERGY SERVICE SCHEDULE E ISSS-3 TME 2005 RATE IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004  
 FOR THE YE DECEMBER 31, 2005 RATE BASE & TME DECEMBER 31, 2005 FOR REVENUES & EXPENSES  
 (000's)

L#	Variable	FERC Form 1 Pt Ln or Input (L#)	EGS	Ref	FERC Energy Allocation (0.00%)	Total EGS	Operating Company Split		EGS-LA Portion of EGS	
							EGS-LA	EGS-TX Retail	EGS-LA	Retail
1	Total Electric Plant in Service - A/C 101 & 105									
2	Production Plant in Service									
3	Nuclear Production Plant (Plant A/C 320-326)		3,242,696	1.2, 2		3,242,696				
4	Adj. to include W3 Capital Lease (See CF WP 18s)					0				
5	Nuclear Production Plant (Plant A/C 320-326) as Adjusted		3,242,696			3,242,696				
6	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)		27,439	1.2, 2		27,439				
7	Adj. to include Waterford 3 Capital Lease ARO									
8	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)		27,439	1.2, 2		27,439				
9	Nuclear Prod Plant (Plant A/C 320-325) exc ARO		3,215,257			3,215,257	1,743,312	1,471,945	1,743,312	1,666,955
10	Production Plant in Service ex Nuclear									
11	Steam (Plant A/C 310-317)		1,724,347	1.2, 2		1,724,347				
12	Steam Asset Retirement Obligation (A/C 317)		932	1.2, 2		932				
13	Adjustment for Spindletop		62,793	CF 22.1.1		62,793				
14	Hydraulic (Plant A/C 330-337)		251	1.2, 2		251				
15	Hydraulic Asset Retirement Obligation (A/C 337)		0	1.2, 2		0				
16	Other (Plant A/C 340-347)		0	1.2, 2		0				
17	Other Asset Retirement Obligation (A/C 347)		0	1.2, 2		0				
18	Production Plant in Service ex Nuclear & Asset Retirement Obligation (ARO) (A/C 310-316, A/C 330-336 and A/C 340-346)		1,786,459			1,786,459	924,314	862,145	924,314	898,618
19	Total Production Plant in Service ex ARO		5,001,716			5,001,716	2,667,626	2,334,090	2,667,626	2,565,573
20	Transmission Plant in Service		1,349,132	1.2, 2		1,349,132				
21	Asset Retirement Obligation (Plant A/C 359.1)		0	1.2, 2		0				
22	Transmission Plant in Service		1,349,132			1,349,132	705,056	644,076	705,056	695,033
23	Distribution Plant in Service		1,880,494	1.2, 2		1,880,494				
24	Asset Retirement Obligation (Plant A/C 374)		0	1.2, 2		0				
25	Distribution Plant in Service		1,880,494			1,880,494	896,620	983,874	896,620	890,343
26	General Plant in Service		185,624	1.2, 2		185,624				
27	Coal Mining Equipment (recorded in A/C 399)		0			0				
28	Op Co's Ownership %		0.00000%			0				
29	Coal Mining Equipment - Owned by Op Co		0			0				
30	Property Under Capital Lease (FERC A/C 101.1)		0			0				
31	Property Under Capital Lease ARO (FERC A/C 101.1)		0			0				
32	Total Electric Plant in Service ex Intangible Plant and ARO		8,416,966			8,416,966	4,366,922	4,050,044	4,366,922	4,234,196
33	Gas Plant used in developing Electric & Gas Plant Ratio		86,375	1.2, 6		86,375	46,055	40,320	46,055	44,291
34	Total Electric & Gas Plant in Service ex Intangible		8,503,341			8,503,341	4,412,977	4,090,364	4,412,977	4,278,487
35	Intangible Plant in Service (A/C 301-303)		174,307	1.2, 2		174,307	174,307	0	174,307	87,561
36	Electric Plant Check of Inputs									
37	Total Utility Plant ex ARO and DAP		8,591,273			8,591,273	4,458,590	4,132,683	4,458,590	4,321,757
38	Co-owners Coal Mining Equipment (recorded in A/C 399)		0			0				
39	Non-Production Property Under Capital Lease		0	1.2, 5		0				
40	Plant Purchased or Sold (for check purposes only)		0	1.2, 5		0				
41	Asset Retirement Obligation		28,371			28,371				
42	Total Electric Plant including ARO (Check Total)		8,619,644	1.2, 5		8,619,644	4,632,947	4,156,696	4,632,947	4,509,208
43	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 & A/C 111									
44	Production Plant Accumulated Depreciation		1,659,451	2.2, 1		1,659,451				
45	Nuclear Prod Plant AD (Plant A/C 320-326)		0			0				
46	Adjustment to include Waterford 3 Capital Lease pages in CF 16 & CF WP 18s)									
47	Nuclear Prod Plant AD (Plant A/C 320-326)		1,659,451	2.2, 1		1,659,451	719,958	939,493	719,958	692,564
48	Asset Retirement Obligation (A/C 108, 100)		27,439	2.6, 1		27,439				
49	Adjustment to include Waterford 3 Capital Lease ARO		0			0				
50	Asset Retirement Obligation (A/C 108, 100)		27,439			27,439	14,674	12,764	14,674	14,094
51	Asset Retirement Obligation (A/C 108, 100)		0			0				

14,674  
12/17/18 CF per Op. 565 in EL09-61-004  
7ME 2005 CF WP D.1

**ENERGY GULF STATES, INC.**  
*JURISDICTIONAL SPLIT OF ENERGY SERVICE SCHEDULE MSS-3 TIME 2006 BASE IN COMPLIANCE WITH FERC OPINION NO. 365 IN DOCKET NO. EL09-61-004*  
**FOR THE YE DECEMBER 31, 2005 RATE BASE & 7ME DECEMBER 31, 2005 FOR REVENUES & EXPENSES**  
(000's)

L#	Variable	FERC Form 1 Pg Ln		EGS	FERC	Total EGS		Operating Company Split		EGS-LA Portion of EGS		
		___	Ln x)			Ref	Allocation	EGS-LA	EGS-TX Retail	EGS-LA	EGS-LA AF	Retail
52	Nuclear Prod Plant AD net of ARO			1,632,012		1,632,012		705,284	926,729	705,284	678,480	26,804
53	River Bend Derogated Asset Plan Adj.	See Workpaper		344,264	15.1.2 - Ln 27	344,264		344,264		344,264	344,264	0
54	Adj for the 30% Unregulated Portion of River Bend -ADIT	See Workpaper		2,243	15.1.2 - Ln 27	2,243		1,196	1,047	1,196	1,150	48
55	Total Nuclear Accum Provision for Depr excluding ARO and including River Bend DAP Adj. and removal of RB30	L50-L51+L54+L55		1,978,519		1,978,519	0	1,050,744	927,776	1,050,744	1,023,894	26,850
57	Accum. Prov. For Depr. associated with Prod. Plant exc. Nuclear & ARO and including CME as adjusted for RB30	219 Ln 20 Col c		1,210,832	2.2.1	1,210,832	16.2.1	681,471	529,361	681,471	665,360	16,111
58	Steam Plant (A/C 310-317)	See Workpaper		148	2.6.1	148	16.2.1	83	65	83	82	1
59	Steam ARO (A/C 108-110)	See CF WPs 22		63,878	CF 22.1.1	63,878	EGSPDFAF	33,050	30,828	33,050	33,132	919
60	Adjustment for Spindletop	219 Ln 22 Col c		245	2.2.1	245	EGSPDFAF	127	118	127	123	4
61	Hydraulic (Plant A/C 330-339)	See Workpaper		0	n/a	0	0	0	0	0	0	0
62	Hydraulic ARO (A/C 108-111)	Other (Plant A/C 340-347)		0	2.2.1	0	EGSPDFAF	0	0	0	0	0
63	Other (Plant A/C 340-347)	See CF WPs 21		0	N/A	0	0	0	0	0	0	0
63a	Blytheville Adjustment	See Workpaper		17,546	15.1.2 - Ln 26	17,546	EGSPDFAF	9,356	8,190	9,356	8,997	358
64	Other ARO (A/C 108-112)	See Workpaper		0	n/a	0	0	0	0	0	0	0
65	Adj for the 30% Unregulated Portion of River Bend - Prepayments and M&S	See Workpaper		1,292,353		1,292,353	0	723,921	568,432	723,921	706,530	17,391
66	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L59 - L60 + L60a + L67 - L62 + L63 + L63a - L64+L65		1,292,353		1,292,353	0	723,921	568,432	723,921	706,530	17,391
67	Coal Mining Equipment (CME)	See Workpaper		0	n/a	0	0	0	0	0	0	0
68	Op Cos Ownership %	See Workpaper		0	n/a	0	0	0	0	0	0	0
69	Coal Mining Equipment - Owned by Amount	L67 - L68		0		0	0	0	0	0	0	0
70	Accum Prov for Depr - Production excluding Nuclear & ARO and including Coal Mining Equipment	Sum L66 + L69		1,292,353		1,292,353	0	723,921	568,432	723,921	706,530	17,391
71	Total Coal Plant Accum. Provision for Depreciation	219 Ln 27 Col c		67,975	2.2.1	67,975	EGSLPTOA	35,748	32,227	35,748	34,147	1,602
72	Less Total CME GP Accum. Provision for Depreciation	L67 Above		0		0	0	0	0	0	0	0
73	General Plant Accum. Provision for Depr. Ex CME	L72 - L73		67,975		67,975	EGSLPTOA	35,748	32,227	35,748	34,147	1,602
74	Intangible Plant Accum. Prov. for Amortization - Electric	200 Ln 21 Col c or Footnote		65,857	1.2.5	65,857	EGSLPTOA	34,634	31,223	34,634	33,083	1,552
75	Fuel Inventory - Account 151	110 Ln 45		49,654	3.2.1	49,654						
76	Beginning of Year Balance	110 Ln 45		60,190	3.2.1	60,190						
77	End of Year Balance	(L79 + L80) / 2		54,922		54,922	EGSPDFAF	28,417	26,505	28,417	27,627	790
78	Fuel Inventory - Account 151 (BIE Average)	N/A		0		0						
79	Fuel Inventory as Initially Filed	See CF WPs 23		0		0						
80	Adjustment pursuant to ELO1-88 Settlement & Opinion 545	L81a + L81b		0		0						
81	Fuel Inventory as Adjusted	See Workpapers		(49,883)	4.2.1	(49,883)						
82	Net Accum. Deferred Income Tax per Tariff	See CF WPs 17		(408,078)	CF 17.1.1	(408,078)						
83	A/C 190	L84 + L84a CF 17.1.1 L40		(457,961)		(457,961)						
84	Adjustment to NOL CF ADIT per FERC Decisions	See Workpapers		2,559	4.2.3	2,559						
85	Ratemaking Balance of A/C 190 Inc. Adj. NOL CF ADIT	See Workpapers		917,578	4.2.4	917,578						
86	A/C 281	See CF WPs 24		208,603	CF 24.1.1	208,603						
87	Adjustment to Reclass R&E and Casualty Loss ADIT	L86 + L86a		1,126,181	0	1,126,181						
88	Ratemaking Balance of A/C 282 as Adjusted	See Workpapers		1,423.5		1,423.5						
89	ADITC 3%	L84b + L85 + L86b + L87		670,780		670,780	EGSPDFAF	357,660	313,120	357,660	343,962	13,698
90	Net Accumulated Deferred Income Taxes per Op 561	See Workpaper		(26,385)	16.4.1	(26,385)	EGSPDFAF	(14,068)	(12,317)	(14,068)	(13,530)	(539)
91	Less DA ADIT	See Workpaper		26,385	16.4.1	26,385	EGSPDFAF	6,965	19,400	6,965	6,279	706
92	DA ADIT	Sum of L88 thru L89b		670,780		670,780		350,576	320,204	350,576	336,711	13,866
93	Total ADIT			0		0		0	0	0	0	0
94	Materials & Supplies (M&S) - Account 154	110 Ln 48		95,846	5.2.1	95,846						
95	Beginning of Year Balance	110 Ln 48		105,095	5.2.1	105,095						
96	End of Year Balance	(L92 + L93) / 2		100,971		100,971	EGSPDFAF	53,838	47,133	53,838	51,776	2,062
97	Materials & Supplies (BIE Average)			0		0						
98	Prepayments - Account 165	111 Ln 57		13,212	5.3.2	13,212						
99	Beginning of Year Balance	111 Ln 57		12,530	5.2.2	12,530						
100	End of Year Balance	(L97 + L98) / 2		12,871		12,871	EGSPDFAF	6,863	6,008	6,863	6,600	263
101	Prepayments (BIE Average)			0		0						
102	Cost of Capital	See WP & CF WP 20s		5.84%	6.2.1	5.84%						
103	Embedded Cost Rate of Long-term Debt	See WP & CF WP 20s		50.07%	6.2.1	50.07%						
104	Debt Capitalization Ratio	See Workpapers		9.62%	6.2.1	9.62%						
105	Embedded Cost Rate of Preferred Stock											

JURISDICTIONAL SPLIT OF ENERGY SERVICE SCHEDULE MSS-3 TIME 2005 RICE IN COMPLIANCE WITH FERC OPINION NO. 388 IN DOCKET NO. EL08-61494  
**ENTERGY GULF STATES, INC.**  
**FOR THE YE DECEMBER 31, 2005 RATE BASE & TIME DECEMBER 31, 2005 FOR REVENUES & EXPENSES**  
 (000's)

L#	Variable	FERC Form 1 Pg Ln or Input (Ln x)	EGS	Ref	FERC Energy Allocation (0.00%)	Operating Company Split		EGS-LA Portion of EGS	
						EGS-LA	EGS-TX Retail	EGS-LA	EGS-LA AF Ref
106	PR	See WP & CF WP 20s	1.15%	6.2.1					
107	ER	Common Equity Capitalization Ratio	48.78%	6.2.1					
108		Total Capitalization Ratio Check	100.00%						
109		Common Equity Cost Rate (EGS is the LPSC approved rate per Exhibit ETR 26726)	10.65%	6.2.1					
110	C	Average Common Equity Cost Rate	10.73%						
111		Federal Income Tax Rate	35.00%	6.6.1					
112	F	State Income Tax Rate	8.00%	6.6.1					
113	S	See Workpaper			35.00%	35.00%	35.00%	35.00%	35.00%
114		See Workpaper			8.00%	8.00%	8.00%	8.00%	8.00%
115		<b>Production O&amp;M Expense A/C 500-554 + 556</b>							
116		Total Steam O&M (A/C 500-514)	732,284	7.2.6	732,284	378,884	378,884	378,884	368,351
117		Total Hydraulic O&M (A/C 535-545)	47	7.2.6	47	23	24	24	24
118		Total Other (A/C 546-554)	38	7.2.6	38	18	20	20	19
119		System Control & Load Dispatching (A/C 556)	823	7.2.6	823	397	426	426	414
120		Fuel - Steam (A/C 501)	695,200	7.2.6	695,200	359,696	359,696	359,696	349,697
121		Fuel - Other (A/C 547)	0	7.2.6	0	0	0	0	0
122		Fixed Exp - Adj for Unreg RB 30	0	15.1.2 Ln 34	0	0	0	0	0
123		Fixed Exp - Adj for DAP	693	15.1.2 Ln 34	693	0	693	693	693
124		<b>NPOMX Non-Fuel Prod. O&amp;M exc. Nuclear Prod O&amp;M</b>							
125		Total Fuel (A/C 501, 518, 547 & 557)	36,685		0	20,350	18,335	20,350	19,804
126		Total Other Fuel (ex Nuclear)	695,200						
127		Adjustment for Spindletop	939	CF 22.1.1	939				
127a		<b>Total Other Fuel as Adjusted</b>	696,139		696,139	377,447	318,692	377,447	360,914
127b		Less Hedging	17,988	7.2.8	17,988	9,753	8,235	9,753	9,326
127c		Nuclear Fuel (A/C 518)	(17,988)	7.2.8	(17,988)	0	0	(17,988)	427
128		Adj to Fuel assoc with Unreg portion of River Bend (RB30)	21,098	7.2.7	21,098	11,439	9,659	11,439	501
129		River Bend Deregulated Asset Plan Adj. (DAP)	(6,330)	15.1.2 Ln 30	(6,330)	Calc	(2,898)	Calc	(150)
130		Allowed Deregulated Asset Plan Rev Req	(3,345)	15.1.2 Ln 30	(3,345)	DA	(3,345)	DA	(3,345)
131		Nuclear Fuel as adjusted including DAP RR	33,315	15.1.2 Ln 29	33,315	33,315	33,315	33,315	33,315
132		Total Fuel as adj. for RB30, DAP & DAP RR	44,138		0	37,978	6,761	37,978	37,627
133	FE		740,877		0	407,189	333,688	407,189	389,879
134									17,310
135		<b>Nuclear Non-Fuel Production O&amp;M Expense</b>							
136		Total Nuclear O&M (A/C 517-532)	83,759	7.2.7	83,759	45,414	38,345	45,414	43,425
137		Adj to Variable Prod Cost assoc with RB30	(18,798)	15.1.2 Ln 33	(18,798)	(10,192)	(8,606)	(10,192)	(9,746)
138		River Bend Deregulated Asset Plan Adj.	(22,361)	15.1.2 Ln 33	(22,361)	0	0	(22,361)	(22,361)
139		Nuclear Fuel per Book (A/C 518)	(21,098)		(21,098)	(11,439)	(9,659)	(11,439)	(10,938)
140	NPOMNF	<b>Nuclear Non-Fuel Production O&amp;M as adjusted</b>	21,502		0	1,422	20,080	1,422	380
141		<b>Purchased Power Expense - A/C 555</b>							
142		Total Purchased Power	936,361	7.2.7	936,361	475,269	425,269	475,269	461,604
143		Valolia Adj. for ELL per Note 1 of MSS-3 Tariff	(7,433)	CF 19.1.1	(7,433)				
144		Adjustment for Reg. Asset Deferral Revenues to A/C 555							
145		GGART Adj for EAI & EMI per Note 1 of the MSS-3 Tariff	n/a						
146	PURP	<b>Total Purchased Power As Adjusted</b>	928,928		928,928	467,837	425,269	467,837	451,604
147		<b>Production O&amp;M Expense Check of Inputs</b>							
148		Production Expenses (A/C 501-556)	1,754,005		1,754,005	887,548	866,457	887,548	866,457
149		Total Other Expenses (A/C 557) (for checking)	(222,038)	7.2.7	(222,038)	(117,779)	(117,779)	(117,779)	(117,779)
150		RB 30 Adj to Production O&M	(693)	n/a	(693)	0	0	0	0
151		Total Production Expenses (Check Total)	1,531,967		1,531,967	769,769	748,678	769,769	748,678
152		<b>Production Revenue Credits - Sales for Resale (A/C 447)</b>							
153		Sales for Resale - Non-Requirements (NR)	157,548	9.6.2	157,548	157,548	157,548	157,548	157,548
154		Transmission Demand	249	9.6.1	249	249	249	249	249
155		Adj. to remove Rev. from sales of Unreg. River Bend 30%	39,520	9.2.8	39,520	39,520	39,520	39,520	39,520
156		Production Revenue Credits	117,779		117,779	63,860	53,919	63,860	61,063
157	RC		0		0	63,860	53,919	63,860	61,063





ENTERGY GULF STATES, INC.  
 JUNCTIONAL SPLIT OF ENERGY SERVICE SCHEDULE MS-7 TIME 2005 RATE IN COMPLIANCE WITH FERC ORDER NO. 565 IN DOCKET NO. E09-41-004  
 FOR THE YE DECEMBER 31, 2005 RATE BASE & TIME DECEMBER 31, 2005 FOR REVENUES & EXPENSES  
 (000's)

L#	Variable	FERC Form 1 Pg Ln or Input (L#)	EGS	Ref	FERC		Operating Company Split		EGS-LA Portion of EGS		FERC	
					Energy Allocation (0.00%)	Total EGS	AF/Ref	EGS-LA	EGS-TX Retail	EGS-LA AF		Retail
<b>Allocation Factors</b>												
<b>Factors based on data for the 7 months ended December 31, 2005</b>												
1	Production Demand Allocation Factor	CF WP 27.1.1						51.74%	48.26%	EGSLPDAF	97.22%	2.78%
2	Production Energy Allocation Factor	CF WP 27.1.1						54.22%	45.78%	EGSLPEAF	95.62%	4.38%
<b>Factors from 2004 COS</b>												
3	Transmission Plant Total Adj Allocation Factor	CF WP 27.1.1						52.26%	47.74%	EGSLPTOA	97.16%	2.84%
4	Distribution Plant Total Adj Allocation Factor	CF WP 27.1.1						47.68%	52.32%	EGSLDPTOA	99.30%	0.70%
5	Total Payroll ex A&G Adjusted	CF WP 27.1.1						52.59%	47.41%	EGSLPTOA	95.52%	4.48%
<b>Internal Factor</b>												
6	Total Electric Plant excluding Intangible & ARO	See L13 below						53.32%	46.68%	EGSLPPXI	96.17%	3.83%
<b>EGSPPXI Development</b>												
7	NPP		3,215,257		0	3,215,257		1,743,312	1,471,945		1,666,855	76,357
8	PPXN	Nuclear Production Plant	1,786,459		0	1,786,459		924,314	862,145		898,616	25,696
9	GP	Non-Nuclear Production Plant	185,624		0	185,624		97,620	88,004		93,246	4,373
10	PLR	General Plant	38.39%			38.39%		38.39%	38.39%		38.39%	38.39%
11	PLR	Production Labor Ratio	71,261			71,261		37,476	33,785		35,797	1,679
12	GP + PLR	GP + PLR	\$5,072,977		\$0	\$5,072,977		\$2,705,102	\$2,367,815		\$2,601,370	\$103,732
13	PPXI	Total Prod Plant exc. Intangible by Jurisdiction Jurisdictional Prod Plant / Op Co Prod. Plant						53.32%	46.68%		96.17%	3.83%

Att 10 - 7 ME 12/31/05

Attachments 6 thru 9G

Base Case vs Change Case

Base Case - 2005 No OS

	EAI		ELL		EMI		ENO		EGSI		Atfimt. 10	
	Atfimt. 6	Charge(Receipt)	Atfimt. 7	Charge(Receipt)	Atfimt. 8	Charge(Receipt)	Atfimt. 9	Charge(Receipt)	Atfimt. 9G	Charge(Receipt)	Summary	Charge(Receipt)
Exchange Sales	(687,099)	(46,591,239)	(1,603,433)	(214,032,338)	(399,485)	(40,363,323)	(487,771)	(32,070,712)	(656,704)	(99,977,855)	(3,833,492)	(433,035,456)
AECX Purchases	1,173,925	152,481,917	337,871	26,771,780	1,087,942	141,058,957	98,201	13,577,490	1,135,553	99,745,323	3,833,492	433,635,466
AECX Excess	(407,378)	(22,223,194)	125,599	6,844,336	72,710	3,946,418	28,135	1,552,845	180,934	9,879,565	0	0
UPP Sales	(950,033)	0	(684,482)	0	0	0	0	0	(1,334,868)	0	(2,909,383)	0
UPP Purchases	0	0	1,525,040	0	0	0	641,732	0	742,611	0	2,909,383	0
Reserve Equalization	0	12,191,724	0	(18,927,784)	0	(7,210,505)	0	(1,979,719)	0	15,926,284	0	0
Transmission Equal.	0	279,941	0	(3,375,505)	0	(3,688,446)	0	3,771,993	0	2,912,018	0	0
Fiber Optics Equal.	0	246,103	0	72,552	0	(417,461)	0	98,806	0	0	0	(0)
BANDWIDTH PYMT/REC	0	0	0	0	0	0	0	0	0	0	0	0
SALES - JAS	(49,203)	(4,686,323)	(77,554)	(7,378,416)	(40,437)	(3,775,419)	(14,296)	(1,242,603)	(112,135)	(10,814,596)	(293,625)	(27,897,356)
SALES - OTHERS	(221)	(507,914)	(225)	(512,235)	(131)	(296,632)	(51)	(114,093)	(324)	(737,564)	(952)	(2,168,627)
SALES - PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0
(3) Net Balance - Demand	0	(115,966)	0	(116,637)	0	(67,884)	0	(25,694)	0	(167,898)	0	(493,980)
(3) Net Balance - Energy	0	379,449	0	380,003	0	222,726	0	82,999	0	546,013	0	1,611,189
Transmission Svs Rev	0	(72,104)	0	(76,181)	0	(42,482)	0	(15,599)	0	(103,492)	0	(309,869)
Transmission Svs Exp.	0	0	0	0	0	0	0	0	0	0	0	0
Purchases JA/IC-CapChg	0	2,249,283	0	579,897	0	890,851	0	132,338	0	836,811	0	4,689,180
Purchases JA/IC-EngChg	2,994,926	221,169,576	4,507,166	327,599,903	3,174,399	237,189,151	804,676	48,620,932	6,309,487	460,653,165	17,790,654	1,295,232,728
Attachment 10 Totals(Dollars, only)	2,134,917	314,801,283	4,129,982	117,829,375	3,894,998	326,945,743	1,070,626	32,389,093	6,265,554	478,697,771	17,496,077	1,270,663,265
Settlement Amount												

Change Case - 2005 Includes OS

Exchange Sales

AECX Purchases

AECX Excess

UPP Sales

UPP Purchases

Reserve Equalization

Transmission Equal.

Fiber Optics Equal.

BANDWIDTH PYMT/REC

SALES - JAS

SALES - OTHERS

SALES - PROCEEDS

Net Balance - Demand

Net Balance - Energy

Transmission Svs Rev

Transmission Svs Exp.

Purchases JA/IC-CapChg

Purchases JA/IC-EngChg

Exchange Sales	(726,869)	(48,787,659)	(1,575,273)	(210,506,222)	(393,474)	(40,303,621)	(484,822)	(31,748,727)	(634,063)	(97,025,692)	(3,814,501)	(428,371,962)
AECX Purchases	1,105,313	143,864,858	342,269	26,876,922	1,095,205	141,418,353	103,594	14,136,515	1,167,120	102,075,313	3,814,501	428,371,962
AECX Excess	(411,095)	(22,432,848)	126,741	6,909,826	73,359	3,982,377	28,412	1,568,895	182,583	9,971,750	0	0
UPP Sales	(690,033)	0	(684,482)	0	0	0	0	0	(1,334,868)	0	(2,909,383)	0
UPP Purchases	0	0	1,525,040	0	0	0	641,732	0	742,611	0	2,909,383	0
Reserve Equalization	0	9,205,607	0	(18,021,272)	0	(6,999,122)	0	(1,729,075)	0	17,243,862	0	0
Transmission Equal.	0	(440,185)	0	(3,139,781)	0	(3,463,286)	0	3,820,114	0	3,223,138	0	0
Fiber Optics Equal.	0	246,103	0	72,552	0	(417,461)	0	98,806	0	0	0	(0)
BANDWIDTH PYMT/REC	0	0	0	0	0	0	0	0	0	0	0	0
SALES - JAS	(73,205)	(6,820,428)	(128,130)	(12,209,205)	(64,543)	(5,913,469)	(27,156)	(2,439,649)	(191,463)	(17,972,442)	(484,497)	(45,355,192)
SALES - OTHERS	(215)	(494,612)	(226)	(518,961)	(131)	(300,674)	(52)	(115,616)	(328)	(747,320)	(952)	(2,177,183)
SALES - PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0
Net Balance - Demand	0	(112,629)	0	(117,658)	0	(68,476)	0	(25,825)	0	(169,392)	0	(493,980)
Net Balance - Energy	0	1,722,963	0	1,780,619	0	1,046,930	0	377,338	0	2,550,284	0	7,480,134
Transmission Svs Rev	0	(70,071)	0	(77,231)	0	(42,742)	0	(15,737)	0	(104,088)	0	(309,869)
Transmission Svs Exp.	0	0	0	0	0	0	0	0	0	0	0	0
Purchases JA/IC-CapChg	0	2,230,063	0	585,786	0	894,205	0	133,728	0	845,399	0	4,689,180
Purchases JA/IC-EngChg	2,939,080	217,479,039	4,524,268	328,727,890	3,183,939	237,821,624	808,900	48,900,629	6,334,467	462,303,545	17,790,654	1,295,232,728
Attachment 10 Totals(Dollars, only)	1,942,976	307,187,607	4,130,207	120,363,265	3,895,355	327,956,640	1,070,608	32,961,396	6,266,059	482,194,357	17,305,205	1,270,663,265
Settlement Amount												

**Att 10 - 7 ME 12/31/05**

	EAI		ELL		EMI		ENO		EGSI		Attmt. 10 Summary	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)	Attmt. 9G	Charge(Receipt)		
(Delta (net change))												
Exchange Sales	(39,770)	(2,196,460)	28,160	3,526,116	6,011	659,701	2,949	321,985	21,641	2,952,163	18,991	5,263,505
Exchange Purchases	(68,612)	(8,617,059)	4,398	105,142	8,263	359,396	5,393	559,026	31,567	2,329,991	(18,991)	(5,263,505)
AECX Excess	(3,717)	(209,684)	1,142	65,490	649	35,959	277	16,050	1,649	92,185	0	0
UPP Sales	0	0	0	0	0	0	0	0	0	0	0	0
UPP Purchases	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Equalization	0	(2,986,117)	0	906,512	0	511,383	0	250,644	0	1,317,578	0	0
(1) Transmission Equal.	0	(720,126)	0	235,725	0	125,160	0	48,121	0	311,120	0	0
Fiber Optics Equal.	0	0	0	0	0	0	0	0	0	0	0	0
BANDWIDTH PYMT/REC	0	0	0	0	0	0	0	0	0	0	0	0
SALES - JAS	(24,002)	(2,134,106)	(50,576)	(4,830,789)	(24,106)	(2,138,050)	(12,860)	(1,197,046)	(79,328)	(7,157,846)	(190,872)	(17,457,836)
SALES - OTHERS	6	13,302	(1)	(6,726)	0	(3,841)	(1)	(1,533)	(4)	(9,757)	0	(8,556)
SALES - PROCEEDS	0	11,597,448	0	0	0	0	0	0	0	0	0	11,597,448
(2) Net Balance - Demand	0	3,337	0	(1,021)	0	(591)	0	(231)	0	(1,494)	0	0
(2) Net Balance - Energy	0	1,343,514	0	1,400,616	0	826,204	0	294,339	0	2,004,271	0	5,868,944
(1) Transmission Svs Rev	0	2,033	0	(1,050)	0	(250)	0	(138)	0	(595)	0	(0)
(1) Transmission Svs Exp.	0	0	0	0	0	0	0	0	0	0	0	0
Purchases JA/IC-CapChg	0	(19,221)	0	5,889	0	3,353	0	1,390	0	8,588	0	(0)
Purchases JA/IC-EngChg	(55,846)	(3,690,537)	17,102	1,127,987	9,540	632,473	4,224	279,697	24,980	1,650,380	0	0
<b>Attachment 10 Totals(Dollars, only)</b>			225	2,533,891	357	1,010,897	(18)	572,303	505	3,496,586	(190,872)	0
Difference	(191,941)	(7,613,676)										

Note: Above is data for the 7ME 12/31/05 obtained from the 2005 monthly data provided on September 16, 2016, in Production ISB 1-5 in EL09-61-004

Ln #	In Dollars										Summary	
	EAI	ELL	EMI	ENO	EGSI							
<b>Version-1</b>												
1 Remove-Transmission (-Sum-of (1))	748,093	(234,675)	(124,910)	(47,983)	(310,525)							0
2 Production-Cost-due-to-1SB-Re-runs	(6,896,583)	2,599,215	885,987	624,920	3,486,064							0
<b>Version 2</b>												
3 Remove Transmission (-Sum of (1))	718,093	(234,675)	(124,910)	(47,983)	(310,525)							0
4 Remove Net Balance (-Sum of (2))	(1,346,851)	(1,399,595)	(825,613)	(294,107)	(2,002,778)							(5,868,944)
5 Remove Net Margin on JAS in Base Case (-Sum of (3))	(293,482)	(263,366)	(154,841)	(57,405)	(378,114)							(1,117,209)
Add Net Margin on Non-OS JAS per ISB Re-runs (Note (4))	256,779	265,190	155,927	57,886	380,782							1,116,563
7 Add Net Margin on EAI OS (Note (4))	5,869,590											5,869,590
Prod. Cost due to ISB Re-runs & Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)	(2,379,547)	901,444	61,459	230,693	1,185,951							0

YYYYMM	Net Balance				EAI Opportunity Sales				Remaining		Allocation by Responsibility Ratio				
	Energy Cost	Total Billings	Total Net Balance	Capacity Billings	Adj Net Bal	Cost	Revenue	Net Margin	Net Balance	EAI	ELL	EMI	ENOI	EGSI	
200501	\$ 8,221,656.77	\$ 7,272,512.05	\$ (949,144.72)	\$ -	\$ (949,144.72)	\$ 7,469,306.96	\$ 6,307,738.00	\$ (1,161,568.96)	\$ 212,424.24	\$ 47,710.48	\$ 50,960.58	\$ 28,889.70	\$ 11,704.58	\$ 73,158.91	
200502	\$ 5,590,289.89	\$ 5,021,218.59	\$ (569,071.30)	\$ -	\$ (569,071.30)	\$ 4,884,079.68	\$ 4,195,150.00	\$ (688,929.68)	\$ 119,858.38	\$ 26,956.15	\$ 28,706.08	\$ 16,300.74	\$ 6,604.20	\$ 41,291.21	
200503	\$ 7,743,823.86	\$ 6,089,633.63	\$ (1,654,190.23)	\$ -	\$ (1,654,190.23)	\$ 6,267,674.41	\$ 4,565,431.10	\$ (1,682,243.31)	\$ 28,058.08	\$ 6,306.33	\$ 6,713.10	\$ 3,815.22	\$ 1,542.82	\$ 9,675.51	
200504	\$ 8,159,125.78	\$ 6,504,832.38	\$ (1,654,293.40)	\$ -	\$ (1,654,293.40)	\$ 6,373,389.95	\$ 4,797,562.45	\$ (1,575,827.50)	\$ (78,455.90)	\$ (17,663.96)	\$ (18,766.65)	\$ (10,685.69)	\$ (4,299.38)	\$ (27,020.21)	
200505	\$ 6,552,955.63	\$ 7,040,142.04	\$ (1,512,813.59)	\$ -	\$ (1,512,813.59)	\$ 6,678,625.55	\$ 5,190,191.50	\$ (1,548,434.05)	\$ 35,620.46	\$ 8,057.35	\$ 8,513.29	\$ 4,872.88	\$ 1,944.88	\$ 12,232.07	
200506	\$ 4,833,106.37	\$ 4,569,791.44	\$ (263,314.93)	\$ -	\$ (263,314.93)	\$ 2,253,336.72	\$ 1,550,387.80	\$ (712,948.92)	\$ 326,705.56	\$ 73,345.40	\$ 78,245.98	\$ 44,562.64	\$ 17,870.79	\$ 112,860.75	
200507	\$ 11,191,674.20	\$ 9,867,590.81	\$ (1,324,083.39)	\$ -	\$ (1,324,083.39)	\$ 2,736,330.61	\$ 1,953,913.50	\$ (782,417.11)	\$ (541,666.28)	\$ (123,066.58)	\$ (128,862.41)	\$ (74,154.11)	\$ (29,520.61)	\$ (186,062.37)	
200508	\$ 7,219,830.94	\$ 6,073,092.74	\$ (1,146,738.20)	\$ -	\$ (1,146,738.20)	\$ 1,691,811.93	\$ 1,073,886.00	\$ (617,925.93)	\$ (528,812.27)	\$ (119,934.62)	\$ (126,015.96)	\$ (72,870.33)	\$ (29,031.79)	\$ (180,959.56)	
200509	\$ 4,066,999.79	\$ 3,479,109.22	\$ (617,890.57)	\$ -	\$ (617,890.57)	\$ 686,478.40	\$ 436,352.50	\$ (250,125.90)	\$ (367,764.67)	\$ (84,328.44)	\$ (87,197.00)	\$ (51,413.50)	\$ (18,461.79)	\$ (126,363.94)	
200510	\$ 5,316,243.99	\$ 3,739,493.75	\$ (1,576,750.24)	\$ -	\$ (1,576,750.24)	\$ 3,915,010.27	\$ 2,513,203.00	\$ (1,401,807.27)	\$ (174,942.97)	\$ (40,919.16)	\$ (41,758.89)	\$ (25,086.82)	\$ (8,222.32)	\$ (58,955.78)	
200511	\$ 6,362,029.37	\$ 4,690,896.43	\$ (1,671,132.94)	\$ -	\$ (1,671,132.94)	\$ 3,913,954.28	\$ 2,273,573.25	\$ (1,640,381.03)	\$ (30,751.91)	\$ (7,226.70)	\$ (7,300.50)	\$ (4,415.97)	\$ (1,396.14)	\$ (10,412.60)	

In Dollars

Net Margin on EAI OS	Non-OS Net Margin	Allocation of Net Margin on Non-OS JAS per ISB Re-runs
\$ (5,869,590)	\$ (1,116,563)	\$ (265,190) \$ (155,927) \$ (57,886) \$ (380,782)

Sum of 7 ME12/31/05

Excerpt from Revised Out of ISB Adjustment provided on 10/10/16 in EL09-61-004

Entergy Services, Inc.

Responsibility Ratios in EL09-61-004

As applied to Bandwidth Calculations for Docket No. EL09-61-004

For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2008 & 2009

Responsibility Ratios per Attachment 4 of the ISB (1)

Change Case Resp Ratios in EL09-61							
EAI	ELL	EMI		EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2441	0.2391	0.1499	0.0393	0.3276		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2403	0.1447	0.0374	0.3453		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922 0.1521	1.0000

Base Case Resp Ratios in EL09-61							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2456	0.2386	0.1496	0.0393	0.3269		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2339	0.2398	0.1443	0.0374	0.3446		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2220	0.2443	0.1421	0.0393	0.3523		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2111	0.2609	0.1391	0.0452		0.1918 0.1519	1.0000

Change Case - Base Case = Delta in Resp Ratios							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	(0.0016)	0.0005	0.0003	0.0001	0.0007	0.0000	0.0000
2006 - 12 CP (Jan 07 ISB)	(0.0016)	0.0005	0.0004	0.0000	0.0007	0.0000	0.0000
2007 - 12 CP (Jan 08 ISB)	(0.0002)	0.0001	0.0000	0.0000	0.0001	0.0000	0.0000
2008 - 12 CP (Jan 09 ISB)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009 - 12 CP (Jan 10 ISB)	(0.0015)	0.0005	0.0003	0.0001	0.0000	0.0004	0.0002

As Filed Resp Ratios (Variable DR)							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2451	0.2388	0.1497	0.0393	0.3271	0.0000	1.0000
2006 - 12 CP (Jan 07 ISB) (3)	0.2339	0.2396	0.1444	0.0374	0.3447		1.0000
2007 - 12 CP (Jan 08 ISB) (3)	0.2220	0.2443	0.1421	0.0393	0.3523		1.0000
2008 - 12 CP (Jan 09 ISB) (3)	0.2211	0.2523	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB) (3)	0.2111	0.2609	0.1391	0.0452		0.1918 0.1519	1.0000

As Filed Resp Ratios adj for Delta in EL09-61 (Var DR as Adj.)							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2435	0.2393	0.1500	0.0394	0.3278		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2401	0.1448	0.0374	0.3454		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2211	0.2523	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922 0.1521	1.0000

Notes

(1) Demand Ratios utilized in the Bandwidth calculations are consistent with the provisions of the applicable Service Schedule MSS-3.

7ME 05 7CP (July 05 -Jan 06 ISBs) Including Interruptible Customers per 2.16(a) of System Agreement  
 2006 - 12 CP (Jan 07 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
 2007 - 12 CP (Jan 08 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
 2008 - 12 CP (Jan 09 ISB) Including Interruptible Customers per 2.16(a) of System Agreement  
 2009 - 12 CP (Jan 10 ISB) Including Interruptible Customers per 2.16(a) of System Agreement

(2) Data to determine the Demand Ratio for the 7 months ended December 31, 2005 was obtained from the monthly CP data presented in the appropriate Attachment 4s to the ISB as indicated. The As Filed Responsibility Ratios are from the 2nd compliance Filing in EL01-88-0013 dated 4/29/14.

(3) The As Filed Responsibility Ratios are from the most recently filed Compliance Filing in Docket No. ER10-1350 dated 2/16/16.

**Docket No. EL09-61-004**

**ATTACHMENT 3**

**2007 Bandwidth Model (2006 Test Year)**

**& Associated Workpapers**

**December 17, 2018**

Entergy Services, Inc.

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

Rough Production Cost Equalization (Payments) / Receipts (RPCE)  
For the Year Ended December 31, 2006  
(In dollars)

		(Payments) / Receipts						
Line No.	Formula / Reference	System	EAI	EGSL (1)	ELL	EMI	ENO	ETI (1)
1	2007 RPCE (Payments)/Receipts per Opinion 565 in EL09-61-004 filed 12/17/18							
	Per 12/17/18 CF 2007 RPCE A.1 Ln 20 =	0	(277,899)	108,963	94,288	32,540	0	42,108
2	2007 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18							
	Per 7/16/18 CF 2007 RPCE A.1 Ln 20 =	0	(286,830)	110,955	95,120	37,229	0	43,526
3	Change in 2007 RPCE resulting from Op. 565 in EL09-61-004							
	Ln 1 - Ln 2 =	(0)	8,931	(1,992)	(832)	(4,689)	0	(1,418)

Notes

- (1) See 2007 RPCE CF WP C.1 Ln 13 for the Current Compliance Filing and Ln 14 for the Prior Compliance Filing for the 2006 Test Year EGSI Jurisdictional Results

ENTERGY SERVICES, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
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**Section 30.11: Rough Production Cost Equalization**

1	D = Disparity							
2	$D = [(PC / APC) - 1] * 100\%$							
	where:							
3	PC = Actual Production Cost	A.2 Ln 26 =	6,646,240	1,065,611	2,531,473	1,856,797	958,998	233,361
4	APC = Average Production Cost	A.5 Ln 137 =	6,646,240	1,509,554	2,298,937	1,702,190	894,750	240,809
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	(0)	(443,944)	232,536	154,607	64,249	(7,448)

Determination of Average Production Cost outside the 11% Band								
6	D = Disparity	$[(Ln 3 / Ln 4) - 1] * 100\% =$		-29.41%	10.11%	9.08%	7.18%	-3.09%
	where:							
7	PCBB = Production Cost Below Band							
8	PCBB = If %DD < -11%, then PCBB equals $[(\%DD + 11\%) / \%DD] * \$DD$ , otherwise zero.							
		If Ln 6 < -11%, Then $(Ln 6 + 11\%) / Ln 6 * Ln 5$ , Otherwise 0 =	(277,899)	0	0	0	0	0
	or,							
9	PCAB = Production Cost Above Band							
10	PCAB = If %DD > 11%, then PCAB equals $[(\%DD - 11\%) / \%DD] * \$DD$ , otherwise zero.							
		If Ln 6 > 11%, Then $(Ln 6 - 11\%) / Ln 6 * Ln 5$ , Otherwise 0 =	0	0	0	0	0	0
11	% DD = Percent Dollar Deviation at the Band							
		PCBB = $(Ln 5 - Ln 8) / Ln 4$ or PCAB = $(Ln 5 - Ln 10) / Ln 4 =$		-11.00%	10.11%	9.08%	7.18%	-3.09%

Equalization								
<b>Step 1</b>								
12	Receipts of the company with the highest disparity up to the level of the sum of the payments or until the receiving company's adjusted disparity matches the disparity of the next highest company.		(23,792)	23,792	0	0	0	
13	D <sup>1</sup> = Disparity after Step 1	$(Ln 5 - Ln 12) / Ln 4 =$		-27.83%	9.08%	9.08%	7.18%	-3.09%
<b>Step 2</b>								
14	Remaining (payments), if any, become the receipts of the two companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until these two companies' adjusted disparity matches the disparity of the third highest company.		(76,070)	43,680	32,390	0	0	
15	D <sup>2</sup> = Disparity after Steps 1 and 2	$(Ln 5 - Ln 12 - Ln 14) / Ln 4 =$		-22.79%	7.18%	7.18%	7.18%	-3.09%
<b>Step 3</b>								
16	Remaining (payments), if any, become the receipts of the three companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these three companies matches the disparity of the fourth highest company.		(178,037)	83,599	61,898	32,540	0	
17	D <sup>3</sup> = Disparity after Steps 1, 2 and 3	$(Ln 5 - Ln 12 - Ln 14 - Ln 16) / Ln 4 =$		-11.00%	3.54%	3.54%	3.54%	-3.09%
<b>Step 4</b>								
18	Remaining (payments), if any, become the receipts of the four companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of the four companies matches.		0	(0)	(0)	(0)	(0)	
19	D <sup>4</sup> = Final Disparity	$(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18) / Ln 4 =$		-11.00%	3.54%	3.54%	3.54%	-3.09%
<b>(Payments) / Receipts</b>								
20	Annual Rough Production Cost Equalization	$Ln 12 + Ln 14 + Ln 16 + Ln 18 =$	(0)	(277,899)	151,071	94,288	32,540	(0)
21	2007 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18	A.1 Ln 20	(0)	(286,830)	154,481	95,120	37,229	(0)
21a	Change in 2007 RPCE resulting from Op. 565 in EL09-61-004	Ln 20 - Ln 21 =	0	8,931	(3,410)	(832)	(4,689)	0



ENTERGY SERVICES, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	PC = Actual Production Cost							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	A.3 Ln 67 =	5,543,098	803,684	2,158,026	1,571,218	815,952	
25	FPC = Fixed Production Cost	A.4 Ln 121 =	1,103,142	261,927	373,447	285,579	143,047	
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	<u>6,646,240</u>	<u>1,065,611</u>	<u>2,531,473</u>	<u>1,856,797</u>	<u>958,998</u>	<u>233,361</u>
27	VPC = Variable Production Cost							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	VPRB = Variable Production Rate Base <sup>2</sup>							
30	VPRB = NPP - NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	B.1 Ln 7 =	2,104,624	3,224,822	2,925,277			
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B.2 Ln 57 =	932,073	1,998,248	1,407,228			
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	B.2 Ln 89 =	505,654	629,958	752,503	310,495	71,396	
34	NPPR = Ratio of Nuclear Production Plant to Electric Plant <sup>3</sup>							
35	NPPR = NPP / PX							
	where:							
36	NPP = Nuclear Production Plant in Service	Ln 31 =	2,104,624	3,224,822	2,925,277	-	-	
37	PX = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 301 through 399, Property under Capital Lease as recorded in FERC Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 excluding ARO, if any*	See 21.1.2 for Tariff Revision and B.1 Ln 37 =	6,535,031	8,878,986	6,895,560	2,692,153	697,813	
38	NPPR = Ratio of Nuclear Production Plant to Electric Plant *	Ln 36 / Ln 37 =	32.21%	36.32%	42.42%			
* Formula Revision to include a labor functionalization of both General and Intangible Plant in Production Plant excluding Nuclear is in compliance with January 11, 2010 FERC Order in ER07-682. The ER07-682 revision was filed on March 12, 2010 and was effective May 30, 2007 per the June 6, 2010 Letter Order accepting this change. The G&I Plant revision was accepted after the March 31, 2008 effective date of Waterford 3 Capital Lease Tariff Revision in ER08-460/EL08-51 therefore, the formula revisions in ER08-460 were included in the variable descriptions in the August 8, 2008 Compliance Filing but were not effective until March 31, 2008. Therefore Variables Numerator, PX, PPRXN and EGPXI contained in the September 15, 2014 Comprehensive Recalculation Compliance Filing for the 2007 RPCE (2006 TY) do not exclude Waterford 3 Capital Lease as stated in the Formula Revision approved in ER08-460.								
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	1,009,680	997,773	1,198,837			
40	CM = The weighed average cost of capital determined as follows:							
41	CM = (DR * i) + (PR * p) + (ER * c)							
	where:							
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	B.3 Ln 103 =	41.10%	50.18%	48.92%	53.58%	56.02%	
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	B.3 Ln 105 =	4.36%	1.10%	3.26%	3.45%	5.06%	
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	B.3 Ln 106 =	54.54%	48.72%	47.82%	42.97%	38.92%	
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	B.3 Ln 102 =	6.36%	6.02%	7.08%	5.95%	5.86%	
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	B.3 Ln 104 =	5.99%	9.63%	7.50%	5.69%	4.82%	
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	B.3 Ln 109 =	10.75%	10.75%	10.75%	10.75%	10.75%	
48	CM = Weighed avg. cost of capital	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =	8.74%	8.36%	8.85%	8.00%	7.71%	

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company, and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, and (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

ENTERGY SERVICES, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
49	<b>F = Federal &amp; State Income Taxes determined from the following:</b>						
50	$F = T / (1 - T) * (CM - (DR * i))$ where:						
51	T = f + s - fs when federal tax is not deductible in computing state tax, and						
52	T = $((f + s - 2fs) / (1 - (fs)))$ when federal tax is deductible in computing state tax, and						
53	f = Federal Income Tax Rate	B 3 Ln 111 =	35.00%	35.00%	35.00%	35.00%	35.00%
54	s = State Income Tax Rate <sup>4</sup>	B 3 Ln 112 =	6.50%	4.00%	8.00%	5.00%	8.00%
55	T = EAI and EMI	$(Ln 53 + Ln 54 - (Ln 53 * Ln 54)) =$	39.23%			38.25%	
56	T = EGS, EMI & ENO	$(Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54) / [1 - (Ln 53 * Ln 54)] =$		36.71%	38.48%		38.48%
57	<b>F = Federal &amp; State Income Tax</b>	$(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =$	3.95%			2.98%	
58	<b>F = Federal &amp; State Income Tax</b>	$(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =$		3.10%	3.37%		2.77%
59	<b>VPX = Variable Production Expense</b>						
60	VPX = NPOMNF + FE + PURP - RC + NDE where:						
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518	B 4 Ln 140 =	155,624	40,694	104,636		
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 & 547	See CF WP 27 & B 3 Ln 133 =	219,916	745,056	735,773	377,421	69,165
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	B 3 Ln 146 =	610,865	1,294,243	759,980	486,213	216,296
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding amounts received pursuant to Section 30.09(d) of this Service Schedule	B 4 Ln 158 =	381,834	92,036	222,520	47,684	91,242
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	B 4 Ln 171 =	70,884	55,724	46,851	0	0
66	<b>VPX = Variable Production Expense</b>	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =	675,565	2,043,691	1,424,730	815,982	184,219
67	<b>VPC = Variable Production Cost</b>	Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 =	303,684	2,158,026	1,571,218	815,952	184,219
68	<b>FPC = Fixed Production Cost</b>						
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$ where:						
70	<b>FPRB = Fixed Production Rate Base</b>						
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPREG$ where:						
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any	B 1 Ln 18 =	835,926	1,803,674	850,392	769,236	170,516
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	B 1 Ln 35 =	11,183	-	-	15,461	-
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 2 Ln 71 =	606,647	1,329,557	515,755	468,210	169,298
75	FI = Fuel Inventory recorded in FERC Account 151	B 2 Ln 82 =	14,473	64,692	-	5,365	-
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	B 2 Ln 89 =	505,654	629,958	752,503	310,495	71,396
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant**						
78	$PPRXN = [PPXN + (GP + IP) * PLR] / PX$ where:	See 21.1.3 for Formula Revision & Note on Ln 38					
79	Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant	$Ln 72 + (Ln 82 + Ln 84) * Ln 90 =$	1,107,856	2,015,413	1,105,742	846,591	194,970
80	PX = Electric Plant In Service	Ln 37 =	6,535,031	6,878,986	6,895,560	2,692,153	697,813
81	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant**	$(Ln 79 / Ln 80) =$	16.95%	22.70%	16.04%	31.45%	27.94%
82	** See Note Ln 38 GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any	B 1 Ln 32 =	118,227	185,762	122,311	118,066	24,374
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 2 Ln 75 =	46,905	69,836	(24,109)	1,966	(2,728)

ENTERGY SERVICES, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
84	IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 through 303						
	B 1 Ln 40 =		283,146	200,694	265,053	116,484	59,748
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111						
	B 2 Ln 77 =		156,036	86,408	99,022	49,725	25,915
<p><sup>4</sup> The State Income Tax rate for EGS is the average of the rates for Louisiana and Texas.</p>							
86	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>5</sup>						
87	PLR = PL / LXAG where:						
88	PL = Production Labor charged to O&M Expense	B 5 Ln 184 =	95,279	65,028	74,502	15,118	3,349
89	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	B 5 Ln 193 =	140,639	118,681	113,022	45,847	11,521
90	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	(Ln 88 / Ln 89) =	67.75%	54.79%	65.92%	32.98%	29.07%
91	MS = Materials and Supplies recorded in FERC Account 154	B 2 Ln 94 =	85,786	106,410	90,305	23,288	7,495
92	P = Prepayments as recorded in FERC Account 165	B 3 Ln 99 =	4,427	13,155	3,320	1,824	3,468
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant **	See CF WP 21.1.4 for Tariff Revision & Note on Ln 38					
94	PPREG = PP / EGPXI** where:						
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	B 1 Ln 19 =	2,940,550	5,028,496	3,775,669	769,236	170,516
96	EGPXI = Electric and Gas Plant in Service defined as PX** above less Intangible Plant plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any	B 1 Ln 39 =	6,251,885	8,770,660	6,630,507	2,575,669	828,775
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible **	(Ln 95 / Ln 96) =	47.03%	57.33%	56.94%	29.87%	20.57%
** See Note Ln 38							
98	<b>FPRB = Fixed Production Rate Base</b> Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =		346,091	590,488	473,213	292,009	1,239
99	CM = Weighed average cost of capital Ln 48 =		8.74%	8.36%	8.85%	8.00%	7.71%
100	F = Federal & State Income Tax Ln 57 or Ln 58 =		3.95%	3.10%	3.37%	2.98%	2.77%
101	<b>FPX = Fixed Production Expense</b>						
102	FPX = NFPOMXN + DEXN + [(AGX924 + GDY + IAX) * PLR] + [(OT + 924AG) * PPR]						
<p>where:</p> <p>NFPOMXN = Non-Fuel Production O&amp;M Expense excluding Nuclear; i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547</p> <p>DEXN = Depreciation and Amortization Expense associated with the plant investment in PPXN as recorded in FERC Account 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law</p> <p>AGX924 = Administrative and General (A&amp;G) O&amp;M Expense recorded in FERC Accounts 920 through 935 excluding FERC Account 924</p> <p>GDY = General Plant Depreciation Expense recorded in FERC Account 403</p> <p>IAX = Intangible Plant Amortization Expense recorded in FERC Account 404</p> <p>PLR = Ratio of Production Labor to Total Labor excluding A&amp;G Labor</p> <p>OT = Other Tax Expense recorded in FERC Account 408</p> <p>924AG = FERC Account 924</p> <p>PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant**</p> <p>PPR = PP / PXI where: PP = Production Plant in Service PXI = Electric Plant In Service defined as PX** above less Intangible Plant</p>							
103		B 3 Ln 123 =	44,033	78,998	59,380	49,917	7,617
104		B 4 Ln 165 =	27,369	41,937	26,787	13,949	6,188
105		B 4 Ln 177 =	134,595	151,957	121,371	63,097	55,307
106		B 4 Ln 173 =	10,420	12,187	6,252	4,799	1,312
107		B 4 Ln 175 =	20,121	20,615	16,210	9,547	4,705
108		Ln 90 =	67.75%	54.79%	65.92%	32.98%	29.07%
109		B 5 Ln 195 =	75,585	129,304	61,168	63,126	27,232
109a		See 20.4.1 thru 20.5.6 for Tariff Revision adding Variable 924AG & B Op Co Input Ln 176d. Also see CF WPs 20.2.1 thru 20.3.3 for the Storm Accrual revision to A/C 924 and order stating that revision was not effective until 7/30/07.	5,152	23,729	25,796	11,259	967
110		Ln 95 =	2,940,550	5,028,496	3,775,669	769,236	170,516
111		See 21.1.5 for Tariff Rev.** & Ln 37 - Ln 84 =	6,251,885	8,678,292	6,630,507	2,575,669	638,065
112		(Ln 112 / Ln 113) =	47.03%	57.94%	56.94%	29.87%	26.72%
** See Note Ln 38							
113	<b>FPX = Fixed Production Expense</b> Ln 103 + Ln 104 + [(Ln 105 + Ln 106 + Ln 107) * Ln 108] + [(Ln 109 + Ln 109a) * Ln 114] =	See 20.6.1 for Formula Rev.	221,252	310,832	230,499	111,626	39,167

ENTERGY SERVICES, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2006

(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411						
	B 5 Ln 197 =		4,192	5,521	2,968	1,326	354
117	TX = Composite Corporate After Tax Income Tax Rate						
118	TX = 1-T						
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	60.77%	63.29%	61.52%	61.75%	61.52%
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	47.03%	57.94%	56.94%	29.87%	26.72%
121	FPC = Fixed Production Cost						
	Ln 98 * (Ln 99 + Ln 100) + Ln 115 - [(Ln 116 / Ln 119) * Ln 120] =		261,927	373,447	285,579	143,047	39,143

<sup>6</sup> Labor ratios shall be determined based on the payroll expense for each Operating Company, including those payroll expenses billed to it by EOI and ESI, for the twelve mos. ended Dec.31 of the previous year.

**Section 30.13: Average Production Cost**

122	APC = Average Production Cost						
123	APC = AVPC + AFPC						
124	where:						
125	AVPC = Company's Allocation of the System's Variable Production Cost						
126	AVPC = SVPC * ER						
127	where:						
128	SVPC = Sum of the Companies' Actual Variable Production Cost	Ln 24 =	5,543,098				
129	ER = Energy Ratio						
130	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale) divided by the sum of all Companies Annual Energy	See CF 25.1.1 for Tariff Rev. & B.5 Ln 204 for Input =		22.61%	34.60%	25.93%	13.26%
131	AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =	5,543,098	1,253,294	1,917,912	1,437,326	735,015
132	AFPC = Company's Allocation of the System's Fixed Production Cost						
133	AFPC = SFPC * DR						
134	where:						
135	SFPC = Sum of the Companies' Actual Fixed Production Cost	Ln 25 =	1,103,142				
136	DR = Demand Ratio						
137	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (b) *	See 23.1.1 for Tariff Rev. & B Op Co Input Ln 208 =		23.23%	34.54%	24.91%	14.48%
138	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	1,103,142	256,260	381,025	264,864	159,735
139	APC = Average Production Cost	Ln 130 + Ln 136 =	6,646,240	1,509,554	2,298,937	1,702,190	894,750
140							240,809

\* Note: Pursuant to Louisiana Public Serv. Comm. v. Entergy Corp., 139 FERC 61,100 (2012), the refund effective date established pursuant to section 206(b) of the Federal Power Act is April 3, 2007; accordingly the DR variable shall utilize the 12 CP loads defined in Section 2.16(b) between April 3, 2007 and June 3, 2008 (the end of the fifteen month refund period), and prospectively from the date of the Commission order on May 7, 2012. For all other periods, the DR variable shall utilize the 12 CP loads defined in the Section 2.16(a).

ENTERGY SERVICES, INC.  
2007 ROUGH PRODUCTION COST EQUALIZATION DATA FOR PLANTS IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L.#	Variable	FERC Form 1 Pg Ln (--- Ln x) or Input (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	
1	Total Electric Plant in Service - A/C 101 & 106							
2	Production Plant in Service							
3	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	2,164,552 1.1.2	3,252,281 1.2.2	2,721,893 1.3.2	0 1.4.2	0 1.5.2	
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	63,302 1.1.2	27,439 1.2.2	45,442 1.3.2	0 1.4.2	0 1.5.2	
5	Property Under Capital Lease (FERC A/C 101.1)	200 Ln 4 Col c & Footnote	3,374 1.1.6	0 1.2.5	252,972 1.3.5	0 1.4.6	0 1.5.5	
6	Property Under Capital Lease ARO (FERC A/C 101.1)	Footnote to Pg 200 Ln 4 Col c, if applicable	0 1.1.6	0 n/a	4,146 1.3.6	0 n/a	0 n/a	
7	NPP							
8	Nuclear Prod Plant (Plant A/C 320-325) exc ARO	L3 - L4+ L5 - L6	2,104,624	3,224,822	2,925,277	0	0	
9	Production Plant in Service ex Nuclear							
9a	Steam (Plant A/C 310-317)	205 Ln 16	795,981 1.1.2	1,741,944 1.2.2	680,069 1.3.2	682,461 1.4.2	169,311 1.5.2	
9b	Spindletop Net Adj. to Plant	See CF Worksheet 17	0	62,790 CF 17.1.1	0	0	0	
10	Rev. Steam (Plant A/C 310-317)	Resub. 205 Ln 16 col g	795,981 1.1.2	1,804,734 CF 16.2.13	680,069 1.3.2	682,461 1.4.2	169,311 1.5.2	
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	776 1.1.2	1,311 1.2.2	1,344 1.3.2	604 1.4.2	269 1.5.2	
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	28,039 1.1.2	251 1.2.2	0 1.3.2	0 1.4.2	0 1.5.2	
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	7 1.1.2	0 1.2.2	0 1.3.2	0 1.4.2	0 1.5.2	
14	Other (Plant A/C 340-347)	205 Ln 45	12,713 1.1.2	0 1.2.2	171,667 1.3.2	87,379 1.4.2	1,474 1.5.2	
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	24 1.1.2	0 1.2.2	0 1.3.2	0 1.4.2	0 1.5.2	
16	Non-Nuclear Prop Under Capital Lease (FERC A/C 101.1)	Footnote to Pg 200 Ln 4 Col c, if applicable	0 n/a	0 n/a	0 n/a	0 n/a	0 n/a	
17	Non-Nuclear Prop Under Capital Lease ARO (A/C 101.1)	Footnote to Pg 200 Ln 4 Col c, if applicable	0 n/a	0 n/a	0 n/a	0 n/a	0 n/a	
18	PPXN							
18	Production Plant in Service ex Nuclear & Asset Retirement Obligation (A/C 310-316, A/C 330-336 and A/C 340-346)	L10-L11+L12-L13+L14-L15+L16-L17	895,926	1,803,674	850,392	769,236	170,516	
19	PP							
20	Total Production Plant in Service ex ARO & inc DAP adj	L7 + L18	2,940,550	5,028,486	3,775,659	769,236	170,516	
21	Transmission Plant in Service							
22	Asset Retirement Obligation (Plant A/C 359.1)	207 Ln 58	1,057,279 1.1.4	1,425,347 1.2.4	850,611 1.3.4	628,219 1.4.4	74,468 1.5.4	
23	Transmission Plant in Service	L21 - L22	1,057,279	1,425,347	850,611	628,219	74,468	
24								
25	Distribution Plant in Service							
26	Asset Retirement Obligation (Plant A/C 374)	207 Ln 75	2,124,646 1.1.4	2,034,687 1.2.4	1,881,916 1.3.4	1,044,687 1.4.4	368,707 1.5.4	
27	Distribution Plant in Service	L25 - L26	2,124,646	2,034,687	1,881,916	1,044,687	368,707	
28								
29	General Plant in Service							
30	Coal Mining Equipment (recorded in A/C 399)	207 Ln 99	131,895 1.1.4	185,762 1.2.4	122,311 1.3.4	133,527 1.4.4	24,374 1.5.4	
31	Asset Retirement Obligation (Plant A/C 399.1)	See Worksheet	13,668 1.6.1	0 1.6.1	0 1.6.1	15,461 1.6.1	0 1.6.1	
32	General Plant ex CME	L29-L30-L31	118,227	185,762	122,311	118,066	24,374	
33	Coal Mining Equipment (recorded in A/C 399)	L30	13,668	0 n/a	0 n/a	15,461	0 n/a	
34	Op Co's Ownership %	See Worksheet	81.8 1.82%	0.0000%	0.0000%	100.0000%	0.0000%	
35	CME	L33 * L34	11,183	0	0	15,461	0	
36								
37	PX							
37	Electric Plant in Service excluding ARO	(See CF 26) Sum of Ls 19, 23, 27, 32, 35, 40	6,535,031	8,878,986	6,895,560	2,692,153	697,813	
38	Gas Plant used in developing PII Ratio for allocating MS & PP plus Gas	201 Ln 8 Col d	0 n/a	92,368 1.2.6	0 n/a	0 n/a	190,710 1.5.6	
39	EGPXi							
39	Electric & Gas Plant in Service defined as PX less Intangible Plant	(See CF 26) L37 + L38 - L40	6,251,885	8,770,660	6,630,507	2,575,669	828,775	
40	IP							
40	Intangible Plant in Service (A/C 301-303)	205 Ln 5	283,146 1.1.2	200,694 1.2.2	265,053 1.3.2	116,484 1.4.2	59,748 1.5.2	
41	Electric Plant Check of Inputs							
42	Total Utility Plant ex ARO and DAP	L37	6,535,031	8,878,986	6,895,560	2,692,153	697,813	
43	Co-owners Coal Mining Equipment (recorded in A/C 399)	L33 - L35	2,485	0	0	0	0	
44	Non-Prod. Prop. under Cap. Lease (for check purposes only)	200 Ln 4 Col c & Footnote to page 200	1,866 1.1.6	0	0	2 1.4.5	0	
45	Plant Purchased or Sold (for check purposes only)	200 Ln 5 Col c	0 1.1.5	0 1.2.5	0 1.3.5	2 1.4.5	0 1.5.5	
46	Asset Retirement Obligations	L4+L6+L11+L13+L15+L17	64,109	28,750	50,932	604	269	
47	Total Electric Plant including ARO (Check Total)	Resub. 207 Ln 104 Col g	6,603,511 1.1.5	8,907,736 CF 16.2.15	6,946,492 1.3.5	2,692,761 1.4.5	698,082 1.5.5	

ENERGY SERVICES, INC.  
2007 ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGS	ELL	EMI	END	System (If applicable)
			Ref	Ref	Ref	Ref	Ref	
48	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 & A/C 111							
49	Production Plant Accumulated Depreciation							
50	Nuclear Prod Plant AD (Plant A/C 320-328)	219 Ln 21 Col c	995,375 2.11	1,707,820 2.21	1,352,784 2.31	0 2.41	0 2.51	
51	Asset Retirement Obligation/A/C 108, 100)	Footnote to Pg 219 Ln 21 Col	63,302 2.12	27,439 2.22	45,442 2.32			
52	Property Under Capital Lease (FERC A/C 111.1)	Footnote to Pg 200 Ln 21 Col		0	118,603 1.36			
53	Waterford 3 Cumulative Amortization Adjustment per Opinion 545 in ER10-1350	See CF Workpapers 29, 1.1						
53a	Property Under Capital Lease per Resubmitted FF1 in Compliance with Opinion 545 in ER10-1350	L53 + L53a = rev. FF1 FN to Pg 200 Ln 21 Col c			(14,571) CF 29 1.1			
54	Property Under Capital Lease ARO (FERC A/C 111.1)	Footnote to Pg 219 Ln 21 Col			104,032 CF 29 1.3			
55	Total River Bend Deregulated Asset Plan Rate Base Adj.	See Workpaper			4,146 2.32			
56	Adj. for the 30% Unregulated Portion of River Bend	321,142 15.1 Ln 11						
57	Total Nuclear Accum Provision for Depr excluding ARO and including River Bend DAP Adj. and removal of RB30	L51-L52+L53b-L54+L55+L56	932,073	1,998,248	1,407,228	0	0	
58	Accumulated Prov. For Depr. associated with Prod. Plant exc. Nuclear & ARO and including Coal Mining Equipment as adjusted for RB30							
59	Steam (Plant A/C 310-317)	219 Ln 20 Col c	590,648	1,248,059 2.21	505,393	451,308	168,712	
59a	Spindletop Adj to Acc Depr	See CF Workpaper 17		63,788 CF 17 1.1	0		0	
59b	Revised Steam (Plant A/C 310-317)	Rev. 219 Ln 20 Col c	590,648 2.11	1,311,857 CF 16 2.17	505,393 2.31	451,308 2.41	168,712 2.51	
60	Steam ARO (Net of A/C 108, 110 & 108,260)	Footnote to Pg 219 Ln 20 Col	138 2.12	105 2.22	(178) 2.32	332 2.42	128 2.52	
61	Hydraulic (Plant A/C 330-339)	219 Ln 22 Col c	11,549 2.11	251 2.21	0 2.31	0 2.41	0 2.51	
62	Hydraulic ARO (Net of A/C 108, 111 & 108,261)	Footnote to Pg 219 Ln 22 Col	(4) 2.12	0				
63	Other (Plant A/C 340-347)	219 Ln 24 Col c	(6,586) 2.11	0 2.21	10,184 2.31	1,692 2.41	714 2.51	
64	Other ARO (Net of A/C 108, 112 & 108,262)	Footnote to Pg 219 Ln 24 Col	13 2.12	0				
65	Adj. for the 30% Unregulated Portion of River Bend	See Workpaper						
66	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L60 - L61 + L62 - L63 + L64 - L65 + L66	595,464	1,329,557	515,755	452,666	169,298	
67	Coal Mining Equipment (CME)	See Workpaper						
68	Op Cos Ownership %	See Workpaper	13,668 1.61	0 1.61	0 1.61	15,542 1.61	0 1.61	
69	Coal Mining Equipment - Owned by Amount	L68 * L69	81,812% 1.61	0,0000% 1.61	0,0000% 1.61	100,0000% 1.61	0,0000% 1.61	
70	Accum Prov for Depr. - Production exc. Nuclear & ARO and including Owned Coal Mining Equipment as adjusted	Sum L67 + L70	11,183	0	0	15,542	0	
71	ADNX							
72	Total General Plant Accum. Provision for Depreciation		606,647	1,329,557	515,755	468,210	169,298	
73	Less Total CME GP Accum. Provision for Depreciation	219 Ln 28 Col c	60,573 2.11	69,836 2.21	(24,109) 2.31	17,508 2.41	(2,728) 2.51	
74	General Plant Accum. Provision for Depr. Ex CME	L68 Above	13,668	69,836	(24,109)	15,542	0	
75	GAD	L73 - L74	46,905	69,836	(24,109)	1,966	(2,728)	
76	Intangible Plant Accum. Prov. for Amortization - Electric	200 Ln 21 Col c or Footnote	156,036 1.15	86,408 1.25	99,022 1.36	49,725 1.45	25,915 1.55	
77	Fuel Inventory - Account 151							
79	Beginning of Year Balance	110 Ln 45	See Workpaper 3.11	60,190 3.21	0 3.31	3,087 3.41	0 3.51	
80	End of Year Balance	110 Ln 45	See Workpaper 3.11	69,193 3.21	0 3.31	7,642 3.41	0 3.51	
81	Fuel Inventory - Account 151	(L80 + L81) / 2	14,473 3.11	64,692	0	5,365	0	
82	Net Accum. Deferred Income Tax per Tariff							
83	A/C 190	See Workpapers	(15,454) 4.11	(33,006) 4.21	(60,043) 4.31	(9,559) 4.41	Electric Only	
84a	NOL CF ADIT recorded in A/C 190 per FERC Decision	See CF Workpapers 22	(150,226) CF 22 1.1	(282,176) CF 22 1.1	(95,385) CF 22 1.1	(31,707) CF 22 1.1	2,880 4.51	
84b	Total A/C 190	L84a + L84b	(195,680)	(315,184)	(155,428)	(29,465)	(28,827)	
85	A/C 281	See Workpapers	n/a	2,427 4.23	n/a	n/a	n/a	
86	A/C 282	See Workpapers	701,334 4.13	942,715 4.24	907,931 4.33	339,960 4.43	100,223 4.53	
87	ADITC 3%	See Workpapers	0 4.14	0 4.25	0 4.34	0 4.44	0 4.54	
88	Net Accumulated Deferred Income Tax	Sum of L85 thru L88	505,654	629,958	752,503	310,495	71,396	
89	Materials & Supplies (M&S) - Account 154							
90	Beginning of Year Balance	110 Ln 48	81,643 5.11	106,095 5.21	91,062 5.31	20,611 5.41	8,088 5.51	
91	End of Year Balance	110 Ln 48	89,928 5.11	106,724 5.21	89,548 5.31	29,964 5.41	6,921 5.51	
92	Materials & Supplies (BIE Average)	(L92 + L93) / 2	85,786	106,410	90,305	23,288	7,485	
93								
94	MS							
95								

ENERGY SERVICES, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	
96	Prepayments - Account 165							
97	Beginning of Year Balance *	110 Ln 57	3,808 5.12	12,530 5.22 *	1,943 5.32 *	823 5.42 *	1,550 5.52 *	
98	End of Year Balance	110 Ln 57	5,046 5.12	13,780 5.22	4,697 5.32	2,825 5.42	5,385 5.52	
99	Prepayments (B/E Average)	(L97 + L98) / 2	4,427	13,155	3,320	1,824	3,466	
100								
101	Cost of Capital							
102	Embedded Cost Rate of Long-term Debt	See Workpapers	6.36% 6.11	6.02% 6.21	7.08% 6.31	5.95% 6.41	5.86% 6.51	
103	Debt Capitalization Ratio	See Workpapers	41.10% 6.11	50.18% 6.21	48.92% 6.31	53.58% 6.41	56.02% 6.51	
104	Embedded Cost Rate of Preferred Stock	See Workpapers	5.99% 6.11	9.63% 6.21	7.50% 6.31	5.69% 6.41	4.82% 6.51	
105	Preferred Stock Capitalization Ratio	See Workpapers	4.36% 6.11	1.10% 6.21	3.26% 6.31	3.45% 6.41	5.06% 6.51	
106	Common Equity Capitalization Ratio	See Workpapers	54.54% 6.11	48.72% 6.21	47.82% 6.31	42.97% 6.41	38.92% 6.51	
107	Total Capitalization Ratio Check	L103 + L105 + L106	100.00%	100.00%	100.00%	100.00%	100.00%	
108	Common Equity Cost Rate (EGS is the LPSC rate per Exhibit ETR 26(28))	Currently Approved Retail Rates	11.00% 6.11	10.65% 6.21	10.25% 6.31	11.09% 6.41	10.75% 6.51	
109	Average Common Equity Cost Rate	Average of Op Cos Rates	10.75%	10.75%	10.75%	10.75%	10.75%	
110								
111	Federal Income Tax Rate	See Workpaper	35.00% 6.61	35.00% 6.61	35.00% 6.61	35.00% 6.61	35.00% 6.61	
112	State Income Tax Rate	See Workpaper	6.50% 6.61	4.00% 6.61	8.00% 6.61	5.00% 6.61	8.00% 6.61	
113								
114	Production O&M Expense A/C 500-554 + 556							
114a	Total Steam O&M (A/C 500-514) per Initially filed FF1	Initially filed FF1 320 Ln 21	175,491 7.11	702,051 7.21	662,324 7.31	381,037 7.41	76,529 7.51	
114b	Adjustment for Interim Storm Recovery EGS & ELL	See CF Workpaper 18		194 CF 18.11	387 CF 18.11			
114c	Hedging (Reclassified from A/C 557 to Account 501 in resubmitted FF See L125b)	See CF Workpaper 17	0 CF 27.11	45,101 CF 27.11	59,133 CF 27.11	32,557 CF 27.11	0 CF 27.11	
114d	Spindletop Amortization	See CF Workpaper 17		1,610 CF 17.11				
115	Total Steam O&M (A/C 500-514) per Resubmitted FF1 for all OpCos except EAL	Resubmitted 320 Ln 21, Sum L114b thru L114d	175,491 7.11	748,956 CF 16.2.18	741,844 CF 16.3.10	413,594 CF 16.4.1	76,529 7.51	
115a	Reclass from A/C 923 to A/C 506	See CF Workpaper 26		58 CF 26.11-26.11	21 CF 26.11-26.11	7 CF 26.11-26.11	3 CF 26.11-26.11	
115b	Total Steam O&M as adjusted (A/C 500-514)	L115 + L115a	175,491 7.11	749,014	741,865	413,601	76,532	
116	Total Hydraulic O&M (A/C 535-545)	320 Ln 59	145 7.11	0 CF 16.2.18	0 CF 16.3.10	0 CF 16.4.1	0 7.51	
117	Total Other (A/C 546-554)	321 Ln 74	1,033 7.12	11 CF 16.2.19	6,272 7.32	13,130 7.42	27 7.52	
118	System Control & Load Dispatching (A/C 556)	321 Ln 77	1,025 7.12	1,490 CF 16.2.19	1,087 7.32	607 7.42	223 7.52	
119	Total Fuel - Steam (A/C 501) per Resubmitted FF1 for ELL, EGSL & EMI	Resubmitted 320 Ln 5, Sum L116 thru L119	(134,673) 7.11	(671,662) CF 16.2.18	(689,317) CF 16.3.10	(377,421) CF 16.4.1	(69,142) CF 16.5.1	
120	Fuel - Other (A/C 547)	321 Ln 63	(600) 0	0 0	(527) 0	0 0	(23) 0	
121	RB30 Adj. for the Prod Related A&G moved to A&G	See L176i	0	0 CF 19.1.1				
122	RB30 Adj. for the Prod Related Taxes Other moved to TO	See L194e	0	0 CF 19.1.1				
123	Non-Fuel Prod. O&M excluding Nuclear Prod O&M	-L125d - L125e	44,033	78,938	59,380	49,917	7,617	
124								
125	Total Fuel (A/C 501, 518 & 547)							
125a	Fuel - Steam (A/C 501) as reported in initially filed FF1	Initially filed FF1 320 Ln 5	134,673 7.12	624,951 7.21	630,184 7.31	344,864 7.42	69,142 7.52	
125b	Hedging (Reclassified from A/C 557 to Account 501 in resubmitted FF See CF Workpaper Spindletop Amortization)	See CF Workpaper	0 CF 27.11	45,101 CF 27.11	59,133 CF 27.11	32,557 CF 27.11	0 CF 27.11	
125c	Total Fuel - Steam (A/C 501) per Resubmitted FF1 for ELL, EGSL & EMI	Resubmitted 320 Ln 5, Sum L125a thru L 125d	0	1,610 CF 17.11				
125d	Fuel - Other (A/C 547)	321 Ln 63	134,673 7.12	671,662 CF 16.2.18	689,317 CF 16.3.10	377,421 CF 16.4.1	69,142 7.52	
125e	Total Other Fuel (ex Nuclear) (A/C 501, 547)	L125d + L125e	600 7.12	0 7.21	527 7.32	0 7.42	23 7.52	
127	Hedging (Reclassified from A/C-567 to Account 501-in-resubmitted FF See L125b-above)	See L125b-above	0	0	689,844	377,421	69,165	
128	Nuclear Fuel (A/C 518)	320 Ln 25	84,643 7.11	38,804 7.21	45,929 7.31	0 7.41	0 7.51	
129	RB 30 Adj. for Fuel ass. with Unreg. portion of River Bend	L128 * 30%		(11,641) 15.1 Ln 17				
130	River Bend Deregulated Asset Plan Adj. (DAP)	See Workpaper		(6,091) 15.1 Ln 17				
131	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper		52,322 15.1 Ln 1				
132	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum of L128 thru L131	84,643	73,394	45,929	0	0	
133	Total Fuel as adjusted	L125e + L126 + L132	219,916	745,056	735,773	377,421	69,165	
134								

ENERGY SERVICES, INC.  
2007 ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	
135	Nuclear-Non-Fuel Production O&M Expense							
135a	Total Nuclear O&M (A/C 517-532)	320 Ln 41	239,606 7.1.1	149,331 7.2.1	149,517 7.3.1	0 7.4.1	0 7.5.1	
135b	Adjustment for Interim Storm Recovery EGS & ELL	See CF Workpaper 18		6 CF 18.1.1	735 CF 18.1.1			
136	Rev Total Nuclear O&M (A/C 517-532)	L135a + L135b	239,606	149,337	150,252	0	0	
137	Adj for the 30% Unregulated Portion of River Bend	See Workpaper		(33,173) 15.1 Ln 30				
138	River Bend Derogated Asset Plan Adj.	(38,127) 15.1 Ln 30		(38,804)				
139	Nuclear Fuel Per Book	-L128	(84,643)		(45,929)	0	0	
139a	Reclass from A/C 923 to Account 524	See CF Workpaper 26	661	1,461	313	0	0	
140	NPOMNF	Sum of L136 thru L139a	155,624 26.1.3	40,694 26.1.3	104,636 26.1.3	0	0	
142	Purchased Power Expense - A/C 555							
143	Total Purchased Power	321 Ln 76 & 326 Ttl Col m	614,246 7.1.2 & 8.1.4	1,288,137 7.2.2 & 8.2.6	824,645 7.3.2 & 8.3.4	463,015 7.4.2 & 8.4.2	217,212 7.5.2 & 8.5.4	
143a	Adj for Amortization of Deferred Capacity per Op. 561 in EL01- CF WPs 19		(16,746) CF 19.1.1	8,397 CF 19.1.1	6,734 CF 19.1.1			
143b	Adjustment for Opportunity Sales due to USB Re-Runs	See 181916 WP 1.2 Ln 8 m EL09-61-004	7,345	(2,281)	(24)	(4,124)	(916)	
144	Vidalia Adjustment for ELL per Note 1 of the MSS-3 Tariff	See Workpaper			(70,775) 14.1.1			
145	GGART Adj for EAI & EMI per Note 1 of the MSS-3 Tariff	See Workpaper	6,110 8.6.1 & 8.1.7			27,324 8.6.1 & 8.4.5		
146	Total Purchased Power As Adjusted	Sum of L143 thru L145	610,965	1,284,242	758,960	485,215	216,296	
147	Production O&M Expense Check of Inputs							
148	Per Book Production Expenses A/C 501-555	L123+L126+L136+L143	1,033,158	2,188,134	1,724,121	890,353 CF 16.4.2	293,994	
149	Other Expenses Per Form 1 (A/C 557) (for checking)	Resub. 321 Ln 78	210,314 7.1.2	337,594 CF 16.2.19	(24,488) CF 16.3.11	209,490	19,762 7.5.2	
150a	Reclass from A/C 923 to A/C 506	L1159	(122) CF 26.1.1-26.1.3	(58) CF 26.1.1-26.1.3	(21) CF 26.1.1-26.1.3	(7) CF 26.1.1-26.1.3	(3) CF 26.1.1-26.1.3	
151	RB 30 Adj to Production O&M	L121		0 26.1.3				
152	Total Production Expenses (Check Total) per Resubmitted FF1	L149+L150+L151+321 Ln 80	1,243,350 7.1.2	2,525,670 CF 16.2.19	1,699,612 CF 16.3.11	1,099,836 CF 16.4.2	313,753 CF 16.5.2	
153	Production Revenue Credits - Sales for Resale (A/C 447)							
154	Sales for Resale - Non-Requirements (NR)	311 Subtotal Non-RQ Col k	408,014 9.1.6	158,171 9.2.4	227,391 9.3.2	53,426 9.4.2	91,263 9.5.2	
155	Transmission/Distribution Demand	311 Subtotal Other Col j	26,180 9.1.6	348 9.2.4	4,871 9.3.2	5,742 9.4.2	41 9.5.2	
156	Adj. to remove Rev. from sales of Unreg. River Bend 30%	311 Col k Ln 12 + Ln 13		65,787 9.2.2				
157	Production Revenue Credits	L155 - L156 - L157	381,834	92,036	222,520	47,684	91,242	
158	Depreciation Expense - A/C 403							
159	Production Plant Depr Exp excluding Nuclear Plant DE							
160	Steam Production Plant Depr Expense	336 Ln 2 Col b - Initial	26,646 10.1.1	42,011 10.2.1	21,575 10.3.1	11,827 10.4.1	6,107 10.5.1	
161	Spindletop Amortization	See CF Workpaper 17	0	(80) CF 17.1.1	0	0	0	
162	Steam Production Plant Depr Expense	Sum (L161a + L161b)	26,646 10.1.1	41,931 CF 16.2.24	21,575 10.3.1	11,827 10.4.1	6,107 10.5.1	
163	Hydro Production Plant Depr Expense	336 Ln 4 + Ln 5 Col b	695 10.1.1	6 10.2.1	0 10.3.1	0 10.4.1	0 10.5.1	
164	Other Production Plant Depr Expense	336 Ln 6 Col b	28 10.1.1	0 10.2.1	5,212 10.3.1	2,122 10.4.1	81 10.5.1	
165	Production Plant Depr Exp excluding Nuclear Plant DE	L162 + L163 + L164	27,369	41,937	26,787	13,949	6,188	
166	Nuclear Production Plant Depreciation Expense							
167	Nuclear Production Plant Depr Expense	336 Ln 3 Col b	70,884 10.1.1	51,946 10.2.1	40,644 10.3.1	0 10.4.1	0 10.5.1	
168	Amortization of Limited Term Electric Plant Account 404	336 Ln 3 Col d	0 10.1.1	0 10.2.1	12,177 10.3.1	0 10.4.1	0 10.5.1	
169	Waterford 3 Amortization Expense Adjustment per 12/17/15	See CF Workpapers 29.1.1			(8,425) CF 29.1.1			
169a	Order in ER10-1350 - Opinion 545	L169 + L169a = revised FF1			3,752 CF 29.1.1 & CF 29.1.4			
169b	Amount of Limit Term Electric Plant (A/C 404) per Resubmitted FF1	Pg 336 Ln 3 Col d	0 10.6.1	3,778 10.6.1	3,752 CF 29.1.1 & CF 29.1.4	0	0	
170	Decommissioning Expense	See Workpaper	70,864	55,724	2,455 10.6.1	0	0	
171	Nuclear Production Plant Depreciation Expense	Sum L168 thru L170 - L169b	10,420 10.1.1	12,187 10.2.1	6,252 10.3.1	4,799 10.4.1	1,312 10.5.1	
172	General Plant Depreciation Expense - A/C 403	336 Ln 10 Col b	20,121 10.1.1	20,615 10.2.1	16,210 10.3.1	9,547 10.4.1	4,705 10.5.1	
173	Intangible Plant Amortization Expense A/C 403	323 Ln 197 - Initial	141,572 7.1.4	178,153 7.2.4	146,604 7.3.4	75,062 7.4.4	56,442 7.5.4	
174	Administrative & General O&M Expense - A/C 920-935	See CF Workpaper 18	0 n/a	448 CF 18.1.1	1,630 CF 18.1.1	0	0	
175	Adj. for Interim Storm Recovery EGS & ELL (non-924)	L176a + L176b	141,572 7.1.4	178,601 CF 16.2.21	146,234 CF 16.3.13	75,062 7.4.4	56,442 7.5.4	
176	Total A&G per 6/6/12 Resubmitted FF1	323 Ln 185 - Initial & CF	5,152 7.1.4	23,729 CF 16.2.21	25,796 7.3.4	11,259 7.4.4	967 7.5.4	
176a	Account 924, Resubmitted FF1	See CF Workpaper	(1,825) CF 26.1.2	152,032	(1,067) CF 26.1.2	(7,068) CF 26.1.2	(168) CF 26.1.2	
176b	Reclass from A/C 923	L184b / L194	134,595	59,996 CF 19.1.2	121,371	63,097	55,307	
176c	Revised Administrative & General O&M Expense - A/C 920-935	L176c / L176g	91,216	91,216				
176d	Prof Labor inc RB30 / Ttl Labor inc. RB30 Labor	L176h * L176g	83,257	(7,959) CF 19.1.28 19.1.3				
176e	Prod. Allocation of EGS A&G before RB30 Adj.	See CF Workpaper						
176f	A&G for the 30% Unregulated Portion of River Bend	L176h + L176i	54,796 CF 19.1.28 19.1.3	54,796 CF 19.1.28 19.1.3				
176g	Prod. Allocation of EGS A&G	See CF Workpaper						
176h	Production Labor Ratio	L184 / L193	151,957	151,957	121,371	63,097	55,307	
176i	Admin. & General O&M Expense - A/C 920-935 excl. A/C 924	EGS: L176i / L176j	134,595	151,957	121,371	63,097	55,307	
177	AGX924							

12/17/18 CF per Op. 565 in EL09-61-004  
2092,807 CF WP B.4



ENERGY SERVICES, INC.  
2007 ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILINGS IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	
178	Labor Data							
179	Total Production Labor							
180	Direct Operating Company Labor	354 Ln 20	9,711 11.1	18,502 11.2	14,717 11.3	10,363 11.4	1,904 11.5	
181	ESI Production Labor	Footnotes to Pg 354 Ln 96	10,180 11.2	10,549 11.2	9,934 11.3	4,795 11.4	1,445 11.5	
182	EOI Production Labor (EGS Net of RB 30%)	Col d	75,388 11.2	35,977 11.2	49,851 11.3	0 11.4	0 11.5	
183	Total Production Labor	Sum of L181 thru L183	95,279	65,028	74,502	15,118	3,349	
184	EOI Production Labor (EGS RB 30%)	L183 / 70 * 30	15,419 CF 19.1	80,447 CF 19.1				
184a	Total Production Labor inc. RB30 Labor	L184 + L184a						
185								
186	Total Labor charged to O&M Excluding A&G							
187	Direct Labor charged to O&M	354 Ln 28	48,344 11.1	60,572 11.2	38,948 11.3	35,514 11.4	7,917 11.5	
188	Direct A&G Labor	354 Ln 27	(6,723) 11.1	(7,221) 11.2	(4,905) 11.3	(5,262) 11.4	(2,321) 11.5	
189	Total ESI (Sum of all functions shown in Footnote)		43,182 11.2	55,516 11.2	50,474 11.3	25,179 11.4	12,210 11.5	
190	ESI A&G Labor	Footnotes to Pg 354 Ln 96	(19,552) 11.2	(26,163) 11.2	(22,346) 11.3	(9,584) 11.4	(6,285) 11.5	
191	EOI	Col d	75,519 11.2	36,063 11.2	50,104 11.3	0 11.4	0 11.5	
192	EOI A&G Labor	(L31) 11.2	(131) 11.2	(86) 11.2	(253) 11.3	0 11.4	0 11.5	
193	Total Labor charged to O&M Excluding A&G	Sum of L187 thru L192	140,639	118,681	113,022	45,847	11,521	
194	Total Labor charged to O&M inc. RB30 & Exc. A&G	L184a + L193	134,099 CF 19.1					
194a								
194b	Taxes Other than Income - A/C 408.1 - Electric	115 Ln 14 Col g	75,585 12.1	131,249 12.2	61,168 12.3	63,126 12.4	27,232 12.5	
194c	Ratio of Production Plant to Total ex. Intangible	L19 / (L37 - L40)		57.94% CF 19.1				
194d	Prod. Allocation of EGS Tax Other before RB30 Adj.	L194b * L194c		76,050				
194e	RB30 Adj. for the Prod Related Taxes Other	See Workpaper		(1,127) CF 19.1, 28.19.1.3				
194f	Prod. Allocation of EGS Taxes Other	L194d + L194e		74,923				
195	Taxes Other than Income - A/C 408.1 - Electric	EGS: L194f / L194c	75,585 12.1	129,304 12.2	61,168 12.3	63,126 12.4	27,232 12.5	
196								
197	Investment Tax Credit Amortization in A/C 411	115 Ln 19 Col g	4,192 12.1	5,521 12.2	2,968 12.3	1,326 12.4	354 12.5	
198								
199	Annual Energy Responsibility Ratio per ISB							
200	Annual Energy (mwh)	See CF Workpaper	25,590 CF 25.1	38,768 CF 25.1	29,054 CF 25.1	14,862 CF 25.1	4,813 CF 25.1	
201	Net Transmission	n/a	0	0	0	0	0	
202	Non-Requirements Sales in ISB Data	See CF Workpaper	257 CF 25.1	0 CF 25.1	0 CF 25.1	0 CF 25.1	0 CF 25.1	
203	Annual Energy (mwh)	L200-L201-L202	25,333	38,768	29,054	14,862	4,041	112,058
204	Energy Ratio	Op Co L203 / System L203	22.61%	34.60%	25.93%	13.26%	3.60%	100.00%
205	12 CP - Load Responsibility Ratio per 2.16 (b)							
206	Company CP Peak Loads ex. Interruptible (12 mo avg)	Jan '07 ISB All 4 **	3,974,108 CF 23.1	5,661,912 CF 23.1	4,067,663 CF 23.1	2,461,214 CF 23.1	634,569 CF 23.1	16,976,466
207	DERIVATION RATIO	See 2/21/17 Workpaper 3.1	43.23%	34.57%	24.01%	14.36%	3.74%	100.00%
208	DR							

Notes:  
\* Excludes amount associated with Hurricanes as follows: EGS - \$20,096,000 ELL - \$167,364,000; EMI - \$53,850,000; ENO - \$59,063,000  
\*\* Jan. ISB contains the Load Data as of Dec. 31 the previous year

**ENERGY GULF STATES, LLC**  
*JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 2007 FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2006**  
(000's)

As filed with FERC 12/17/18				Supplement to 12/17/18 FERC Filing		
Operating Company Split				Disparity Calc of EGSL Split		
	ELL (formerly EGS- LA)	ETI (formerly EGS-TX)	FERC	Total EGS-LA	LPSC Retail	FERC
Line No	Formula / Reference	EGSI				
1	D = Disparity					
2	D = [(PC / APC) - 1] * 100%					
	where:					
3	PC = Actual Production Cost	C.2 Ln 26 =	2,531,473	1,501,338	1,030,134	0
4	APC = Average Production Cost	C.5 Ln 137 =	2,298,937	1,344,724	954,213	0
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	232,536	156,614	75,921	0
				1,501,338	1,312,881	188,458
				1,344,724	1,174,392	170,332
				156,614	138,489	18,125

**Section 30.15: Jurisdictional RPCE**

Jurisdictional Equalization						
6	D = Disparity (Operating Company/Jurisdictional)	[(Ln 3 / Ln 4) - 1] * 100% =	10.11%	11.65%	7.96%	
7	D <sup>2</sup> = Final Disparity (Operating Company)	A.1 Ln 19 EGS Column =	3.54%			
<b>(Payments) / Receipts</b>						
8	Total Company Rough Production Cost Equalization	A.1 Ln 20 EGS Column =	151,071			
9	FERC Energy Allocation Ratio	D.5 Ln 204 =			0.00%	
10	FERC Annual Rough Production Cost Equalization	EGS Ln 8 * FERC Ln 9 =			0	
11	Remaining RPCE to Allocate to Retail based on relative Disparity	EGS Ln 8 - FERC Ln 10 =	151,071			
12	Retail Rough Production Cost Equalization	Ln 5 - ((Sum of Retail Ln 5 - EGS Ln 11) / (Sum of Retail APC on Ln 4)) * Ln 4 =		108,963	42,108	
				108,963	96,874	12,089
13	Annual Rough Production Cost Equalization	Ln 11 or 12 =	151,071	108,963	42,108	0
				108,963	96,874	12,089
14	2007 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18		154,481	110,955	43,526	0
				110,955	98,611	12,344
15	Change in 2007 RPCE resulting from Op. 565 in EL09-61-004	Ln 13 - Ln 14 =	(3,410)	(1,992)	(1,418)	
				(1,992)	(1,737)	(255)
16	<b>Final Disparity (Operating Company/Jurisdictional)</b>	(Ln 3 - Ln 13) / Ln 4 =	3.54%	3.54%	3.54%	
				3.54%	3.54%	3.54%

ENERGY GULF STATES, LLC  
 JURISDICTIONAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 2007 FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
 FOR THE YEAR ENDED DECEMBER 31, 2006  
 (000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split				Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split				
		EGSI	ELL (formerly EGS-LA)	ETI (formerly EGS-TX)	FERC	Total EGS-LA	LPSC Retail	FERC		
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>										
22	PC = Actual Production Cost									
23	PC = VPC + FPC where:									
24	VPC = Variable Production Cost	C.3 Ln 67 =	2,158,025	1,286,464	871,561	0	1,286,464	1,129,098	157,366	
25	FPC = Fixed Production Cost	C.4 Ln 121 =	373,447	214,874	158,573	0	214,874	183,783	31,091	
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	<b>2,531,473</b>	<b>1,501,338</b>	<b>1,030,134</b>	<b>0</b>	<b>1,501,338</b>	<b>1,312,881</b>	<b>188,458</b>	
27	VPC = Variable Production Cost									
28	VPC = VPRB * (CM + F) + VPX where:									
29	VPRB = Variable Production Rate Base <sup>2</sup>									
30	VPRB = NPP-NAD -(ADIT * NPPR) where:									
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	D.1 Ln 7 =	3,224,822	1,890,391	1,334,431	-	1,890,391	1,655,415	234,976	
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D.1 Ln 57 =	1,998,248	1,137,746	860,502	-	1,137,746	1,033,877	103,868	
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	D.2 Ln 89 =	629,958	358,308	271,650	-	358,308	310,346	47,962	
34	NPPR = Ratio of Nuclear Production Plant to Total Plant <sup>3</sup>									
35	NPPR = NPP / PX where:									
36	NPP = Nuclear Production Plant in Service	Ln 31 =	3,224,822							
37	PX = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 301 through 399, Property under Capital Lease as recorded in FERC Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 excluding ARO, if any*	See 21.1.2 for Tariff Revision* D.1 Ln 37 =								
38	NPPR = Ratio of Nuclear Production Plant to Total Plant *	(Ln 36 / Ln 37) =	8,878,986	36.32%	36.32%	36.32%	0.00%	36.32%	36.32%	36.32%
* Formula Revision to include a labor functionalization of both General and Intangible Plant in Production Plant excluding Nuclear is in compliance with January 11, 2010 FERC Order in ER07-682. The ER07-682 revision was filed on March 12, 2010 and was effective May 30, 2007 per the June 6, 2010 Letter Order accepting this change. The G&I Plant revision was accepted after the March 31, 2008 effective date of Waterford 3 Capital Lease Tariff Revision in ER08-460/EL08-51 therefore, the formula revisions in ER08-460 were included in the variable descriptions in the August 8, 2008 Compliance Filing but were not effective until March 31, 2008. Therefore Variables Numerator, PX, PPRXN and EGPXI contained in the September 15, 2014 Comprehensive Recalculation Compliance Filing for the 2007 RPCE (2006 TY) do not exclude Waterford 3 Capital Lease as stated in the Formula Revision approved in ER08-460										
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	997,773	622,508	375,266	-	622,508	508,820	113,688	
40	CM = The weighed average cost of capital determined as follows:									
41	CM = (DR * i) + (PR * p) + (ER * c) where:									
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	D.2 Ln 103 =	50.18%							
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	D.2 Ln 105 =	1.10%							
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	D.2 Ln 106 =	48.72%							
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	D.2 Ln 102 =	6.02%							
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	D.2 Ln 104 =	9.63%							
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	D.2 Ln 109 =	10.75%							
48	CM = Weighed avg. cost of capital	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =	8.36%	8.36%	8.36%	0.00%	8.36%	8.36%	8.36%	

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company, and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, and (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

ENERGY GULF STATES, LLC  
 JURISDICTIONAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 2007 FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
 FOR THE YEAR ENDED DECEMBER 31, 2006  
 (000's)

Line No	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split				Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split		
		EGSI	ETI (formerly EGS-LA)	ETI (formerly EGS-TX)	FERC	Total EGS-LA	LPSC Retail	FERC
49	F = Federal & State Income Taxes determined from the following:							
50	$F = T / (1 - T) * (CM - (DR * i))$							
	where:							
51	T = f + s - fs when federal tax is not deductible in computing state tax, and							
52	T = (f + s - 2fs) / (1 - (fs)) when federal tax is deductible in computing state tax, and							
53	f = Federal Income Tax Rate	D 2 Ln 111 =	35.00%	35.00%	35.00%	0.00%	35.00%	35.00%
54	s = State Income Tax Rate <sup>4</sup>	D 2 Ln 112 =	4.00%	8.00%	0.00%	0.00%	8.00%	8.00%
55	T = EAI and EMI	(Ln 53 + Ln 54 - (Ln 53 * Ln 54) =						
56	T = EGS, EUJ & ENO	((Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54)) / (1 - (Ln 53 * Ln 54)) =	36.71%	38.48%	35.00%	0.00%	38.48%	38.48%
57	F = Federal & State Income Tax	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =						
58	F = Federal & State Income Tax	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.10%	3.34%	2.87%	0.00%	3.34%	3.34%
<b>Adjustment for Difference in Operating Company (MSS-3) and Jurisdictional Treatment of State Income Taxes</b>								
58a	Op Co Return on VPRB (MSS-3 uses 4% average State Income Taxes)	(Ln 39 * (Ln 48) + (OpCo Ln 58) =	114,345	71,339	43,005	0	71,339	58,311
58b	Jurisdictional Return on VPRB using Jurisdictional Income Tax Rates	(Ln 39 * (Ln 48) + (Jur Ln 58) =	114,976	72,833	42,142	0	72,833	59,532
58c	Change in Return on VPRB - Allocated to Jurisdictions on VPRB	(OpCo= Ln 58b - Ln 58a) (Juri =Ln 58c /OpCo VPRB * Juri VPRB) =	631	394	237	0	394	322
58d	Op Co Return on FPRB (MSS-3 uses 4% average State Income Taxes)	(Ln 59 * (Ln 48) + (OpCo Ln 58) =	67,670	35,737	31,933	0	35,737	26,421
58e	Jurisdictional Return on FPRB using Jurisdictional Income Tax Rates	(Ln 59 * (Ln 48) + (Jur Ln 58) =	67,777	36,485	31,292	0	36,485	26,974
58f	Change in Return on FPRB - Allocated to Jurisdictions on FPRB	(OpCo= Ln 58e - Ln 58d) (Juri =Ln 58f /OpCo FPRB * Juri FPRB) =	108	57	51	0	57	42
59	VPX = Variable Production Expense							
60	VPX = NPOMNF + FE + PURP - RC + NDE							
	where:							
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518	D 3 Ln 140 =	40,694	8,078	32,616	-	8,078	2,335
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 & 547	See 27 & D 3 Ln 133 =	745,056	474,545	270,511	-	474,545	426,912
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30 09(d) of this Service Schedule	D 3 Ln 146 =	1,204,243	758,685	535,538	-	758,685	664,381
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding payments made pursuant to Section 30 09(d) of this Service Schedule	D 3 Ln 158 =	92,036	53,952	38,084	-	53,952	47,245
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	D 4 Ln 171 =	55,724	26,668	29,056	-	26,668	23,506
66	VPX = Variable Production Expense	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =	2,043,681	1,214,024	829,656	-	1,214,024	1,069,888
67	VPC = Variable Production Cost	Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 - Ln 65 =	2,158,025	1,286,464	871,561	-	1,286,464	1,129,098
68	FPC = Fixed Production Cost							
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$							
	where:							
70	FPRB = Fixed Production Rate Base							
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPRG$							
	where:							
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any	D 1 Ln 18 =	1,803,674	1,043,245	760,429	-	1,043,245	898,756
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	D 1 Ln 35 =	-	-	-	-	-	-
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D 2 Ln 71 =	1,329,557	799,550	530,007	-	799,550	728,176
75	FI = Fuel Inventory recorded in FERC Account 151	D 2 Ln 82 =	64,692	37,418	27,274	-	37,418	32,235
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	D 2 Ln 89 =	629,958	358,308	271,650	-	358,308	310,346
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant							
78	$PPRXN = [PPXN + (GP + IP) * PLR] / PX^{**}$	See 21 1.3 for Formula Revision & Note on Ln 38						
	where:							
79	Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant	Ln 72*(Ln 82 + Ln 84) * Ln 90 =	2,015,413					
80	PX = Electric Plant in Service	Ln 37 =	8,878,986					
81	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant**	(Ln 79 / Ln 80) =	22.70%	22.70%	22.70%		22.70%	22.70%
** See Note Ln 38								
82	GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any	D 1 Ln 32 =	185,762	106,163	79,599	-	106,163	93,328
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D 2 Ln 75 =	69,836	39,911	29,925	-	39,911	35,086
84	IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 thru 303	D 1 Ln 40 =	200,694	114,697	85,997	-	114,697	100,830
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	D 2 Ln 77 =	86,408	49,382	37,026	-	49,382	43,412

<sup>4</sup> The State Income Tax rate for EGS is the average of the rates for Louisiana and Texas.

ENERGY GULF STATES, LLC  
 JURISDICTIONAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 2007 FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
 FOR THE YEAR ENDED DECEMBER 31, 2006  
 (000's)

Line No	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split				Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		EGSI	ELL (formerly EGS-LA)	ETI (formerly EGS-TX)	FERC	Total EGS-LA	LPSC Retail	FERC	
86	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>5</sup>								
87	PLR = PL / LXAG where:								
88	PL = Production Labor charged to O&M expense	D 4 Ln 184 =	65,028						
89	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	D 4 Ln 193 =	118,681						
90	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	(Ln 88 / Ln 89) =	54.79%	54.79%	0.00%	54.79%	54.79%	54.79%	
91	MS = Materials and Supplies recorded in FERC Account 154	D 2 Ln 94 =	106,410	62,058	44,352	-	62,058	54,040	8,018
92	P = Prepayments as recorded in FERC Account 165	D 2 Ln 99 =	13,155	7,672	5,483	-	7,672	6,681	991
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant *								
94	PPREG = PP / EGPXI* where								
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	D 1 Ln 19 =	5,028,496						
96	EGPXI* = Electric and Gas Plant in Service defined as PX above less Intangible Plant plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any *	See 21.1.4 for Tariff Rev. & D.1 Ln 39 =	8,770,660						
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible *	(Ln 95 / Ln 96) =	57.33%	57.33%	57.33%	0.00%	57.33%	57.33%	57.33%
98	* See Note Ln 38 FPRB = Fixed Production Rate Base Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =		590,488	311,838	278,650	-	311,838	230,548	81,290
99	CM = Weighted average cost of capital	Ln 48 =	8.36%	8.36%	8.36%	0.00%	8.36%	8.36%	8.36%
100	F = Federal & State Income Tax	Ln 57 or Ln 58 =	3.10%	3.34%	2.87%	0.00%	3.34%	3.34%	3.34%
101	FPX = Fixed Production Expense								
102	FPX = NFPOMXN + DEXN + [(AGX924 * PLRRB) - RB30AG + ((GDX + IAX) * PLR) + ((OT + 924AG) * PPR)] where:	See CF WP 20.4.1 for the Tariff Rev. associated with the addition of Variables AGX924 & 924AG. This revision incorporated the FERC's decision to functionalize Account 924 on plant and not labor. This revision was approved in FERC Order in Docket No. ER07-682 on 7/31/14 with an effective date of 5/30/07. Any other tariff differences that were shown on the tariff pages were either approved or rejected in other proceedings before the FERC. As of 9/15/14 there are no additional tariff revisions to Variable FPX for the 2007 RPCE Filing (2006 test year).							
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear, i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547	D 3 Ln 123 =	78,998	45,692	33,306	-	45,692	39,364	6,328
104	DEXN = Depreciation and Amortization Expense associated with the plant investment in PPN as recorded in FERC Accounts 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law	D 4 Ln 165 =	41,937	26,206	15,731	-	26,206	24,225	1,981
105	AGX924 = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935 excluding FERC Account 924	See 20.6.1 for Tariff Rev. D 4 Ln 177 =	151,957	86,843	65,113	-	86,843	76,344	10,499
106	GDX = General Plant Depreciation Expense recorded in FERC Account 403	D 4 Ln 173 =	12,187	6,965	5,222	-	6,965	6,123	842
107	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	D 4 Ln 175 =	20,615	11,781	8,834	-	11,781	10,357	1,424
108	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 90 =	54.79%	54.79%	54.79%	0.00%	54.79%	54.79%	54.79%
109	OT = Other Tax Expense recorded in FERC Account 408	D 4 Ln 195 =	129,304	75,410	53,894	-	75,410	65,667	9,743
109a	924AG = FERC Account 924	See 20.4.1 thru 20.5.6 for Tariff Revision adding Variable 924AG & B Op Co Input Ln 176d. Also see CF WPs 20.2.1 thru 20.3.3 for the Storm Accrual revision to A/C 924 and order stating that revision was not effective until 7/30/07.	23,729	13,839	9,890	-	13,839	12,051	1,788
110	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant **								
111	PPR = PP / PXI where:								
112	PP = Production Plant in Service	Ln 95 =	5,028,496						
113	PXI = Electric Plant in Service defined as PX above less Intangible Plant	See 21.1.5 for Tariff Rev. & Ln 37 - Ln 76 =	8,678,292						
114	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant	(Ln 112 / Ln 113) =	57.94%	57.94%	57.94%	0.00%	57.94%	57.94%	57.94%
115	** See Note Ln 38 FPX = Fixed Production Expense	See CF 20.4.1 for Tariff Revision							
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	D 4 Ln 197 =	5,521	3,220	2,301	-	3,220	2,804	416
117	TX = Composite Corporate After Tax Income Tax Rate								
118	TX = 1-T								
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	63.29%	61.52%	65.00%	100.00%	61.52%	61.52%	61.52%
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	57.94%	57.94%	57.94%	0.00%	57.94%	57.94%	57.94%
120a	Adjustment for Difference in Operating Company (MSS-3) and Jurisdictional Treatment of State Income Taxes								
120a	ITC Gross up using 4% Average State Income Tax Rate		(5,054)	(2,948)	(2,107)	0	(2,948)	(2,567)	(381)
120b	ITC Gross up using Jurisdictional State Specific Rates		(5,084)	(3,032)	(2,051)	0	(3,032)	(2,641)	(392)
120c	Change in Production Cost due to change in tax rates associated with ITC	Ln 120b - Ln 120a	(29)	(85)	55	0	(85)	(74)	(11)
120d	Adjustment to Fixed Production Cost	Allocated on PPIX	29	17	12	0	17	15	2
121	FPC = Fixed Production Cost	Ln 98 * (Ln 99 + Ln 100) + Ln 115 - ((Ln 116 / Ln 119) * Ln 120 - Ln 58 + Ln 120d) =	373,447	214,874	158,573	0	214,874	183,783	31,091

<sup>5</sup> Labor ratios shall be determined based on the payroll expense for each Operating Company, including those payroll expenses billed to it by EOI and ESI, for the twelve months ended December 31 of the previous year.

ENTERGY GULF STATES, LLC  
 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 2007 FILING IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
 FOR THE YEAR ENDED DECEMBER 31, 2006  
 (000's)

Line No

As filed with FERC 12/17/18	Supplement to 12/17/18 FERC Filing
<b>Operating Company Split</b>	<b>Disparity Calc of EGSL Split</b>
ELL (formerly EGS-LA)	ETI (formerly EGS-TX)

Formula / Reference	EGSI	EGS-LA	EGS-TX	FERC	Total			
					EGS-LA	LPSC Retail	FERC	
<b>Section 30.13: Average Production Cost</b>								
122 <b>APC = Average Production Cost</b>								
123 <b>APC = AVPC + AFPC</b>								
124 where:								
125 AVPC = Company's Allocation of the System's Variable Production Cost								
126 AVPC = SVPC * ER								
127 where:								
127 SVPC = Sum of the Companies' Actual Variable Production Cost								
128 ER = Energy Ratio	A 5 Ln 130	EGS Column =	1,917,912			1,124,339		
129 ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale) divided by the sum of all Companies Annual Energy	See 25.1.1 for Tariff Rev. & D.5 Ln 204 =							
130 AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =							
					100.00%	58.62%	41.38%	0.00%
					1,917,912	1,124,339	793,573	-
					1,124,339	984,533	139,607	-
131 AFPC = Company's Allocation of the System's Fixed Production Cost								
132 AFPC = SFPC * DR								
133 where:								
133 SFPC = Sum of the Companies' Actual Fixed Production Cost								
134 DR = Demand Ratio	A 5 Ln 136	EGS Column =	381,025			220,385		
135 DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (b) *	See 23.1.1 for Tariff Rev D.5 Ln 208 =							
136 AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =							
					100.00%	57.84%	42.16%	0.00%
					381,025	220,385	160,640	-
	Ln 130 + Ln 136 =				<b>2,298,937</b>	<b>1,344,724</b>	<b>954,213</b>	<b>-</b>
137 <b>APC = Average Production Cost</b>					<b>1,344,724</b>	<b>1,174,392</b>	<b>170,332</b>	

\* Note: Pursuant to Louisiana Public Serv. Comm. v. Entergy Corp., 139 FERC 61,100 (2012), the refund effective date established pursuant to section 205(b) of the Federal Power Act is April 3, 2007; accordingly the DR variable shall utilize the 12 CP loads defined in Section 2.16(b) between April 3, 2007 and June 3, 2008 (the end of the fifteen month refund period), and prospectively from the date of the Commission order on May 7, 2012. For all other periods, the DR variable shall utilize the 12 CP loads defined in the Section 2.16(a)

ENERGY GULF STATES, LLC  
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(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EGS		FERC Energy Allocation 0.00%		Operating Company Split		EGS-LA Retail Jurisdictional Split		
			Ref	Ref	FERC	Ref to Allocate	LPSC + FERC	PUCT	Total EGS-LA	Retail	FERC
1	Total Electric Plant in Service - A/C 101 & 106										
2	Production Plant in Service										
3	Nuclear Production Plant (Plant A/C 320-326)										
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)										
5	Property Under Capital Lease (FERC A/C 101.1)										
6	Property Under Capital Lease ARO (FERC A/C 101.1)										
7	NPP										
8	Nuclear Prod Plant (Plant A/C 320-325) exc ARO										
9	Production Plant in Service ex Nuclear										
9a	Steam (Plant A/C 310-317)										
9b	Spindepot Net Adj. to Plant										
10	Rev. Steam (Plant A/C 310-317)										
11	Nuclear Asset Retirement Obligation (A/C 317)										
12	Hydraulic (Plant A/C 330-337)										
13	Hydraulic Asset Retirement Obligation (A/C 337)										
14	Other (Plant A/C 340-347)										
15	Other Asset Retirement Obligation (A/C 347)										
16	Non-Nuclear Prop Under Capital Lease (FERC A/C 101.1)										
17	Non-Nuclear Prop Under Capital Lease ARO (A/C 101.1)										
18	Production Plant in Service ex Nuclear & Asset Retirement Obligation (ARO) (A/C 310-316, A/C 330-336 and A/C 340-346)										
19	Total Production Plant in Service ex ARO										
20	Transmission Plant in Service										
21	Asset Retirement Obligation (Plant A/C 359.1)										
22	Transmission Plant in Service										
23	Distribution Plant in Service										
24	Asset Retirement Obligation (Plant A/C 374)										
25	Distribution Plant in Service										
26	Asset Retirement Obligation (Plant A/C 374)										
27	Distribution Plant in Service										
28	General Plant in Service										
29	Coal Mining Equipment (recorded in A/C 399)										
30	Asset Retirement Obligation (Plant A/C 399.1)										
31	General Plant ex CME										
32	Coal Mining Equipment (recorded in A/C 399)										
33	Op Co's Ownership %										
34	Coal Mining Equipment - Owned by Op Co										
35	Electric Plant in Service ex ARO										
36	Gas Plant used in developing Electric & Gas Plant Ratio										
37	Electric & Gas Plant in Service defined as PX less intangible Plant plus Gas										
38	Electric Plant Check of Inputs										
39	Intangible Plant in Service (A/C 301-303)										
40	Total Utility Plant ex ARO and DAP										
41	Co-owners Coal Mining Equipment (recorded in A/C 399)										
42	Non-Production Property Under Capital Lease										
43	Plant Purchased or Sold (for check purposes only)										
44	Asset Retirement Obligation										
45	Total Electric Plant including ARO (Check Total)										
46	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 & A/C 111										
47	Nuclear Prod Plant AD (Plant A/C 320-326)										
48	Asset Retirement Obligation (A/C 108.100)										
49	Property Under Capital Lease (FERC A/C 111.1)										
50	Property Under Capital Lease ARO (FERC A/C 111.1)										
51	River Bend Degradated Asset Plant Adj.										
52	Adj. for the 30% Unregulating Portion of River Bend -ADIT										
53	Total Nuclear Accum Provision for Depr excluding ARO and including River Bend DAP Adj. and removal of RB30										
54											
55											
56											
57											

ENERGY GULF STATES, LLC  
FOR THE YEAR ENDED DECEMBER 31, 2006  
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L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EGS		Operating Company Split		EGS-LA Retail Jurisdictional Split		
			Ref	FERC Energy Allocation 0.00%	LPSC + FERC	PUCT	Total EGS-LA	Retail	FERC
58									
59	Accumulated Prov. For Depr. associated with Prod. Plant ex. Nuclear & ARO and including Coal Mining Equipment as adjusted for RB30								
59a	Steam (Plant A/C 310-317)	219 Ln 20 Col c	1,248,059	2.21	-	1,248,059	EGSSAD	752,330	495,729
59b	Spindletop Adj to Acc Depr	See CF Workpaper	63,798	CF 17.11	-	63,798	EGSPDAF	36,901	26,897
60	Revised Steam (Plant A/C 310-317)	Rev. 219 Ln 20 Col c	1,311,857	CF 16.17	0	1,311,857	EGSSAD	789,231	522,626
61	Steam ARO (Net of A/C 108.110 & 108.260)	Footnote to Pg 219 Ln 20 Col c	105	2.22	-	105	EGSSAD	63	42
62	Hydraulics (Plant A/C 330-339)	219 Ln 22 Col c	251	2.21	-	251	EGSPDAF	145	106
63	Hydraulic ARO (Net of A/C 108.111 & 108.261)	Footnote to Pg 219 Ln 22 Col c	0	2.21	-	0	EGSPDAF	0	0
64	Other (Plant A/C 340-347)	219 Ln 24 Col c	0	2.21	-	0	EGSPDAF	0	0
65	Other ARO (Net of A/C 108.112 & 108.262)	Footnote to Pg 219 Ln 24 Col c	0	2.21	-	0	EGSPDAF	0	0
66	Prepayments and M&S	See Workpaper	17,554	15.1 Ln 8	-	17,554	EGSPXXI	10,237	7,317
67	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L60 - L61 + L62 - L63 + L64 - L65 + L66	1,329,557		0	1,329,557	EGS-LA	799,550	530,007
68	Coal Mining Equipment (CME)	See Workpaper	0	16.1	-	0	EGS-LA	0	0
69	Op Cos Ownership %	See Workpaper	0.0000%	16.1	-	0	EGS-LA	0	0
70	Coal Mining Equipment - Owned by Amount	L68 + L69	0		0	0	EGS-LA	0	0
71	ADN	Sum L67 + L70	1,329,557		0	1,329,557	EGS-LA	799,550	530,007
72									
73	Total General Plant Accum. Provision for Depreciation	219 Ln 28 Col c	69,836	2.21	-	69,836	EGS-LA	39,911	29,925
74	Less Total CME GP Accum. Provision for Depreciation	L68 Above	0		0	0	EGS-LA	0	0
75	General Plant Accum. Provision for Depr. Ex CME	L73 - L74	69,836		0	69,836	EGS-LA	39,911	29,925
76									
77	Intangible Plant Accum. Prov. for Amortization - Electric	200 Ln 21 Col c or Footnote	86,408	1.25	-	86,408	EGS-LA	49,382	37,026
78									
79	Fuel Inventory - Account 151								
80	Beginning of Year Balance	110 Ln 45	60,190	3.21	-	60,190	EGS-LA	37,418	32,235
81	End of Year Balance	110 Ln 45	69,193	3.21	-	69,193	EGS-LA	37,418	27,274
82	Fuel Inventory - Account 151 (BIE Average)	(L80 + L81) / 2	64,692		0	64,692	EGS-LA	37,418	27,274
83									
84	Net Accum. Deferred Income Tax per Tariff								
84a	A/C 190	See Workpapers	(33,006)	4.21	-	(33,006)	Electric Only	0	0
84b	NOL CF ADIT recorded in A/C 190 per FERC Decision	See CF Workpapers	(282,178)	CF 22.11	-	(282,178)	Electric Only	0	0
85	Total A/C 190	L84a + L84b	(315,184)		-	(315,184)	Electric Only	0	0
86	A/C 281	See Workpaper	2,427	4.23	-	2,427	Electric Only	0	0
87	A/C 282	See Workpaper	942,715	4.24	-	942,715	Electric Only	0	0
88	ADITC 3%	See Workpaper	0	4.25	-	0	Electric Only	0	0
89a	Net Accumulated Deferred Income Tax	Sum of L85 thru L88	629,958		0	629,958	EGSPXXI	367,202	262,755
89b	Less Directly Assigned ADIT associated with River Bend	See Workpaper	(36,232)	17.41	-	(36,232)	EGSPXXI	(21,120)	(15,112)
89c	Directly Assigned ADIT associated with River Bend	See Workpaper	36,232	17.41	-	36,232	ADIT	12,225	24,007
89	Total ADIT		629,958		0	629,958	EGS-LA	358,308	271,650
90									
91	Materials & Supplies (M&S) - Account 154								
92	Beginning of Year Balance	110 Ln 48	106,095	5.21	-	106,095	EGS-LA	62,058	54,040
93	End of Year Balance	110 Ln 48	106,724	5.21	-	106,724	EGS-LA	62,058	54,040
94	Materials & Supplies (BIE Average)	(L92 + L93) / 2	106,410		0	106,410	EGS-LA	62,058	54,040
95									
96	Prepayments - Account 165								
97	Beginning of Year Balance *	110 Ln 57	12,530	5.22	-	12,530	EGS-LA	7,672	6,681
98	End of Year Balance	110 Ln 57	13,780	5.22	-	13,780	EGS-LA	7,672	6,681
99	Prepayments (BIE Average)	(L97 + L98) / 2	13,155		0	13,155	EGS-LA	7,672	6,681
100									
101	Cost of Capital								
102	Embedded Cost Rate of Long-term Debt	See Workpaper	6.02%	6.21	-	6.02%	EGS-LA	35.00%	35.00%
103	Debt Capitalization Ratio	See Workpaper	50.18%	6.21	-	50.18%	EGS-LA	8.00%	8.00%
104	Embedded Cost Rate of Preferred Stock	See Workpaper	9.53%	6.21	-	9.53%	EGS-LA	35.00%	35.00%
105	Preferred Stock Capitalization Ratio	See Workpaper	1.10%	6.21	-	1.10%	EGS-LA	8.00%	8.00%
106	Common Equity Capitalization Ratio	See Workpaper	48.72%	6.21	-	48.72%	EGS-LA	35.00%	35.00%
107	Total Capitalization Ratio Check	L103 + L105 + L106	100.00%		-	100.00%	EGS-LA	8.00%	8.00%
108	Common Equity Cost Rate (EGS is the LPSC approved rate per Exhibit ETR 26/28)	Currently Approved Retail Rates	10.65%	6.21	-	10.65%	EGS-LA	35.00%	35.00%
109	Average Common Equity Cost Rate	Average of Op Cos Rates	10.75%	B 31.09	-	10.75%	EGS-LA	35.00%	35.00%
110	Federal Income Tax Rate	See Workpaper	35.00%	6.61	-	35.00%	EGS-LA	8.00%	8.00%
111	State Income Tax Rate	See Workpaper	4.00%	6.61	-	4.00%	EGS-LA	8.00%	8.00%
112									



Attachment 3  
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ENTERGY GULF STATES, LLC  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln X) or Input (LX)	EGS		FERC		EGS/AF	Operating Company Split		EGS-LA Retail Jurisdictional Split	
			Ref	But to Allocate	Environ Allocation	0.00%		LPGC + FERC	PUCT	Total EGS-LA	Retail
113											
114											
114a	Production O&M Expense (A/C 500-554 + 555)										
114b	Total Steam O&M (A/C 500-514)	320 Ln 21 - Initial	702,051	72.1	-	702,051					
114c	Adjustment for Interim Storm Recovery EGS & ELL	See CF Workpapers	194	CF 18.11	-	194					
114d	Hedging (Reclass from A/C 557 - Account 501)	See L125b	45,101		-	45,101					
114e	Spindletop Amortization	See CF Workpapers	1,610	CF 17.11	-	1,610					
115	Total Steam O&M (A/C 500-514) per Resubmitted FF1 for all OpCos except EAI	Sum (L114a - L114e)	748,956		-	748,956					
114c	Reclass from A/C 923 - Account 506	Exhibit ESI-46	58		-	58					
116	Total Steam O&M as adjusted (A/C 500-514)		749,014		-	749,014					
117	Total Hydraulic O&M (A/C 535-545)	320 Ln 59	145	CF 16.218	-	145					
118	Total Other (A/C 546-554)	321 Ln 74	11	CF 16.219	-	11					
117	System Control & Load Dispatching (A/C 556)	321 Ln 77	1,490	CF 16.219	-	1,490					
119	Total Fuel - Steam (A/C 501) per Resubmitted FF1 for ELL, EGS & EMI	Resubmitted 320 Ln 5, Sum L118 thru L119	(671,662)	CF 16.218	-	(671,662)					
120	Fuel - Other (A/C 547)	321 Ln 63	0	72.1	-	0					
121	RB30 Adj for the Prod Related A&G	See Workpaper	0	CF 19.11	-	0					
122	RB30 Adj for the Prod Related Taxes Other	See Workpaper	0	CF 19.11	-	0					
123	NFPOMXN Non-Fuel Prod. O&M excluding Nuclear Prod O&M	Sum L118 thru L119 + sum L119 thru L122	76,998		0	76,998	EGSPDAF	45,692	33,306	45,692	33,364
124											6,328
125											
125a	Total Fuel (A/C 501, 518, 547 & 557)		624,951	72.1	-	624,951	EGSPEAF	366,346	258,605	366,346	320,809
125b	Fuel - Steam (A/C 501) as reported in initially filed FF1	Initially filed FF1 320 Ln 5	45,101	CF 28.21	-	45,101	Direct Assign	45,101	0	45,101	45,101
125c	Hedging (Reclassified from A/C 557 to A/C 501 in resub FF1)	See CF Workpaper	1,610	CF 17.11	-	1,610	EGSPEAF	944	666	944	826
125d	Spindletop Amortization	See CF Workpaper	671,662	CF 16.218	-	671,662	Direct Assign	0	0	0	0
125e	Total Fuel - Steam (A/C 501) per Resubmitted FF1 for ELL, EGS & EMI		0	72.2	-	0	Direct Assign	0	0	0	0
126	Fuel - Other (A/C 547)		0	72.2	-	0	Direct Assign	0	0	0	0
126b	Total Other Fuel (ex Nuclear) (A/C 501, 547)		671,662	CF 16.218	-	671,662	EGSPEAF	22,747	16,057	22,747	19,919
127	Hedging (Reclassified from A/C 557 to Account 501 in resubmitted FF1)	See Workpaper	38,804	72.1	-	38,804	EGSPEAF	0	0	0	0
128	Nuclear Fuel (A/C 518)	320 Ln 25	(11,641)	15.1 Ln 17	0	(11,641)	Calc	(6,824)	(4,817)	(6,824)	(5,976)
129	RB 30 Adj for Fuel ass. with Unreg portion of River Bend	L128 * 30%	(6,091)	15.1 Ln 17	-	(6,091)	Calc	(6,091)	(6,091)	(6,091)	(6,091)
130	River Bend Deregulated Asset Plan Adj. (DAP)	See Workpaper	52,322	15.1 Ln 1	-	52,322	Direct Assign	52,322	11,240	52,322	60,175
131	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper	73,394		-	73,394	Direct Assign	62,154	11,240	62,154	60,175
132	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum of L128 thru L131	745,056		0	745,056		474,545	270,511	474,545	426,912
133	Total Fuel as adjusted for RB30, DAP & DAP Rev Rqmt	L128 + L127 + L132			0						
134											
135											
135a	Nuclear Non-Fuel Production O&M Expense		149,331	72.1	-	149,331					
135b	Total Nuclear O&M (A/C 517-532)	320 Ln 41	149,331	72.1	-	149,331					
135c	Adjustment for Interim Storm Recovery EGS & ELL	See CF Workpaper	6	CF 16.11	-	6					
136	Rev. Total Nuclear O&M (A/C 517-532)	L135a + L135b	149,337		-	149,337	EGSPEAF	87,541	61,796	87,541	76,660
137	Adj. to Variable Prod Cost assoc. with RB30	See Workpaper	(33,173)	15.1 Ln 30	-	(33,173)	EGSPEAF	(19,446)	(13,727)	(19,446)	(17,029)
138	River Bend Deregulated Asset Plan Adj.	See Workpaper	(38,127)	15.1 Ln 30	-	(38,127)	Direct Assign	(38,127)	0	(38,127)	(36,127)
139	Nuclear Fuel per Book (A/C 518)	-L128	(38,804)	72.1	-	(38,804)	EGSPEAF	(22,747)	(16,057)	(22,747)	(19,919)
139a	Reclass from A/C 923 - Account 524	See CF Workpaper	1,461	CF 26.11-26.13	-	1,461	EGSPEAF	856	605	856	750
140	Nuclear Non-Fuel Production O&M as adjusted	Sum of L136 thru L139a	40,694		0	40,694		8,078	32,616	8,078	2,335
141											
142	Purchased Power Expense - A/C 555		1,288,137	72.2 & 9.26	-	1,288,137					
143	Total Purchased Power	321 Ln 76 & 326 Ttl Col m	8,397	CF 19.11	-	8,397					
143a	Adj. for Amortization of Deferred Capacity per Op. 561 in EL01-4 CF WPs 19	See 10/10/16 WP 1.2 Ln 8 in EL05-61-604	(2,291)		-	(2,291)					
143b	Adjustment for Opportunity Subsidies due to SSS Re-Rates	See Workpaper			-						
144	Vidalia Adjustment for ELL per Note 1 of the MSS-3 Tariff	See Workpaper			-						
145	GGART Adj for EAI & EMI per Note 1 of the MSS-3 Tariff	See Workpaper			-						
146	Total Purchased Power As Adjusted	Sum of L143 thru L145	1,294,243		0	1,294,243	EGSPEAF	756,605	537,638	756,605	664,284
147											
148	Production O&M Expense Check of Inputs										
149	Production Expenses (A/C 501-556)	L123+L126+L136+L143	2,188,134		-	2,188,134					
150	Other Expenses Per Form 1 (A/C 557) (for checking)	321 Ln 78	337,584	CF 16.219	-	337,584					
150a	Reclass from A/C 923 to A/C 506	(58)	CF 26.11-26.13	-	(58)						
151	RB30 Adj for the Prod Related A&G & Taxes Other	-L121-L122			-						
152	Total Production Expenses (Check Total) per Resubmitted FF1	L149+L150+L151+321 Ln 80	2,525,670	CF 16.219	-	2,525,670					



ENERGY GULF STATES, LLC  
JURISDICTIONAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE #SS-J 2007 FILING IN COMPLIANCE WITH OPINION #65 IN EL-09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(000's)

L#	Variable	FERC Form 1 Pg Ln (___ Ln x) or Input (Lx)	EGS	Ref	Energy Allocation 0.00%	Bal to Allocate	Operating Company Split		EGS-LA Retail Jurisdictional Split	
							LPSC + FERC	PUCT	Total EGS-LA	Retail
188	Annual Energy Responsibility Ratio per ISB	See CF Workpaper	38,768	CF 25.1.1						
189	Annual Energy (mwh)	n/a	0				22,727	16,041		
190	Net Transmission									
201	Non-Requirements Sales in ISB Data	See CF Workpaper		CF 25.1.1						
202	Annual Energy (mwh)	L200-L201-L202	38,768				22,727	16,041	22,727	19,901
203	Energy Ratio	Jurisdictional L203 / EGS L203	100.00%		0.00%		58.62%	41.38%	100.00%	87.57%
204										
205										
206	12.CP -- Load Responsibility Ratio per 2.16(b)									
207	Company CP Peak Loads ex. Interruptible (12 mo avg)	*Jan 07 ISB AH 4; See WP CF 23.1.1-1-thru 23.3.4	5,851,912	CF 23.1.1	0.00%	5,851,912	3,384,477	2,467,435	3,384,477	2,915,689
208	Demand Ratio	Op Co L207 / System L207	100.00%		0.00%		57.84%	42.16%	100.00%	86.15%
209	Note:	* Excludes amount associated with Hurricanes as follows: EGS - \$20,096,000 ** Jan. ISB contains the Load Data as of Dec. 31 the previous year								
<b>Allocation Factors (See Workpaper CF 24.1.1)</b>										
1	Production Demand Allocation Factor	SA Demand Ratio Based on ISB Data ex Int					57.84%	42.16%		
2	Production Energy Allocation Factor	SA Energy Ratio Based on ISB Data					58.62%	41.38%		
3	Transmission Plant Total Adjusted Allocation Factor	Internal Factor per 2004 COS					53.71%	46.29%		
4	Distribution Plant Total Adjusted Allocation Factor	Internal Factor per 2004 COS					51.71%	48.29%		
5	Total Payroll ex A&G Adjusted	Used LPTOA from 2004 COS to jurisdictionalize costs					57.15%	42.85%		
6	Prod. Plant / Total Electric Plant excluding Intangible & ARO	Prod Plant by Jurisdiction / Total Prod Plant inc. GP and ex. IP by Juris. (See Ln 18 below)					58.32%	41.68%		
7	Nuclear Prod Plant Accumulated Depreciation before ARO	Based on 2006 Jurisdictional data see workpapers					48.71%	51.29%		
8	Steam Prod Plant Accum Depr Before ARO	Based on 2006 Jurisdictional data see workpapers					60.28%	39.72%		
9	Nuclear Production Plant Depr Expense	Based on 2006 Jurisdictional data see workpapers					51.12%	48.88%		
10	Steam Production Plant Depr Expense	Based on 2006 Jurisdictional data see workpapers					62.48%	37.52%		
11	Accumulated Deferred Income Taxes	Based on 2006 Jurisdictional data see workpapers					33.74%	66.26%		
12	Total Electric Plant excluding Intangible & ARO	Prod Plant by Jurisdiction / Total Prod Plant inc GP & IP by Juris. (See Ln 22 below)					58.29%	41.71%		
13	EGSPPX Development									
14	Total Jurisdictional Production Plant									
15	Nuclear	D.1 Line 7	3,224,822				1,890,391	1,334,431	1,890,391	1,655,415
16	Non-Nuclear	D.1 Line 18	1,803,674				1,043,245	760,429	1,043,245	898,756
17	GP - Production Labor Allocator for GP	Ln 32 * PLR (54.79%)	101,779				58,167	43,612	58,167	51,134
18	Total Prod Plant x Intangible by Jurisdiction	Sum Ln 14 - 16	\$5,130,275				\$2,991,802	\$2,138,473	\$2,991,802	\$2,605,305
	Jurisdictional Prod Plant / Op Co Prod. Plant ex. IP						58.32%	41.68%		
19	EGSPPX Development (for allocating ADIT)									
20	Total Prod Plant x Intangible by Jurisdiction	Ln 17	\$5,130,275				\$2,991,802	\$2,138,473	\$2,991,802	\$2,605,305
21	IP - Production Labor Allocator for IP	Ln 40 * PLR (54.79%)	109,960				62,842	47,118	62,842	55,245
22	Total Prod Plant including Intangible by Jurisdiction	Sum Ln 19 - 20	\$5,240,235				\$3,054,645	\$2,185,591	\$3,054,645	\$2,660,550
	Jurisdictional Prod Plant / Op Co Prod. Plant inc. IP						58.29%	41.71%		

Att 10 - Calendar Year 2006

Attachments 6 thru 9G  
Base Case vs Change Case  
Base Case - 2006

	EAI		ELL		EMI		ENOI		EGSI		Attmt. 10	
	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Summary Charge(Receipt)
Exchange Sales	(4,442,713)	(\$203,556,208.02)	(584,806)	(\$62,702,873.16)	(422,390)	(\$32,997,718.07)	(382,669)	(\$29,271,008.84)	(916,241)	(\$72,743,827.63)	(6,748,820)	(401,271,334)
Exchange Purchases	383,395	\$31,313,620.15	2,231,357	\$122,870,814.27	1,695,799	\$106,598,131.07	457,000	\$28,404,790.05	1,981,268	\$112,083,973.24	6,748,820	401,271,334
AECG Excess	(584,208)	(\$13,691,340.91)	180,656	\$4,233,589.30	111,798	\$2,622,842.44	30,698	\$715,705.86	261,056	\$6,119,403.31	(0)	(0)
UPP Sales	(2,816,272)	\$0.00	(1,670,929)	\$0.00	(54,226)	\$0.00	(125,545)	\$0.00	(2,370,611)	\$0.00	(7,037,583)	(0)
UPP Purchases		\$0.00	2,406,957	\$0.00	387,193	\$0.00	1,960,027	\$0.00	2,283,406	\$0.00	7,037,583	(0)
Reserve Equalization		\$27,725,330.49		(\$24,623,989.83)		(\$9,196,205.03)		(\$12,711,311.14)		\$18,806,175.51		
Transmission Equal.		\$3,188,286.51		(\$4,264,755.36)		(\$4,677,812.56)		\$4,867,271.92		\$907,009.49		
Fiber Optics Equal.		\$441,132.12		\$130,047.22		(\$748,283.71)		\$177,104.37		\$0.00		
BANDWIDTH PYMT/REC		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
SALES - JAS	(81,790)	(\$5,751,362.47)	(97,739)	(\$6,914,415.62)	(57,872)	(\$4,019,243.98)	(7,419)	(\$572,503.15)	(177,183)	(\$12,170,981.91)	(422,002)	(29,428,507)
SALES - OTHERS	152	(\$612,472.37)	(110)	(\$594,617.21)	(395)	(\$394,764.80)	199	(\$92,664.01)	168	(\$840,475.66)	14	(2,534,994)
SALES - PROCEEDS		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		0.00
(3) Net Balance - Demand		(\$289,422.33)		(\$282,469.43)		(\$174,806.44)		(\$47,352.47)		(\$403,660.59)		(1,202,711)
(3) Net Balance - Energy		(\$213,139.61)		(\$205,689.90)		(\$128,243.04)		(\$35,284.91)		(\$296,734.02)		(879,091)
Transmission Sys Rev		(\$132,077.37)		(\$135,371.89)		(\$79,226.84)		(\$21,915.00)		(\$185,298.99)		(553,890)
Transmission Sys Exp.		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Purchases JA/IC-CapChg		\$6,031,632.82		\$11,986,087.82		\$2,798,099.81		\$264,230.22		\$15,664,592.02		36,744,642
Purchases JA/IC-EngChg	5,206,571	\$279,086,712.77	6,244,546	\$337,434,559.73	3,225,809	\$170,899,320.01	111,953	\$5,529,969.89	10,565,209	\$657,063,637.30	25,354,088	1,350,014,100
<b>Settlement Amount</b>	(2,334,865)	\$123,540,691.78	8,709,933	\$376,910,916.03	4,885,716	\$230,501,888.66	2,044,245	(\$2,792,965.21)	11,627,071	\$623,999,012.08	24,932,099	\$1,352,159,543.34
<b>Change Case - 2006</b>												
Exchange Sales	(4,598,535)	(\$206,948,868.25)	(559,895)	(\$59,774,665.24)	(419,057)	(\$32,676,389.54)	(381,915)	(\$29,213,347.65)	(893,747)	(\$70,443,246.55)	(6,853,148)	(399,056,518)
Exchange Purchases	376,596	\$30,619,472.51	2,246,023	\$122,766,987.42	1,708,631	\$103,179,894.12	471,299	\$28,577,210.19	2,050,599	\$113,912,951.79	6,853,148	399,056,516
AECG Excess	(586,538)	(\$13,744,528.71)	181,370	\$4,249,942.03	112,245	\$2,632,826.84	30,823	\$718,545.01	262,101	\$6,143,214.83	(0)	(0)
UPP Sales	(2,814,725)	\$0.00	(1,671,421)	\$0.00	(54,544)	\$0.00	(125,545)	\$0.00	(2,371,349)	\$0.00	(7,037,583)	(0)
UPP Purchases		\$0.00	2,406,957	\$0.00	387,193	\$0.00	1,960,027	\$0.00	2,283,406	\$0.00	7,037,583	(0)
Reserve Equalization		\$25,585,825.94		(\$23,994,353.49)		(\$8,793,470.41)		(\$12,570,512.27)		\$19,778,510.23		
Transmission Equal.		\$2,647,873.26		(\$4,108,601.33)		(\$4,577,375.42)		\$4,894,369.76		\$1,144,233.73		(0)
Fiber Optics Equal.		\$441,132.12		\$130,047.22		(\$748,283.71)		\$177,104.37		\$0.00		
BANDWIDTH PYMT/REC		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
SALES - JAS	(114,653)	(\$8,118,111.63)	(156,951)	(\$11,424,212.19)	(86,927)	(\$6,129,446.63)	(22,812)	(\$1,362,599.85)	(297,746)	(\$21,080,656.26)	(679,088)	(48,615,027)
SALES - OTHERS	152	(\$616,345.88)	(110)	(\$606,787.78)	(395)	(\$402,245.65)	199	(\$94,685.28)	168	(\$858,035.40)	14	(2,578,300)
SALES - PROCEEDS		\$14,001,247.00		\$0.00		\$0.00		\$0.00		\$0.00		14,001,247.00
Net Balance - Demand		\$1,029,073.74		(\$283,473.98)		(\$175,446.73)		(\$410,135.47)		\$1,476,245.97		(1,202,711)
Net Balance - Energy		(\$286,127.51)		\$1,025,667.64		\$624,018.07		\$194,478.12		\$1,476,245.97		4,349,484
Transmission Sys Rev		(\$130,624.41)		(\$135,845.36)		(\$79,495.82)		(\$21,987.89)		(\$185,936.82)		(553,890)
Transmission Sys Exp.		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Purchases JA/IC-CapChg		\$6,014,201.47		\$11,991,694.19		\$2,801,781.56		\$264,235.92		\$15,672,729.35		36,744,642
Purchases JA/IC-EngChg	5,146,534	\$275,856,831.23	6,263,717	\$338,464,009.00	3,238,419	\$171,577,478.02	112,129	\$5,539,530.99	10,593,289	\$658,576,250.47	25,354,088	1,350,014,100
<b>Settlement Amount</b>	(2,591,167)	\$126,351,050.88	8,709,691	\$378,300,408.13	4,885,565	\$227,233,344.30	2,044,205	(\$3,451,385.84)	11,626,720	\$623,726,125.87	24,675,013	\$1,352,159,543.34

Attachment 10 Totals(Dollars, only)

Attachment 10 Totals(Dollars, only)												
Exchange Sales	(4,598,535)	(\$206,948,868.25)	(559,895)	(\$59,774,665.24)	(419,057)	(\$32,676,389.54)	(381,915)	(\$29,213,347.65)	(893,747)	(\$70,443,246.55)	(6,853,148)	(399,056,518)
Exchange Purchases	376,596	\$30,619,472.51	2,246,023	\$122,766,987.42	1,708,631	\$103,179,894.12	471,299	\$28,577,210.19	2,050,599	\$113,912,951.79	6,853,148	399,056,516
AECG Excess	(586,538)	(\$13,744,528.71)	181,370	\$4,249,942.03	112,245	\$2,632,826.84	30,823	\$718,545.01	262,101	\$6,143,214.83	(0)	(0)
UPP Sales	(2,814,725)	\$0.00	(1,671,421)	\$0.00	(54,544)	\$0.00	(125,545)	\$0.00	(2,371,349)	\$0.00	(7,037,583)	(0)
UPP Purchases		\$0.00	2,406,957	\$0.00	387,193	\$0.00	1,960,027	\$0.00	2,283,406	\$0.00	7,037,583	(0)
Reserve Equalization		\$25,585,825.94		(\$23,994,353.49)		(\$8,793,470.41)		(\$12,570,512.27)		\$19,778,510.23		
Transmission Equal.		\$2,647,873.26		(\$4,108,601.33)		(\$4,577,375.42)		\$4,894,369.76		\$1,144,233.73		(0)
Fiber Optics Equal.		\$441,132.12		\$130,047.22		(\$748,283.71)		\$177,104.37		\$0.00		
BANDWIDTH PYMT/REC		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
SALES - JAS	(114,653)	(\$8,118,111.63)	(156,951)	(\$11,424,212.19)	(86,927)	(\$6,129,446.63)	(22,812)	(\$1,362,599.85)	(297,746)	(\$21,080,656.26)	(679,088)	(48,615,027)
SALES - OTHERS	152	(\$616,345.88)	(110)	(\$606,787.78)	(395)	(\$402,245.65)	199	(\$94,685.28)	168	(\$858,035.40)	14	(2,578,300)
SALES - PROCEEDS		\$14,001,247.00		\$0.00		\$0.00		\$0.00		\$0.00		14,001,247.00
Net Balance - Demand		\$1,029,073.74		(\$283,473.98)		(\$175,446.73)		(\$410,135.47)		\$1,476,245.97		(1,202,711)
Net Balance - Energy		(\$286,127.51)		\$1,025,667.64		\$624,018.07		\$194,478.12		\$1,476,245.97		4,349,484
Transmission Sys Rev		(\$130,624.41)		(\$135,845.36)		(\$79,495.82)		(\$21,987.89)		(\$185,936.82)		(553,890)
Transmission Sys Exp.		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Purchases JA/IC-CapChg		\$6,014,201.47		\$11,991,694.19		\$2,801,781.56		\$264,235.92		\$15,672,729.35		36,744,642
Purchases JA/IC-EngChg	5,146,534	\$275,856,831.23	6,263,717	\$338,464,009.00	3,238,419	\$171,577,478.02	112,129	\$5,539,530.99	10,593,289	\$658,576,250.47	25,354,088	1,350,014,100
<b>Settlement Amount</b>	(2,591,167)	\$126,351,050.88	8,709,691	\$378,300,408.13	4,885,565	\$227,233,344.30	2,044,205	(\$3,451,385.84)	11,626,720	\$623,726,125.87	24,675,013	\$1,352,159,543.34

Att 10 - Calendar Year 2006

Attachments 6 thru 9G  
Base Case vs Change Case  
Base Case - 2006  
Difference

	EAI		ELL		EMI		ENOI		EGSI		Attmt. 10 Summary					
	Attmt. 6	Charge(Receipt)	MWH	Charge(Receipt)	Attmt. 7	Charge(Receipt)	MWH	Charge(Receipt)	Attmt. 8	Charge(Receipt)	MWH	Charge(Receipt)	Attmt. 9	Charge(Receipt)	MWH	Charge(Receipt)
Exchange Sales	(155,821)	(\$3,392,660.23)	24,911	\$2,928,207.92	3,334	\$321,328.13	754	\$57,659.19	22,494	\$2,300,281.08	(104,328)	2,214,816	22,494	\$2,300,281.08	(104,328)	2,214,816
Exchange Purchases	(6,798)	(\$694,147.64)	14,666	(\$103,826.85)	12,832	(\$3,418,236.95)	14,299	\$172,420.14	69,330	\$1,828,978.55	104,328	(2,214,813)	69,330	\$1,828,978.55	104,328	(2,214,813)
AEOC Excess	(2,329)	(\$53,187.80)	714	\$16,352.73	447	\$10,184.40	124	\$2,639.15	1,045	\$23,811.52	(0)	(0)	1,045	\$23,811.52	(0)	(0)
UPP Sales	1,547	\$0.00	(492)	\$0.00	(318)	\$0.00	-	\$0.00	(737)	\$0.00	(0)	(0)	(737)	\$0.00	(0)	(0)
UPP Purchases	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00
Reserve Equalization	-	(\$2,139,504.55)	-	\$629,636.34	-	\$402,734.62	-	\$134,798.87	-	\$972,334.72	-	\$0.00	-	\$972,334.72	-	\$0.00
(1) Transmission Equal.	-	(\$540,413.25)	-	\$176,154.03	-	\$99,937.14	-	\$27,097.84	-	\$237,224.24	-	\$0.00	-	\$237,224.24	-	\$0.00
Fiber Optics Equal.	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00
BANDWIDTH PYMT/REC	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00
SALES - JAS	(32,863)	(\$2,366,749.16)	(59,212)	(\$4,509,796.57)	(29,055)	(\$2,110,202.65)	(15,393)	(\$1,290,096.70)	(120,563)	(\$8,909,674.35)	(257,086)	(19,186,519)	(120,563)	(\$8,909,674.35)	(257,086)	(19,186,519)
SALES - OTHERS	0	(\$3,873.51)	(0)	(\$12,170.57)	-	(\$7,480.85)	(0)	(\$2,221.27)	-	(\$17,559.74)	-	(43,306)	-	(\$17,559.74)	-	(43,306)
SALES - PROCEEDS	-	\$14,001,247.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00
(2) Net Balance - Demand	-	\$3,294.82	-	(\$1,004.55)	-	(\$640.29)	-	(\$175.09)	-	(\$1,474.89)	-	(0)	-	(\$1,474.89)	-	(0)
(2) Net Balance - Energy	-	\$1,242,213.35	-	\$1,231,357.54	-	\$752,261.11	-	\$229,763.03	-	\$1,772,979.99	-	5,228,575	-	\$1,772,979.99	-	5,228,575
(1) Transmission Svs Rev	-	\$1,452.96	-	(\$473.56)	-	(\$268.96)	-	(\$72.59)	-	(\$637.83)	-	(0)	-	(\$637.83)	-	(0)
(1) Transmission Svs Exp.	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00
Purchases JA/IC-CapChg	-	(\$17,431.35)	-	\$5,606.37	-	\$3,681.95	-	\$5.70	-	\$8,137.33	-	(0)	-	\$8,137.33	-	(0)
Purchases JA/IC-EngChg	(60,037)	(\$3,229,891.54)	19,171	\$1,029,449.27	12,610	\$678,158.01	176	\$9,561.10	28,080	\$1,512,713.17	(0)	(0)	28,080	\$1,512,713.17	(0)	(0)
<b>Attachment 10 Totals(Dollars, only)</b>		<b>\$2,810,359.10</b>		<b>\$1,389,492.10</b>		<b>(\$3,268,544.36)</b>		<b>(\$658,420.63)</b>		<b>(\$272,886.21)</b>		<b>(257,086)</b>		<b>(\$272,886.21)</b>		<b>(257,086)</b>
Difference	(256,302)		(242)		(151)		(40)		(351)				(351)			0.00

Note: Above is from the Revised Summary of the Calendar Year 2006 data provided on October 10, 2016, in Docket No. EL09-61-004

Ln #	Version-1	In Dollars						Total
		EAI	ELL	EMI	ENO	EGSI		
1	Remove-Transmission (-Sum of (1))	538,960	(475,680)	(69,668)	(27,025)	(236,586)	0	
2	Production-Cost due to-IBS Re-runs	3,349,349	1,213,842	(3,368,213)	(685,446)	(509,473)	0	
3	Remove Transmission (-Sum of (1))	538,960	(175,680)	(99,668)	(27,025)	(236,586)	0	
4	Remove Net Balance (Sum of (2))	(1,245,508)	(1,230,353)	(751,621)	(229,588)	(1,771,505)	(5,228,575)	
5	Remove Net Margin on JAS in Base Case (-Sum of (3))	502,562	488,159	303,049	82,637	705,395	2,081,803	
6	Add Net Margin on Non-OS JAS per IBS Re-runs (Note (-4))	(502,059)	(485,205)	(307,398)	(83,930)	(715,600)	(2,104,194)	
7	Add Net Margin on EAI OS (Note (4))	5,250,967					5,250,967	
8	Prod. Cost due to IBS Re-runs & Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)	7,355,281	(23,588)	(4,124,182)	(916,327)	(2,291,184)	0	

Note (4): Per the Revised Out-of-IBS Adjustment Worksheet provided 10/10/16 in Docket No. EL09-61-004. See excerpt for 2006 TY on WP 1.3

YYYYMM	Net Balance				EAI Opportunity Sales				Remaining Net Balance	Allocation by Responsibility Ratio			
	Energy Cost	Total Billings	Total Net Balance	Capacity Billings	Adj Net Bal	Cost	Revenue	Net Margin		EAI	ELL	EMI	ENOI
200601	\$ 10,833,627.50	\$ 6,940,864.93	\$ (3,892,662.57)	\$ -	\$ (3,892,662.57)	\$ 9,932,707.34	\$ 5,994,838.50	\$ (3,937,868.84)	\$ 45,206.27	\$ 10,713.89	\$ 10,655.12	\$ 2,007.16	\$ 15,329.45
200602	\$ 6,278,909.06	\$ 5,297,435.91	\$ (881,473.15)	\$ -	\$ (881,473.15)	\$ 5,251,667.97	\$ 4,113,992.00	\$ (1,137,675.97)	\$ 156,202.82	\$ 37,020.07	\$ 36,801.39	\$ 6,826.06	\$ 53,046.48
200603	\$ 2,560,665.42	\$ 2,709,909.84	\$ 149,244.42	\$ -	\$ 149,244.42	\$ 230,870.29	\$ 245,520.00	\$ 14,649.71	\$ 134,594.71	\$ 32,020.08	\$ 31,764.35	\$ 19,475.85	\$ 45,560.31
200604	\$ 2,907,939.00	\$ 3,242,015.16	\$ 334,076.16	\$ -	\$ 334,076.16	\$ 250,512.67	\$ 251,379.25	\$ 866.59	\$ 333,209.58	\$ 79,237.24	\$ 78,737.42	\$ 48,248.75	\$ 112,824.76
200605	\$ 3,121,426.13	\$ 3,601,267.24	\$ 479,841.11	\$ -	\$ 479,841.11	\$ 496,489.41	\$ 521,117.50	\$ 24,628.09	\$ 455,213.02	\$ 108,477.26	\$ 106,975.06	\$ 66,370.06	\$ 18,936.86
200606	\$ 2,127,617.08	\$ 2,301,736.30	\$ 174,119.22	\$ -	\$ 174,119.22	\$ 232,329.71	\$ 223,436.00	\$ (8,893.71)	\$ 183,012.93	\$ 44,234.23	\$ 42,715.22	\$ 26,848.00	\$ 7,155.81
200607	\$ 8,279,037.01	\$ 8,538,047.74	\$ 259,010.73	\$ -	\$ 259,010.73	\$ 649,847.76	\$ 622,478.00	\$ (27,369.76)	\$ 286,380.49	\$ 69,046.34	\$ 67,156.22	\$ 42,126.57	\$ 10,939.73
200608	\$ 6,939,729.75	\$ 6,908,300.33	\$ (31,429.42)	\$ -	\$ (31,429.42)	\$ 906,970.82	\$ 726,128.00	\$ (180,742.82)	\$ 149,313.40	\$ 36,074.12	\$ 34,954.27	\$ 22,053.59	\$ 5,285.69
200609	\$ 1,526,781.44	\$ 1,690,017.02	\$ 163,235.58	\$ -	\$ 163,235.58	\$ 646,320.81	\$ 708,480.00	\$ 62,159.19	\$ 101,076.39	\$ 24,238.12	\$ 23,742.84	\$ 15,009.84	\$ 34,739.96
200610	\$ 984,134.90	\$ 1,186,147.09	\$ 202,012.19	\$ -	\$ 202,012.19	\$ 50,450.45	\$ 49,147.00	\$ (1,303.45)	\$ 203,315.64	\$ 47,941.83	\$ 48,348.46	\$ 29,907.73	\$ 69,777.93
200611	\$ 1,436,050.39	\$ 1,583,160.88	\$ 147,110.49	\$ -	\$ 147,110.49	\$ 198,959.42	\$ 181,216.00	\$ (17,743.42)	\$ 164,853.91	\$ 38,295.56	\$ 39,136.32	\$ 24,002.73	\$ 6,214.99
200612	\$ 1,619,108.88	\$ 1,469,251.83	\$ (149,857.05)	\$ -	\$ (149,857.05)	\$ 405,186.95	\$ 363,514.75	\$ (41,672.20)	\$ (108,184.85)	\$ (25,339.53)	\$ (25,780.45)	\$ (4,056.93)	\$ (37,453.60)

In Dollars

Sum of 12 ME	Net Margin on EAI OS	\$ (5,260,967)	\$ 2,104,194	\$ 502,059	\$ 495,206	\$ 307,398	\$ 83,930	\$ 715,600
	Allocation of Net Margin on Non-OS JAS per ISB Re-runs							

Excerpt from Revised Out of ISB Adjustment provided on 10/10/16 in EL09-61-004

Entergy Services, Inc.  
Responsibility Ratios in EL09-61-004

As applied to Bandwidth Calculations for Docket No. EL09-61-004

For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2007, 2008 & 2009

Responsibility Ratios per Attachment 4 of the ISB (1)

Change Case Resp Ratios in EL09-61							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2441	0.2391	0.1499	0.0393	0.3276		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2403	0.1447	0.0374	0.3453		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922 0.1521	1.0000

Base Case Resp Ratios in EL09-61							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2456	0.2386	0.1496	0.0393	0.3269		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2339	0.2398	0.1443	0.0374	0.3446		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2220	0.2443	0.1421	0.0393	0.3523		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2111	0.2609	0.1391	0.0452		0.1918 0.1519	1.0000

Change Case - Base Case = Delta in Resp Ratios							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	(0.0016)	0.0005	0.0003	0.0001	0.0007	0.0000	0.0000
2006 - 12 CP (Jan 07 ISB)	(0.0016)	0.0005	0.0004	0.0000	0.0007	0.0000	0.0000
2007 - 12 CP (Jan 08 ISB)	(0.0002)	0.0001	0.0000	0.0000	0.0001	0.0000	0.0000
2008 - 12 CP (Jan 09 ISB)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009 - 12 CP (Jan 10 ISB)	(0.0015)	0.0005	0.0003	0.0001	0.0000	0.0004	0.0000

As Filed Resp Ratios (Variable DR)							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2451	0.2388	0.1497	0.0393	0.3271	0.0000	1.0000
2006 - 12 CP (Jan 07 ISB) (3)	0.2339	0.2396	0.1444	0.0374	0.3447		1.0000
2007 - 12 CP (Jan 08 ISB) (3)	0.2220	0.2443	0.1421	0.0393	0.3523		1.0000
2008 - 12 CP (Jan 09 ISB) (3)	0.2211	0.2523	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB) (3)	0.2111	0.2609	0.1391	0.0452		0.1918 0.1519	1.0000

As Filed Resp Ratios adj for Delta in EL09-61 (Var DR as Adj.)							
EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2435	0.2393	0.1500	0.0394	0.3278		1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2401	0.1448	0.0374	0.3454		1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524		1.0000
2008 - 12 CP (Jan 09 ISB)	0.2211	0.2523	0.1406	0.0423		0.1924 0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922 0.1521	1.0000

Notes

(1) Demand Ratios utilized in the Bandwidth calculations are consistent with the provisions of the applicable Service Schedule MSS-3.

7ME 05 7CP (July 05 -Jan 06 ISBs) Including Interruptible Customers per 2.16(a) of System Agreement  
2006 - 12 CP (Jan 07 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
2007 - 12 CP (Jan 08 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
2008 - 12 CP (Jan 09 ISB) Including Interruptible Customers per 2.16(a) of System Agreement  
2009 - 12 CP (Jan 10 ISB) Including Interruptible Customers per 2.16(a) of System Agreement

(2) Data to determine the Demand Ratio for the 7 months ended December 31, 2005 was obtained from the monthly CP data presented in the appropriate Attachment 4s to the ISB as indicated. The As Filed Responsibility Ratios are from the 2nd compliance Filing in EL01-88-0013 dated 4/29/14.

(3) The As Filed Responsibility Ratios are from the most recently filed Compliance Filing in Docket No. ER10-1350 dated 2/16/16.

**Docket No. EL09-61-004**

**ATTACHMENT 3**

**2008 Bandwidth Model (2007 Test Year)**

**& Associated Workpapers**

**December 17, 2018**



Entergy Services, LLC

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

Rough Production Cost Equalization (Payments) / Receipts (RPCE)  
For the Year Ended December 31, 2007  
(In dollars)

Line No.	Formula / Reference	(Payments) / Receipts						
		System	EAI	EGSL (1)	ELL	EMI	ENO	ETI (1)
1	2008 RPCE (Payments)/Receipts per Opinion 565 in EL09-61-004 filed 12/17/18 <i>Per 12/17/18 CF 2008 RPCE A.1 Ln 20 =</i>	0	(262,944)	119,939	64,344	9,300	6,364	62,997
2	2008 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18 <i>Per 7/16/18 CF 2008 RPCE A.1 Ln 20 =</i>	0	(263,183)	119,988	64,531	9,291	6,339	63,034
3	<b>Change in 2008 RPCE resulting from Opinion No. 565 in EL09-61-004</b> <i>Ln 1 - Ln 2 =</i>	0	239	(50)	(187)	9	25	(37)

Notes

(1) See 2008 RPCE CF WP C.1 Ln 13 for the Current Compliance Filing and Ln 14 for the Prior Compliance Filing for the 2007 Test Year EGSI Jurisdictional Results

**ENTERGY SERVICES, LLC**  
**ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3**  
*ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
1	D = Disparity						
2	$D = [(PC / APC) - 1] * 100\%$	6,882,605	1084344	2,656,499	1890033	957991	293738
	where:						
3	PC = Actual Production Cost	A 2 Ln 26 = 6,901,006	1,084,344	2,656,499	1,908,434	957,991	293,738
4	APC = Average Production Cost	A 5 Ln 137 = 6,901,006	1,513,805	2,399,399	1,788,799	920,246	278,758
5	\$DD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 = (0)	(429,460)	257,100	119,635	37,745	14,980

**Section 30.11: Rough Production Cost Equalization**

Determination of Average Production Cost outside the 11% Band							
6	D = Disparity	$[(Ln 3 / Ln 4) - 1] * 100\% =$	-28.37%	10.72%	6.69%	4.10%	5.37%
	where:						
7	PCBB = Production Cost Below Band						
8	PCBB = If %DD < -11%, then PCBB equals $[(\%DD + 11\%) / \%DD] * \$DD$ , otherwise zero.						
		If Ln 6 < -11%, Then (Ln 6 + 11%) / Ln 6 * Ln 5, Otherwise 0 =	(262,944)	0	0	0	0
	or,						
9	PCAB = Production Cost Above Band						
10	PCAB = If %DD > 11%, then PCAB equals $[(\%DD - 11\%) / \%DD] * \$DD$ , otherwise zero.						
		If Ln 6 > 11%, Then (Ln 6 - 11%) / Ln 6 * Ln 5, Otherwise 0 =	0	0	0	0	0
11	% DD = Percent Dollar Deviation at the Band	$PCBB = (Ln 5 - Ln 8) / Ln 4$ or $PCAB = (Ln 5 - Ln 10) / Ln 4 =$	-11.00%	10.72%	6.69%	4.10%	5.37%

Equalization								
<b>Step 1</b>								
12	Receipts of the company with the highest disparity up to the level of the sum of the payments or until the receiving company's adjusted disparity matches the disparity of the next highest company.		(96,629)	96,629	0	0	0	
13	D <sup>1</sup> = Disparity after Step 1	$(Ln 5 - Ln 12) / Ln 4 =$	-21.99%	6.69%	6.69%	4.10%	5.37%	
<b>Step 2</b>								
14	Remaining (payments), if any, become the receipts of the two companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until these two companies' adjusted disparity matches the disparity of the third highest company.		(55,037)	31,530	23,507	0	0	
15	D <sup>2</sup> = Disparity after Steps 1 and 2	$(Ln 5 - Ln 12 - Ln 14) / Ln 4 =$	-18.35%	5.37%	5.37%	4.10%	5.37%	
<b>Step 3</b>								
16	Remaining (payments), if any, become the receipts of the three companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these three companies matches the disparity of the fourth highest company.		(56,834)	30,528	22,759	0	3,547	
17	D <sup>3</sup> = Disparity after Steps 1, 2 and 3	$(Ln 5 - Ln 12 - Ln 14 - Ln 16) / Ln 4 =$	-14.60%	4.10%	4.10%	4.10%	4.10%	
<b>Step 4</b>								
18	Remaining (payments), if any, become the receipts of the four companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of the four companies matches.		(54,444)	24,249	18,078	9,300	2,817	
19	D <sup>4</sup> = Final Disparity	$(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18) / Ln 4 =$	-11.00%	3.09%	3.09%	3.09%	3.09%	
<b>Step 5</b>								
20	<b>Annual Rough Production Cost Equalization</b>	$Ln 12 + Ln 14 + Ln 16 + Ln 18 =$	(0)	(262,944)	182,936	64,344	9,300	6,364
21	<i>Per 7/15/18 CF in EL01-88</i>	A.1 Ln 20 =	(0)	(263,183)	183,022	64,531	9,291	6,339
21a	<i>Change in 2008 RPCE resulting from Op. No. 565 in EL09-61-004</i>	Ln 20 - Ln 21 =	0	239	(86)	(187)	9	25

ENTERGY SERVICES, LLC  
ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	PC = Actual Production Cost							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	A.3 Ln 67 =	5,806,417	815,556	2,294,901	1,630,711	813,346	251,903
25	FPC = Fixed Production Cost	A.5 Ln 121 =	1,094,589	268,788	361,598	277,723	144,645	41,835
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	<b>6,901,006</b>	<b>1,084,344</b>	<b>2,656,499</b>	<b>1,908,434</b>	<b>957,991</b>	<b>293,738</b>
27	VPC = Variable Production Cost							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	VPRB = Variable Production Rate Base <sup>2</sup>							
30	VPRB = NPP * NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	B.1 Ln 7 =	2,143,005	3,218,377	2,929,738	-	-	
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B.2 Ln 58 =	989,271	2,127,015	1,451,427	-	-	
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	B.2 Ln 93 =	580,230	712,161	666,179	349,881	30,482	
34	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease <sup>3</sup>	See CF 21.1.2 for Tariff Revision						
35	NPPR = NPPXW3L / PXW3L							
	where:							
36	NPPXW3L = Nuclear Production Plant in Service excluding Waterford 3 Capital Lease as recorded in Account 101.1	B.1 Ln 8 =	2,143,005	3,218,377	2,680,497	-	-	
37	PXW3L = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 301 through 399, Property under Capital Lease excluding Waterford 3 Capital Lease as recorded in Account 101.1 plus Completed Construction not yet Classified as recorded in FERC Account 106 and excludes ARO, if any	B.1 Ln 39 =	6,727,568	8,971,864	6,647,094	2,837,350	745,157	
38	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease	Ln 36 / Ln 37 =	31.85%	35.87%	40.33%			
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	968,931	835,910	1,209,641			
40	CM = The weighed average cost of capital determined as follows:							
41	CM = (DR * i) + (PR * p) + (ER * c)							
	where:							
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	B.3 Ln 107 =	41.97%	49.75%	46.01%	48.75%	52.94%	
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	B.3 Ln 109 =	4.44%	0.20%	2.66%	3.60%	4.77%	
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	B.3 Ln 110 =	53.59%	50.05%	51.33%	47.65%	42.29%	
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	B.3 Ln 106 =	6.34%	5.88%	7.10%	6.16%	5.83%	
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	B.3 Ln 108 =	5.99%	8.70%	7.59%	5.69%	4.82%	
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	B.3 Ln 113 =	10.48%	10.48%	10.48%	10.48%	10.48%	
48	CM = Weighed avg. cost of capital	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =	8.54%	8.19%	8.85%	8.20%	7.75%	

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company, and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost and (5) exclusion of any increased costs resulting from the amended Toledo Bend Power Sales agreement accepted for filing in Docket No. ER07-984.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

ENTERGY SERVICES, LLC  
ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
49	<b>F = Federal &amp; State Income Taxes determined from the following:</b>						
50	$F = T / (1 - T) * (CM - (DR * i))$ where:						
51	T = f + s - fs when federal tax is not deductible in computing state tax, and						
52	T = (f + s - 2fs) / (1 - (fs)) when federal tax is deductible in computing state tax, and						
53	f = Federal Income Tax Rate	B 3 Ln 115 =	35.00%	35.00%	35.00%	35.00%	35.00%
54	s = State Income Tax Rate <sup>4</sup>	B 3 Ln 116 =	6.50%	4.00%	8.00%	5.00%	8.00%
55	T = EAI and EMI	(Ln 53 + Ln 54 - (Ln 53 * Ln 54)) =	39.23%			38.25%	
56	T = EGS, ELL & ENO	(Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54) / [1 - (Ln 53 * Ln 54)] =		36.71%	38.48%		38.48%
57	<b>F = Federal &amp; State Income Tax</b>	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.80%			3.22%	
58	<b>F = Federal &amp; State Income Tax</b>	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =		3.05%	3.49%		2.92%
59	<b>VPX = Variable Production Expense</b>						
60	VPX = NPOMNF + FE + PURP - RC + NDE where:						
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518	B 3 Ln 145 =	161,498	47,235	115,200	0	0
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 & 547	B 3 Ln 138 =	245,580	806,954	792,820	475,000	157,330
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	B 4 Ln 153 =	572,959	1,336,802	751,898	440,898	198,350
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding amounts received pursuant to Section 30.09(d) of this Service Schedule	B 4 Ln 166 =	358,319	47,550	225,774	102,652	103,777
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	B 4 Ln 179 =	74,272	55,504	47,197	0	0
66	<b>VPX = Variable Production Expense</b>	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =	695,990	2,200,945	1,481,441	813,346	251,903
67	<b>VPC = Variable Production Cost</b>	Ln 39 * (Ln 48 + [Ln 57 or Ln 58]) + Ln 66 =	815,556	2,294,901	1,630,711	813,346	251,903
68	<b>FPC = Fixed Production Cost</b>						
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$ where:						
70	<b>FPRB = Fixed Production Rate Base</b>						
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPREG$ where:						
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any	B 1 Ln 18 =	849,664	1,809,001	1,003,488	791,637	174,342
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	B 1 Ln 36 =	11,189	-	-	15,461	-
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 2 Ln 72 =	645,564	1,369,176	682,237	480,626	174,069
75	FI = Fuel Inventory recorded in FERC Account 151	B 2 Ln 83 =	22,179	78,390	-	9,004	-
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	B 2 Ln 93 =	580,230	712,161	666,179	349,881	30,482
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant defined as PPXN above, plus Production allocation of General and Intangible Plant to Total Electric Plant in Service defined in PXW3L above	See CF 21.1.3 for Tariff Revision					
78	$PPRXN = [PPXN + (GP + IP) * PLR] / PXW3L$ where:						
79	Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant	Ln 72 * (Ln 82 + Ln 84) * Ln 90 =	1,129,234	2,027,805	1,251,656	872,301	212,562
80	PXW3L = Electric Plant In Service excluding Waterford 3 Capital Lease	Ln 37 =	6,727,568	8,971,864	6,647,094	2,837,350	745,157
81	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant defined as PPXN above, plus Production allocation of General and Intangible Plant to Total Electric Plant in Service defined in PXW3L above	(Ln 79 / Ln 80) =	16.79%	22.60%	18.83%	30.74%	28.53%
82	GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any	B 1 Ln 33 =	121,965	188,534	113,877	123,494	23,850
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B 2 Ln 76 =	52,306	72,316	(27,860)	499	(2,601)

<sup>4</sup> The State Income Tax rate for EGS is the average of the rates for Louisiana and Texas.



ENTERGY SERVICES, LLC  
ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3

ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

Line No.	Formula / Reference	System	EAI	EGS	ELL	EMI	ENOI
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411						
	B.5 Ln 210 =		4,005	5,503	2,967	1,313	288
117	TX = Composite Corporate After Tax Income Tax Rate						
118	TX = 1-T						
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	60.77%	63.29%	61.52%	61.75%	61.52%
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	46.49%	57.36%	59.35%	29.12%	26.73%
121	FPC = Fixed Production Cost	Ln 98 * (Ln 99 + Ln 100) + Ln 115 - [(Ln 116 / Ln 119) * Ln 120] =	268,788	361,598	277,723	144,645	41,835

<sup>5</sup> Labor ratios shall be determined based on the payroll expense for each Operating Company, including those payroll expenses billed to it by EOI and ESI, for the twelve months ended December 31 of the previous year.

**Section 30.13: Average Production Cost**

122	APC = Average Production Cost						
123	APC = AVPC + AFPC						
124	where:						
125	AVPC = Company's Allocation of the System's Variable Production Cost						
126	AVPC = SVPC * ER						
127	where:						
128	SVPC = Sum of the Companies' Actual Variable Production Cost	Ln 24 =	5,806,417				
129	ER = Energy Ratio						
130	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale defined as Total Disposition of Energy (FERC Form 1 Page 401a, Line 28) less Non-Requirements Sales for Resale (FERC Form 1 Page 401a Line 24) less Net Transmission for Others (FERC Form 1 Page 401a, Line 18)) Divided by the sum of all Companies Annual Energy	B.5 Ln 217 =	21.89%	34.68%	26.20%	13.17%	4.06%
131	AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =	5,806,417	1,271,025	2,013,666	1,521,281	764,705
132	AFPC = Company's Allocation of the System's Fixed Production Cost						
133	AFPC = SFPC * DR						
134	where:						
135	SFPC = Sum of the Companies' Actual Fixed Production Cost	Ln 25 =	1,094,589				
136	DR = Demand Ratio						
137	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (a) *	B.5 Ln 221 =	22.18%	35.24%	24.44%	14.21%	3.82%
138	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	1,094,589	242,780	385,733	267,518	155,541
139	APC = Average Production Cost	Ln 130 + Ln 135 =	6,901,006	1,513,805	2,399,399	1,788,799	920,246

\* Note: Pursuant to Louisiana Public Serv. Comm. v. Entergy Corp., 139 FERC 61,100 (2012), the refund effective date established pursuant to section 206(b) of the Federal Power Act is April 3, 2007; accordingly the DR variable shall utilize the 12 CP loads defined in Section 2.16(b) between April 3, 2007 and June 3, 2008 (the end of the fifteen month refund period), and prospectively from the date of the Commission order on May 7, 2012. For all other periods, the DR variable shall utilize the 12 CP loads defined in the Section 2.16(a).

ENTERGY SERVICES, INC.  
2008 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (L-x)	EAI Ref	EGS Ref	ELL Ref	EMI Ref	ENO Ref	System (if applicable)
1	Total Electric Plant in Service - A/C 101 & 106							
2	Production Plant in Service							
3	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	2,205,413 1.12	3,245,816 1.21	2,725,939 1.32	0 1.42	0 1.52	
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	63,302 1.12	27,439 1.21	45,442 1.32	0 1.42	0 1.52	
5	Property Under Capital Lease (FERC A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	894 1.16	0 n/a	253,387 1.35	0 n/a	0 n/a	
6	Property Under Capital Lease ARO (FERC A/C 101.1)				4,146 1.36	0 n/a	0 n/a	
7	NPP	L3 - L6 + L5 - L6	2,143,005	3,218,377	2,929,738	0	0	
8	NPPXW3L ARO	All Op Cos except ELL = L7 For ELL L7 - L5 + L6	2,143,005	3,218,377	2,680,497	0	0	
9	Production Plant in Service ex Nuclear							
9a	Steam (Plant A/C 310-317)	205 Ln 16	809,066	1,747,271 1.22	689,705 1.32	694,938 1.42	173,137 1.52	
9b	Spindletop Net Adj. to Plant	See WP CF 17	0	62,790 CF 17.1.1	0	0	0	
10	Steam (Plant A/C 310-317)	L9a + L9b	809,066 1.12	1,810,061 CF 16.2.8	689,705 1.32	694,938 1.42	173,137 1.52	
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	776 1.12	1,311 1.21	1,344 1.32	605 1.42	269 1.52	
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	29,540 1.12	251 1.21	0 1.32	0 1.42	0 1.52	
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	7 1.12	0	0 1.32	0 1.42	0 1.52	
14	Other (Plant A/C 340-347)	205 Ln 45	12,865 1.12	0	315,127 1.32	88,188 1.42	1,474 1.52	
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	24 1.12	0	0 1.32	0 1.42	0 1.52	
16	Non-Nuclear Prop Under Capital Lease (FERC A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0 n/a	0 n/a	0 n/a	9,116 1.4.5 & 1.4.6	0 n/a	
17	Non-Nuclear Prop Under Capital Lease ARO (A/C 101.1)		0 n/a	0 n/a	0 n/a	0	0 n/a	
18	Production Plant in Service ex Nuclear & ARO (A/C 310-316, A/C 330-336 and A/C 340-346)	L10-L11+L12-L13+L14-L15+L16-L17	849,664	1,809,001	1,003,488	791,637	174,342	
19	Total Production Plant in Service ex ARO & Inc DAP adj	L7 + L18	2,992,669	5,027,378	3,933,226	791,637	174,342	
20	PP							
21	Transmission Plant in Service	207 Ln 58	1,092,188 1.14	1,456,955 1.22	842,714 1.34	665,630 1.44	74,669 1.54	
22	Asset Retirement Obligation (Plant A/C 359.1)	L22 - L23	0 1.14	0 1.22	0 1.34	0 1.44	0 1.54	
23	Transmission Plant in Service		1,092,188	1,456,955	842,714	665,630	74,669	
24	Distribution Plant in Service	207 Ln 75	2,217,209 1.14	2,091,506 1.23	1,737,006 1.34	1,122,314 1.44	379,443 1.54	
25	Asset Retirement Obligation (Plant A/C 374)	L26 - L27	0 1.14	0 1.23	0 1.34	0 1.44	0 1.54	
26	Distribution Plant in Service		2,217,209	2,091,506	1,737,006	1,122,314	379,443	
27	General Plant in Service	207 Ln 99	135,640 1.14	188,534 1.24	113,877 1.34	138,955 1.44	23,850 1.54	
28	Coal Mining Equipment (recorded in A/C 399)	See Workpaper	13,675 1.1.4&1.6.1	0 n/a	0 n/a	15,461 1.4.4&1.6.1	0 n/a	
29	Asset Retirement Obligation (Plant A/C 399.1)	L30-L31-L32	0 1.14	0 1.24	0 1.34	0 1.44	0 1.54	
30	General Plant ex CME & ARO		121,965	188,534	113,877	123,494	23,850	
31	Coal Mining Equipment (recorded in A/C 399)	L31	13,675	0 n/a	0 n/a	15,461	0 n/a	
32	Op Co's Ownership %	See Workpaper	81.8192% 1.6.1	0.0000% n/a	0.0000% n/a	100.0000% 1.6.1	0.0000% n/a	
33	General Plant in Service	L34 * L35	11,189	0	0	15,461	0	
34	Coal Mining Equipment - Owned by Op Co	200 Ln 4 Col c & Footnote to Pg 200, if applicable	1,542 1.1.6	0 n/a	0 n/a	0 n/a	0 n/a	
35	Electric Plant in Service which includes the sum of the Company's P, T, D, and G Plant, Property under Capital Lease and Account 106 excluding ARO, if any	Sum of Ls 20, 24, 28, 33, 36, 37	6,436,762	8,764,373	6,626,823	2,718,536	652,304	
36	Total Electric Plant in Service Inc. Property under Capital Lease & Intangible P/E ex. Waterford 3 CL & ARO	Sum of Ls 8, 18, 24, 28, 33, 36, 37 + 42	6,727,568	8,971,864	6,647,094	2,837,350	745,157	
37	Gas Plant used in developing P/E Ratio for allocating MS & PP	201 Ln 8 Col d	0 n/a	98,484 1.2.11	0 n/a	0 n/a	201,870 1.5.6	
38	Total Electric & Gas Plant in Service defined as PXI plus Gas Plant	L38 + L40	6,436,762	8,962,857	6,626,823	2,718,536	854,174	
39	Intangible Plant in Service (A/C 301-303)	205 Ln 5	290,808 1.1.2	207,491 1.2.4	269,512 1.3.2	118,814 1.4.2	92,853 1.5.2	
40	IP							

**ENTERGY SERVICES, INC.**  
**2008 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL09-61-004**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
		Ref	Ref	Ref	Ref	Ref	Ref	
43	Electric Plant Check of Inputs							
44	Total Utility Plant ex ARO and DAP	L39	6,727,568	8,971,864	6,896,335	2,837,350	745,157	
45	Co-owners Coal Mining Equipment (recorded in A/C 399)	L34 - L36	2,486	0 n/a	0 n/a	0 n/a	0 n/a	
46	Plant Purchased or Sold (for check purposes only)	200 Ln 5 Col c	0 1.1.5	0 1.2.10	0 1.3.5	0 1.4.5	0 1.5.5	
47	Asset Retirement Obligations	L4+L6+L11+L13+L15+L17	64,109	28,750	50,932	605	269	
48	Total Electric Plant including ARO (Check Total)	Sum L44 thru L47=200 Ln 8 Col c	<u>6,794,163</u>	<u>9,000,614</u>	<u>6,947,267</u>	<u>2,837,955</u>	<u>745,426</u>	
49			1.1.5	1.3.5	1.3.5	1.4.5	1.5.5	
50								
51	<b>Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 &amp; A/C 111</b>							
52	Production Plant Accumulated Depreciation	219 Ln 21 Col c	1,052,573 2.1.1	1,840,072 2.2.1	1,393,169 2.3.1	0 2.4.1	0 2.5.1	
53	Nuclear Prod Plant AD (Plant A/C 320-326)	Footnote to Pg 219 Ln 21 Col c	63,302 2.1.2	27,439 2.2.1	45,442 2.3.2	0 n/a	0 n/a	
54	Asset Retirement Obligation (A/C 108-100)	Footnote to Pg 200 Ln 21 Col c	0 1.1.6	0 n/a	131,005 1.3.6	0 n/a	0 n/a	
54a	Property Under Capital Lease (FERC A/C 111.1)							
54b	Waterford 3 Cumulative Amortization Adjustment per Opinion 545 in ER10-1350	See CF Workpapers 27.1.1			(23,159) CF 27.1.1			
54c	Property Under Capital Lease per Resubmitted FF1 in Compliance with Opinion 545 in ER10-1350	L54 + L54a = rev. FFT FN to Pg 200 Ln 21 Col c			107,846 CF 27.1.3			
55	Property Under Capital Lease ARO (FERC A/C 111.1)	Footnote to Pg 219 Ln 21 Col c	0 n/a	0 n/a	4,146 2.3.2	0 n/a	0 n/a	
56	Adj for River Bend Deregulated Asset Plan - Rate Base	See Workpaper						
57	Adj for the 30% Unregulated Portion of River Bend - ADIT	See Workpaper						
58	<b>Total Nuclear Accum Provision for Depr excluding ARO and including River Bend DAP Adj. and removal of RB30</b>	L52-L53+L54b-L55+L56+L57	989,271	2,127,015	1,451,427	0	0	
59								
60	<b>Accum. Prov. For Depr. - Prod. Plant exc. Nuclear &amp; ARO and inc. CME as adjusted for RB30</b>							
60a	Steam (Plant A/C 310-317)	219 Ln 20 Col c	610,592 2.1.1	1,283,465 2.2.1	523,099 2.3.1	461,089 2.4.1	173,381 2.4.1	
60b	Spindletop Adj to Acc Depr	See WP CF 17	0	63,718 CF 17.1.1	0	0	0	
61	Rev. Steam (Plant A/C 310-317)	L60a + L60b	610,592 2.1.1	1,347,183 CF 16.2.12	523,099 2.3.1	461,089 2.4.1	173,381 2.5.1	
62	Steam ARO (Net of A/C 108.110 & 108.260)	Footnote to Pg 219 Ln 20 Col c	(11) 2.1.2	(573) 2.2.2	(450) 2.3.2	307 2.4.2	111 2.5.2	
63	Hydraulic (Plant A/C 330-337)	219 Ln 22 Col c	12,177 2.1.1	251 2.2.1	0 2.3.1	0 2.4.1	0 2.5.1	
64	Hydraulic ARO (Net of A/C 108.111 & 108.261)	Footnote to Pg 219 Ln 22 Col c	(6) 2.1.2	0 2.2.1	0 2.3.2	0 n/a	0 n/a	
65	Other (Plant A/C 340-347) Adj for Blytheville	219 Ln 24 Col c + Blytheville	11,608 2.1.1	0 2.2.1	158,688 2.3.1	4,302 2.4.1	799 2.5.1	
66	Other ARO (Net of A/C 108.112 & 108.262)	Footnote to Pg 219 Ln 24 Col c	13 2.1.2	0 2.2.1	0 2.3.2	0 n/a	0 n/a	
67	Adj for the 30% Unregulated Portion of RB - P & M&S	See Workpaper						
68	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L61 - L62 + L63 - L64 + L65 - L66 + L67	634,381	1,369,176	682,237	465,084	174,069	
69	Coal Mining Equipment (CME)	See Workpaper						
70	Op Cos Ownership %	See Workpaper	13,668 1.6.1	0 n/a	0 n/a	15,542 1.6.1	0 n/a	
71	Coal Mining Equipment - Owned by Amount	See Workpaper	81,818 1.6.1	0.0000% n/a	0.0000% n/a	100,000 1.6.1	0.0000% n/a	
72	<b>ADNX</b>	L69 + L70	11,183	0	0	15,542	0	
73	Accum Prov for Depr - Production exc. Nuclear & ARO and including Owned Coal Mining Equipment as adjusted	L68 + L71	645,564	1,369,176	682,237	480,626	174,069	
74	Total General Plant Accum. Provision for Depreciation	219 Ln 28 Col c	65,974 2.1.1	72,316 2.2.4	(27,860) 2.3.1	16,041 2.4.1	(2,601) 2.5.1	
75	Less Total CME GP Accum. Provision for Depreciation	L69 Above	13,668	0	0	15,542	0	
76	General Plant Accum. Provision for Depr. Ex CME	L74 - L75	52,306	72,316	(27,860)	499	(2,601)	
77								
78	<b>Intangible Plant Accum. Prov. for Amortization - Electric</b>							
79	Fuel Inventory - Account 151	200 Ln 21 Col c & Footnote for ELL	177,790 1.1.5	107,883 2.2.4	119,009 1.3.6	61,108 1.4.5	31,239 1.5.5	
80	Beginning of Year Balance	See Workpaper	3.1.1	69,193 3.2.1	0 3.3.1	7,642 3.4.1	0 3.5.1	
81	End of Year Balance	See Workpaper	3.1.1	87,587 3.2.1	0 3.3.1	10,365 3.4.1	0 3.5.1	
82	Fuel Inventory - Account 151	(L81 + L82) / 2	22,179 3.1.1	78,390	0	9,004	0	
83	<b>FI</b>							
84	Net Accum. Deferred Income Tax per Tariff	A/C 190	(28,502) 4.1.1	(42,068) 4.2.1	(89,281) 4.3.1	(8,716) 4.4.1	(3,771) 4.5.1	Electric Only
85	NOL CF ADIT recorded in A/C 180 per FERC Decision	See CF Workpapers	(177,694) CF 22.1.1	(177,694) CF 22.1.1	(133,153) CF 22.1.1	0 CF 22.1.1	(59,667) CF 22.1.1	
86	A/C 190	L65a + L65b	(124,576)	(219,762)	(222,434)	(8,716)	(63,438)	
87	A/C 281	See Workpapers	0 n/a	2,296 4.2.3	0 n/a	0 n/a	0 n/a	
88	A/C 282	See Workpapers	704,806 4.1.3	929,627 4.2.4	888,613 4.3.3	358,597 4.4.3	93,920 4.5.3	
89	ADITC 3%	See Workpapers	0 4.1.4	0 4.2.5	0 4.3.4	0 4.4.4	0 4.5.4	
90								
91								
92	<b>Net Accumulated Deferred Income Tax</b>	Sum of L86 thru L89	580,230	712,161	666,179	349,881	30,482	
93								
94								



ENTERGY SERVICES, INC.  
2009 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL 09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

L#	Variable	FERC Form 1 Pg Ln ( ) or Input (Lx)	EAI Ref	EGS Ref	ELL Ref	EMI Ref	EINO Ref	System (if applicable)
95	<b>Materials &amp; Supplies (M&amp;S) - Account 154</b>							
96	Beginning of Year Balance	110 Ln 48	89,928 5.11	105,724 5.21	89,548 5.31	25,964 5.41	6,921 5.51	
97	End of Year Balance	110 Ln 48 & Footnote for EGS (L96 + L97) / 2	92,595 5.11	115,092 5.21	93,931 5.31	26,042 5.41	7,687 5.51	
98	<b>Materials &amp; Supplies (BIE Average)</b>		91,262	110,908	91,740	26,003	7,304	
99								
100	<b>Prepayments - Account 165</b>							
101	Beginning of Year Balance	110 Ln 57	5,046 5.12	13,780 5.22	4,697 5.32	2,825 5.42	5,385 5.52	
102	End of Year Balance	110 Ln 57 & Footnote for EGS (L101 + L102) / 2	6,432 5.12	13,511 5.22	7,122 5.32	4,188 5.42	1,863 5.52	
103	<b>Prepayments (BIE Average)</b>		5,739	13,646	5,910	3,507	3,624	
104								
105	<b>Cost of Capital</b>							
106	Embedded Cost Rate of Long-term Debt	See Workpapers	6.34% 6.11	5.88% 6.21	7.10% 6.31 Rev	6.16% 6.41	5.83% 6.51	
107	Debt Capitalization Ratio	See Workpapers	41.97% 6.11	48.75% 6.21	46.01% 6.31 Rev	48.75% 6.41	52.94% 6.51	
108	Embedded Cost Rate of Preferred Stock	See Workpapers	5.99% 6.11	8.70% 6.21	7.59% 6.31 Rev	5.69% 6.41	4.82% 6.51	
109	Preferred Stock Capitalization Ratio	See Workpapers	4.44% 6.11	0.20% 6.21	2.66% 6.31 Rev	3.60% 6.41	4.77% 6.51	
110	Common Equity Capitalization Ratio	See Workpapers	53.59% 6.11	50.05% 6.21	51.33% 6.31 Rev	47.65% 6.41	42.28% 6.51	
111	Total Capitalization Ratio Check	L107 + L109 + L110	100.00%	100.00%	100.00%	100.00%	100.00%	
112	Common Equity Cost Rate (EGS is the LPSC rate per Exhibit ETR 262b)	Approved Retail ROR on Equity at 12/31 prev. yr	6.11	6.21	6.31 Rev	6.41	6.51	
113	<b>Average Common Equity Cost Rate</b>	Average of Op Cos Rates	9.90%	10.65%	10.25%	10.85%	10.75%	
114			10.48%	10.48%	10.48%	10.48%	10.48%	
115	<b>Federal Income Tax Rate</b>	See Workpaper	35.00% 6.61	35.00% 6.61	35.00% 6.61	35.00% 6.61	35.00% 6.61	
116	<b>State Income Tax Rate</b>	See Workpaper	6.50% 6.61	4.00% 6.61	8.00% 6.61	5.00% 6.61	8.00% 6.61	
117								
118	<b>Production O&amp;M Expense AIC 500-554 + 556</b>							
119	Total Steam O&M (A/C 500-514)	320 Ln 21 - Initial	198,934 7.11	809,939 7.21	789,203 7.31	511,746 7.41	169,345 7.51	
119a	Adjustment for Interim Storm Recovery EGS & ELL	See CF Workpapers 18	204 CF 18.11	204 CF 18.11	400 CF 18.11			
119b	Spindleop Amortization	See CF Workpapers 17	1,610	1,610	1,610			
119c	Total Steam O&M (A/C 500-514)	Sum (L119 thru L119b)	199,934	811,753	789,603	511,746	169,345	CF 16.5.4
119d								
120	Total Hydraulic O&M (A/C 535-545)	320 Ln 59	2,002 7.11	79 7.21	0 7.31	0 7.41	0 7.51	
121	Total Other (A/C 546-554)	321 Ln 74	1,555 7.12	17 7.22	7,931 7.32	13,281 7.42	23 7.52	
122	System Control & Load Dispatching (A/C 556)	321 Ln 77	1,042 7.12	1,500 7.22	1,100 7.32	646 7.42	164 7.52	
122a								
122b	<b>Less Fuel - Steam (A/C 501)</b>	320 Ln 5	151,670 7.11	732,104 7.21	737,179 7.31	475,000 7.41	157,304 7.51	
122c	<b>Spindleop Amortization</b>	See WP CF 17	1,610	1,610	1,610			
123	<b>Less Total Fuel - Steam (A/C 501)</b>	L122b + L122c	151,670 7.11	733,714	737,179 7.31	475,000 7.41	157,304 7.51	
124	Fixed Fuel - Other (A/C 547)	321 Ln 63	915 7.12	0 7.22	289 7.32	0 7.42	26 7.52	
125	Fixed Exp. Adj. for Deregulated Asset Plan (DAP)	See Workpaper	- n/a	(85) 15.1 Ln 35	- n/a	- n/a	- n/a	
126	Fixed Exp. Adj. for Deregulated Asset Plan (DAP)	See Workpaper	- n/a	0 15.1 Ln 35	- n/a	- n/a	- n/a	
127	<b>Non-Fuel Prod. O&amp;M excluding Nuclear Prod O&amp;M</b>	L119c + L120 + L121 + L122 - L123 - L124 + L125 + L126	50,948	79,540	61,166	50,673	12,202	
128	<b>Total Fuel (A/C 501, 518, 547)</b>	L123 + L124	152,585	733,714	737,468	475,000	157,330	
129	<b>Total Other Fuel (ex Nuclear) (A/C 501, 547)</b>	L123 + L124	152,585	733,714	737,468	475,000	157,330	
130	<b>Total Fuel as adjusted for RB30, DAP &amp; DAP Rev Rqmt</b>	L130 + L135	245,580	806,954	792,820	475,000	157,330	
131	Nuclear Fuel (A/C 518)	320 Ln 25	92,995 7.11	43,338 7.21	55,352 7.31	0 7.41	0 7.51	
132	Adj. to Fuel assoc. with Unreg. portion of River Bend (RB30)	See Workpaper	- n/a	(13,001) 15.1 Ln 31	- n/a	- n/a	- n/a	
133	River Bend Deregulated Asset Plan Adj. to Nuclear Fuel	See Workpaper	- n/a	(6,790) 15.1 Ln 31	- n/a	- n/a	- n/a	
134	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper	- n/a	49,693 15.1 Ln 1	- n/a	- n/a	- n/a	
135	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum L131 thru L134	92,995	73,240	55,352	0	0	
136								
137	<b>Total Fuel as adjusted for RB30, DAP &amp; DAP Rev Rqmt</b>	L130 + L135	245,580	806,954	792,820	475,000	157,330	
138	<b>FE</b>	L130 + L135	245,580	806,954	792,820	475,000	157,330	
139								
140	<b>Nuclear Non-Fuel Production O&amp;M Expense</b>	320 Ln 41 - Initial	254,493 7.11	168,639 7.21	165,792 7.31	0 7.41	0 7.51	
141	Total Nuclear O&M (A/C 517-532)	See WP CF 18	6 CF 18.11	6 CF 18.11	760 CF 18.11			
141a	Adjustment for Interim Storm Recovery EGS & ELL	L141 + L141a	254,493 7.11	168,645 7.21	170,552 7.31			
141b	Variable Exp. Adj. for the 30% Unregulated Portion of RB	See Workpaper	-	(37,596) 15.1 Ln 34	-	-	-	
142	River Bend Deregulated Asset Plan Variable Exp. Adj.	See Workpaper	-	(40,476) 15.1 Ln 34	-	-	-	
143	Nuclear Fuel Per Book	L131	92,995	43,338	55,352			
144	<b>NPOMNF Nuclear Non-Fuel Production O&amp;M as adjusted</b>	L141b + L142 + L143 - L144	161,498	47,235	115,200			
145								

**ENTERGY SERVICES, INC.**  
**2008 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 0655 IN DOCKET NO. EL09-61-004**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(000's)

L#	Variable	FERC Form 1 Pg Ln ( ) or Input (Lx)	EAI	EGS	ELL	EMI	ENO	System (if applicable)
		Ref	Ref	Ref	Ref	Ref	Ref	
146								
147	<b>Purchased Power Expense - A/C 555</b>							
148	Total Purchased Power	321 Ln 76 & 326 Th Col m	818,549	1,339,986	821,918	414,763	198,329	7.52 & 8.4
148a	Adjustment for Amortization of Deferred Capacity per Op. 561 in EL07-88	See CF WPs 19			18,401			7.42 & 8.42
148b	Adjustment for Opportunity Sales due to ISB Re-Runs	See 10/18/06 WP L2 Ln 8 in EL09-61-004	75	(1)	(94)			21
149	RPCE Payments excluded per PURP definition in MSS-3 Tariff	326 Col 1 ESPP line	251,731					n/a
150	Vidalia Adjustment for ELL per Note 1 of the MSS-3 Tariff	See Workpaper			(87,644)			n/a
151	GGART Adj for EAI & EMI per Note 1 of the MSS-3 Tariff	See Workpaper	6,066		14,111			8.61 & 8.61
152	Toledo Bend Adj for EGS & ELL per Note 1 to MSS-3 Tariff	See Workpaper		(1,183)	(583)	26,236		n/a
153	<b>Total Purchased Power As Adjusted</b>	L148 - L149 + L150 + L151 + L152 + L148a + L148b	572,909	1,338,802	751,998	446,998	198,350	
154								
155	<b>Production O&amp;M Expense Check of Inputs</b>							
156	Per Book Production Expenses A/C 501-556	L127+L130+L141+L148	1,276,575	2,321,885	1,791,104	940,436	367,861	
157	Other Expenses Per Form 1 (A/C 557) (for checking)	321 Ln 78	(111,816)	33,162	95,907	(18,092)	1,801	
158	Fixed Exp. Adjustment for Unregulated RB30	-L125		95				n/a
159	Total Production Expenses (Check Total)	L156+L157+L158-321 Ln 80	1,164,759	2,355,142	1,887,011	922,344	369,662	
160								
161	<b>Production Revenue Credits - Sales for Resale (A/C 447)</b>							
162	Sales for Resale - Non-Requirements (NR)	311 Subtotal Non-RQ Col k	391,737	916				103,843
163	RPCE Received excluded per RC definition in MSS-3 Tariff	311 Col J ESPP Line		247,088	924	149,799	9,42	9.42
164	Transmission/Distribution Demand	311 Suddi NRQ Other Col j - L163		120,103	922	40,577	9,42	n/a
165	Adj. to remove Rev. from sales of Unreg. River Bend 30%	311 Col k ENO + ELL lines		595	922	6,570	9,42	9.42
166	Production Revenue Credits	L162 - L163 - L164 - L165	358,319	78,850	922			n/a
167				47,550	225,774	102,652	103,777	
168								
169	<b>Depreciation Expense - A/C 403</b>							
170	Steam Production Plant Depr Expense	336 Ln 2 Col b - Initial	27,894	42,479	10,211	12,039	6,090	10.51
171	Spindletop Amortization	See WP CF 17		(60)	CF 17.11			
172	Steam Production Plant Depr Expense	Sum (L169a + L169b)	27,894	42,399	10,151	12,039	6,090	10.51
173	Hydraulic Production Plant Depr Expense	336 Ln 4 + Ln 5 Col b	700	0	10.21	0	0	10.51
174	Other Production Plant Depr Expense	336 Ln 6 Col b	29	0	10.21	2,328	85	10.51
175	Production Plant Depr Exp excluding Nuclear Plant DE	L170 + L171 + L172	28,623	42,399	27,176	14,367	6,175	
176	Nuclear Production Plant Depreciation Expense	336 Ln 3 Col b	74,272	51,726	10,211	0	0	10.51
177	Amortization of Limited Term Electric Plant Account 404	336 Ln 3 Col d	0	0	10.21	0	0	10.51
177a	Waterford 3 Amortization Expense Adjustment per 12/17/15 Order in ER10-1350 - Opinion 545	See CF Workpapers 27.1.1		(8,588)	CF 27.1.1			
177b	Amort of Limit Term Electric Plt (A/C 404) per Resub-mitted FFI in Comp. with Opinion 545 in ER10-1350	L177 + L177a = revised FFI Pg 336 Ln 3 Col d		3,814	CF 27.1.1 & CF 27.1.4			
178	Decommissioning Expense	See Workpaper		2,420	10.61			n/a
179	Nuclear Production Plant Depreciation Expense	Sum of L176 thru L178 - L177b	74,272	55,504	47,197	0	0	n/a
180								
181	<b>General Plant Depreciation Expense - A/C 403</b>	336 Ln 10 Col b	12,394	12,248	10,211	4,764	1,353	10.51
182	Intangible Plant Amortization Expense A/C 404	336 Ln 11 Col d	21,789	22,374	10,211	11,383	5,324	10.51
183								
184								
185	<b>Administrative &amp; General O&amp;M Expense - A/C 920-935</b>							
185a	A&G in Account 924	323 Ln 197	142,083	179,923	7.24	71,005	39,187	7.54
186	Storm Accrual Expense in A/C 924	323 Ln 185	2,689	23,085	CF 20.11	7,822	6,834	CF 20.15
186a	FERC Account 924 ex. Storm Accrual	See CF 20.2.1 for Tariff Rev.	2,405	17,851	7.61	1,877	5,122	7.61
186b	Adj. for Interim Storm Recovery EGS & ELL (non-924)	L185a - L186	284	5,234		5,945	1,712	
186c	Revised A&G O&M Exp. (A/C 920-935 ex. 924)	See WP CF 18						
186d	Prod Labor Inc RB30 / Thi Labor inc. RB30 Labor	L185-L186a+L186b	157,308	470	CF 18.11	0	0	
186e	Prod. Allocation of EGS A&G before RB30 Adj.	L195b/L204a	60,41%		122,055	63,183	32,353	
187	A&G for the 30% Unregulated Portion of River Bend	L186c - L186d	95,030	(8,930)				
187a	Prod. Allocation of EGS A&G	See Workpaper 15.1.1 Ln 32	86,100	19,114				
187b	Production Labor Ratio	L186e + L187	55,25%	19,22				

2008 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 555 IN DOCKET NO. EL09-51-004  
ENERGY SERVICES, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

L#	Variable	FERC Form 1 Pg Ln (___ Ln x) or Input (Lx)	EAI Ref	EGS Ref	ELL Ref	EMI Ref	ENO Ref	System (if applicable)
188	ACX924	Adm. & General O&M Exp-A/C 920-935 excl. A/C 924	139,394	155,837	122,055	63,783	32,353	
189		Total A&G as reported in resubmitted FF1 (for checking only see 323 Ln 197)	142,083 CF 16.1.4	180,393 CF 16.2.7	152,522 CF 16.3.4	71,005 CF 16.4.4	39,187 CF 16.5.7	
190	Labor Data							
191	Total Production Labor	354 Ln 20	11,177 11.1.1	18,960 11.2.1	15,279 11.3.1	10,715 11.4.1	3,366 11.5.1	
192	Direct Operating Company Labor	Footnotes to Pg 354 Ln 96 Col d	12,302 11.1.2	12,164 11.2.2	11,914 11.3.2	4,987 11.4.2	1,447 11.5.2	
193	ESI Production Labor		78,847 11.1.2	98,098 11.2.2	49,627 11.3.2	0 11.4.2	0 11.5.2	
194	EOI Production Labor (EGS Net of RB 30%)		102,326	69,222	76,820	15,702	4,813	
195	Total Production Labor	Sum of L192 thru L194		16,328 CF 19.1.2				
195a	EOI Production Labor for EGS RB 30%	L194 / 70 * 30		85,550 CF 19.1.2				
195b	Total Production Labor including RB30 Labor	L195 + L195a						
196								
197	Total Labor charged to O&M Excluding A&G							
198	Direct Labor charged to O&M	354 Ln 28	45,315 11.1.1	54,842 11.2.1	35,729 11.3.1	33,200 11.4.1	9,819 11.5.1	
199	Direct A&G Labor	354 Ln 27	335 11.1.1	(1,032) 11.2.1	(2,365) 11.3.1	2,101 11.4.1	1,083 11.5.1	
200	Total ESI (Sum of all functions shown in Footnote)		51,657 11.1.2	65,610 11.2.2	58,841 11.3.2	28,732 11.4.2	13,188 11.5.2	
201	ESI A&G Labor		25,410 11.1.2	34,291 11.2.2	27,886 11.3.2	12,658 11.4.2	7,230 11.5.2	
202	Total EOI		79,575 11.1.2	38,574 11.2.2	50,355 11.3.2	0 11.4.2	0 11.5.2	
203	EOI A&G Labor		728 11.1.2	476 11.2.2	728 11.3.2	0 11.4.2	0 11.5.2	
204	Total Labor charged to O&M Excluding A&G	L198-L199+L200-L201+L202-L203	151,074	125,291	118,676	47,173	14,694	
204a	Total Labor charged to O&M inc. RB30 & Exc. A&G	L195a + L204	141,619					
205								
206	Taxes Other than Income - A/C 408.1 - Electric	115 Ln 14 Col 9	78,449 12.1.2	127,816 12.2.2	60,293 12.3.2	62,516 12.4.2	29,656 12.5.2	
206a	Ratio of Production Plant to Total ex. Intangible	L207 / L38		57,366				
206b	Prod. Allocation of EGS Tax Other before RB30 Adj.	L206 * L206a	73,317					
207	Taxes Other Adj. for the 30% Unreg. Portion of River Bend	See Workpaper		(1,272) 15.1.1 Ln 33				
207a	Prod. Allocation of EGS Taxes Other	L206b + L207	72,045					
208	Taxes Other than Income - as adj. for RB30 per Order	EGS: L207a / L206a	78,449 12.1.2	125,598	60,293 12.3.2	62,516 12.4.2	29,656 12.5.2	
208a								
208b	Return on the Spindletop Reg. Asset billed by ETI to EGSL	See WP CF 25		2,872 CF 25.1.1				
209	Investment Tax Credit Amortization in A/C 411	115 Ln 19 Col 9	4,005 12.1.2	5,503 12.2.2	2,967 12.3.2	1,313 12.4.2	288 12.5.2	
210								
211	Annual Energy Responsibility Ratio							
212	Annual Energy (mwh)	401a Ln 28	33,308 13.1.1	42,436 13.2.1	32,430 13.3.1	16,205 13.4.1	5,660 13.5.1	
213	Non-Requirements Sales for Resale (includes RB 30 - EGS)	401a Ln 24	8,217 13.1.1	2,697 13.2.1	2,411 13.3.1	1,098 13.4.1	1,010 13.5.1	
214	Net Transmission for Others	401a Ln 18	217 13.1.1	333 13.2.1	244 13.3.1	137 13.4.1	37 13.5.1	
215	Annual Energy (mwh)	Op Co L213 - L214 - L215	24,874	39,406	29,775	14,970	4,613	113,638
216	Energy Ratio	Op Co L216 / Sum of all Op Cos L216	21,89%	34,68%	26,20%	13,17%	4,06%	100.00%
217								
218	12 CP - Load Responsibility Ratio per 2.16 (b)				12 CP			
219	Company CP Peak Loads ex. Interruptible (12 mo avg)		3,735,521 CF 23.1.1	5,928,865 CF 23.1.1	4,111,910 CF 23.1.1	2,381,061 CF 23.1.1	660,788 CF 23.1.1	16,829,145
220	Demand Ratio	*Jan-08-15B-A1-4-See-WP-CF-28-1-1-thru-23-3-4 See 2/27/17 Workpaper 3.1	22.18%	35.24%	24.44%	14.27%	3.93%	100.00%
221	Notes:	* Jan. 15B contains the Load Data as of Dec. 31 from the previous year						

ENTERGY GULF STATES, INC.

2008 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 IN COMPLIANCE WITH OPINION 565 IN EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007

(000's)

Line No	Formula / Reference	As filed with FERC 12/17/18			Supplement to 12/17/18 FERC Filing			
		Operating Company Split			Disparity Calc of EGSL Split			
		EGSI	(formerly EGS-LA)	(formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
Column	A	B	C	D	E	F		
1	D = Disparity							
2	D = [(PC / APC) - 1] * 100%							
	where:							
3	PC = Actual Production Cost	C 2 Ln 26 =	2,656,499	1,562,418	1,094,081	1,562,418	1,367,871	194,547
4	APC = Average Production Cost	C 5 Ln 137 =	2,399,399	1,399,230	1,000,169	1,399,230	1,222,592	176,638
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	257,101	163,188	93,912	163,188	145,279	17,910

**Jurisdictional RPCE**

**Jurisdictional Equalization**

6	D = Disparity (Operating Company/Jurisdictional)	[(Ln 3 / Ln 4) - 1] * 100% =	10.72%	11.66%	9.39%	11.66%	11.88%	10.14%
7	D <sup>4</sup> = Final Disparity (Operating Company)	A 1 Ln 19 EGS Column =	3.09%					
<b>(Payments) / Receipts</b>								
8	Total Company Rough Production Cost Equalization	A 1 Ln 20 EGS Column =	182,936					
9								
10								
11	Remaining RPCE to Allocate to Retail based on relative Disparity	EGS Ln 8 =	182,936					
12	OpCo/Jurisdictional Rough Production Cost Equalization	Ln 5 - (((Sum of Juris. SDD on Ln 5 - EGS Ln 11) / (Sum of Juris. APC on Ln 4)) * Juris. Ln 4) =		119,939	62,997	119,939	107,489	12,450
13	Annual Rough Production Cost Equalization	Ln 11 or 12 =	182,936	119,939	62,997	119,939	107,489	12,450
14	2008 RPCE (Payments)/Receipts per Opinion 561 in EL01-88 filed 7/16/18		183,022	119,988	63,034	119,988	107,531	12,457
15	Change in 2008 RPCE resulting from Op. No. 565 in EL09-61-004	Ln 13 - Ln 14 =	(86)	(50)	(37)	(50)	(42)	(7)
16	Final Disparity (Operating Company/Jurisdictional)	(Ln 3 - Ln 13) / Ln 4 - 1 =	3.09%	3.09%	3.09%	3.09%	3.09%	3.09%

ENTERGY GULF STATES, INC.

2008 JURISDICTIONAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 IN COMPLIANCE WITH OPINION 565 IN EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007

(000's)

Line No	Formula / Reference	As filed with FERC 12/17/18			Supplement to 12/17/18 FERC Filing			
		Operating Company Split			Disparity Calc of EGSL Split			
		EGSI	(formerly EGS-LA)	(formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
Column	A	B	C	D	E	F		
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	PC = Actual Production Cost							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	C 3 Ln 67 =	2,294,901	1,358,139	936,762	1,358,139	1,190,757	167,382
25	FPC = Fixed Production Cost	C 5 Ln 121 =	361,598	204,279	157,319	204,279	177,114	27,165
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	2,656,499	1,562,418	1,094,081	1,562,418	1,367,871	194,547
27	VPC = Variable Production Cost							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	VPRB = Variable Production Rate Base <sup>2</sup>							
30	VPRB = NPP * NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 325, if any	D 1 Ln 7 =	3,218,377	1,880,498	1,337,879	1,880,498	1,648,820	231,677
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D 1 Ln 58 =	2,127,015	1,152,113	974,902	1,152,113	1,046,896	105,217
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	D 2 Ln 93 =	712,161	398,595	313,565	398,595	344,581	54,014
34	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease 3							
35	NPPR = NPPXW3L / PXW3L							
	where:							
36	NPPXW3L = Nuclear Production Plant in Service excluding Waterford 3 Capital Lease as recorded in Account 101.1	D 1 Ln 8 =	3,218,377					
37	PXW3L = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 301 through 399, Property under Capital Lease excluding Waterford 3 Capital Lease as recorded in Account 101.1 plus Completed Construction not yet Classified as recorded in FERC Account 106 and excludes ARO, if any	D 1 Ln 39 =	8,971,864					
38	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease	Ln 36 / Ln 37 =	35.87%	35.87%	35.87%	35.87%	35.87%	35.87%
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	835,910	585,409	250,501	585,409	478,323	107,085
40	CM = The weighed average cost of capital determined as follows:							
41	CM = (DR * i) + (PR * p) + (ER * c)							
	where:							
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	D 2 Ln 107 =	49.75%					
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	D 2 Ln 109 =	0.20%					
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	D 2 Ln 110 =	50.05%					
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	D 2 Ln 106 =	5.88%					
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	D 2 Ln 108 =	8.70%					
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	D 2 Ln 113 =	10.48%					
48	CM = Weighed avg. cost of capital	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company, and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGS, (2) the regulated portion (70%) of River Bend for EGS, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost and (5) exclusion of any increased costs resulting from the amended Toledo Bend Power Sales agreement accepted

for filing in Docket No. ER07-984.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

49	F = Federal & State Income Taxes determined from the following:							
50	F = T / (1 - T) * (CM - (DR * i))							
	where:							
51	T = f + s - fs when federal tax is not deductible in computing state tax, and							
52	T = (f + s - 2fs) / (1 - fs) when federal tax is deductible in computing state tax, and							
53	f = Federal Income Tax Rate	D 2 Ln 115 =	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
54	s = State Income Tax Rate <sup>4</sup>	D 2 Ln 116 =	4.00%	8.00%	0.00%	8.00%	8.00%	8.00%
55	T = EAI and EMI	(Ln 53 + Ln 54 - (Ln 53 * Ln 54) =						
56	T = EGS, ELL & ENO	((Ln 53 * Ln 54) - 2 * (Ln 53 * Ln 54)) / (1 - (Ln 53 * Ln 54)) =	36.71%	38.48%	35.00%	38.48%	38.48%	38.48%
57	F = Federal & State Income Tax	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =						
58	F = Federal & State Income Tax	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.05%	3.29%	2.83%	3.29%	3.29%	3.29%

**ENTERGY GULF STATES, INC.**  
2008 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

(000's)

Line No	Formula / Reference	As filed with FERC 12/17/18			Supplement to 12/17/18 FERC Filing			
		Operating Company Split			Disparity Calc of EGSL Split			
		EGSI	(formerly EGS-LA)	(formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC	
Column	A	B	C	D	E	F		
<b>Adjustment for Difference in Operating Company (MSS-3) and Jurisdictional Treatment of State Income Taxes</b>								
58a	Op Co Return on VPRB (MSS-3 uses 4% average State Income Taxes)	(Ln 39 * (Ln 48) + (OpCo Ln 58 =	93,956	65,800	28,156	65,800	53,764	12,036
58b	Jurisdictional Return on VPRB using Jurisdictional Income Tax Rates	(Ln 39 * (Ln 48) + (Juri Ln 58 =	94,810	67,205	27,605	67,205	54,912	12,293
58c	<b>Change in Return on VPRB - Allocated to Jurisdictions on VPRB</b> (OpCo= Ln 58a - Ln 58b) (Directly Assigned to EGSL, Juri = Juri VPRB / EGSL VPRB * Ln 58c=		854	854	0	854	698	156
58d	Op Co Return on FPRB (MSS-3 uses 4% average State Income Taxes)	(Ln 98 * (Ln 48) + (OpCo Ln 58 =	61,501	27,919	33,582	27,919	24,022	3,896
58e	Jurisdictional Return on FPRB using Jurisdictional Income Tax Rates	(Ln 98 * (Ln 48) + (Juri Ln 58 =	61,439	28,515	32,924	28,515	24,535	3,980
58f	<b>Change in Return on FPRB - Allocated to Jurisdictions on FPRB</b> (OpCo= Ln 58d - Ln 58e) (Directly Assigned to EGSL, Juri = Juri FPRB / EGSL FPRB * Ln 58f=		(61)	(61)	0	(61)	(53)	(9)
59	<b>VPX = Variable Production Expense</b>							
60	VPX = NPOMNF + FE + PURP - RC + NDE where:							
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC A/C 518	D 3 Ln 145 =	47,235	10,774	36,461	10,774	4,460	6,314
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 & 547	D 3 Ln 138 =	806,954	499,803	307,151	499,803	446,893	52,910
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	D 3 Ln 153 =	1,333,802	782,362	550,440	782,362	685,975	96,387
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	D 3 Ln 165 =	47,550	27,783	19,767	27,783	24,361	3,423
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	D 4 Ln 179 =	55,504	26,634	28,870	26,634	23,576	3,058
66	<b>VPX = Variable Production Expense</b> (Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =		2,200,945	1,291,788	909,156	1,291,788	1,136,543	155,245
67	<b>VPC = Variable Production Cost</b> Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 - Ln 58c =		2,294,901	1,358,139	936,762	1,358,139	1,190,757	167,382
68	<b>FPC = Fixed Production Cost</b>							
69	FPC = FPRB * (CM + F) + FPX - ((ITC / TX) * PPR) where:							
70	<b>FPRB = Fixed Production Rate Base</b>							
71	FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + ((GP - GAD + IP - IAA) * PLR) + (MS + P) * PPREG where:							
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, 330 through 346, and FERC Account 1011 excluding ARO recorded in FERC Plant AC 317 and 337, if any	D 1 Ln 18 = D 1 Ln 36 =	1,809,001	1,007,913	801,088	1,007,913	864,487	143,426
73	CME = Coal Mining Equipment in FERC Plant A/C 399 owned by the Company							
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)							
75	FI = Fuel Inventory recorded in FERC Account 151	D 2 Ln 72 =	1,369,176	824,349	544,827	824,349	706,261	118,088
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	D 2 Ln 83 =	78,390	45,247	33,143	45,247	38,808	6,439
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant defined as PPXN above, plus Production allocation of General and Intangible Plant to Total Electric Plant in Service defined in PXW3L above	D 2 Ln 93 =	712,161	398,595	313,565	398,595	344,581	54,014
78	PPRXN = (PPXN + (GP + IP) * PLR) / PXW3L where:							
79	Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant	Ln 72 * (Ln 82 + Ln 84) * Ln 90 =	2,027,805					
80	PXW3L = Electric Plant in Service excluding Waterford 3 Capital Lease	Ln 37 =	8,971,864					
81	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant defined as PPXN above, plus Production allocation of General and Intangible Plant to Total Electric Plant in Service defined in PXW3L above	Ln 79 / Ln 80 =	22.60%	22.60%	22.60%	22.60%	22.60%	22.60%
82	GP = General Plant in Service recorded in FERC Plant Accounts 369 through 398 excluding ARO, if any	D 1 Ln 33 =	188,534	109,199	79,335	109,199	93,682	15,517
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)							
84	IP = Intangible Plant in Service recorded in FERC Plant A/C 301 thru 303	D 2 Ln 76 =	72,316	41,885	30,431	41,885	35,934	5,952
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	D 1 Ln 42 = D 2 Ln 78 =	207,491	120,179	87,312	120,179	103,101	17,077
			107,883	62,486	45,397	62,486	53,607	8,879
<sup>4</sup> The State income Tax rate for EGS is the average of the rates for Louisiana and Texas.								
86	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>5</sup>							
87	PLR = PL / LXAG where:							
88	PL = Production Labor charged to O&M expense	D 4 Ln 195 =	69,222					
89	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	D 4 Ln 204 =	125,291					
90	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	(Ln 88 / Ln 89) =	55.25%	55.25%	55.25%	55.25%	55.25%	55.25%
91	MS = Materials and Supplies recorded in FERC Account 154	D 2 Ln 98 =	110,908	63,728	47,180	63,728	55,437	8,291
92	P = Prepayments as recorded in FERC Account 165	D 2 Ln 103 =	13,646	7,841	5,805	7,841	6,821	1,020

**ENTERGY GULF STATES, INC.**  
2008 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

(000's)

Line No	Formula / Reference	As filed with FERC 12/17/16 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split		
		EGSI	(formerly EGS-LA)	(formerly EGS-TX)	Total EGS-LA	LPSC Retail	FERC
		Column A	Column B	Column C	Column D	Column E	Column F
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant	See CF WP 21.1.4 for Tariff Revisions					
94	PPREG = PP / EGPXI	where:					
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	D 1 Ln 20 = 5,027,378					
96	EGPXI = Electric and Gas Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101 and Gas Plant as recorded in FERC Account 118 excluding ARO, if any	D 1 Ln 41 = 8,862,857					
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	(Ln 95 / Ln 96) = 56.72%    56.72%    56.72%    56.72%    56.72%    56.72%					
98	FPRB = Fixed Production Rate Base	Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 = 547,158    248,388    298,769    248,388    213,723    34,665					
99	CM = Weighed average cost of capital	Ln 48 = 8.19%    8.19%    8.19%    8.19%    8.19%    8.19%					
100	F = Federal & State Income Tax	Ln 57 or Ln 58 = 3.05%    3.29%    2.83%    3.29%    3.29%    3.29%					
101	FPX = Fixed Production Expense						
102	FPX = $NFPOMXN + DEXN + [(AGX924 + GDXX + IAX) * PLR] + [(OT + 924AG) * PPR] + RSRA$	See CF WP 20.4.1 for the Tariff Rev. associated with the addition of Variables AGX924 & 924AG. This revision incorporated the FERC's decision to functionalize Account 924 on plant and not labor. This revision was approved in FERC Order in Docket No. ER07-882 on 7/31/14 with an effective date of 5/30/07. See CF WP 25.1.8 & 25.1.9 for the Tariff Rev. associated with the addition of Variable RSRA only. Any other tariff differences that were shown on the tariff pages were either approved or rejected in other proceedings before the FERC. As of 9/15/14 there are no additional tariff revisions to Variable FPX for the 2008 RPCE Filing (2007 test year).					
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear, i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547	D 3 Ln 127 = 79,540    45,910    33,630    45,910    39,377    6,533					
104	DEXN = Depreciation and Amortization Expense associated with the plant investment in PPXN as recorded in FERC Accounts 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law	D 4 Ln 173 = 42,399    25,717    16,682    25,717    23,371    2,345					
105	AGX924 = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935 excluding FERC Account 924	D 4 Ln 188 = 155,837    90,261    65,576    90,261    77,435    12,826					
106	GDXX = General Plant Depreciation Expense recorded in FERC Account 403	D 4 Ln 181 = 12,248    7,094    5,154    7,094    6,086    1,008					
107	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	D 4 Ln 183 = 22,374    12,959    9,415    12,959    11,118    1,841					
108	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 90 = 55.25%    55.25%    55.25%    55.25%    55.25%    55.25%					
109	OT = Other Tax Expense recorded in FERC Account 408	D 4 Ln 208 = 125,598    72,169    53,430    72,169    62,780    9,389					
109a	924AG = FERC Account 924 excluding Storm Accrual	See CF WP 20.4.1 and B Op Co Input B 4 Ln 186b = 5,234    3,007    2,227    3,007    2,616    391					
110	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant						
111	PPR = PP / PXI	where:					
112	PP = Production Plant in Service	Ln 95 = 5,027,378					
113	PXI = Electric Plant In Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1 excluding ARO, if any	D 1 Ln 38 = 8,764,373					
114	PPR = Ratio of Production Plant to Total ex. Intangible	(Ln 112 / Ln 113) = 57.36%    57.36%    57.36%    57.36%    57.36%    57.36%					
114a	RSRA= Return on Spindletop Regulatory Asset as billed by ETI to EGSL	D 4 Ln 208b = 2,872    2,872    -    2,872    2,463    409					
115	FPX = Fixed Production Expense	Ln 103 + Ln 104 + [(Ln 105 + Ln 106 + Ln 107) * Ln 108] + [(Ln 109 + Ln 109a) * Ln 114 + Ln 114a = 305,085    178,569    126,516    178,569    155,011    23,558					
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	D 4 Ln 210 = 5,503    3,162    2,341    3,162    2,751    411					
117	TX = Composite Corporate After Tax Income Tax Rate						
118	TX = 1-T						
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) = 63.29%    61.52%    65.00%    61.52%    61.52%    61.52%					
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 = 57.36%    57.36%    57.36%    57.36%    57.36%    57.36%					
<b>Adjustment for Difference in Operating Company (MSS-3) and Jurisdictional Treatment of State Income Taxes</b>							
120a	ITC Gross up using 4% Average State Income Tax Rate	(4,987)    (2,866)    (2,122)    (2,866)    (2,493)    (373)					
120b	ITC Gross up using Jurisdictional State Specific Rates	(5,014)    (2,948)    (2,066)    (2,948)    (2,565)    (384)					
120c	Adjustment to Fixed Production Cost						
120d	(Op Co Ln 120a - Ln 120b) (Directly Assigned to EGSL, Juri = Jun ITC / EGSL ITC * Ln 120d = Pkg	27    27    0    27    23    3 61    61					
121	<b>FPC = Fixed Production Cost</b>	Ln 98*(Ln 99 + Ln 100) + Ln 115 - (Ln 116 / Ln 119) * Ln 120 - Ln 58f + Ln 120d = 361,598    204,279    157,319    204,279    177,114    27,165					

ENTERGY GULF STATES, INC.

2008 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MISS-3 IN COMPLIANCE WITH OPINION 565 IN EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2007

(000's)

Line No.	Formula / Reference	As filed with FERC 12/17/18 Operating Company Split			Supplement to 12/17/18 FERC Filing Disparity Calc of EGSL Split			
		EGSI	(formerly EGS-LA)	(formerly EGS-TX)	Total			
					EGS-LA	LPSC Retail	FERC	
Column	A	B	C	D	E	F		
<b>Section 30.13: Average Production Cost</b>								
122	APC = Average Production Cost							
123	APC = AVPC + AFPC							
124	where:							
125	AVPC = Company's Allocation of the System's Variable Production Cost							
126	AVPC = SVPC * ER							
127	where: SVPC = Sum of the Companies' Actual Variable Production Cost	A 5 Ln 130 EGS Column =	2,013,666		1,176,585			
128	ER = Energy Ratio							
129	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale defined as Total Disposition of Energy (FERC Form 1 Page 401a, Line 28) less Non-Requirements Sales for Resale (FERC Form 1 Page 401a Line 24) less Net Transmission for Others (FERC Form 1 Page 401a, Line 18)) Divided by the sum of all Companies Annual Energy	D 4 Ln 217 =	100.00%	58.43%	41.57%	100.00%	87.68%	12.32%
130	AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =	2,013,666	1,176,585	837,081	1,176,585	1,031,630	144,955
131	AFPC = Company's Allocation of the System's Fixed Production Cost							
132	AFPC = SFPC * DR							
133	where: SFPC = Sum of the Companies' Actual Fixed Production Cost	A 5 Ln 136 EGS Column =	385,733			222,645		
134	DR = Demand Ratio							
135	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (b)	D 4 Ln 221 =	100.00%	57.72%	42.28%	100.00%	85.77%	14.23%
136	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	385,733	222,645	163,088	222,645	190,963	31,682
137	APC = Average Production Cost	Ln 130 + Ln 136 =	<b>2,399,399</b>	<b>1,399,230</b>	<b>1,000,169</b>	<b>1,399,230</b>	<b>1,222,592</b>	<b>176,638</b>

\* Note: Pursuant to Louisiana Public Serv. Comm. v. Entergy Corp., 139 FERC 61,100 (2012), the refund effective date established pursuant to section 206(b) of the Federal Power Act is April 3, 2007, accordingly the DR variable shall utilize the 12 CP loads defined in Section 2.16(b) between April 3, 2007 and June 3, 2008 (the end of the fifteen month refund period), and prospectively from the date of the Commission order on May 7, 2012. For all other periods, the DR variable shall utilize the 12 CP loads defined in the Section 2.16(a).



**ENTERGY GULF STATES, INC.**  
2008 ANNUAL REPORT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE ASSETS 2008 PLANT IN COMPLIANCE WITH ORDINANCE 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

L#	Variable	FERC Form 1 Pt Ln (Ln X) or Input (Ln)		EGS	Rct	FERC Allocation 0.00%		Total EGS	Operating Company Split		EGSLAE	EGS portion of EGS	
		EGS	FERC			EGSLAE	ETI		Total EGS	Retail		FERC	
1	Total Electric Plant in Service - A/C 101 & 106												
2	Production Plant in Service	205 Ln 25		3,245,816	1,2,1	-	-	3,245,816					
3	Nuclear Production Plant (Plant A/C 330-326)	205 Ln 24		27,439	1,2,1	-	-	27,439					
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)												
5	Property Under Capital Lease (FERC A/C 101.1)												
6	Property Under Capital Lease ARO (FERC A/C 101.1)												
7	Nuclear Prod Plant (Plant A/C 330-326) etc ARO			3,218,377				3,218,377	EGSPEAF	1,860,498	EGSLPEAF	1,860,498	231,677
8	Nuclear Prod Plant excluding Waterford 3 Capital Lease and ARO			3,218,377				3,218,377	EGSPEAF	1,860,498	EGSLPEAF	1,860,498	231,677
9	Production Plant in Service ex Nuclear			1,747,271				1,747,271	EGSPDAF	1,008,525	EGSLPDAF	1,008,525	143,513
9a	Steam (Plant A/C 310-317)	205 Ln 18		62,790	CF 17,1,1			62,790	Direct Assign	738,746	EGSLPDAF	738,746	
9b	Steam (Plant A/C 310-317)	205 Ln 15		1,810,051	1,2,1			1,810,051	EGSPDAF	807,536	EGSLPDAF	807,536	108
10	Steam (Plant A/C 310-317)	205 Ln 15		1,311	1,2,1			1,311	EGSPDAF	737	EGSLPDAF	737	21
11	Steam Asset Retirement Obligation (A/C 317)												
12	Hydraulic Asset Retirement Obligation (A/C 337)												
13	Hydraulic Asset Retirement Obligation (A/C 337)												
14	Other (Plant A/C 340-347)												
15	Other Asset Retirement Obligation (A/C 347)												
16	Non-Nuc Prop Under Cap Lease (FERC A/C 101.1)												
17	Non-Nuc Prop Under Cap Lease ARO (A/C 101.1)												
18	Production Plant ex Nuclear & ARO (A/C 310-316, A/C 330-338 and A/C 340-348)			1,809,007				1,809,007		1,007,973	EGSLPTOA	1,007,973	143,426
19	Total Production Plant in Service ex ARO			5,027,378				5,027,378		2,888,411	EGSLPTOA	2,888,411	375,103
20	Transmission Plant in Service			1,456,955	1,2,2			1,456,955					
21	Asset Retirement Obligation (Plant A/C 359.1)				1,2,2								
22	Transmission Plant in Service			1,456,955				1,456,955					
23	Distribution Plant in Service			2,091,506	1,2,3			2,091,506					
24	Asset Retirement Obligation (Plant A/C 374)				1,2,3								
25	Distribution Plant in Service			2,091,506				2,091,506					
26	General Plant in Service			188,534	1,2,4			188,534					
27	Coal Mining Equipment (included in A/C 399)												
28	Coal Mining Equipment - Owned by Op Co												
29	Coal Mining Equipment (included in A/C 399)												
30	Coal Mining Equipment (included in A/C 399)												
31	Coal Mining Equipment (included in A/C 399)												
32	Coal Mining Equipment (included in A/C 399)												
33	General Plant ex CME			188,534	1,2,4			188,534	EGSLPTOA	109,199	EGSLPTOA	109,199	15,517
34	Op Co's Ownership %												
35	Coal Mining Equipment - Owned by Op Co												
36	Coal Mining Equipment - Owned by Op Co												
37	Non-Prod Prop Under Cap Lease												
38	Electric Plant in Service which includes the sum of the Company's Pt Ln and the sum of Property under Capital Lease and Account 106 excluding ARO, if any			8,784,373				8,784,373					
39	Total Electric Plant in Service Inc. Property under Capital Lease & Intangible PI ex. Waterford 3 CL & ARO			8,971,864				8,971,864					
40	Gas Plant used in developing Electric & Gas Plant Ratio			98,484	1,2,11			98,484					
41	Total Electric & Gas Plant in Service defined as PXI plus Gas Plant			8,862,857				8,862,857					
42	Intangible Plant in Service (A/C 391-393)			207,491	1,2,4			207,491	EGSLPTOA	120,179	EGSLPTOA	120,179	17,077
43	Electric Plant Check/Inputs												
44	Total Utility Plant ex ARO and DAP			8,971,864				8,971,864					
45	Co-owners CME (recorded in A/C 399)												
46	Plant Purchased of Cost (for check purposes only)												
47	Asset Retirement Obligation			28,750	1,2,10			28,750					
48	Total Electric Plant including ARO (Check Total)			9,000,614				9,000,614					
49	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 & A/C 111												
50	Production Plant Accumulated Depreciation			1,840,072	2,2,1			1,840,072	EGSNAD	849,561	EGSNAD	849,561	106,960
51	Nuclear Prod Plant AD (Plant A/C 200-202)			27,439	2,2,1			27,439	EGSNAD	12,669	EGSNAD	12,669	1,595
52	Asset Retirement Obligation (A/C 108,109)												
53	Property Under Capital Lease (FERC A/C 111.1)												
54	Prop Under Capital Lease ARO (FERC A/C 111.1)												
55	Adj for River Band DAP - Rate Base			316,353	15,1,1 - Ln 10			316,353	Direct Assignment	316,353	DA	316,353	-
56	Adj for the 30% Unregulation Portion of RB - ADIT			(1,971)	15,1,1 - Ln 10			(1,971)	Direct Assignment	(1,971)	EGSLPPXI	(1,971)	-
57	Total Nuclear Accum Provision for Depr excluding ARO and including River Band DAP Adj. and removal of RB30			2,127,015				2,127,015		1,452,113	EGSLPPXI	1,452,113	105,217
58													
59													
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ENERGY GULF STATES, INC.  
3000 ADMINISTRATIVE SPLEEF OF ENERGY SYSTEMS ACQUISITION SERVICE SCHEDULE ASSETS 2008 FININGS IN COMPLIANCE WITH OPINION 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000 \$)

L#	Variable	FERC Form 1 Pg Ln		EGS	FERC		Total EGS		Operating Company Split			EGS portion of EGS		
		Ln Xj or Input (L4)	Rate		Allocation	0.00%	EGS AF	EGS	ETI	EGS LAF	Total EGS	Retail	FERC	
59	Accum. Prov. For Depr. - Prod. Plant exc. Nuclear & ARO and Inc. CME as adjusted for RB50													
60	Steam (Plant AC 310-317)	219 Ln 28 Col c		1,283,465	2.21	-	1,283,465		EGSSAD	812,305	471,160	812,305	695,820	116,485
60a	Spinning Adj to Acc Depr	See WP CF 17		63,718	CF 17.1.1	-	63,718		Direct Assign	0	63,718	0	-	-
61	Rev. Steam (Plant AC 310-317)	660a + L60b		1,347,183		-	1,347,183			812,305	534,878	812,305	695,820	116,485
62	Steam ARO (AC 108-110)	Footnote to Pg 219 Ln 20 Col c		(573)	2.22	-	(573)		Dr Assign See EGS	265	(838)	265	265	-
63	Hydraulic (Plant AC 330-337)	219 Ln 22 Col c		251	2.21	-	251		EGSPDAF	145	106	145	124	21
64	Hydraulic ARO (Net of AC 108-111 & 108-261)	Footnote to Pg 219 Ln 22 Col c		0	2.21	-	0		EGSPDAF	0	0	0	-	-
65	Other (Plant AC 340-347)	219 Ln 24 Col c		0	2.21	-	0		EGSPDAF	0	0	0	-	-
66	Other ARO (Net of AC 108-112 & 108-262)	Footnote to Pg 219 Ln 24 Col c		0	2.21	-	0		EGSPDAF	0	0	0	-	-
67	Adj for the 30% Unregulated Portion of RB - P & M S	See Worksheet		21,169	15.1.1 - Ln 8	-	21,169		EGSPPI	12,164	9,005	12,164	10,581	1,582
68	Total Non-Nuclear Prod Plant Accum Degr ex ARO	L61-L62-L63-L64-L65-L66-L67		1,369,176		0	1,369,176			824,349	544,827	824,349	706,261	118,088
69	Coal Mining Equipment (CME)	See Worksheet		0	na	-	0			0.0000%	0.0000%	0.0000%	0	0
70	Op Cos Ownership %	See Worksheet		0.0000%	na	-	0.0000%			0.0000%	0.0000%	0.0000%	0	0
71	Coal Mining Equipment - Owned by Amount	L69 - L70		0		-	0			0	0	0	0	0
72	ADNX	L68 + L71		1,369,176		0	1,369,176			824,349	544,827	824,349	706,261	118,088
73	Total General Plant Accum. Provision for Depr	219 Ln 28 Col c		72,316	2.24	-	72,316			41,895	30,431	41,895	35,934	5,952
74	L69 Above	0		0		-	0			0	0	0	0	0
75	GAO	L74 - L75		72,316		0	72,316		EGS LPTOA	41,895	30,431	41,895	35,934	5,952
76	Intangible Plant Accum. Prov. for Amort - Electric	200 Ln 21 Col c or Footnote		107,883	2.24	-	107,883		EGS LPTOA	62,486	45,397	62,486	53,607	8,879
77	Fuel Inventory - Account 151	110 Ln 45		69,193	3.21	-	69,193			45,247	33,143	45,247	38,808	6,439
78	Beginning of Year Balance	110 Ln 45		87,587	3.21	-	87,587			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
79	Fuel Inventory - Account 151 (BE Average)	(L81 + L82)/2		78,390		0	78,390			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
80	Net Accum. Deferred Income Tax per Tariff	See Worksheet		(42,068)	4.21	-	(42,068)			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
81	NOL CF ADIT recorded in AC 199 per FERC Decision	See CF Worksheets		(219,762)	CF 22.1.1	-	(219,762)			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
82	Less + L85b	L85a + L85b		2,296	4.23	-	2,296			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
83	ADITC 3%	See Worksheet		929,627	4.24	-	929,627			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
84	Net Accumulated Deferred Income Tax	Sum of L86 thru L89		712,161		0	712,161			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
85	Less Directly Assigned ADIT	See Worksheet		(46,050)	EGS WP 4.1	-	(46,050)			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
86	Directly Assigned ADIT	-L91		46,050	EGS WP 4.1	-	46,050			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
87	Net Accumulated Deferred Income Tax	Sum of L90 thru L92		712,161		0	712,161			Electric Only	Electric Only	Electric Only	Electric Only	Electric Only
88	Materials & Supplies (M&S) - Account 154	110 Ln 48		106,724	5.21	-	106,724			EGS LPTOA	47,180	63,728	55,437	8,291
89	Beginning of Year Balance	110 Ln 48		115,092	5.21	-	115,092			EGS LPTOA	47,180	63,728	55,437	8,291
90	Materials & Supplies (BE Average)	(L96 + L97)/2		110,906		0	110,906			EGS LPTOA	47,180	63,728	55,437	8,291
91	Prepayments - Account 155	111 Ln 57		13,760	5.22	-	13,760			EGS LPTOA	47,180	63,728	55,437	8,291
92	Beginning of Year Balance	111 Ln 57		13,511	5.22	-	13,511			EGS LPTOA	47,180	63,728	55,437	8,291
93	Prepayments (BE Average)	(L101 + L102)/2		13,646		0	13,646			EGS LPTOA	47,180	63,728	55,437	8,291
94	Cost of Capital													
95	Embedded Cost Rate of Long-term Debt	See Worksheet		5.80%	6.21	-	5.80%							
96	Debt Capitalization Ratio	See Worksheet		49.75%	6.21	-	49.75%							
97	Embedded Cost Rate of Preferred Stock	See Worksheet		8.70%	6.21	-	8.70%							
98	Preferred Stock Capitalization Ratio	See Worksheet		0.20%	6.21	-	0.20%							
99	Common Equity Capitalization Ratio	See Worksheet		50.05%	6.21	-	50.05%							
100	Total Capitalization Ratio Check	L107 + L109 + L110		100.00%		-	100.00%							
101	Common Equity Cost Rate (EGS is the LPSC approved rate per Exhibit ETR, 26/28)	Approved Retail RCR on Equity at 12/31 prev. yr		10.65%	6.21	-	10.65%							
102	Average Common Equity Cost Rate	Average of Op Cos Rates		10.48%	6.3.1.113	-	10.48%							
103	Federal Income Tax Rate	See Worksheet		35.00%	6.61	-	35.00%							
104	State Income Tax Rate	See Worksheet		4.00%	6.61	-	4.00%							
105	FERC													
106	ETI													
107	EGS LAF													
108	Total EGS													
109	Retail													
110	FERC													
111	EGS LADIT													
112	EGS LADIT													
113	EGS LADIT													
114	EGS LADIT													
115	EGS LADIT													
116	EGS LADIT													

**ENERGY GULF STATES, INC.**  
2008 HISTORICAL SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE ASSETS 2008 PER ANS IN COMPLIANCE WITH COMPANY'S 565 IN ELO9-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000 \$)

L#	Variable	FERC Form 1 Pg Ln		EGS	Ref	FERC		Total EGS	Operating Company Split		ETI	EGS portion of EGS		FERC
		(Ln X) or Input (LX)	Allocation			0.00%	EGS		EGS	EGS		EGS	Retail	
117	Production O&M Expenses (AC 500-514 + 516)			809,939	7.21									
118	Total Steam O&M (AC 500-514)	320 Ln 21 - Initial		204	CF 18.11									
119a	Adjustment for Interim Storm Recovery EGS & ELL	See CF Worksheets 18		1,610	CF 17.1.1									
119b	Spindrop Amortization	Sum (L119 thru L119b)		811,753										
119c	Total Steam O&M (AC 500-514)													
120	Total Hydraulic O&M (AC 535-545)	320 Ln 59		79	7.21									
121	Total Other (AC 546-554)	321 Ln 74		17	7.22									
122	System Control & Load Dispatching (AC 556)	321 Ln 17		1,500	7.22									
122a														
122b														
122c														
123	Less Fuel - Steam (A/C 501)	320 Ln 5		732,104	7.22									
123a	Spindrop Amortization	See WP CF 17		1,610	CF 17.1.1									
123b	Fuel - Steam (A/C 501)	L122b + L122c		733,714	7.21									
124	Less Fuel - Other (A/C 547)	321 Ln 63		0	7.22									
125	Fixed Exp. Adjustment for Unregulated RB30	See Worksheet		(95)	15.1.1 Ln 35									
126	Fixed Exp. Adj. for Deregulated Asset Plan (DAP)	See Worksheet		0	15.1.1 Ln 35									
127	NPFOHXN Non-Fuel Prod. O&M excluding Nuclear Prod O&M	L119c + L120 + L121 + L122 + L123 - L124 + L125 + L126		79,540				79,540						
128														
129	Total Fuel (AC 511, 511.5, 521)	L123 + L124		733,714				733,714						
130	Total Other Fuel (ex Nuclear) (AC 501, 547)	L12c		1,610				1,610						
130a	Less Spindrop Amortization			1,610				1,610						
130b	Spindrop Amortization													
131	Nuclear Fuel (A/C 518)	320 Ln 35		43,338	7.21			43,338						
132	Adj to Fuel Assoc. with Unreg portion of RB30	(13,001) 15.1.1 Ln 31		(13,001)				(13,001)						
133	River Bond DAP Adj to Nuclear Fuel	(6,700) 15.1.1 Ln 31		(6,700)				(6,700)						
134	Allowed Deregulated Asset Plan Rev. Requirement	See Worksheet		49,693	15.1.1 Ln 1			49,693						
135	Nuclear Fuel as adjusted including DAP Rev Rpt	Sum of L131 thru L134		73,240				73,240						
136	Less Hedging	Portions to Pay 320 Ln 5 Calc		27,437	7.25			27,437						
137	Hedging	L136		27,437				27,437						
138	Total Fuel	L130 + L136		806,954				806,954						
139														
140	Nuclear Non-Fuel Production O&M Expenses	320 Ln 41 - Initial		168,639	7.21			168,639						
141	Adjustment for Interim Storm Recovery EGS & ELL	See WP CF 18		168,646				168,646						
141b	Rev. Total Nuclear O&M (AC 517-523)	L141 + L141a		(37,596)	15.1.1 Ln 34			(37,596)						
142	Adj to Variable Prod Cost assoc with RB30	L141 + L141a		(40,476)	15.1.1 Ln 34			(40,476)						
143	River Bond Deregulated Asset Plan Adj	L131		43,338				43,338						
144	Nuclear Fuel per Book (A/C 518)	L141b + L142 + L143 + L144		47,235				47,235						
145	NPOMNF Nuclear Non-Fuel Production O&M as adjusted													
146														
147	Purchased Power Expense - (AC 583)	321 Ln 78 & 326 thru 324 m		1,339,985	7.2.2 & 8.2.6			1,339,985						
148	Adjustment for Amortization of Deferred Capacity per Op	See CF WPs 19		0				0						
148a	501 M ELO7-86	See 10/16/05 WP 1 2 Ln												
148b	Adjustment for Opportunity Costs due to NSD Rev Rpts	See 10/16/05 WP 1 2 Ln												
149	RPCE Payments excluded per PURP definition in MSS-3	311 Coal ESPP Line		0	ha			0						
150	Variable Adj for ELL per Note 1 of the MSS-3 Tariff	See Worksheet		0	ha			0						
151	GOART Adj for E&I & EM per Note 1 of the MSS-3 Tariff	See Worksheet		0	ha			0						
152	Tolids Bond Adj for EGS & ELL per Note 1 to MSS-3 Tariff	See Worksheet		0	ha			0						
153	Total Purchased Power As Adjusted	L147 + L148 + L149 + L150 + L151 + L152 + L153		1,339,985				1,339,985						
154	Production O&M Expense Check of Results													
155	Production Expenses (A/C 501-556)	L127 + L130 + L141b + L148		2,321,885				2,321,885						
156	Total Other Expenses (A/C 557) (for checking total)	321 Ln 78		33,162				33,162						
157	Fixed Exp. Adjustment for Unregulated RB30	L125		95				95						
158	Total Production Expenses (Check Total)	L196 + L197 + L198 + L199 + L200		2,355,142	CF 16.2.5			2,355,142						
159														
160	Production Revenue Credits-Sales for Retail (AC 447)													
161	Sales for Retail - Non Requirements (NR)	311-ET13 Subline Non-RC Cd		247,098	9.2.4			247,098						
162	RPCE received ex per RC definition in MSS-3 Tariff	311 Coal ESPP		120,103	9.2.2			120,103						
163	Transmission Demand	595 9.2.2		595	9.2.2			595						
164	Adj. to remove Rev. from sales of Unreg. RB 30%	311 Coal Ln 9 - Ln 10		78,850	9.2.2			78,850						
165	Production Revenue Credits	L162 - L165 + L164 - L165		47,550				47,550						
166	RC													

ENERGY GULF STATES, INC.  
2008 ADMINISTRATIVE SPLIT OF ENERGY SYSTEM AGREEMENT SERVICE SCHEDULE 685-S-3-2008 EGPDS IN COMPANY BALANCE WITH OPERATOR 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2007  
(000's)

L#	Variable	FERC Form 1 Pg Ln		EGS	Ref	FERC Base/Allocation 0.00%	Total EGS	Operating Company Split		EGSL portion of EGS	
		Ln A)	Ln X)					EGSL	ETI	Total EGSL	Retail
167	Depreciation Expense - AC 403			42,479	10.2.1		42,479	EGSSDX			
168	Plant Depr Exp excluding Nuclear Plant DE			(80)	CF 17.1.1		(80)	Direct Assignment			
169	Steam Production Plant Depr Expense			42,399	10.2.1		42,399	EGSPDAF			
169a	See WP CF 17										
170	Sum(L169a + L169b)			0			0				
171	Steam Production Plant Depr Expense			0	10.2.1		0				
171a	Hydraulic Production Plant Depr Expense			0	10.2.1		0				
172	Other Production Plant Depr Expense			0	10.2.1		0				
172a	336 Ln 6 Col b			0			0				
173	Plant Depr Exp excluding Nuclear Plant DE			42,399			42,399				
174	L170 + L171 + L172			0			0				
175	Nuclear Production Plant Depreciation Exp			51,726	10.2.1		51,726	EGSNDX			
176	Nuclear Plant Depr Exp			0	10.2.1		0	EGSNDX			
177	Amount of Limited Term Electric Plant A/C 404			3,778	10.6.1		3,778	Direct Assignment			
178	Decommissioning Exp as approved by Retail Regulators			55,504			55,504				
179	Nuclear Production Plant Depreciation Exp			12,248	10.2.1		12,248	EGSLPTOA			
180	General Plant Depreciation Expense - AC 403			22,374	10.2.1		22,374	EGSLPTOA			
182	Intangible Plant Amortization Expense AC 404			179,923	7.2.4		179,923				
184	Admin & General O&M Expense - AC 920-925			5,234			5,234	EGSPPXI			
186	FERC Account 914 vs. Storm Accrual			165,837			165,837	EGSLPTOA			
188	A&G O&M Exp-AC 920-925 excl. AC 924										
189	LABOR DATA										
190	Total Production Labor			18,960	11.2.1		18,960				
191	Operating Company Labor			12,164	11.2.2		12,164				
192	ESI Production Labor			39,099	11.2.2		39,099				
193	EOI Production Labor			69,222			69,222				
194	Total Production Labor as Adjusted										
195	PL										
196	Total Labor charged to O&M Excluding A&G			54,842	11.2.1		54,842				
197	Direct Labor charged to O&M			(1,032)	11.2.1		(1,032)				
198	Direct ASG Labor			65,610	11.2.2		65,610				
199	Total ESI (Sum of all functions in Footnote)			34,291	11.2.2		34,291				
200	ESI/ASG Labor			38,574	11.2.2		38,574				
201	Total EOI			476	11.2.2		476				
202	EOI ASG Labor			125,291			125,291				
203	Total Labor charged to O&M Excluding A&G			127,816	12.2.2		127,816				
204	Taxes Other than Income-AC 405.1.ELECTRIC										
205	Taxes Other than Income - AC 408.1 - Electric			125,598			125,598	EGSPPXI			
206	Return on the Spinktop Reg. Asset taken by ETI to EGSL			2,872	CF 25.1.1		2,872	Direct Assignment			
207	Investment Tax Credit Amount in AC 411			5,503	12.2.2		5,503	EGSPPXI			
208	Annual Energy Responsibility Ratio										
208a	Annual Energy (MWh)			42,436	13.2.1		42,436				
208b	Non-Receipts Sales for Resale (inc RB 30-EGS)			2,697	13.2.1		2,697				
209	Net Transmission			333	13.2.1		333				
210	Annual Energy (MWh)			35,406			35,406				
211	Energy Ratio			100.00%			100.00%				
212	33.CP - Lead Responsibility Ratio per 2.18 (b)										
213	Co. Monthly Coincident Peak Loads vs. Interruptible (12 mo avg)			5,928,865	19.6.1		5,928,865				
214	Demand Ratio			100.00%			100.00%				
215	* Jan. ISB contains the Load Data as of Dec. 31 the previous year										
216											
217											
218											
219											
220											
221											
222											

ENERGY GULF STATES, INC.  
2008 AGREEMENT ON THE SYSTEMS AGREEMENT SCHEDULE, PART 2, 2008 FUTURE INCORPORATION AND FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2007  
(000 \$)

L#	Variable	Ref	FERC Form 1 Pg Ln		EGS	FERC		Operating Company Split		EGSL portion of EGS		FERC
			Ln X1 or Input (Lx)	Ref		Base Allocation	Total EGS	EGS AF	EGSL	ETI	EGSL AF	
<b>EGS Allocation Factors</b>												
1	Production Demand Allocation Factor	Revised EGS WP 1.1						57.72%		ETI	EGSLAF	85.77%
2	Production Energy Allocation Factor	EGS CF WP 1.1						58.43%		ETI	EGSLAF	87.68%
3	Total Payroll ex. A&G Adjusted	EGS CF WP 1.1						57.92%		ETI	EGSLAF	85.79%
4	Prod. Plant / Total Electric Plant excluding Intangible & ARO	Prod Plant by Jurisdiction / Total Prod Plant inc. GP and ex. IP by Juns. (See Ln 18 below)						57.46%		ETI	EGSLAF	86.99%
5	Nuclear Prod Plant Accumulated Depreciation before ARO	EGS CF WP 1.1						46.17%		ETI	EGSLAF	87.41%
6	Steam Prod Plant Accum. Depr. Before ARO	EGS CF WP 1.1						63.29%		ETI	EGSLAF	85.66%
7	Nuclear Production Plant Depr. Expense	EGS CF WP 1.1						51.49%		ETI	EGSLAF	88.52%
8	Steam Production Plant Depr. Expense	EGS CF WP 1.1						60.54%		ETI	EGSLAF	90.88%
9	Accumulated Deferred Income Taxes	EGS CF WP 1.1						34.27%		ETI	EGSLAF	74.00%
10	Prod. Plant / Total Electric Plant including Intangible & exc. ARO	Prod Plant by Jurisdiction / Total Prod Plant inc. GP & IP by Juns. (See Ln 22 below)						57.47%		ETI	EGSLAF	86.96%
EGS PPXI Development												
11	Total Jurisdictional Production Plant											
12	Nuclear	D 1 Ln 7			3,218,377			1,860,498		1,337,878		1,860,498
13	Non-Nuclear	D 1 Ln 18			1,809,001			1,007,913		801,088		1,007,913
14	General Plant	D 1 Ln 33			188,534							864,487
15	Labor Allocation of General Plant	C 4 Ln 80			55,25%							143,426
16	Production Labor Allocation of GP	L13 - L14			104,165							
17	Total Prod Plant by Jurisdiction	L11 + L12 + L15			\$5,131,543			\$2,948,743		\$3,833		60,332
	Jurisdictional Prod Plant / Total Prod Plant							57.46%		42.54%		\$2,565,066
												\$383,877
												86.98%
EGSPPX Development (for allocation ADI)												
18	Prod Plant by Jurisdiction											
19	IP - Prod Plant Allocation for IP	Ln 16			\$5,131,543			\$2,948,743		\$2,182,800		\$2,565,066
20	Total Prod Plant including Intangible by Jurisdiction	D 1 Ln 42 + PLR (55.25%)			114,659			66,399		48,240		66,399
21	Jurisdictional Prod Plant / Op Co Prod. Plant inc. IP	Ln 18 + L 19			\$5,246,182			\$3,015,142		\$2,231,040		\$3,015,142
								57.47%		42.53%		100.00%
												86.96%
												13.04%

Att 10 - Calendar Year 2007

Base Case - 2007	EAI			ELL			EMI			ENO			EGSI			Attmt. 10 Summary Charge(Receipt)
	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	
Exchange Sales	(3,508,967.71)	(149,464,302.97)	(533,922.29)	(58,176,358.90)	(1,006,021.16)	(85,664,287.82)	(984,063.02)	(88,382,671.60)	(373,927.36)	(34,317,854.95)	(6,406,901.55)	(6,406,901.55)	(414,007,485.28)			
Exchange Purchases	498,478.92	48,290,606.86	2,031,511.76	117,888,516.54	1,193,922.34	77,704,663.23	84,841.61	5,681,145.36	84,841.61	164,442,553.29	6,406,901.55	6,406,901.55	414,007,485.28			
AECC Excess	(541,247.44)	(12,989,007.46)	169,773.82	4,074,988.24	100,969.32	2,422,374.17	25,990.39	623,275.81	244,513.92	5,868,389.24	0.00	0.00	0.00			
UPP Sales	(3,096,324.46)	0.00	(1,872,365.25)	0.00	0.00	0.00	0.00	0.00	0.00	(2,161,976.70)	(7,130,666.41)	(7,130,666.41)	0.00			
UPP Purchases	0.00	0.00	2,275,901.35	0.00	536,996.51	0.00	1,552,992.93	0.00	0.00	2,764,775.63	7,130,666.41	7,130,666.41	0.00			
Reserve Equalization		22,711,278.31		(19,019,856.80)		(13,129,612.17)		(14,171,350.75)					0.00			
Transmission Equal.		2,408,691.69		(7,621,255.18)		(7,152,937.72)		5,511,700.42					0.00			
Fiber Optics Equal.		501,306.93		147,787.00		(850,357.12)		201,263.19					0.00			
BANDWIDTH PYMT/REC		251,731,000.00		(91,051,000.00)		(40,577,000.00)		0.00					0.00			
SALES - JAS	(72,590.10)	(4,819,668.11)	(113,716.33)	(7,687,991.70)	(71,162.15)	(4,658,682.06)	(14,821.06)	(1,015,959.51)	(208,248.27)	(13,632,938.06)	(478,537.91)	(478,537.91)	(31,825,279.44)			
SALES - OTHERS	(2,807.29)	(873,053.41)	3,669.30	(221,827.42)	(327.90)	(414,509.99)	274.58	(83,752.78)	(117.06)	(975,704.37)	691.62	691.62	(2,568,847.97)			
SALES - PROCEEDS		0.00		0.00		0.00		0.00					0.00			
(3) Net Balance - Demand		(314,551.84)		(336,501.61)		(198,806.93)		(51,582.17)					0.00			
(3) Net Balance - Energy		422,204.83		431,583.54		260,118.77		66,355.79					0.00			
Transmission Svs Rev		(136,477.67)		(153,227.03)		(85,750.89)		(23,020.10)					0.00			
Transmission Svs Exp.		1,250.83		1,011,396.38		782.34		205.72					0.00			
Purchases JAVIC-CapChg		4,259,142.95		12,772,074.98		1,860,329.13		1,335.60					0.00			
Purchases JAVIC-EngChg		221,079,987.70		291,237,118.17		2,699,992.73		147,117,087.67					0.00			
Attachment 10 Totals(Dollars, only)	4,057,143.91	221,079,987.70	5,242,001.43	291,237,118.17	2,699,992.73	147,117,087.67	336,761.81	17,803,640.25	9,012,725.88	496,099,197.45	21,348,625.76	21,348,625.76	1,173,337,031.24			
Settlement Amount	(2,686,314.18)	382,802,408.64	7,202,853.78	243,283,426.81	3,454,369.66	76,633,400.61	1,001,977.24	(71,839,454.77)	11,877,892.97	543,627,581.55	20,870,779.48	20,870,779.48	1,174,507,362.84			

Attachment 10 Totals(Dollars, only)

Exchange Sales	(3,511,472.19)	(149,337,320.57)	(534,397.31)	(58,221,788.42)	(1,005,889.29)	(85,643,751.48)	(984,172.22)	(88,388,655.82)	(373,619.84)	(34,293,738.69)	(6,409,550.84)	(6,409,550.84)	(413,885,254.98)			
Exchange Purchases	498,619.92	48,396,889.33	2,032,143.56	117,885,092.74	1,194,099.02	77,656,156.13	84,818.87	5,681,656.20	84,818.87	164,365,458.58	6,409,550.84	6,409,550.84	413,885,254.98			
AECC Excess	(541,830.41)	(13,002,783.18)	169,947.55	4,079,036.69	101,079.83	2,424,947.46	26,024.32	624,097.34	244,778.71	5,874,701.69	0.00	0.00	0.00			
UPP Sales	(3,096,324.46)	0.00	(1,872,365.25)	0.00	0.00	0.00	0.00	0.00	0.00	(2,161,976.70)	(7,130,666.41)	(7,130,666.41)	0.00			
UPP Purchases	0.00	0.00	2,275,901.35	0.00	536,996.51	0.00	1,552,992.93	0.00	0.00	2,764,775.63	7,130,666.41	7,130,666.41	0.00			
Reserve Equalization		22,231,486.67		(18,876,695.82)		(13,038,983.23)		(14,145,728.76)					0.00			
Transmission Equal.		2,122,182.92		(7,493,871.31)		(6,989,332.90)		5,590,642.94					0.00			
Fiber Optics Equal.		501,306.93		147,787.00		(850,357.12)		201,263.19					0.00			
BANDWIDTH PYMT/REC		251,731,000.00		(91,051,000.00)		(40,577,000.00)		0.00					0.00			
SALES - JAS	(75,662.10)	(5,037,787.77)	(117,731.24)	(7,984,415.73)	(73,565.62)	(4,827,063.76)	(14,966.85)	(1,028,133.93)	(213,271.11)	(14,104,535.07)	(495,226.91)	(495,226.91)	(32,981,936.26)			
SALES - OTHERS	(2,807.29)	(872,147.98)	3,669.30	(222,908.86)	(327.90)	(415,096.60)	274.58	(84,005.67)	(117.06)	(977,376.47)	691.62	691.62	(2,571,535.57)			
SALES - PROCEEDS		0.00		0.00		0.00		0.00					0.00			
Net Balance - Demand		(313,725.39)		(336,745.34)		(198,937.45)		(51,840.92)					0.00			
Net Balance - Energy		439,300.85		452,685.97		272,717.12		69,439.37					0.00			
Transmission Svs Rev		(136,677.80)		(153,582.68)		(86,190.44)		(23,241.25)					0.00			
Transmission Svs Exp.		1,245.19		1,011,399.06		784.98		206.76					0.00			
Purchases JAVIC-CapChg		4,247,601.73		12,773,977.79		1,861,294.24		1,337.40					0.00			
Purchases JAVIC-EngChg		220,456,449.80		291,436,223.02		2,701,922.25		147,223,193.31					0.00			
Attachment 10 Totals(Dollars, only)	4,045,772.85	220,456,449.80	5,245,598.07	291,436,223.02	2,701,922.25	147,223,193.31	337,014.39	17,816,854.42	9,018,318.20	496,405,310.69	21,348,625.76	21,348,625.76	1,173,337,031.24			
Settlement Amount	(2,682,703.66)	382,503,331.32	7,202,766.02	243,344,194.12	3,454,314.80	76,802,382.26	1,001,956.02	(71,735,908.73)	11,877,757.31	543,593,363.87	20,854,090.48	20,854,090.48	1,174,507,362.84			

Attachment 10 Totals(Dollars, only)

Exchange Sales	(3,511,472.19)	(149,337,320.57)	(534,397.31)	(58,221,788.42)	(1,005,889.29)	(85,643,751.48)	(984,172.22)	(88,388,655.82)	(373,619.84)	(34,293,738.69)	(6,409,550.84)	(6,409,550.84)	(413,885,254.98)			
Exchange Purchases	498,619.92	48,396,889.33	2,032,143.56	117,885,092.74	1,194,099.02	77,656,156.13	84,818.87	5,681,656.20	84,818.87	164,365,458.58	6,409,550.84	6,409,550.84	413,885,254.98			
AECC Excess	(541,830.41)	(13,002,783.18)	169,947.55	4,079,036.69	101,079.83	2,424,947.46	26,024.32	624,097.34	244,778.71	5,874,701.69	0.00	0.00	0.00			
UPP Sales	(3,096,324.46)	0.00	(1,872,365.25)	0.00	0.00	0.00	0.00	0.00	0.00	(2,161,976.70)	(7,130,666.41)	(7,130,666.41)	0.00			
UPP Purchases	0.00	0.00	2,275,901.35	0.00	536,996.51	0.00	1,552,992.93	0.00	0.00	2,764,775.63	7,130,666.41	7,130,666.41	0.00			
Reserve Equalization		22,231,486.67		(18,876,695.82)		(13,038,983.23)		(14,145,728.76)					0.00			
Transmission Equal.		2,122,182.92		(7,493,871.31)		(6,989,332.90)		5,590,642.94					0.00			
Fiber Optics Equal.		501,306.93		147,787.00		(850,357.12)		201,263.19					0.00			
BANDWIDTH PYMT/REC		251,731,000.00		(91,051,000.00)		(40,577,000.00)		0.00					0.00			
SALES - JAS	(75,662.10)	(5,037,787.77)	(117,731.24)	(7,984,415.73)	(73,565.62)	(4,827,063.76)	(14,966.85)	(1,028,133.93)	(213,271.11)	(14,104,535.07)	(495,226.91)	(495,226.91)	(32,981,936.26)			
SALES - OTHERS	(2,807.29)	(872,147.98)	3,669.30	(222,908.86)	(327.90)	(415,096.60)	274.58	(84,005.67)	(117.06)	(977,376.47)	691.62	691.62	(2,571,535.57)			
SALES - PROCEEDS		0.00		0.00		0.00		0.00					0.00			
Net Balance - Demand		(313,725.39)		(336,745.34)		(198,937.45)		(51,840.92)					0.00			
Net Balance - Energy		439,300.85		452,685.97		272,717.12		69,439.37					0.00			
Transmission Svs Rev		(136,677.80)		(153,582.68)		(86,190.44)		(23,241.25)					0.00			
Transmission Svs Exp.		1,245.19		1,011,399.06		784.98		206.76					0.00			
Purchases JAVIC-CapChg		4,247,601.73		12,773,977.79		1,861,294.24		1,337.40					0.00			
Purchases JAVIC-EngChg		220,456,449.80		291,436,223.02		2,701,922.25		147,223,193.31					0.00			
Attachment 10 Totals(Dollars, only)	4,045,772.85	220,456,449.80	5,245,598.07	291,436,223.02	2,701,922.25	147,223,193.31	337,014.39	17,816,854.42	9,018,318.20	496,405,310.69	21,348,625.76	21,348,625.76	1,173,337,031.24			
Settlement Amount	(2,682,703.66)	382,503,331.32	7,202,766.02	243,344,194.12	3,454,314.80	76,802,382.26	1,001,956.02	(71,735,908.73)	11,877,757.31	543,593,363.87	20,854,090.48	20,854,090.48	1,174,507,362.84			

Att 10 - Calendar Year 2007

	EAI		ELL		EMI		ENO		EGSI		Attmt. 10 Summary Charge(Receipt)
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)	Attmt. 9G	Charge(Receipt)	
	MWH		MWH		MWH		MWH		MWH		MWH
Exchange Sales	(2,504)	\$126,982.40	(475)	(\$43,430.12)	132	\$20,546.34	(109)	(\$5,364.22)	308	\$24,115.90	22,230
Exchange Purchases	1,141	\$106,282.47	632	(\$103,423.80)	177	(\$48,595.10)	(23)	\$510.84	723	(\$77,094.71)	(122,230)
AECX Excess	(583)	(\$13,775.72)	174	\$4,068.45	111	\$2,573.29	34	\$821.53	265	\$6,312.45	0
UPP Sales	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-
UPP Purchases	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-
Reserve Equalization	-	(\$479,791.64)	-	\$143,160.98	-	\$90,618.94	-	\$25,621.99	-	\$220,369.73	(0)
(1) Transmission Equal.	-	(\$286,598.77)	-	\$127,383.87	-	\$153,604.82	-	\$78,942.52	-	(\$73,422.44)	(0)
Fiber Optics Equal.	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	(0)
BANDWIDTH PYMT/REC	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-
SALES - JAS	(3,072)	(\$218,119.66)	(4,015)	(\$286,424.03)	(2,403)	(\$168,381.70)	(176)	(\$12,134.42)	(7,023)	(\$471,357.01)	(1,156,657)
SALES - OTHERS	-	\$905.43	-	(\$1,081.43)	-	(\$586.61)	-	(\$252.88)	-	(\$1,672.10)	(2,688)
SALES - PROCEEDS	-	\$1,075,310.50	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	1,075,310.50
(2) Net Balance - Demand	-	\$826.54	-	(\$243.73)	-	(\$130.52)	-	(\$58.75)	-	(\$393.54)	(0)
(2) Net Balance - Energy	-	\$17,099.02	-	\$21,102.43	-	\$12,598.35	-	\$3,083.58	-	\$30,153.54	84,034
(1) Transmission Svs Rev	-	\$799.87	-	(\$355.65)	-	(\$429.55)	-	(\$221.15)	-	\$206.48	0
(1) Transmission Svs Exp.	-	(\$5,644)	-	\$2.68	-	\$2.64	-	\$1.04	-	(\$0.72)	(0)
Purchases JAMC-CapChg	-	(\$5,541.22)	-	\$1,902.81	-	\$965.11	-	\$1.80	-	\$2,671.50	(0)
Purchases JAMC-EngChg	(11,371)	(\$823,537.90)	3,597	\$198,104.85	1,930	\$106,105.64	253	\$13,214.17	5,592	\$306,113.24	0
<b>Attachment 10 Totals(Dollars, only)</b>		<b>\$ (299,077)</b>		<b>\$ 60,767</b>		<b>\$ 168,982</b>		<b>\$ 103,546</b>		<b>\$ (34,218)</b>	
Difference	(16,360)		(88)		(55)		(21)		(136)		(16,689)

Note: Above is from the Revised Summary of the Calendar Year 2007 data provided on October 10, 2016, in Docket No. EL09-61-004

Ln #	In Dollars						Total
	EAI	ELL	EMI	ENO	EGSI		
<b>Version 1</b>							
1 Remove Transmission (-Sum of (4))	285,745	(427,031)		(153,178)		73,217	0
2 Production Cost due to ISB Re-runs	(13,363)	(66,264)		46,804		38,999	0
<b>Version 2</b>							
3 Remove Transmission (-Sum of (1))	285,715	(127,031)		(153,178)		73,217	0
4 Remove Net Balance (Sum of (2))	(17,923)	(20,859)		(12,468)		(29,760)	(84,034)
5 Remove Net Margin on JAS in Base Case (-Sum of (3))	(107,653)	(95,082)		(61,312)		(136,383)	(415,203)
6 Add Net Margin on Non-OS JAS per ISB Re-runs (Note (4))	98,993	88,113		57,146		126,139	383,934
7 Add Net Margin on EAI OS (Note (4))	115,303						115,303
<b>Prod. Cost due to ISB Re-runs &amp; Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)</b>	<b>75,358</b>	<b>(94,091)</b>		<b>(830)</b>		<b>(1,005)</b>	<b>0</b>

Note (4): Per the Out-of-ISB Adjustment Worksheet provided 10/10/16 in Docket No. EL09-61-004. See excerpt from the WP provided on WP 1.3

YYYYMM	Net Balance				EAI Opportunity Sales				Remaining Net Balance	Allocation by Responsibility Ratio				
	Energy Cost	Total Billings	Total Net Balance	Capacity Billings	Adjusted Net Bal	Cost	Revenue	Net Margin		EAI	ELL	EMI	ENOI	EGSI
200701	\$ 2,292,333.03	\$ 1,880,905.13	\$ (411,427.90)	\$ -	\$ (411,427.90)	\$ 332,383.66	\$ 333,283.50	\$ 889.84	\$ (412,317.74)	\$ (95,781.41)	\$ (95,079.95)	\$ (59,662.38)	\$ (15,420.68)	\$ (142,373.32)
200702	\$ 6,011,805.21	\$ 4,884,928.46	\$ (1,126,876.75)	\$ -	\$ (1,126,876.75)	\$ 613,200.67	\$ 548,840.00	\$ (64,360.67)	\$ (1,062,516.09)	\$ (245,547.47)	\$ (256,172.63)	\$ (153,427.32)	\$ (39,419.35)	\$ (367,949.32)
200703	\$ 2,346,279.78	\$ 2,241,253.16	\$ (107,026.62)	\$ -	\$ (107,026.62)	\$ 173,247.81	\$ 132,539.00	\$ (40,708.81)	\$ (66,317.81)	\$ (15,272.99)	\$ (16,009.12)	\$ (9,556.40)	\$ (2,440.50)	\$ (23,038.81)
200704	\$ 2,549,114.01	\$ 2,448,196.13	\$ (100,917.88)	\$ -	\$ (100,917.88)	\$ 12,523.90	\$ 10,800.00	\$ (1,723.90)	\$ (99,193.98)	\$ (22,824.53)	\$ (23,895.83)	\$ (14,333.53)	\$ (3,590.82)	\$ (34,549.26)
200705	\$ 2,368,996.23	\$ 2,329,538.43	\$ (39,457.80)	\$ -	\$ (39,457.80)	\$ 20,353.24	\$ 15,264.00	\$ (5,089.24)	\$ (34,368.56)	\$ (7,884.15)	\$ (8,334.38)	\$ (4,952.51)	\$ (1,237.27)	\$ (11,960.26)
200706	\$ 2,811,564.25	\$ 2,909,058.68	\$ 97,494.43	\$ -	\$ 97,494.43	\$ 37,646.45	\$ 33,336.00	\$ (4,310.45)	\$ 101,804.88	\$ 23,048.62	\$ 24,738.59	\$ 14,639.54	\$ 3,736.24	\$ 35,641.89
200707	\$ 2,636,437.99	\$ 2,779,661.23	\$ 143,223.24	\$ -	\$ 143,223.24	\$ -	\$ -	\$ -	\$ 143,223.24	\$ 32,139.30	\$ 34,917.83	\$ 20,638.47	\$ 5,199.00	\$ 50,328.65
200708	\$ 2,668,692.08	\$ 2,857,046.46	\$ 188,154.38	\$ -	\$ 188,154.38	\$ -	\$ -	\$ -	\$ 188,154.38	\$ 41,638.56	\$ 46,210.72	\$ 26,943.71	\$ 7,018.16	\$ 66,343.23
200709	\$ 3,465,179.06	\$ 3,930,532.35	\$ 465,353.29	\$ -	\$ 465,353.29	\$ -	\$ -	\$ -	\$ 465,353.29	\$ 103,680.71	\$ 113,732.34	\$ 66,498.99	\$ 17,590.35	\$ 163,850.89
200710	\$ 3,189,792.39	\$ 3,446,260.08	\$ 256,467.69	\$ -	\$ 256,467.69	\$ -	\$ -	\$ -	\$ 256,467.69	\$ 57,997.47	\$ 62,603.76	\$ 36,751.82	\$ 9,771.42	\$ 89,943.22
200711	\$ 1,122,209.30	\$ 1,232,006.71	\$ 109,797.41	\$ -	\$ 109,797.41	\$ -	\$ -	\$ -	\$ 109,797.41	\$ 24,616.58	\$ 26,823.51	\$ 15,624.17	\$ 4,238.18	\$ 38,494.97
200712	\$ 1,517,332.93	\$ 1,543,312.63	\$ 25,979.70	\$ -	\$ 25,979.70	\$ -	\$ -	\$ -	\$ 25,979.70	\$ 5,796.07	\$ 6,352.04	\$ 3,689.12	\$ 1,013.21	\$ 9,129.27

In Dollars

Net Margin on EAI OS	Remaining Net Balance	Allocation of Net Margin on Non-OS JAS per ISB Re-runs
\$ (115,303)	\$ (383,934)	\$ (98,993)
\$ (88,113)	\$ (57,146)	\$ (13,542)
\$ (176,139)		

Sum of 12 ME

Excerpt from Revised Out of ISB Adjustment provided on 10/10/16 in EL09-61-004



**Entergy Services, Inc.**  
**Responsibility Ratios in EL09-61-004**

As applied to Bandwidth Calculations for Docket No. EL09-61-004

For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2007, 2008 & 2009

**Responsibility Ratios per Attachment 4 of the ISB (1)**

	Change Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2441	0.2391	0.1499	0.0393	0.3276			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2403	0.1447	0.0374	0.3453			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

	Base Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2456	0.2386	0.1496	0.0393	0.3269			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2339	0.2398	0.1443	0.0374	0.3446			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	Change Case - Base Case = Delta in Resp Ratios							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	(0.0016)	0.0005	0.0003	0.0001	0.0007	0.0000	0.0000	0.0000
2006 - 12 CP (Jan 07 ISB)	(0.0016)	0.0005	0.0004	0.0000	0.0007	0.0000	0.0000	0.0000
2007 - 12 CP (Jan 08 ISB)	(0.0002)	0.0001	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000
2008 - 12 CP (Jan 09 ISB)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009 - 12 CP (Jan 10 ISB)	(0.0015)	0.0005	0.0003	0.0001	0.0000	0.0004	0.0002	0.0000

	As Filed Resp Ratios (Variable DR)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2451	0.2388	0.1497	0.0393	0.3271	0.0000	0.0000	1.0000
2006 - 12 CP (Jan 07 ISB) (3)	0.2339	0.2396	0.1444	0.0374	0.3447			1.0000
2007 - 12 CP (Jan 08 ISB) (3)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB) (3)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB) (3)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	As Filed Resp Ratios adj for Delta in EL09-61 (Var DR as Adj.)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2435	0.2393	0.1500	0.0394	0.3278			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2401	0.1448	0.0374	0.3454			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

**Notes**

(1) Demand Ratios utilized in the Bandwidth calculations are consistent with the provisions of the applicable Service Schedule MSS-3.

7ME 05 7CP (July 05 -Jan 06 ISBs)	Including Interruptible Customers per 2.16(a) of System Agreement
2006 - 12 CP (Jan 07 ISB)	Excludes Interruptible Customers per 2.16(b) of System Agreement
2007 - 12 CP (Jan 08 ISB)	Excludes Interruptible Customers per 2.16(b) of System Agreement
2008 - 12 CP (Jan 09 ISB)	Including Interruptible Customers per 2.16(a) of System Agreement
2009 - 12 CP (Jan 10 ISB)	Including Interruptible Customers per 2.16(a) of System Agreement

(2) Data to determine the Demand Ratio for the 7 months ended December 31, 2005 was obtained from the monthly CP data presented in the appropriate Attachment 4s to the ISB as indicated. The As Filed Responsibility Ratios are from the 2nd compliance Filing in EL01-88-0013 dated 4/29/14.

(3) The As Filed Responsibility Ratios are from the most recently filed Compliance Filing in Docket No. ER10-1350 dated 2/16/16.

**Docket No. EL09-61-004**

**ATTACHMENT 3**

**2009 Bandwidth Model (2008 Test Year)**

**& Associated Workpapers**

**December 17, 2018**

**ENERGY SERVICES, INC.**  
*ENERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
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**Section 30.11: Rough Production Cost Equalization**

1	D = Disparity							
2	$D = [(PC / APC) - 1] * 100\%$							
	where:							
3	PC = Actual Production Cost	A.2 Ln 26 =	7,883,322	1,132,398	1,700,222	2,275,340	1,100,612	344,360
4	APC = Average Production Cost	A.6 Ln 137 =	7,883,322	1,715,165	1,539,936	2,074,252	1,042,955	340,509
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	0	(582,767)	160,286	201,088	57,657	3,851
								159,885

Determination of Average Production Cost outside the 11% Band								
6	D = Disparity	$[(Ln 3 / Ln 4) - 1] * 100\%$		-33.98%	10.41%	9.69%	5.53%	1.13%
	where:							
7	PCBB = Production Cost Below Band							
8	PCBB = If %DD < -11%, then PCBB equals $[(\%DD + 11\%) / \%DD] * SDD$ , otherwise zero.							
		If Ln 6 < -11%, Then $(Ln 6 + 11\%) / Ln 6 * Ln 5$ . Otherwise 0 =	(394,114)	0	0	0	0	0
	or,							
9	PCAB = Production Cost Above Band							
10	PCAB = If %DD > 11%, then PCAB equals $[(\%DD - 11\%) / \%DD] * SDD$ , otherwise zero.							
		If Ln 6 > 11%, Then $(Ln 6 - 11\%) / Ln 6 * Ln 5$ . Otherwise 0 =	0	0	0	0	0	31,134
11	% DD = Percent Dollar Deviation at the Band							
		PCBB = $(Ln 5 - Ln 8) / Ln 4$ or PCAB = $(Ln 5 - Ln 10) / Ln 4$		-11.00%	10.41%	9.69%	5.53%	1.13%
								11.00%

Equalization								
<b>Step 1</b>								
12	Receipts of the company with the highest disparity up to the level of the sum of the payments or until the receiving company's adjusted disparity matches the disparity of the next highest company.			(38,035)	0	0	0	38,035
13	D <sup>1</sup> = Disparity after Step 1	$(Ln 5 - Ln 12) / Ln 4 =$		-31.76%	10.41%	9.69%	5.53%	1.13%
<b>Step 2</b>								
14	Remaining (payments), if any, become the receipts of the two companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until these two companies' adjusted disparity matches the disparity of the third highest company.			(19,372)	10,997	0	0	8,375
15	D <sup>2</sup> = Disparity after Steps 1 and 2	$(Ln 5 - Ln 12 - Ln 14) / Ln 4 =$		-30.63%	9.69%	9.69%	5.53%	1.13%
<b>Step 3</b>								
16	Remaining (payments), if any, become the receipts of the three companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these three companies matches the disparity of the fourth highest company.			(199,344)	64,158	86,419	0	48,767
17	D <sup>3</sup> = Disparity after Steps 1, 2 and 3	$(Ln 5 - Ln 12 - Ln 14 - Ln 16) / Ln 4 =$		-19.01%	5.53%	5.53%	5.53%	1.13%
<b>Step 4</b>								
18	Remaining (payments), if any, become the receipts of the four companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these four companies matches the disparity of the fifth highest company.			(137,363)	36,298	48,892	24,583	27,590
19	D <sup>4</sup> = Disparity after Steps 1, 2, 3 and 4	$(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18) / Ln 4 =$		-11.00%	3.17%	3.17%	3.17%	1.13%
<b>Step 5</b>								
19a	Remaining (payments), if any, become the receipts of the five companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of the five companies matches.			0	0	0	0	0
19b	D <sup>5</sup> = Final Disparity	$(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18 - Ln 19a) / Ln 4 =$		-11.00%	3.17%	3.17%	3.17%	1.13%
(Payments) / Receipts								
20	<b>Annual Rough Production Cost Equalization</b>	$Ln 12 + Ln 14 + Ln 16 + Ln 18 + Ln 19a =$	0	(394,114)	111,453	135,311	24,583	122,767
21	Per 2/15/16 CF per Op. 545 in ER10-1350	2/15/16 A / Ln 20	0	(393,956)	111,323	135,175	24,521	122,937
21a	Change in 2009 RPCE due to Opinion 565 in EL09-61-004	Ln 20 - Ln 21 =	0	(158)	130	136	62	(170)

**ENTERGY SERVICES, INC.**  
*ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>								
22	PC = Actual Production Cost							
23	PC = VPC + FPC							
	where:							
24	VPC = Variable Production Cost	A.3 Ln 67 =	6,819,624	861,669	1,499,464	1,998,362	954,648	305,490
25	FPC = Fixed Production Cost	A.5 Ln 121 =	1,063,698	270,729	200,758	276,978	145,964	38,870
26	PC = Actual Production Cost	Ln 24 + Ln 25 =	<b>7,883,322</b>	<b>1,132,398</b>	<b>1,700,222</b>	<b>2,275,340</b>	<b>1,100,612</b>	<b>344,360</b>
27	VPC = Variable Production Cost							
28	VPC = VPRB * (CM + F) + VPX							
	where:							
29	VPRB = Variable Production Rate Base <sup>2</sup>							
30	VPRB = NPP - NAD - (ADIT * NPPR)							
	where:							
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	B.1 Ln 7 =	2,233,894	3,252,600	2,961,613	-	-	-
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	See 2/15/16 CF WP 27 B.2 Ln 58 =	1,053,758	2,159,450	<b>1,486,556</b>	-	-	-
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	B.2 Ln 93 =	827,563	785,280	969,685	488,619	154,104	343,949
34	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease <sup>3</sup>							
35	NPPR = NPPXW3L / PXW3L							
	where:							
36	NPPXW3L = Nuclear Production Plant in Service excluding Waterford 3 Capital Lease as recorded in Account 101.1	B.1 Ln 8 =	2,233,894	3,252,600	2,709,411	-	-	-
37	PXW3L = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 310 through 399, Property under Capital Lease excluding Waterford 3 Capital Lease as recorded in Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 and excludes ARO, if any	B.1 Ln 39 =	7,251,391	6,373,163	6,831,230	2,958,609	767,058	2,964,277
38	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease	Ln 36 / Ln 37 =	30.81%	51.04%	39.66%	0.00%	0.00%	0.00%
39	VPRB = Variable Production Rate Base	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	925,164	692,343	1,090,480	-	-	-

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company; and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGSL, (2) the regulated portion (70%) of River Bend for EGSL, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost and (5) exclusion of any increased costs resulting from the amended Toledo Bend Power Sales agreement accepted for filing in Docket No. ER07-984.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

**ENERGY SERVICES, INC.**  
**ENERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH**  
**FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(000's)**

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI	
40	<b>CM = The weighted average cost of capital determined as follows:</b>								
41	<b>CM = (DR * i) + (PR * p) + (ER * c)</b>								
	where:								
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year								
43	B 3 Ln 107 =		47.78%	47.89%	47.79%	48.48%	45.31%	48.64%	
44	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year								
45	B 3 Ln 109 =		3.95%	0.36%	2.35%	3.58%	4.73%	0.00%	
46	ER = Ratio of Common Stock at Dec. 31 of the previous year								
47	B 3 Ln 110 =		48.27%	51.75%	49.86%	47.94%	49.96%	51.36%	
48	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year								
49	B 3 Ln 108 =		6.14%	5.87%	7.08%	6.19%	6.08%	5.35%	
50	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year								
51	B 3 Ln 108 =		5.99%	8.71%	7.58%	5.69%	4.82%	0.00%	
52	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year								
53	B 3 Ln 113 =		10.56%	10.56%	10.56%	10.56%	10.56%	10.56%	
54	<b>CM = Weighted avg. cost of capital</b>								
55	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =		8.27%	8.31%	8.83%	8.27%	8.26%	8.03%	
56	<b>F = Federal and State Income Taxes determined from the following:</b>								
57	<b>F = T / (1 - T) * (CM - (DR * i))</b>								
58	where:								
59	T = f + s - fs when federal tax is not deductible in computing state tax, and								
60	T = (f + s - 2fs) / (1 - (fs)) when federal tax is deductible in computing state tax, and								
61	f = Federal Income Tax Rate B 3 Ln 115 = 35.00%								
62	s = State Income Tax Rate B 3 Ln 116 = 6.50%								
63	T = EAI, EMI & ETI (Ln 53 + Ln 54 - (Ln 53 * Ln 54) = 39.23%								
64	T = EGSL, ELL & ENO (Ln 53 + Ln 54 - 2 * (Ln 53 * Ln 54)) / (1 - (Ln 53 * Ln 54)) = 38.48%								
65	<b>F = Federal &amp; State Income Tax</b>								
66	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =		3.44%			3.26%		2.92%	
67	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =			3.44%	3.41%		3.44%		
68	<b>VPX = Variable Production Expense</b>								
69	<b>VPX = NPOMNF + FE + PURP - RC + NDE</b>								
70	where:								
71	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518								
72	B 3 Ln 145 =		155,859	48,642	109,226	-	-	-	
73	<b>FE = Production O&amp;M Fuel Expense recorded in Accounts 501, 518 and 547</b>								
74	B 3 Ln 138 =		284,316	337,004	1,005,789	538,337	236,488	676,029	
75	<b>PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule and excluding the effects, debits and credits, resulting from a regulatory decision that causes the deferral of the recovery of current year costs or the amortization of previously deferred costs</b>								
76	B 3 Ln 153 =		707,631	1,420,329	926,814	493,578	227,064	964,760	
77	<b>RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule</b>								
78	B 4 Ln 166 =		470,421	439,652	224,466	77,267	158,072	440,798	
79	<b>NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law</b>								
80	B 4 Ln 179 =		75,947	51,291	47,524	-	-	-	
81	<b>VPX = Variable Production Expense</b>								
82	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =		753,332	1,418,114	1,864,887	954,648	305,490	1,199,991	
83	<b>VPC = Variable Production Cost</b>								
84	Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 =		861,669	1,499,464	1,998,362	954,648	305,490	1,199,991	

**ENTERGY SERVICES, INC.**  
*ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH  
FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(000's)**

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
68	<b>FPC = Fixed Production Cost</b>							
69	<b>FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]</b>							
	where:							
70	<b>FPRB = Fixed Production Rate Base</b>							
71	<b>FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPREG</b>							
	where:							
72	<b>PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any</b>							
		B.1 Ln 18 =	1,093,589	1,080,194	1,017,198	814,394	176,130	851,474
73	<b>CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company</b>							
		B.1 Ln 36 =	11,183	-	-	15,461	-	-
74	<b>ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)</b>							
		B.2 Ln 72 =	670,172	907,992	706,511	488,708	180,218	550,446
75	<b>FI = Fuel Inventory recorded in FERC Account 151</b>							
		B.2 Ln 83 =	22,198	32,072	-	9,421	-	56,481
76	<b>ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit</b>							
		B.2 Ln 93 =	827,563	785,280	969,685	488,619	154,104	343,949
77	<b>PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant excluding Waterford 3 Capital Lease</b>							
78	<b>PPRXN = [PPXN + (GP + IP)*PLR] / PXW3L</b>							
	where:							
79	<b>Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant</b>							
		Ln 72+(Ln 82 + Ln 84) * Ln 90 =	1,382,831	1,232,546	1,285,293	904,201	215,233	916,308
80	<b>PXW3L = Electric Plant In Service excluding Waterford 3 Capital Lease</b>							
		Ln 37 =	7,251,391	6,373,163	6,831,230	2,958,609	767,058	2,964,277
81	<b>PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant excluding Waterford 3 Capital Lease</b>							
		(Ln 79 / Ln 80) =	19.07%	19.34%	18.81%	30.56%	28.06%	30.91%
82	<b>GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any</b>							
		B.1 Ln 33 =	149,089	86,419	128,244	142,795	24,591	128,185
83	<b>GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)</b>							
		B.2 Ln 76 =	63,888	26,618	(26,057)	4,184	(4,231)	54,324
84	<b>IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 through 303</b>							
		B.1 Ln 42 =	309,953	144,943	285,802	125,766	95,431	84,109
85	<b>IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111</b>							
		B.2 Ln 78 =	199,964	77,715	145,588	72,375	36,228	51,831
86	<b>PLR = Ratio of Production Labor to Total Labor excluding A&amp;G Labor<sup>4</sup></b>							
87	<b>PLR = PL / LXAG</b>							
	where:							
88	<b>PL = Production Labor charged to O&amp;M expense</b>							
		B.4 Ln 195 =	94,749	47,640	74,566	15,519	4,673	11,660
89	<b>LXAG = Total Labor charged to O&amp;M Expense excluding A&amp;G Labor</b>							
		B.4 Ln 204 =	150,377	72,347	115,156	46,408	14,341	38,177
90	<b>PLR = Ratio of Production Labor to Total Labor excluding A&amp;G Labor</b>							
		(Ln 88 / Ln 89) =	63.01%	65.85%	64.75%	33.44%	32.58%	30.54%
91	<b>MS = Materials and Supplies recorded in FERC Account 154</b>							
		B.2 Ln 98 =	99,532	88,925	103,128	26,973	7,857	31,097
92	<b>P = Prepayments as recorded in FERC Account 165</b>							
		B.2 Ln 103 =	6,498	5,185	6,746	3,974	2,779	8,045

**ENTERGY SERVICES, INC.**  
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**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(000's)**

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant							
94	PPREG = PP / EGPXI where:							
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 328 and 337, if any	B 1 Ln 20 =	3,327,483	4,332,794	3,978,811	814,394	176,130	851,474
96	EGPXI = Electric and Gas Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1 and Gas Plant as recorded in FERC Account 118 excluding ARO, if any	B 1 Ln 41 =	6,941,438	6,334,345	6,797,630	2,832,843	868,858	2,880,168
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	(Ln 95 / Ln 96) =	47.94%	68.40%	58.53%	28.75%	20.27%	29.56%
98	FPRB = Fixed Production Rate Base Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =		472,802	200,421	383,297	274,349	(16,495)	295,180
99	CM = Weighted average cost of capital	Ln 48 =	8.27%	8.31%	8.83%	8.27%	8.26%	8.03%
100	F = Federal & State Income Tax	Ln 57 of Ln 58 =	3.44%	3.44%	3.41%	3.26%	3.44%	2.92%
101	FPX = Fixed Production Expense							
102	FPX = $\frac{NFPOMXN + DEXN + [(AGX924 + GDX + IAX) * PLR] + [(OT + 924AG) * PPR]}{RSRA}$							
	where:							
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear, i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts	B 3 Ln 127 =	48,343	35,175	64,818	52,922	11,229	38,821
104	DEXN = Depreciation and Amortization Expense associated with the plant investment in PPXN as recorded in FERC Account 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law	B 4 Ln 173 =	30,819	24,736	27,536	14,644	6,355	19,934
105	AGX924 = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935, excluding FERC Account 924	See CF WP 20.4.1 for Tariff Rev. & B Op Co Input Ln 188 =	118,493	80,378	114,747	63,867	37,454	61,946
106	GDX = General Plant Depreciation Expense recorded in FERC Account 403	B 4 Ln 181 =	13,478	6,280	5,910	5,047	1,261	6,640
107	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	B 4 Ln 183 =	22,233	13,427	26,638	11,267	4,989	8,425
108	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 90 =	63.01%	65.85%	64.75%	33.44%	32.58%	30.54%
109	OT = Other Tax Expense recorded in FERC Account 408	B 4 Ln 208 =	85,590	71,185	63,184	63,807	32,340	53,615
109a	924AG = FERC Account 924 excluding Storm Accrual Expense	See CF WP 20.2.1 - 20.5.6 for Tariff Revisions and B.4 Ln 187 =	2,416	5,140	13,964	7,467	2,350	2,319
110	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant	See CF WP 21.1.5 for Tariff Revision						
111	PPR = PP / PXI where:							
112	PP = Production Plant in Service	Ln 95 =	3,327,483	4,332,794	3,978,811	814,394	176,130	851,474
113	PXI = Electric Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1, excluding ARO, if any	B 1 Ln 38 =	6,941,438	6,228,220	6,797,630	2,832,843	671,627	2,880,168
114	PPR = Ratio of Production Plant to Total ex. Intangible	(Ln 112 / Ln 113) =	47.94%	69.57%	58.53%	28.75%	26.22%	29.56%
114a	RSRA = Return on Spindletop Regulatory Asset as billed by ETI to EGSL	See 23.1.1 for Tariff Rev. B.5 Ln 208b =	-	2,759	-	-	-	-
114b	FPX = Fixed Production Expense							
115	$Ln 103 + Ln 104 + [(Ln 105 + Ln 106 + Ln 107) * Ln 108] + [(Ln 109 + Ln 109a) * Ln 114 + Ln 114a =$		218,516	181,675	232,882	114,870	40,918	98,809
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	B 5 Ln 210 =	3,996	3,950	2,964	1,155	279	1,609
117	TX = Composite Corporate After Tax Income Tax Rate							
118	TX = 1-T							
119	TX = Composite Corporate After Tax Income Tax Rate							
120	PPR = Ratio Production Plant to Total ex. Intangible	(1 - Ln 55) or (1 - Ln 56) = Ln 114 =	60.77%	61.52%	61.52%	61.75%	61.52%	65.00%
121	FPC = Fixed Production Cost Ln 98 * (Ln 99 + Ln 100) + Ln 115 - [(Ln 116 / Ln 119) * Ln 120] =		270,729	200,758	276,978	145,964	38,870	130,399

<sup>4</sup>Labor ratios shall be determined based on the payroll expense for each Operating Company, including those payroll expenses billed to it by EOI and ESI, for the twelve months ended December 31 of the previous year.

**ENTERGY SERVICES, INC.**  
*ENTERGY SERVICE SCHEDULE MSS-3 COMPLIANCE FILING IN COMPLIANCE WITH*  
*FERC OPINION NO. 565 IN DOCKET NO. EL09-61-004*  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**(000's)**

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI	
<b>Section 30.13: Average Production Cost</b>									
122	<b>APC = Average Production Cost</b>								
123	<b>APC = AVPC + AFPC</b>								
124	where:								
125	AVPC = Company's Allocation of the System's Variable Production Cost								
126	AVPC = SVPC * ER								
127	where: SVPC = Sum of the Companies' Actual Variable Production Cost	Ln 24 =	6,819,624						
128	ER = Energy Ratio								
129	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale defined as Total Disposition of Energy (FERC Form 1 Page 401a, Line 28) less Non-Requirements Sales for Resale (FERC Form 1 Page 401a Line 24) less Net Transmission for Others (FERC Form 1 Page 401a, Line 18)) Divided by the sum of all Companies Annual Energy								
130	AVPC = Company's Allocation of the System's Variable Production Cost	B 5 Ln 217 = Ln 127 * Ln 129 =		21.7018%	19.5800%	25.4807%	13.1004%	4.3333%	14.6038%
			6,819,624	1,479,981	1,335,281	1,805,881	893,399	295,515	1,009,567
131	AFPC = Company's Allocation of the System's Fixed Production Cost								
132	AFPC = SFPC * DR								
133	where: SFPC = Sum of the Companies' Actual Fixed Production Cost	Ln 25 =	1,063,698						
134	DR = Demand Ratio								
135	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (a)	B 5 Ln 221 =		22.11%	19.24%	25.23%	14.06%	4.23%	15.13%
136	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	1,063,698	235,184	204,655	268,371	149,556	44,994	160,938
137	<b>APC = Average Production Cost</b>	Ln 130 + Ln 136 =	<b>7,883,322</b>	<b>1,715,165</b>	<b>1,539,936</b>	<b>2,074,252</b>	<b>1,042,955</b>	<b>340,509</b>	<b>1,170,505</b>



2009 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR PLANT 36 IN COMPLIANCE WITH OPINION 565 IN DUCKKEY MD, EL09-61  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (Lx)	EAI	EGSL	ELL	EMI	ENO	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	Ref
1	Total Electric Plant in Service (A/C 101 & 106)								
2	Production Plant in Service								
3	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	2,297,196 1.1,2	3,280,039 1.2,2	2,754,853 1.3,2	0 1.4,2	0 1.5,2	0 1.6,2	
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	63,302 1.1,2	27,439 1.2,2	45,442 1.3,2	0 1.4,2	0 1.5,2	0 1.6,2	
5	Nuclear Property Under Capital Lease								
5a	Nuclear PUCL - Waterford 3 (A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0 n/a	0 n/a	256,348 1.3,5	0 n/a	0 n/a	0 n/a	
5b	Nuclear PUCL ex. Waterford 3 (A/C 101.1)		0 n/a	0 n/a	0 1.3,6	0 n/a	0 n/a	0 n/a	
6	Nuclear Property Under Capital Lease ARO								
6a	Nuclear PUCL ARO - Waterford 3 (A/C 101.1)	Footnote to Pg 200 Ln 4 Col c, if applicable	0 n/a	0 n/a	4,146 1.3,6	0 n/a	0 n/a	0 n/a	
6b	Nuclear PUCL ARO ex. Waterford 3 (A/C 101.1)	L3-L4+L5a+L5b+L6a+L6b	2,233,894	3,252,600	2,961,613	0 n/a	0 n/a	0 n/a	
7	NPP	All Op Cos except ELL = L7	2,233,894	3,252,600	2,709,411	0	0	0	
8	NPPXWL Nuclear Prod Plant ex. Waterford 3 Capital Lease & ARO	For ELL L7 - L5a + L6a				0	0	0	
9	Production Plant in Service ex Nuclear								
9a	Steam (Plant A/C 310-317)	205 Ln 16	840,756 1.1,2	968,516 1.2,2	703,088 1.3,2	713,904 1.4,2	174,925 1.5,2	788,847 1.6,2	
9b	Spindrop Net Adj. to Plant	See CF WP 17	0	0	0	0	0	62,790 CF 17.1.1	
10	Total Steam (Plant A/C 310-317)	L9a + L9b	840,756	968,516	703,088	713,904	174,925	851,637 CF 16.3.9	
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	776 1.1,2	892 1.2,2	1,344 1.3,2	605 1.4,2	269 1.5,2	419 1.6,2	
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	29,903 1.1,2	0 1.2,2	0 1.3,2	0 1.4,2	0 1.5,2	256 1.6,2	
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	7 1.1,2	0 1.2,2	0 1.3,2	0 1.4,2	0 1.5,2	0 1.6,2	
14	Other (Plant A/C 340-347)	205 Ln 45	223,737 1.1,2	112,570 1.2,2	315,454 1.3,2	93,289 1.4,2	1,474 1.5,2	0 1.6,2	
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	24 1.1,2	0 1.2,2	0 1.3,2	0 1.4,2	0 1.5,2	0 1.6,2	
16	Non-Nuclear Prop Under Cap. Lease (A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0 n/a	0 n/a	0 n/a	7,806 1.4,5 & 1.4,6	0 n/a	0 n/a	
17	Non-Nuclear Prop Under Cap. Lease ARO (A/C 101.1)	For ELL L11-L12-L13-L14-L15+L16-L17	1,093,589	1,080,194	1,017,198	814,394	176,130	851,474	
18	Production Plant in Service ex Nuclear & ARO (A/C 310-316, A/C 330-336 and A/C 340-346)								
19	Total Production Plant in Service ex ARO	L7 + L18	3,327,483	4,322,794	3,978,811	814,394	176,130	851,474	
20	Transmission Plant in Service								
21	Asset Retirement Obligation (Plant A/C 358.1)	207 Ln 58	1,152,239 1.1,4	753,129 1.2,4	874,993 1.3,4	686,827 1.4,4	76,186 1.5,4	770,186 1.6,4	
22	Transmission Plant in Service	L22 - L23	1,152,239	753,129	874,993	686,827	76,186	770,186	
23	Distribution Plant in Service								
24	Asset Retirement Obligation (Plant A/C 374)	207 Ln 75	2,300,027 1.1,4	1,055,878 1.2,4	1,815,592 1.3,4	1,173,966 1.4,4	394,720 1.5,4	1,130,323 1.6,4	
25	Distribution Plant in Service	L26 - L27	2,300,027	1,055,878	1,815,592	1,173,966	394,720	1,130,323	
26	General Plant in Service								
27	Coal Mining Equipment (recorded in A/C 399)	207 Ln 99	163,757 1.1,4	86,419 1.2,4	128,244 1.3,4	158,256 1.4,4	24,591 1.5,4	128,185 1.6,4	
28	Asset Retirement Obligation (Plant A/C 399.1)	See Workpaper	13,668 1.7,1	0 n/a	0 n/a	15,461 1.7,1	0 n/a	0 n/a	
29	General Plant ex. CME & ARO	L30-L31-L32	149,089	86,419	128,244	142,795	24,591	128,185	
30	Coal Mining Equipment (recorded in A/C 399)	L31 Above	13,668	0 n/a	0 n/a	15,461	0 n/a	0 n/a	
31	Op Cos Ownership %	See Workpaper	81,8182% 1.7,1	0.0000% n/a	0.0000% n/a	100.0000% 1.7,1	0.0000% n/a	0.0000% n/a	
32	Coal Mining Equipment - Owned by Op Co	L34 - L35	11,183	0	0	15,461	0	0	
33	Non-Prod. Prop under Cap. Lease	200 Ln 4 Col c & Footnote to Pg 200, if applicable	1,417 1.1,5 & 1.1,6	0 n/a	0 n/a	0 n/a	0 n/a	0 n/a	
34	Total Electric Plant in Service ex. Intangible Plant and ARO	Sum of Ls 20, 24, 28, 33, 36, 37, 42	6,941,438	6,228,220	6,797,630	2,832,843	671,627	2,880,168	
35	Total Electric Plant in Service ex. Waterford 3 Capital Lease & ARO	Sum of Ls 8, 18, 24, 28, 33, 36, 37, 42	7,257,391	6,373,163	6,831,220	2,958,609	767,058	2,964,277	
36	Gas Plant used in developing Plant Ratio for allocating MS & PP	201 Ln 8 Col d	0 n/a	106,125 1.2,6	0 n/a	0 n/a	197,231 1.5,6	0 n/a	
37	Total Electric & Gas Plant in Service ex Intangible & ARO	L38 + L40	6,941,438	6,334,345	6,797,630	2,832,843	868,858	2,880,168	
38	Intangible Plant in Service (A/C 301-303)								
39	Electric Plant Check of Inputs	205 Ln 5	309,953 1.1,2	144,943 1.2,2	285,802 1.3,2	125,766 1.4,2	95,431 1.5,2	84,109 1.6,2	
40	Total Utility Plant ex ARO	L38 + L42	7,251,391	6,373,163	7,083,432	2,958,609	767,058	2,964,277	
41	Co-owners Coal Mining Equipment (in A/C 389)	L34 - L36	2,485	0 n/a	0 n/a	0	0 n/a	0 n/a	
42	Plant Purchased or Sold for check purposes only)	200 Ln 5 Col c	0 1.1,5	0 1.2,5	0 1.3,5	0 1.4,5	0 1.5,5	0 1.6,5	
43	Asset Retirement Obligations	L4+L5a+L6b+L11+L13+L15+L17	64,109	28,331	50,932	605	269	419	
44	Total Electric Plant including ARO (Check Total)	Sum L44 thru L47+200 Ln 8 Col c	7,317,595 1.1,5	6,407,494 1.2,5	7,134,364 1.3,5	2,959,214 1.4,5	767,327 1.5,5	2,964,696 CF 16.3.7	

ENERGY SERVICES, INC.  
2009 RPECE PRODUCTION COST EQUALIZATION DATA FOR RIVERBEND COALPLANT, UNIT CASHIUM 565-R1 DOCKET NO. EL09-61  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(000 \$)

L#	Variable	FERC Form 1 Pg Ln (___ Ln ___) or Input (L-X)	EAI	Ref	EGSL	Ref	ELL	Ref	EMI	Ref	ENO	Ref	ETI	Ref	System (If applicable)
50	Accumulated Provision for Depreciation - Electric Utility Plant - AIC 108 & AIC 111														
51	Production Plant Accumulated Depreciation														
52	Nuclear Prod Plant AD (Plant A/C 320-326)	219 Ln 21 Col c	1,117,060	2.11	1,853,326	2.21	1,424,472	2.31	0	2.41	0	2.51	0	2.61	
53	Asset Retirement Obligation (A/C 108,100)	Footnote to Pg 219 Ln 21 Col c	63,302	2.12	27,439	2.22	45,442	2.32	0	n/a	0	n/a	0	n/a	
54	Property Under Capital Lease (FERC A/C 111.1)	Footnote to Pg 200 Ln 21 Col c	0	n/a	0	n/a	143,451	1.3.6 & CF27.1.1			0	n/a	0	n/a	
54a	Waterford 3 Cumulative Amortization Adjustment per Opinion 545 in ER10-1350	See CF Workpapers 27.1.1					(31,779)	CF 27.1.1							
54b	Property Under Capital Lease per Resubmitted FFI in Compliance with Opinion 545 in ER10-1350	L54 + L54a + rev. FFI FN to Pg 200 Ln 21 Col c					111,672	CF 27.1.1 & CF 27.1.3							
55	Property Under Capital Lease ARO (FERC A/C 111.1)	Footnote to Pg 219 Ln 21 Col c	0	n/a	0	n/a	4,146	2.32	0	n/a	0	n/a	0	n/a	
56	Adj for River Bend Deregulated Asset Plan - Rate Base	See Workpaper													
57	Adj for the 30% Unreg. Portion of River Bend - ADIT	See Workpaper													
58	Total Nuclear Accum Provision for Depr ex ARO and Including RB DAP Adj. and removal of RB30	L52-L53+L54b-L55+L56+L57	1,053,758		2,159,450		1,486,556		0		0		0		
59	Accum. Prov. For Depr. - Prod. Plant ex Nuclear & ARO and Inc. CME as adjusted for RB30														
60	Steam (Plant A/C 310-317)	219 Ln 20 Col c	634,320	2.11	832,104	2.21	542,262	2.31	466,860	2.41	179,428	2.51	485,386	2.61	
61	Spindrop Adj to Acc Depr	See CF WP 17	0		0		0		0		0		63,638	CF 17.1.1	
61a	Total Steam (Plant A/C 310-317)	L61 + L61a	634,320		832,104		542,262		466,860		179,428		549,024	CF 16.3.1.2	
62	Steam ARO (Net of A/C 108.110 & 108.260)	Footnote to Pg 219 Ln 20 Col c	(159)	2.12	176	2.22	(723)	2.32	282	2.42	94	2.52	(1,170)	2.62	
63	Hydraulic (Plant A/C 330-337)	219 Ln 22 Col c	13,093	2.11	0	2.21	0	2.31	0	2.41	0	2.51	252	2.61	
64	Hydraulic ARO (Net of A/C 108.111 & 108.261)	Footnote to Pg 219 Ln 22 Col c	(8)	2.12	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	
65	Other (Plant A/C 340-347)	219 Ln 24 Col c	11,422	2.11	53,048	2.21	163,526	2.31	6,588	2.41	884	2.51	0	2.61	
66	Other ARO (Net of A/C 108.112 & 108.262)	Footnote to Pg 219 Ln 24 Col c	13	2.12	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	
67	Adj for the 30% Unregulated Portion of RB - P & M&S	See Workpaper													
68	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO	L61b-L62+L63-L64+L65-L66+L67	658,989		907,992		706,511		473,166		180,218		550,446		
69	Coal Mining Equipment (CME)	See Workpaper													
70	On-Cas Ownership %	See Workpaper	13,668	1.71	n/a		n/a		15,542	1.71	n/a		n/a		
71	Coal Mining Equipment - Owned by Amount	See Workpaper	81,812	1.71	0.0000%	n/a	0.0000%	n/a	100.0000%	1.71	0.0000%	n/a	0.0000%	n/a	
72	ADXX	L68 + L71	11,183		0		0		15,542		0		0		
73	Accum Prov for Depr. - Prod. ex Nuclear & ARO and Inc. Owned Coal Mining Equipment as adjusted		670,172		907,992		706,511		488,708		180,218		550,446		
74	Total General Plant Accum. Provision for Depreciation	219 Ln 28 Col c	77,556	2.11	26,618	2.21	(26,057)	2.31	19,726	2.41	(4,231)	2.51	54,324	2.61	
75	Less Total CME GP Accum. Provision for Depreciation	L69 Above	13,668		26,618		(26,057)		15,542		(4,231)		54,324		
76	General Plant Accum. Provision for Depr. ex CME	L74 - L75	63,888		0		0		4,184		0		0		
77	Intangible Plant Accum. Prov. for Amortization - Electric	200 Ln 21 Col c & Footnote for ELL	199,964	1.15	77,715	1.25	145,588	1.36	72,375	1.45	36,228	1.55	51,831	1.65	
79	Fuel Inventory - Account 151														
80	Beginning of Year Balance	See Workpapers	(41,275)	4.11	(26,003)	4.21	(80,840)	4.31	(12,163)	4.41	3,549	4.51	(45,453)	4.61	
81	End of Year Balance	See CF WP 22	(63,946)	CF 22.1.1	(63,709)	CF 22.1.1	(212,202)	CF 22.1.1	0	CF 22.1.1	(6,225)	CF 22.1.1	(197,998)	CF 22.1.1	
82	Fuel Inventory - (BIE Average)	L86 + L86a	(105,221)		(89,717)		(293,042)		(72,163)		(2,876)		(243,451)		
83	Net Accum. Deferred Income Tax per Tariff	See Workpapers													
84	A/C 190	See Workpapers	817,577	4.13	2,152	4.23	0	n/a	0	n/a	0	n/a	13	4.62	
85	ADOL CF per FERC Decision	See Workpapers	739,448	4.24	739,448	4.24	968,015	4.33	444,857	4.43	116,644	4.53	370,710	4.63	
86	A/C 281	See CF WP 24	115,207	CF 24.1.1	186,233	CF 24.1.1	294,712	CF 24.1.1	55,925	CF 24.1.1	40,136	CF 24.1.1	216,677	CF 24.1.1	
87	Casualty Loss per FERC Decision	L88 + L88a	372,784		925,681		1,262,727		500,785		156,780		587,387		
88	A/C 282	See Workpapers	0	4.15	(52,842)	CF 25.2.2	0	4.34	0	4.44	0	4.54	0	4.64	
89	ADITC 3%	See Workpapers													
90	ADIT Adj associated with Abeyed Portion of RB														
91	Net Accumulated Deferred Income Tax	+L86b+L87+L88b+L89+L90	827,563		785,280		969,865		488,619		154,104		343,949		
92	Materials & Supplies (M&S) - Account 154														
93	Beginning of Year Balance	110 Ln 48 Col d	92,596	5.11	87,127	5.21	93,931	5.31	26,042	5.41	7,687	5.51	27,965	5.61	
94	End of Year Balance	110 Ln 48 Col c	106,467	5.11	80,723	5.21	112,324	5.31	27,903	5.41	8,027	5.51	34,228	5.61	
95	Materials & Supplies (BIE Average)	(L96 + L97) / 2	99,532		88,925		103,128		26,973		7,857		31,087		
96	Prepayments - Account 165														
97	Beginning of Year Balance	111 Ln 57 Col d	6,432	5.12	5,398	5.22	7,122	5.32	4,188	5.42	1,863	5.52	8,112	5.62	
98	End of Year Balance	111 Ln 57 Col c	6,563	5.12	4,372	5.22	6,370	5.32	3,760	5.42	3,699	5.52	7,978	5.62	
99	Prepayments (BIE Average)	(L101 + L102) / 2	6,498		5,185		6,746		3,974		2,779		8,045		

2009 RPCE ROUGH PRODUCTION COST ESTABLISHMENT DATA FOR FILING BY COINCIDENCE WITH OMBIGOR 955-19 (DOCKET NO. EL09-61)  
ENTERGY SERVICES, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(000's)

L#	Variable	FERC Form 1 Pg Ln ( ) or Input (Lx)	EAI	EGSL	ELL	EMI	ENO	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	Ref
105	Cost of Capital								
106	Embedded Cost Rate of Long-term Debt	See Workpapers	6.14% 6.11	5.87% 6.21	7.08% 6.31	6.19% 6.41	6.09% 6.51	5.35% 6.61	
107	DR	See Workpapers	47.78% 6.11	47.79% 6.21	47.79% 6.31	48.48% 6.41	45.31% 6.51	48.64% 6.61	
108	P	See Workpapers	5.99% 6.11	8.71% 6.21	7.58% 6.31	5.69% 6.41	4.82% 6.51	0.00% 6.61	
109	PR	See Workpapers	3.95% 6.11	0.36% 6.21	2.35% 6.31	3.58% 6.41	4.73% 6.51	0.00% 6.61	
110	ER	See Workpapers	48.27% 6.11	51.75% 6.21	49.86% 6.31	47.94% 6.41	49.66% 6.51	51.36% 6.61	
111	Total Capitalization Ratio Check	L107 + L109 + L110	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
112	Common Equity Cost Rate	Approved Retail ROR on Equity at 12/31 prev. yr	9.90% 6.11	10.65% 6.21	10.25% 6.31	10.95% 6.41	10.75% 6.51	10.95% 6.61	
113	Average Common Equity Cost Rate	Average of Op. Cost Rates	10.56%	10.56%	10.56%	10.56%	10.56%	10.56%	
114	Federal Income Tax Rate	See Workpaper	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	
115	State Income Tax Rate	See Workpaper	6.50% 6.71	8.00% 6.71	8.00% 6.71	8.00% 6.71	8.00% 6.71	8.00% 6.71	
117	Production O&M Expense A/C 500-554 + 556								
118	Steam O&M (A/C 500-514)	320 Ln 21 Col b	235,172 7.11	302,070 7.21	1,008,327 7.31	577,644 7.41	247,541 7.51	714,165 7.61	
119a	Adjustment for Interim Storm Recovery EGS & ELL	See CF WP 16	0	100 CF 18.11	228 CF 18.11	0	0	0	
119b	Spindletop Amortization	See CF WP 17	0	1,610 CF 17.11	0	577,644	0	714,165	
119c	Total Steam O&M (A/C 500-514)	Sum (L119 - L119b)	235,172	303,870 CF 18.12	1,008,555 CF 18.21	577,644	247,541	714,165	
120	Total Hydraulic O&M (A/C 535-545)	320 Ln 59 Col b	2,184 7.11	0 7.21	0 7.31	0 7.41	0 7.51	0 7.61	
121	Total Other (A/C 546-554)	321 Ln 74 Col b	21,665 7.12	798 7.22	7,705 7.32	12,954 7.42	4 7.52	0 7.62	
122	System Control & Load Dispatching (A/C 556)	321 Ln 77 Col b	1,037 7.12	978 7.22	1,191 7.32	661 7.42	182 7.52	685 7.62	
123	Less Fuel - Steam (A/C 501)	320 Ln 5 Col b	195,007 7.11	269,549 7.21	952,131 7.31	538,337 7.41	236,489 7.51	678,029 7.61	
123a	Spindletop Amortization	L119b	1,610	1,610	1,610	1,610	1,610	1,610	
123b	Total Fuel - Steam (A/C 501)	Sum (L123 - L123a)	195,007	271,159 CF 16.12	952,131 7.31	538,337	236,489	676,029	
124	Less Fuel - Other (A/C 547)	321 Ln 63 Col b	708 7.12	0 7.22	502 7.32	0 7.42	0 7.52	0 7.62	
125	Fees Exp. Adj. for Unrec RB 30 for EGSL & Blytheville Adj. for EAI per Settlement	See Workpapers	(16,000) 14.41	(92) 15.11 Ln 29	-	-	-	-	
126	Fixed Exp. Adj. for Deregulating Asset Plan (DAP)	See Workpaper	48,343	840 15.11 Ln 29	-	-	-	-	
127	NFPOMXN Non-Fuel Prod. O&M excluding Nuclear Prod O&M	[L166 + L120 - L121 + L122 - L123b - L124 + L125 + L126]	48,343	35,775	64,818	52,922	11,229	38,821	
128	Total Fuel (A/C 501, 516, 547)								
129	Total Other Fuel (ex Nuclear) (A/C 501, 547)	L123b + L124	195,715	271,159	952,633	538,337	236,498	676,029	
130	Nuclear Fuel (A/C 518)	320 Ln 25 Col b	88,601 7.11	40,253 7.21	53,156 7.31	0 7.41	0 7.51	0 7.61	
131	Adj. to Fuel assoc. with Unrec portion of River Bend (RB30)	See Workpaper	-	(12,076) 15.11 Ln 25	-	-	-	-	
132	River Bend Deregulated Asset Plan Adj. to Nuclear Fuel	See Workpaper	-	(6,039) 15.11 Ln 25	-	-	-	-	
133	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper	-	43,707 15.11 Ln 24	-	-	-	-	
134	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum L131 thru L134	88,601	65,845	53,156	0	0	0	
135	Total Fuel as adj. for RB30, DAP & DAP Rev Rqmt	L130 + L135	284,316	337,004	1,005,789	538,337	236,498	676,029	
136	Nuclear Non-Fuel Production O&M Expense								
137	Nuclear O&M (A/C 517-532)	320 Ln 41 Col b	244,460 7.11	161,079 7.21	161,949 7.31	0 7.41	0 7.51	0 7.61	
138	Adjustment for Interim Storm Recovery EGS & ELL	See CF WP 18	0	4 CF 18.11	432 CF 18.11	0	0	0	
139	Total Nuclear O&M (A/C 500-514)	Sum (L141 - L141a)	244,460	161,083 CF 16.12	162,382 CF 16.21	0	0	0	
140	Variable Exp. Adj. for the 30% Unrec. Portion of RB	See Workpaper	-	(36,247) 15.11 Ln 28	-	-	-	-	
141	River Bend Deregulated Asset Plan Variable Exp. Adj.	See Workpaper	-	(35,941) 15.11 Ln 28	-	-	-	-	
142	Nuclear Fuel Per Book	L131	88,601	40,253	53,156	0	0	0	
143	Nuclear Non-Fuel Production O&M as adjusted	L141b-L142-L143-L144	155,859	48,642	709,226	0	0	0	
144	Purchased Power Expense - A/C 555								
145	Total Purchased Power	321 Ln 76 & 327 Th Col m	953,663 7.12 & 8.14	1,408,202 7.22 & 8.24	1,009,470 7.32 & 8.34	468,219 7.42 & 8.42	227,065 7.52 & 8.52	965,426 7.62 & 8.62	
146	RPCE Payments excluded per PURP definition in MSS-3	327 Col ESPP line	252,111 8.12	-	-	-	-	-	
147	Tariff	See Workpaper	-	-	(86,193) 14.11	-	-	-	
148	Vidalia Adj. for ELL per Note 1 of the MSS-3 Tariff	See Workpaper	-	-	-	-	-	-	
149	Adjustment for Opportunity Sales due to ISSB Rev Rtns	See 10/19/06 WP 1.2 Ln 8 in E109-61-004	-	-	-	-	-	-	
150	GGART Adj. for EAI & EMI per Note 1 of MSS-3 Tariff and Purchased Power Deferral Adj. per MSS-3 Tariff	See Workpapers	6,107 8.71 & 8.78	13,534 14.31	6,804 14.31	25,352 8.71 & 8.78	-	-	
151	RB30 Rebiling Amortization Adj. for ELL	See Workpaper	-	-	(2,468) 14.41	-	-	-	
152	Toledo Bond Adj. for ELL & ETI per Note 1 of MSS-3	See Workpaper	-	-	(1,139) 14.21	-	-	-	
153	Reverse Adj. included in Initial Filing	J-152	-	-	1,139	-	-	(2,070) 14.21	
154	Toledo Bond Adj. for EGSL, ELL & ETI per ESI-8	See Workpaper	-	(910) CF 25.1	(812) CF 25.1	-	-	2,070	
155	PURP Total Purchased Power As Adjusted	[L146-L149 + Sum L150 thru L152]	707,831	1,400,029	956,814	493,578	227,064	962,760	

2009 RPCE ROUGH PRODUCTION COST ESTABLISHMENT DATA FOR FILING IN COMPLIANCE WITH ORDER NO. 06-09-061  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	Ref	EGSL	Ref	ELL	Ref	EMI	Ref	ENO	Ref	ETI	Ref	System (if applicable)
154															
155	Production O&M Expense Check of Inputs	L127+L130+L141b+L148	1,442,181		1,875,619		2,189,303		1,059,478		474,792		1,680,276		
156	Per Book Production Expense (A/C 501-556)	321 Ln 78 Col b	205 7.12		92,642	CF 16.13	43,649	CF 16.22	(80,946)	7.42	(5,724)	7.52	(95,753)	7.62	
157	Other Expenses Per Form 1 (A/C 557) (for checking)	L125 - L126	16,000		(746)										
158	Fixed Exp. Adj. for RB30 & DAP & Bithsville	L156+L157+L158+321 Ln 80	1,458,386	7.12	1,967,513	CF 16.13	2,232,952	CF 16.22	978,532	7.42	469,068	7.52	1,586,523	7.62	
159	Total Production Expenses (Check Total)														
160															
161															
162	<b>Production Revenue Credits - Sales for Resale (A/C 447)</b>														
163	Prices for Resale - Non-Requirements (NR)	311 Subtotal NRQ Col k	502,691	9.14	642,437	9.24	261,218	9.32	104,263	9.42	162,769	9.52	441,314	9.62	
164	RPCE Received ex per RC definition in MSS-3 Tariff	311 Col ESPP Line	-	n/a	124,007	9.22	36,222	9.32	20,217	9.42	4,611	9.52	0	9.62	
165	Transmission/Distribution Demand	311 Subtr NRQ Other Col j-L163	32,270	9.14	409	9.22	530	9.32	6,779	9.42	86	9.52	516	9.62	
166	Adj. to remove Rev. from sales of Unreg. RB 30%	311 Col ENO + ELL lines	-	n/a	78,369	9.22	-	n/a	-	n/a	-	n/a	-	n/a	
167	Production Revenue Credits	L162 - L163 - L164 - L165	470,421		439,852		224,466		77,287		158,072		440,738		
168															
169	<b>Depreciation Expense (A/C 403)</b>														
170	Production Plant Dep'r Exp ex Nuclear Plant DE	336 Ln 2 Col b	28,573	10.11	23,607	10.21	22,278	10.31	12,256	10.41	6,270	10.51	20,014	10.61	
171	Spinning Amortization	See CF WP 17	0		0		0		0		0		(60)	CF 17.11	
172	Total Steam Production Plant Dep'r Expense	Sum (L170 - L170a)	28,573		23,607		22,278		12,256		6,270		19,934	CF 16.314	
173	Hydraulic Production Plant Dep'r Expense	336 Ln 4 + Ln 5 Col b	715	10.11	0	10.21	0	10.31	0	10.41	0	10.51	0	10.61	
174	Other Production Plant Dep'r Expense	336 Ln 6 Col b	1,531	10.11	1,129	10.21	5,258	10.31	2,388	10.41	85	10.51	0	10.61	
175	Production Plant Dep'r Exp ex Nuclear Plant DE	L170b + L171 + L172	30,819		24,736		27,536		14,644		6,355		19,934		
176															
177	<b>Nuclear Production Plant Depreciation Expense</b>														
178	Nuclear Production Plant Dep'r Expense	336 Ln 3 Col b	75,947	10.11	47,513	10.21	41,278	10.31	0	10.41	0	10.51	0	10.61	
179	Amortization of Limited Term Electric Plant (A/C 404)	336 Ln 3 Col d	0	10.11	0	10.21	12,446	10.31 & CF 27.11	0	10.41	0	10.51	0	10.61	
177a	Waterford 3 Amortization Expense Adjustment per 12/17/15 Order in ER10-1350 - Opinion 545	See CF Workpapers 27.1.1					(9,620)	CF 27.11							
177b	Amort of Liquid Term Electric Plant (A/C 404) per Resubmitted FFT in Comp. with Opinion 545 in ER10-1350	L177 + L177a = revised FFT Pg 336 Ln 3 Col d					3,826	CF 27.11 & CF 27.14							
178	Decommissioning Expense	See Workpaper	0	10.71	3,778	10.71	4,420	10.71	0	10.71	0	10.71	0	10.71	
179	NDE	Sum of L176 thru L178 - L177b	75,947		51,291		47,524		0		0		0		
180	GOX	336 Ln 10 Col b	13,478	10.11	6,280	10.21	5,910	10.31	5,047	10.41	1,261	10.51	6,640	10.61	
181	GOX	336 Ln 10 Col b	22,233	10.11	13,427	10.21	26,638	10.31	11,267	10.41	4,989	10.51	8,425	10.61	
182	IAX														
183	IAX														
184															
185	<b>Administrative &amp; General O&amp;M Exp. (A/C 920-935)</b>														
185a	Property Insurance Expense A/C 924	323 Ln 197	127,411	7.14	102,477	7.24	140,047	7.34	79,239	7.44	46,540	7.54	65,916	7.64	
186	Storm Accrual Expense in A/C 924	323 Ln 185	3,952	CF 20.11	17,494	CF 20.12	26,259	CF 20.13	15,372	CF 20.14	9,086	CF 20.15	3,970	CF 20.16	
186a	Stipulated Adj. for EMI Storm Losses Write-Off	See Workpaper	0	7.71	12,354	7.71	12,295	7.71	7,905	7.71	6,736	7.71	1,651	7.71	
186b	A&G in Account 924 exc. Storm Accrual Expense	L185a - L186 - L186a	1,538	CF 25.11											
186c	Adj. for Interim Storm Recovery EGS & ELL (non-924)	2,416			5,140		13,964		7,467		2,350		2,319		
186d	Stipulated Adj. for EMI Storm Losses Write-Off	See CF WP 18	0	n/a	299	CF 18.11	959	CF 18.11	0		0		0		
186e	Revised A&G O&M Exp. (A/C 920-935 ex. 924)	See Workpaper	4,966	CF 25.11											
186f	Prod Labor inc RB30/7/11 Labor inc RB30 Labor	L185-L185a+L186c-L186d	118,493		85,282		114,747		63,867		37,454		61,946		
187	Prod. Allocation of EGS A&G before RB30 Adj.	L195b / L204a			71,155										
187a	Prod. Allocation of EGS A&G	L186b + L186f			60,678	See WP CF 19.12 & 19.14									
187b	Prod. Allocation of EGS A&G	L186g + L187			52,929	19.14									
187c	Production Labor Ratio	L195 / L204			65,855	19.22									
188	Administrative & General O&M Expense ex A/C 924	EGS: L187a / L187b	118,493		80,378		114,747		63,867		37,454		61,946		
189	Total A&G as reported in resubmitted FFT (for checking only see 323 Ln 197)	127,411		102,776	CF 16.15	141,006	CF 16.24	79,239	7.44	46,540	7.54	65,916	7.64		
190	Labor Data														
191	Total Production Labor														
192	Direct Operating Company Labor	354 Ln 20	13,193	11.11	8,902	11.21	17,405	11.31	10,751	11.41	3,345	11.51	7,534	11.61	
193	ESI Production Labor	Footnotes to Pg 354 Ln 96 Col d	11,400	11.12	7,765	11.22	11,479	11.32	4,768	11.42	1,328	11.52	4,126	11.62	
194	EOI Production Labor (EGSL Net of RB 30%)	Sum of L192 thru L194	70,156	11.12	30,965	11.22	45,662	11.32	15,519	11.42	4,673	11.52	11,660	11.62	
195	PL	L194, 170 + 30	94,749		47,640		74,566		15,519		4,673		11,660		
195a	EOI Production Labor for EGS RB 30%	L195 + L195a	94,749		60,919	CF 19.12	74,566		15,519		4,673		11,660		
195b	Total Production Labor including RB30 Labor														
196	Total Labor charged to O&M Excluding A&G														
197	Direct Labor charged to O&M	354 Ln 28	56,585	11.11	23,193	11.21	40,736	11.31	34,794	11.41	11,271	11.51	27,088	11.61	
198	Direct A&G Labor	354 Ln 27	3,279	11.11	2,515	11.21	2,626	11.31	4,140	11.41	2,250	11.51	1,978	11.61	
199	Total ESI (Sum of all functions shown in Footnote)		45,669	11.12	34,456	11.22	50,733	11.32	24,947	11.42	9,861	11.52	23,423	11.62	
200	ESI A&G Labor	Footnotes to Pg 354 Ln 96 Col d	18,774	11.12	13,773	11.22	19,368	11.32	9,193	11.42	4,541	11.52	10,356	11.62	
201	Total EOI		70,753	11.12	31,356	11.22	46,266	11.32	0	n/a	0	n/a	0	n/a	
202	EOI A&G Labor		597	11.12	370	11.22	585	11.32	0	n/a	0	n/a	0	n/a	
203	Total Labor charged to O&M Excluding A&G	L195a+L204+L200+L201+L202-L203	150,377		72,347		115,156		46,408		14,341		38,177		
204	LYAG														

ENERGY SERVICES, INC.  
2009 RPCE PRODUCTION COST EQUALIZATION DATA FOR FILING BY COMPLIANCE WITH FORM 365 IN DOCKET NO. EL09-61  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Lx)	EAI	EGSL	ELL	EMI	ENO	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	
204a	LRBXAG Total Labor charged to O&M Inc. RB30 & Exc. A&G	L195a-L204							
205				85,626					
206				Electric Only					
206a	Taxes Other than Income (AIC 408.1) - Electric	115 Ln 14 Col g	85,590	72,773	63,184	63,807	32,340	53,615	12.62
206b	Ratio of Production Plant to Total ex. Intangible	L20 / L38		69.57%					
207	Prod. Allocation of EGS Tax Other before RB30 Adj.	L206 * L206a		50,676					
207a	Taxes Other Adj. for the 30% Unreg. Portion of RB	See Workbook		(1,105)					
207b	Prod. Allocation of EGS Taxes Other	L206b - L207		49,571					
208	Taxes Other than Income - Electric	EGS: L207a / L206a	85,590	71,185	63,184	63,807	32,340	53,615	
208a									
208b	Return on the Spindletop Reg. Asset billed by ETI to EGSL	See CF WP 23	0	2,759	0	0	0	0	
209	Investment Tax Credit Amortization in AIC 411	115 - Ln 19 Col g	3,896	3,850	2,964	1,155	279	1,609	12.62
210									
211									
212	Annual Energy Responsibility Ratio								
213	Annual Energy (MWh)	401a Ln 28	32,817	28,436	31,738	15,215	6,189	20,381	13.61
214	Non-Requirements Sales for Resale (inc. RB30-EGSL)	401a Ln 24	8,626	6,811	2,233	604	1,361	3,858	13.61
215	Net Transmission for Others	401a Ln 18	227	204	264	145	43	156	13.61
216	Annual Energy (MWh)	L213 - L214 - L215	23,864	21,621	29,241	14,466	4,785	16,347	
217	Energy Ratio	OpCo L216 / Sum of all	21.70%	19.58%	26.48%	13.10%	4.33%	14.80%	100.00%
218									
219	12 CP - Load Responsibility Ratio per 2.16 (a)								
220	Company Monthly Concurrent Peak Loads (12 mo avg)	Jan '09 ISB Att 4 *	3,769,869	3,272,301	4,281,976	2,391,691	718,525	2,674,032	17,009,284
221	DR Demand Ratio	See 2/21/17 Workbook 3.1	72.17%	19.24%	25.23%	14.95%	4.23%	15.12%	100.00%

NOTES: \*Jan. ISB contains the Load Data as of Dec. 31 the previous year

ENTERGY GULF STATES LOUISIANA, LLC  
 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3  
 2009 RPCE IN COMPLIANCE FERC OPINION 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2008

(000's)

Supplement to 12/17/18 FERC Filing

Line No.	Formula / Reference	EGSL	LPSC RETAIL	WHOLESALE	
<b>Jurisdictional RPCE</b>					
1	D = Disparity				
2	$D = [(PC / APC) - 1] * 100\%$				
	where:				
3	PC = Actual Production Cost	C.2 Ln 26 =	1,700,222	1,542,256	157,966
4	APC = Average Production Cost	C.5 Ln 137 =	1,539,936	1,400,583	139,353
5	SDD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	160,286	141,673	18,613

Jurisdictional Equalization					
6	D = Disparity (Operating Company/Jurisdictional)	$[(Ln 3 / Ln 4) - 1] * 100\% =$	10.41%	10.12%	13.36%
7	D <sup>5</sup> = Final Disparity (Operating Company)	A.1 Ln 19b EGSL Column =	3.17%	<b>(Payments) / Receipts</b>	
8	Average Production Cost at the System Disparity %	$Ln 4 * (1 + Ln 7) =$	1,588,769		
9	Annual Rough Production Cost Equalization	$Ln 5 - (Ln 4 * Ln 12) =$	111,453	97,259	14,194
10	Per 2/15/16 CF per Op.545 in ER10-1350		111,323	97,140	14,183
11	Change in 2009 RPCE due to Opinion 565 in EL09-61-004		130	119	11
12	<b>Final Disparity (Operating Company/Jurisdictional)</b>	$(Ln 5 - Ln 9) / Ln 4 =$	3.17%	3.17%	3.17%
Based on actual 12 CP for 12ME 12/31/08 and proformed Energy Ratio for known customer changes occurring in the billing period of June-Dec.2009 based on '08 TY data					

ENTERGY GULF STATES LOUISIANA, LLC  
JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3  
2009 RPCE IN COMPLIANCE FERC OPINION 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2008

(000's)

Supplement to 12/17/18 FERC Filing

Line No.	Formula / Reference	EGSL	LPSC RETAIL	WHOLESALE	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>					
22	<b>PC = Actual Production Cost</b>				
23	PC = VPC + FPC				
	where:				
24	VPC = Variable Production Cost	C.3 Ln 67 =	1,499,464	1,366,116	133,348
25	FPC = Fixed Production Cost	C.4 Ln 121 =	200,758	176,139	24,619
26	<b>PC = Actual Production Cost</b>	Ln 24 + Ln 25 =	<b>1,700,222</b>	<b>1,542,256</b>	<b>157,966</b>
27	<b>VPC = Variable Production Cost</b>				
28	VPC = VPRB * (CM + F) + VPX				
	where:				
29	VPRB = Variable Production Rate Base <sup>2</sup>				
30	VPRB = NPP - NAD - (ADIT * NPPR)				
	where:				
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any	D.1 Ln 7 =	3,252,600	2,972,226	280,374
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)				
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255	D.2 Ln 58 =	2,159,450	2,001,837	157,613
34	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Intangible Plant and Waterford 3 Capital Lease <sup>3</sup>				
35	NPPR = NPPXW3L / PXW3L				
	where:				
36	NPPXW3L = Nuclear Production Plant in Service excluding Waterford 3 Capital Lease as recorded in Account 101.1	D.1 Ln 8 =	3,252,600		
37	PXW3L = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General & Intangible Plant in Service recorded in FERC Plant Accounts 310 through 399, Property under Capital Lease excluding Waterford 3 Capital Lease as recorded in Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 and excludes ARO, if any	D.1 Ln 39 =	6,373,163		
38	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Intangible Plant and Waterford 3 Capital Lease	Ln 36 / Ln 37 =	51.04%	51.04%	51.04%
39	<b>VPRB = Variable Production Rate Base</b>	Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	<b>692,343</b>	<b>608,019</b>	<b>84,323</b>
40	<b>CM = The weighted average cost of capital determined as follows:</b>				
41	CM = (DR * i) + (PR * p) + (ER * c)				
	where:				
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	D.3 Ln 107 =	47.89%		
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	D.3 Ln 109 =	0.36%		
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	D.3 Ln 110 =	51.75%		
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	D.3 Ln 106 =	5.87%		
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	D.3 Ln 108 =	8.71%		
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	D.3 Ln 113 =	10.56%		
48	<b>CM = Weighted avg. cost of capital</b>	(Ln 42 * Ln 45) + (Ln 43 * Ln 46) + (Ln 44 * Ln 47) =	<b>8.31%</b>	<b>8.31%</b>	<b>8.31%</b>

1 All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company; and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGSL, (2) the regulated portion (70%) of River Bend for EGSL, (3) repricing of energy associated with the Vidalia purchase power contract for EGSL based on the average annual Service Schedule MSS-3 rate paid by EGSL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for EGSL, (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost and (5) exclusion of any increased costs resulting from the amended Toledo Bend Power Sales agreement accepted for filing in Docket No. ER07-984.

2 Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

3 Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.

ENTERGY GULF STATES LOUISIANA, LLC  
 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3  
 2009 RPCE IN COMPLIANCE FERC OPINION 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2008

(000's)

Supplement to 12/17/18 FERC Filing

Line No.	Formula / Reference	EGSL	LPSC RETAIL	WHOLESALE
49	<b>F = Federal &amp; State Income Taxes determined from the following:</b>			
50	$F = T / (1 - T) * (CM - (DR * i))$			
	where:			
51	T = f + s - fs when federal tax is not deductible in computing state tax, and			
52	T = (f + s - 2fs) / (1 - (fs)) when federal tax is deductible in computing state tax, and			
53	f = Federal Income Tax Rate	D.3 Ln 115 =	35.00%	
54	s = State Income Tax Rate	D.3 Ln 116 =	8.00%	
55	T = EAI and EMI	(Ln 53 + Ln 54 - (Ln 53 * Ln 54)) =		
56	T = EGSL, EGSL, ENO & ETI	((Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54)) / (1 - (Ln 53 * Ln 54)) =	38.48%	
57	<b>F = Federal &amp; State Income Tax</b>	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =		
58	<b>F = Federal &amp; State Income Tax</b>	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.44%	3.44% 3.44%
59	<b>VPX = Variable Production Expense</b>			
60	VPX = NPOMNF + FE + PURP - RC + NDE			
	where:			
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518	D.3 Ln 145 =	48,642	41,351 7,291
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 & 547	D.3 Ln 138 =	337,004	309,641 27,363
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule and excluding the effects, debits and credits, resulting from a regulatory decision that causes the deferral of the recovery of current year costs or the amortization of previously deferred costs	D.3 Ln 153 =	1,420,829	1,298,353 122,475
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	D.4 Ln 166 =	439,652	401,754 37,898
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	D.4 Ln 179 =	51,291	47,082 4,209
66	<b>VPX = Variable Production Expense</b>	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =	1,418,114	1,294,674 123,440
67	<b>VPC = Variable Production Cost</b>	Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 =	1,499,464	1,366,116 133,348
68	<b>FPC = Fixed Production Cost</b>			
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$			
	where:			
70	<b>FPRB = Fixed Production Rate Base</b>			
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPREG$			
	where:			
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any	D.1 Ln 18 =	1,080,194	952,191 128,003
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	D.1 Ln 36 =	-	- -
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D.2 Ln 72 =	907,992	800,938 107,054
75	FI = Fuel Inventory recorded in FERC Account 151	D.2 Ln 83 =	32,072	28,271 3,801
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	D.2 Ln 93 =	785,280	709,972 75,308
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant to Total Plant excluding Intangible Plant and Waterford 3 Capital Lease			
78	$PPRXN = [PPXN + (GP + IP) * PLR] / PXW3L$			
	where:			
79	Numerator = Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant	Ln 72 + (Ln 82 + Ln 84) * Ln 90 =	1,232,546	
80	PXW3L = Electric Plant in Service excluding Waterford 3 Capital Lease	Ln 37 =	6,373,163	
81	<b>PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant to Total Plant excluding Intangible Plant and Waterford 3 Capital Lease</b>	Ln 79 / Ln 80 =	19.34%	19.34% 19.34%
82	GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any	D.1 Ln 33 =	86,419	74,139 12,280
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	D.2 Ln 76 =	26,618	22,836 3,782
84	IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 through 303	D.1 Ln 42 =	144,943	124,347 20,596
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	D.2 Ln 78 =	77,715	66,672 11,043



ENTERGY GULF STATES LOUISIANA, LLC  
 JURISDICTIONAL SPLIT OF ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3  
 2009 RPCE IN COMPLIANCE FERC OPINION 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2008

(000's)

Supplement to 12/17/18 FERC Filing

Line No.	Formula / Reference	EGSL	LPSC RETAIL	WHOLESALE
86	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>4</sup>			
87	PLR = PL / LXAG			
	where:			
88	PL = Production Labor charged to O&M Expense	D 4 Ln 195 =	47,640	
89	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	D 4 Ln 204 =	72,347	
90	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 88 / Ln 89 =	65.85%	65.85% 65.85%
91	MS = Materials and Supplies recorded in FERC Account 154	D 2 Ln 98 =	88,925	80,486 8,439
92	P = Prepayments as recorded in FERC Account 165	D 2 Ln 103 =	5,185	4,693 492
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant			
94	PPREG = PP / EGPXI			
	where:			
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	D 1 Ln 20 =	4,332,794	
96	EGPXI = Electric and Gas Plant in Service which includes the sum of the Company's Production, Transmission, Distribution and General Plant in Service recorded in FERC Plant Accounts 310 through 399, Property under Capital Lease as recorded in Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 plus Gas Plant as recorded in FERC Account 118 excluding ARO, if any	D 1 Ln 41 =	6,334,345	
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	(Ln 95 / Ln 96) =	68.40%	68.40% 68.40%
98	FPRB = Fixed Production Rate Base	$Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =$	200,421	172,240 28,180
99	CM = Weighted average cost of capital	Ln 48 =	8.31%	8.31% 8.31%
100	F = Federal & State Income Tax	Ln 57 or Ln 58 =	3.44%	3.44% 3.44%
101	FPX = Fixed Production Expense			
102	FPX = NFPOMXN + DEXN + [(AGX924 + GDX + IAX) * PLR] + [(OT + 924AG) * PPR] + RSRA	See Note on CF A.5 Ln 102		
	where:			
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear, i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547	D 3 Ln 127 =	35,175	31,106 4,069
104	DEXN = Depreciation and Amortization Expense associated with the plant investment in PPXN as recorded in FERC Accounts 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law	D 4 Ln 173 =	24,736	21,805 2,931
105	AGX924 = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935, excluding FERC Account 924	See CF WP 20.4.1 for Tariff Rev. & D 4 Ln 188 =	80,378	68,957 11,422
106	GDX = General Plant Depreciation Expense recorded in FERC Account 403	D 4 Ln 181 =	6,280	5,388 892
107	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	D 4 Ln 183 =	13,427	11,519 1,908
108	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 90 =	65.85%	65.85% 65.85%
109	OT = Other Tax Expense recorded in FERC Account 408	D 4 Ln 208 =	71,185	64,429 6,755
109a	924AG = FERC Account 924 excluding Storm Accrual Expense	See CF WP 20.2.1 - 20.5.6 for Tariff Revisions and D 4 Ln 186b =	5,140	4,652 488
110	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant			
111	PPR = PP / PXI	See CF WP 21.1.5 for Tariff Revision		
	where:			
112	PP = Production Plant in Service	Ln 95 =	4,332,794	
113	PXI = Electric Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1, excluding ARO, if any	D 1 Ln 38 =	6,228,220	
114	PPR = Ratio of Production Plant to Total ex. Intangible	(Ln 112 / Ln 113) =	69.57%	69.57% 69.57%
114a	RSRA = Return on Spindletop Regulatory Asset as billed by ETI to EGSL	See 23.1.1 for Tariff Rev D 4 Ln 208b =	2,759	2,432 327
115	FPX = Fixed Production Expense	$Ln 103 + Ln 104 + [(Ln 105 + Ln 106 + Ln 107) * Ln 108] + [(Ln 109 + Ln 109a * Ln 114) + Ln 114a =$	181,675	159,944 21,731
116	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	D 4 Ln 210 =	3,950	3,575 375
117	TX = Composite Corporate After Tax Income Tax Rate			
118	TX = 1-T			
119	TX = Composite Corporate After Tax Income Tax Rate	(1 - Ln 55) or (1 - Ln 56) =	61.52%	
120	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	69.57%	
121	FPC = Fixed Production Cost	$Ln 98 * (Ln 99 + Ln 100) + Ln 115 - [(Ln 116 / Ln 119) * Ln 120] =$	200,758	176,139 24,619

<sup>4</sup> Labor ratios shall be determined based on the payroll expense for each Operating Company, including those payroll expenses billed to it by EOI and ESI, for the twelve months ended December 31 of the previous year.



2009 RPCE JURISDICTIONAL SPLIT OF ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OP. 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2008

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (000's)		Allocation Factor	Jurisdictional Split	
		EGSL	Ref		LPSC RETAIL	WHOLESALE
1	Total Electric Plant in Service (A/C 101 & 108)					
2	Production Plant in Service					
3	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	3,280,039	1.2		
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	27,439	1.2		
5	Nuclear Property Under Capital Lease	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0	n/a		
5a	Nuclear PUCL - Waterford 3 (A/C 101.1)		0	n/a		
5b	Nuclear PUCL ex. Waterford 3 (A/C 101.1)		0	n/a		
6	Nuclear Property Under Capital Lease ARO	Footnote to Pg 200 Ln 4 Col c, if applicable	0	n/a		
6a	Nuclear PUCL ARO - Waterford 3 (A/C 101.1)		0	n/a		
6b	Nuclear PUCL ARO ex. Waterford 3 (A/C 101.1)		0	n/a		
7	NPP	L3-L4+L5a+L5b+L6a+L6b	3,252,600	EGSLPEAF	2,972,226	280,374
8	NPPXWSL	All Op Cos except EGSL = L7 For EGSL L7 - L5a + L6a	3,252,600			
9	Production Plant in Service ex Nuclear					
10	Steam (Plant A/C 310-317)	205 Ln 16	968,516	0		
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	892	1.2		
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	0	1.2		
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	0			
14	Other (Plant A/C 340-347)	205 Ln 45	112,570	1.2		
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	0	1.2		
16	Non-Nuclear Prop Under Cap. Lease (A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0	n/a		
17	Non-Nuclear Prop Under Cap. Lease ARO (A/C 101.1)		0	n/a		
18	PPXN	L10-L11+L12-L13+L14-L15+L16-L17	1,080,194	EGSLPDAF	952,191	128,003
19	Production Plant in Service ex Nuclear & ARO (A/C 310-316, A/C 330-336 and A/C 340-346)					
20	PP	L7 + L18	4,332,794		3,924,417	408,377
21	Total Production Plant in Service ex ARO					
22	Transmission Plant in Service	207 Ln 58	753,129	1.2		
23	Asset Retirement Obligation (Plant A/C 359.1)	207 Ln 57	0	1.2		
24	Transmission Plant in Service	L22 - L23	753,129			
25	Distribution Plant in Service	207 Ln 75	1,055,878	1.2		
26	Asset Retirement Obligation (Plant A/C 374)	207 Ln 74	0	1.2		
27	Distribution Plant in Service	L26 - L27	1,055,878			
28	General Plant in Service	207 Ln 99	86,419	1.2		
29	Coal Mining Equipment (recorded in A/C 399)	See Workpaper	0	n/a		
30	Asset Retirement Obligation (Plant A/C 399.1)	207 Ln 98	0	1.2		
31	General Plant ex CME & ARO	L30-L31-L32	86,419		74,139	12,280
32	Coal Mining Equipment (recorded in A/C 399)	L31 Above	0	n/a		
33	Op Co's Ownership %	See Workpaper	0.0000%			
34	Coal Mining Equipment - Owned by Op Co	L34 * L35	0			
35	Non-Prod. Prop. under Cap. Lease	200 Ln 4 Col c & Footnote to Pg 200, if applicable	0	n/a		
36	Total Electric Plant in Service ex. Intangible Plant and ARO	Sum of Ls 20, 24, 28, 33, 36, 37	6,228,220			
37	Total Electric Plant in Service ex. Waterford 3 Capital Lease & ARO	Sum of Ls 8, 18, 24, 28, 33, 36, 37, 42	6,373,163			
38	PXW3L	201 Ln 8 Col d	106,125	1.2		
39	EGP3I	L38 + L40	6,334,345			
40	IP	205 Ln 5	144,943	1.2	124,347	20,596
41	EGP3I					
42	IP					
43	Electric Plant Check of Inputs					
44	Total Utility Plant ex ARO	L38 + L42	6,373,163			
45	Co-owners Coal Mining Equipment (in A/C 399)	L34 - L36	0	n/a		
46	Plant Purchased or Sold (for check purposes only)	200 Ln 5 Col c				
47	Asset Retirement Obligations	L4+L6a+L6b+L11+L13+L15+L17	28,331			
48	Total Electric Plant including ARO (Check Total)	Sum L44 thru L47=200 Ln 8 Col c	6,401,494	1.2		
49						

2009 RPCE JURISDICTIONAL SPLIT OF ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OP 365 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2008

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (000's)	EGSL		Jurisdictional Split	
			Ref	Ref	LPSC RETAIL	WHOLESALE
50						
51						
52						
53						
54						
55						
56						
57						
58	MAD					
59						
60						
61						
62						
63						
64						
65						
66						
67						
68						
69						
70						
71	ADYN					
72						
73						
74						
75						
76	GAD					
77						
78	IAA					
79						
80						
81						
82						
83	FI					
84						
85						
86						
87						
88						
89						
90						
91						
92						
93	ADIT					
94						
95						
96						
97						
98	MS					
99						
100						
101						
102						
103	P					
104						

ENTERGY GULF STATES LOUISIANA, LLC  
2009 RPCE JURISDICTIONAL SPLIT OF ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH CP. 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (Lx)	EGSL		Allocation Factor		Jurisdictional Split	
			Ref	Ref	LPSC RETAIL	WHOLESALE		
105	Cost of Capital							
106	Embedded Cost Rate of Long-term Debt	See Workpapers	5.87%	6.2.1				
107	Debt Capitalization Ratio	See Workpapers	47.89%	6.2.1				
108	Embedded Cost Rate of Preferred Stock	See Workpapers	8.71%	6.2.1				
109	Preferred Stock Capitalization Ratio	See Workpapers	0.36%	6.2.1				
110	Common Equity Capitalization Ratio	See Workpapers	51.75%	6.2.1				
111	Total Capitalization Ratio Check	L107 + L109 + L110	100.00%					
112	Common Equity Cost Rate	Approved Retail ROR on Equity at 12/31 prev. yr.	10.65%	6.2.1				
113	Average Common Equity Cost Rate	Average of Op Cos Rates	10.56%	B.3.L113				
114	Federal Income Tax Rate	See Workpaper	35.00%	6.7.1				
115	State Income Tax Rate	See Workpaper	8.00%	6.7.1				
116								
117								
118	Production O&M Expense A/C 500-554 + 556							
119	Total Steam O&M (A/C 500-514)	320 Ln 21 Col b	303,810	CF 16.1.2	EGSLPDAF	267,809	36,001	
120	Total Hydraulic O&M (A/C 535-545)	320 Ln 59 Col b	0	7.2.1	EGSLPDAF	0	0	
121	Total Other (A/C 546-554)	321 Ln 74 Col b	798	7.2.2	EGSLPDAF	703	95	
122	System Control & Load Dispatching (A/C 556)	321 Ln 77 Col b	978	7.2.2	EGSLPDAF	862	116	
123	Less Fuel - Steam (A/C 501)	320 Ln 5 Col b	271,159	CF 16.1.2	EGSLPDAF	239,027	32,132	
124	Less Fuel - Other (A/C 547)	321 Ln 63 Col b	0	7.2.2	EGSLPDAF	0	0	
125	Fixed Exp. Adj. for Unreg RB 30 for EGSL & Blytheville Adj. for EAI per Settlement	See Workpapers	(92)	15.1.1 Ln 29	EGSLPDAF	(81)	(11)	
126	Fixed Exp. Adj. for Deregulated Asset Plan (DAP)	See Workpaper	840	15.1.1 Ln 29	Direct Assignment	840	0	
127	Non-Fuel Prod. O&M excluding Nuclear Prod O&M	L119 + L120 + L121 + L122 - L123 - L124 + L125 + L126	35,175		EGSLPDAF	31,106	4,069	
128								
129	Total Fuel (A/C 501, 516, 547)	L123 + L124	271,159		EGSLPEAF	247,785	23,374	
130	Total Other Fuel (ex Nuclear) (A/C 501, 547)	320 Ln 25 Col b	40,253	7.2.1	EGSLPEAF	36,783	3,470	
131	Nuclear Fuel (A/C 518)	See Workpaper	(12,076)	15.1.1 Ln 25	EGSLPEAF	(11,035)	(1,041)	
132	Adj. to Fuel assoc. with Unreg. portion of River Bend (RB30)	See Workpaper	(6,039)	15.1.1 Ln 25	Direct Assignment	(6,039)	0	
133	River Bend Deregulated Asset Plan Adj. to Nuclear Fuel	See Workpaper	43,707	15.1.1 Ln 24	Direct Assignment	43,707	0	
134	Allowed Deregulated Asset Plan Revenue Requirement	Sum L131 thru L134	65,845		EGSLPEAF	63,416	2,429	
135	Nuclear Fuel as adjusted including DAP Rev Rqmt	Footnote to Pg 320 Ln 5 col b	(18,098)	7.2.5	EGSLPEAF	(16,538)	(1,560)	
136	Less Hedging	L136	(18,098)		EGSLPEAF	(18,098)	0	
137	Hedging	L130 + L135 - L136 + L137	337,004		Direct Assignment	309,641	27,363	
138	Total Fuel as adj. for RB30, DAP & DAP Rev Rqmt							
139								
140	Nuclear Non-Fuel Production O&M Expense							
141	Total Nuclear O&M (A/C 517-532)	See EGSL Input as adj. for interim Storm Recovery on B.3 Ln 141b	161,083	B.3 Ln 141b	EGSLPEAF	147,198	13,885	
142	Variable Exp. Adj. for the 30% Unreg. Portion of RB	See Workpaper	(36,247)	15.1.1 Ln 28	EGSLPEAF	(33,123)	(3,124)	
143	River Bend Deregulated Asset Plan Variable Exp. Adj.	See Workpaper	(35,941)	15.1.1 Ln 28	Direct Assignment	(35,941)	0	
144	Nuclear Fuel Per Book	L131	40,253		EGSLPEAF	36,783	3,470	
145	Nuclear Non-Fuel Production O&M as adjusted	L141 + L142 + L143 - L144	48,642		EGSLPEAF	41,357	7,285	
146								
147	Purchased Power Expense - A/C 555							
148	Total Purchased Power	321 Ln 76 & 327 Th Col m	1,408,202	7.2.2 & 8.2.4				
149	RPCE Payments excluded per PURP definition in MSS-3 Tariff	327 Col.1 (ESPP line)	-	n/a				
150	Valdiala Adj. for ELL per Note 1 of the MSS-3 Tariff	See Workpaper	-	n/a				
150a	Adjustment for Opportunity Sales due to ESB Re Rms	See 10/10/16 WP 1.2 Ln 8 m EL09-61-004	3					
151	GGART Adj. for EAI & EMI per Note 1 of MSS-3 Tariff and Purchased Power Deferral Adj. per MSS-3 Tariff	See Workpapers	13,534	14.3.1				
151a	RB30 Rebilling Amortization Adj. for ELL	See Workpaper	-	n/a				
152	Toledo Bend as Adj. for EGSL per ESH-8	See EGSL Input as adj. for Toledo Bend Repricing	(910)	B.3 Ln 152b	EGSLPEAF			
153	PURP	L148 - L149 + Sum (L150 thru L152)	7,420,529					
154	Total Purchased Power As Adjusted							
155	Production O&M Expense Check of Inputs							
156	Per Book Production Expenses (A/C 501-556)	L127+L130+L141+L148	1,875,619					
157	Other Expenses Per Form 1 (A/C 557) (for checking)	321 Ln 78 Col b	92,642	CF 16.1.3				
158	Fixed Exp. Adj. for RB30 & DAP & Blytheville	-L125 - L126	(748)					
159	Total Production Expenses (Check Total)	L156+L157+L158=321 Ln 80	1,967,513	CF 16.1.3				
160								

2009 RPCE JURISDICTIONAL SPLIT OF ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OP. 565 IN EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2008

L#	Variable	FERC Form 1 Pg Ln (Lx) or Input (Lx)	EGSL		Allocation Factor		Jurisdictional Split	
			Ref	Ref			LPSC RETAIL	WHOLESALE
161	<u>Production Revenue Credits - Sales for Resale (A/C 447)</u>							
162	Sales for Resale - Non-Requirements (NR)							
163	RPCE Received ex per RC definition in MSS-3 Tariff		642,437	9.2.4				
164	Transmission/Distribution Demand		124,007	9.2.2				
165	Adj. to remove Rev. from sales of Unreg. RB 30%		409	9.2.2				
166	Production Revenue Credits		78,369	9.2.2	EGSLPEAF			
167			439,652				401,754	37,898
168	<u>Depreciation Expense (A/C 403)</u>							
169	Production Plant Depr Exp ex Nuclear Plant DE							
170	Steam Production Plant Depr Expense		23,607	10.2.1				
171	Hydraulic Production Plant Depr Expense		0	10.2.1				
172	Other Production Plant Depr Expense		1,129	10.2.1				
173	Production Plant Depr Exp ex Nuclear Plant DE		24,736		EGSLPDAF		21,805	2,931
174								
175	Nuclear Production Plant Depreciation Expense							
176	Nuclear Production Plant Depr Expense		47,513	10.2.1	EGSLPEAF		43,417	4,096
177	Amortization of Limited Term Electric Plant (A/C 404)		0	10.2.1	EGSLPEAF		0	0
178	Decommissioning Expense		3,778	10.7.1	Direct Assignment		3,665	113
179	Nuclear Production Plant Depreciation Expense		51,291				47,082	4,209
180								
181	General Plant Depreciation Expense (A/C 403)		6,280	10.2.1	EGSLPTOA		5,388	892
182	Intangible Plant Amortization Expense (A/C 404)		13,427	10.2.1	EGSLPTOA		11,519	1,908
184			102,477	7.2.4				
185	<u>Administrative &amp; General O&amp;M Exp. (A/C 920-935)</u>							
186	A&G In Account 924 exc. Storm Accrual Expense		5,140	B.4 Ln 186b	EGSLPPXI		4,652	488
187	Administrative & General O&M Expense ex A/C 924		80,378	B.4 Ln 188	EGSLPTOA		68,957	11,422
189								
190	<u>Labor Data</u>							
191	Total Production Labor							
192	Direct Operating Company Labor		8,902	11.2.1				
193	ESI Production Labor		7,753	11.2.2				
194	EOI Production Labor (EGSL Net of RB 30%)		30,985	11.2.2				
195	Total Production Labor		47,640					
196								
197	Total Labor charged to O&M Excluding A&G							
198	Direct Labor charged to O&M		23,193	11.2.1				
199	Direct A&G Labor		2,515	11.2.1				
200	Total ESI (Sum of all functions shown in Footnote)		34,456	11.2.2				
201	ESI A&G Labor		13,773	11.2.2				
202	Total EOI		31,356	11.2.2				
203	EOI A&G Labor		370	11.2.2				
204	Total Labor charged to O&M Excluding A&G		72,347					
205								
206	<u>Taxes Other than Income (A/C 408.1) - Electric</u>							
207	Taxes Other than Income - Electric		71,185	B.5 Ln 208	EGSLPPXI		64,429	6,755
208								
208a	Return on the Spindletop Reg. Asset billed by ETI to EGSL		2,759	CF 23.1.1	EGSLPDAF		2,432	327
208b								
209	Investment Tax Credit Amortization in A/C 411		3,950	12.2.2	EGSLPPXI		3,575	375
210								
211	<u>Annual Energy Responsibility Ratio</u>							
212	Annual Energy (MWh)		28,436	13.2.1				
213	Non-Requirements Sales for Resale (inc. RB30-EGSL)		6,611	13.2.1				
214	Net Transmission for Others		204	13.2.1				
215	Annual Energy (MWh)		21,622					
216	Energy performed for known customer changes that occurred in 2009		12,830	CF WP 24.1.1			11,724	1,106
216a	Energy Ratio		100.00%	CF WP 24.1.1			91.38%	8.62%
217								
218	<u>12 CP - Load Responsibility Ratio per 2.15(a)</u>							
219	Company Monthly Coincident Peak Loads (12 mo avg)		3,272,301					
220	12 CP performed for known customer changes that occurred in 2009		3,219,010	CF WP 24.1.1			2,837,557	381,453
220a	Demand Ratio		100.00%	CF WP 24.1.1			88.15%	11.85%
221								

\* Jan. ISB contains the Load Data as of Dec. 31 the previous year

2009 RPCE JURISDICTIONAL SPLIT OF ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OP 565 IN EL09-61-004  
ENERGY GULF STATES LOUISIANA, LLC  
FOR THE YEAR ENDED DECEMBER 31, 2008

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EGSL Ref	Allocation Factor	Jurisdictional Split	
					LPSC RETAIL Ref	WHOLESALE Ref
<b>EGSL Allocation Factors</b>						
1	Production Demand Allocation Factor	SA Demand Ratio Based on ISB Data as adjusted for known customer changes	CF 24.1.1 Ln 2	EGSLPDAF	88.15%	11.85%
2	Production Energy Allocation Factor	SA Energy Ratio Based on Form 1 Data as adjusted for known customer changes	CF 24.1.1 Ln 1	EGSLPEAF	91.38%	8.62%
3	Production Payroll	LPTOA per 2002 COS	CF 24.1.1 Ln 3	EGSLLPTOA	85.79%	14.21%
4	Total Prod Plant excluding Intangible by Jurisdiction	PPXI See below	4,389,701		3,973,237	416,464
5	Jurisdictional EGSLPPXI / Total OpCo PPXI	Based on Form 1 Data	See Below	EGSLPPXI	90.51%	See Below
6	Total Prod Plant including Intangible by Jurisdiction		4,485,146		4,055,120	430,026
7	Jurisdictional EGSLPPX / Total OpCo PPX		See Below	EGSLPX	90.41%	9.59%
<b>EGSL PPXI Development</b>						
8	Total Jurisdictional Production Plant					
9	Nuclear		3,252,600		2,972,226	280,374
10	Non-Nuclear		1,080,194		952,191	128,003
11	General Plant		86,419			
12	Labor Allocation of General Plant		65,85%			
13	Production Allocation of GP		56,907			
14	Total Prod Plant x Intangible by Jurisdiction		\$4,389,701	EGSLLPTOA	48,820	8,086
15	Production Plant in Service excluding Intangible			EGSLPPXI	\$3,973,237	\$416,464
<b>EGSL PPX Development (for allocating ADIT)</b>						
16	Total Prod Plant x Intangible by Jurisdiction		4,389,701		\$3,973,237	416,464
17	Intangible Plant		144,943			
18	Ratio of Production Labor to Total Labor excluding A&G Labor		65.85%			
19	Production Labor Allocation of Intangible Plant		95,445			
20	Total Prod Plant including Intangible by Jurisdiction		\$4,485,146	EGSLLPTOA	81,882	13,563
21	Jurisdictional Prod Plant / Op Co Prod. Plant Inc. IP			EGSLPPX	4,055,120	430,026
					85.79%	14.21%

**Att 10 - Calendar Year 2008**

	EAI		ELL		EMI		ENO	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)
Attachments 6 thru 9G								
Base Case vs Change Case								
Base Case - Calendar Year 2008								
Exchange Sales	(3,841,993)	(215,104,388.00)	(323,414)	(43,763,377.00)	(531,983)	(63,143,168.00)	(1,336,605)	(146,490,312.00)
Exchange Purchases	421,457	47,276,834.00	2,188,986	189,631,995.00	1,452,312	129,197,685.00	122,910	9,127,321.00
AECC Excess	(490,195)	(13,444,855.00)	154,324	4,234,324.00	89,936	2,466,153.00	25,555	701,591.00
UPP Sales	(3,559,094)	-	(1,682,807)	-	-	-	-	-
UPP Purchases	-	-	2,088,895	-	566,183	-	1,451,896	-
Reserve Equalization		13,342,857.00		(15,590,524.00)		(11,215,547.00)		(10,476,404.00)
Transmission Equal.		(460,129.00)		(7,245,373.00)		(8,342,959.00)		6,780,860.00
Fiber Optics Equal.		540,206.00		159,255.00		(916,341.00)		216,880.00
BANDWIDTH PYMT/REC		252,111,000.00		(36,222,000.00)		(20,217,000.00)		(6,466,000.00)
SALES - JAS	(86,575)	(7,165,436.00)	(203,072)	(15,393,451.00)	(68,702)	(6,039,993.00)	(24,821)	(2,146,735.00)
SALES - OTHERS	(35)	(453,072.00)	1,108	(409,816.00)	110	(275,939.00)	55	(74,256.00)
SALES - PROCEEDS		-		-		-		-
(3) Net Balance - Demand		(195,587.00)		(216,416.00)		(125,859.00)		(35,756.00)
(3) Net Balance - Energy		2,787,932.00		3,053,186.00		1,784,083.00		509,547.00
Transmission Svs Rev		(134,883.00)		(156,990.00)		(86,263.00)		(25,453.00)
Transmission Svs Exp.		835.00		1,202,988.00		533.00		155.00
Purchases JAMC-CapChg		28,691,172.00		11,191,284.00		2,639,193.00		670,031.00
Purchases JAMC-EngChg		335,074,457.00		383,121,646.00		149,863,537.00		50,089,621.00
<b>4,421,205</b>			<b>5,240,268</b>		<b>2,078,096</b>		<b>687,491</b>	
<b>(3,135,200)</b>		<b>442,866,974.23</b>	<b>7,464,289</b>	<b>473,608,730.94</b>	<b>3,585,952</b>	<b>175,588,114.51</b>	<b>926,481</b>	<b>(97,616,309.55)</b>

**Attachment 10 Totals(Dollars, only)**

	EAI		ELL		EMI		ENO	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)
Change Case - 2007								
Exchange Sales	(3,840,912)	(215,031,210.00)	(323,514)	(43,775,607.00)	(531,990)	(63,143,820.00)	(1,336,748)	(146,502,230.00)
Exchange Purchases	421,749	47,306,803.00	2,188,417	189,586,532.00	1,452,303	129,199,975.00	122,873	9,124,817.00
AECC Excess	(490,243)	(13,446,004.00)	154,345	4,234,847.00	89,935	2,466,129.00	25,563	701,805.00
UPP Sales	(3,559,094)	-	(1,682,807)	-	-	-	-	-
UPP Purchases	-	-	2,088,895	-	566,183	-	1,451,896	-
Reserve Equalization		13,299,519.00		(15,554,584.00)		(11,211,100.00)		(10,474,823.00)
Transmission Equal.		(526,689.00)		(7,213,119.00)		(8,295,472.00)		6,805,572.00
Fiber Optics Equal.		540,206.00		159,255.00		(916,341.00)		216,880.00
BANDWIDTH PYMT/REC		252,111,000.00		(36,222,000.00)		(20,217,000.00)		(6,466,000.00)
SALES - JAS	(86,541)	(7,162,551.00)	(203,083)	(15,394,420.00)	(68,703)	(6,039,993.00)	(24,834)	(2,147,980.00)
SALES - OTHERS	(35)	(452,978.00)	1,108	(409,856.00)	110	(275,939.00)	55	(74,292.00)
SALES - PROCEEDS		-		-		-		-
Net Balance - Demand		(195,521.00)		(216,455.00)		(125,859.00)		(35,762.00)
Net Balance - Energy		2,787,586.00		3,053,296.00		1,784,083.00		509,752.00
Transmission Svs Rev		(134,689.00)		(157,079.00)		(86,394.00)		(25,521.00)
Transmission Svs Exp.		831.00		1,202,989.00		535.00		157.00
Purchases JAMC-CapChg		28,690,182.00		11,191,690.00		2,639,252.00		670,371.00
Purchases JAMC-EngChg		334,986,301.00		383,166,378.00		149,864,699.00		50,101,551.00
<b>4,419,881</b>			<b>5,240,914</b>		<b>2,078,113</b>		<b>687,670</b>	
<b>(3,135,195)</b>		<b>442,772,805.64</b>	<b>7,464,275</b>	<b>473,654,867.55</b>	<b>3,585,952</b>	<b>175,642,763.61</b>	<b>926,474</b>	<b>(97,595,703.19)</b>

**Attachment 10 Totals(Dollars, only)**

	EAI		ELL		EMI		ENO	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)
Attachment 10 Totals(Dollars, only)								
Settlement Amount								
Exchange Sales	(3,840,912)	(215,031,210.00)	(323,514)	(43,775,607.00)	(531,990)	(63,143,820.00)	(1,336,748)	(146,502,230.00)
Exchange Purchases	421,749	47,306,803.00	2,188,417	189,586,532.00	1,452,303	129,199,975.00	122,873	9,124,817.00
AECC Excess	(490,243)	(13,446,004.00)	154,345	4,234,847.00	89,935	2,466,129.00	25,563	701,805.00
UPP Sales	(3,559,094)	-	(1,682,807)	-	-	-	-	-
UPP Purchases	-	-	2,088,895	-	566,183	-	1,451,896	-
Reserve Equalization		13,299,519.00		(15,554,584.00)		(11,211,100.00)		(10,474,823.00)
Transmission Equal.		(526,689.00)		(7,213,119.00)		(8,295,472.00)		6,805,572.00
Fiber Optics Equal.		540,206.00		159,255.00		(916,341.00)		216,880.00
BANDWIDTH PYMT/REC		252,111,000.00		(36,222,000.00)		(20,217,000.00)		(6,466,000.00)
SALES - JAS	(86,541)	(7,162,551.00)	(203,083)	(15,394,420.00)	(68,703)	(6,039,993.00)	(24,834)	(2,147,980.00)
SALES - OTHERS	(35)	(452,978.00)	1,108	(409,856.00)	110	(275,939.00)	55	(74,292.00)
SALES - PROCEEDS		-		-		-		-
Net Balance - Demand		(195,521.00)		(216,455.00)		(125,859.00)		(35,762.00)
Net Balance - Energy		2,787,586.00		3,053,296.00		1,784,083.00		509,752.00
Transmission Svs Rev		(134,689.00)		(157,079.00)		(86,394.00)		(25,521.00)
Transmission Svs Exp.		831.00		1,202,989.00		535.00		157.00
Purchases JAMC-CapChg		28,690,182.00		11,191,690.00		2,639,252.00		670,371.00
Purchases JAMC-EngChg		334,986,301.00		383,166,378.00		149,864,699.00		50,101,551.00
<b>4,419,881</b>			<b>5,240,914</b>		<b>2,078,113</b>		<b>687,670</b>	
<b>(3,135,195)</b>		<b>442,772,805.64</b>	<b>7,464,275</b>	<b>473,654,867.55</b>	<b>3,585,952</b>	<b>175,642,763.61</b>	<b>926,474</b>	<b>(97,595,703.19)</b>



**Att 10 - Calendar Year 2008**

Attachments 6 thru 9G

Base Case vs Change Case

Base Case - Calendar Year 2008

	EAI		ELL		EMI		ENO	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)
	MWH		MWH		MWH		MWH	
<b>Difference</b>								
Exchange Sales	1,081	73,177.53	(101)	(12,229.72)	(7)	(661.45)	(143)	(11,917.14)
Exchange Purchases	291	29,969.18	(559)	(45,463.25)	(9)	2,289.67	(37)	(2,504.83)
AECC Excess	(47)	(1,149.42)	21	522.39	0	(24.89)	8	214.06
UPP Sales	-	0.00	-	0.00	-	0.00	-	0.00
UPP Purchases	-	0.00	-	0.00	-	0.00	-	0.00
Reserve Equalization	-	(43,338.79)	-	25,939.54	-	4,446.80	-	1,580.89
(1) Transmission Equal.	-	(66,560.30)	-	32,254.65	-	47,526.95	-	24,712.10
Fiber Optics Equal.	-	0.00	-	0.00	-	0.00	-	0.00
BANDWIDTH PYMT/REC	-	0.00	-	0.00	-	0.00	-	0.00
SALES - JAS	33	2,884.73	(12)	(968.19)	0	(30.47)	(13)	(1,244.47)
SALES - OTHERS	0	94.14	-	(40.59)	-	0.02	-	(35.92)
SALES - PROCEEDS	-	0.00	-	0.00	-	0.00	-	0.00
(2) Net Balance - Demand	-	65.98	-	(39.27)	-	0.01	-	(5.34)
(2) Net Balance - Energy	-	(346.22)	-	110.27	-	(0.01)	-	205.03
(1) Transmission Sys Rev	-	183.89	-	(89.50)	-	(131.35)	-	168.30
(1) Transmission Sys Exp.	-	(3.21)	-	1.59	-	2.37	-	1.25
Purchases JAMC-CapChg	-	(990.31)	-	406.22	-	58.68	-	339.77
Purchases JAMC-EngChg	(1,324)	(88,155.79)	646	44,732.47	17	1,162.77	179	11,929.26
<b>Attachment 10 Totals(Dollars, only)</b>								
Difference	34	(84,168.59)	(15)	45,136.61	1	54,649.10	(6)	23,206.36

Note: Above is from the Revised Summary of the Calendar Year 2008 data provided on October 10, 2016,  
in Docket No. EL09-61-004

Ln #	EAI		ELL		EMI		ENO	
<b>Version 1</b>								
1 Remove Transmission (-Sum of (1))		66,380		(32,167)		(47,388)		(24,045)
2 Production Cost due to ISB Re-runs		(27,789)		42,970		7,261		(1,438)
<b>Version 2</b>								
3 Remove Transmission (-Sum of (1))		66,380		(32,167)		(47,388)		(24,045)
4 Remove Net Balance (Sum of (2))		280		(71)		0		(200)
5 Remove Net Margin on JAS in Base Case (-Sum of (3))		(2,592,345)		(2,836,770)		(1,658,224)		(473,791)
6 Add Net Margin on Non-OS JAS per ISB Re-runs (Note (-4))		2,592,065		2,836,841		1,658,224		473,990
7 Add Net Margin on EAI OS (Note (-4))		0						
<b>Prod. Cost due to ISB Re-runs &amp; Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)</b>		(27,789)		12,970		7,251		(1,439)

Note (4): Per the Out-of-ISB Adjustment Worksheet provided 10/10/16 in Docket No. EL09-61-004.  
See excerpt from the WP provided on WP 1.5

**Att 10 - Calendar Year 2008**

	EGSI		EGSL		ETI		Total	
	Atfimt. 9G	Charge(Receipt)	Atfimt. 9EGSL	Charge(Receipt)	Atfimt. 9ETI	Charge(Receipt)	Summary	Summary
	MWH		MWH		MWH		MWH	
Attachments 6 thru 9G	-	-	-	-	-	-	-	-
Base Case vs Change Case	-	-	-	-	-	-	-	-
Base Case - Calendar Year 2008	-	-	-	-	-	-	-	-
Exchange Sales	(1,074,949)	(122,164,631.00)	(235,982)	(25,194,443.00)	(7,344,926)	(615,860,320.00)	(7,344,926)	(615,860,320.00)
Exchange Purchases	1,390,823	95,410,435.00	1,768,437	145,216,050.00	7,344,926	615,860,320.00	7,344,926	615,860,320.00
AECC Excess	126,257	3,462,225.00	94,125	2,580,560.00				
UPP Sales	(5,338,452)	-	(3,482,615)	-	(14,062,938)	-	(14,062,938)	-
UPP Purchases	6,127,314	-	3,828,651	-	14,354,050.00	-	14,354,050.00	-
Reserve Equalization	-	9,575,567.00	-	10,111,062.00	-	0.00	-	0.00
Transmission Equal.	-	-	-	-	(643,421.00)	-	-	0.00
Fiber Optics Equal.	-	-	-	-	-	-	-	-
BANDWIDTH PYMT/REC	-	-	-	-	(65,199,000.00)	-	-	-
SALES - JAS	(114,726)	(9,863,598.00)	(85,422)	(7,335,695.00)	(583,317)	(47,944,689.00)	(583,317)	(47,944,689.00)
SALES - OTHERS	(12,686)	(1,632,746.00)	10,884	778,922.00	(594)	(2,053,908.00)	(594)	(2,053,908.00)
SALES - PROCEEDS	-	-	-	-	-	-	-	-
(3) Net Balance - Demand	-	(177,613.00)	-	(131,418.00)	-	(882,649.00)	-	(882,649.00)
(3) Net Balance - Energy	-	2,482,100.00	-	1,879,292.00	-	12,496,140.00	-	12,496,140.00
Transmission Sys Rev	-	(121,400.00)	-	(92,572.00)	-	(617,530.00)	-	(617,530.00)
Transmission Sys Exp.	-	757.00	-	567.00	-	1,205,836.00	-	1,205,836.00
Purchases JA/IC-CapChg	-	16,310,453.00	-	13,222,170.00	-	72,724,303.00	-	72,724,303.00
Purchases JA/IC-EngChg	-	4,895,041	357,967,721.00	3,610,166	264,526,929.00	20,932,268	1,540,643,911.00	20,932,268
Attachment 10 Totals(Dollars, only)	-	0.00	5,998,622	237,353,422.44	5,508,243	343,762,081.54	20,348,387	1,575,561,414.11
Settlement Amount	-	-	-	-	-	-	-	-
Change Case - 2007	-	-	-	-	-	-	-	-
Exchange Sales	(1,075,037)	(122,173,050.00)	(236,066)	(25,202,893.00)	(7,344,208)	(615,828,809.00)	(7,344,208)	(615,828,809.00)
Exchange Purchases	1,390,649	95,401,660.00	1,768,277	145,209,023.00	7,344,268	615,828,809.00	7,344,268	615,828,809.00
AECC Excess	126,265	3,462,427.00	94,135	2,580,796.00				
UPP Sales	(5,338,452)	-	(3,482,615)	-	(14,062,938)	-	(14,062,938)	-
UPP Purchases	6,127,314	-	3,828,651	-	14,360,764.00	-	14,360,764.00	-
Reserve Equalization	-	9,580,225.00	-	10,109,248.00	-	0.00	-	0.00
Transmission Equal.	-	-	-	-	(679,540.00)	-	-	0.00
Fiber Optics Equal.	-	-	-	-	-	-	-	-
BANDWIDTH PYMT/REC	-	-	-	-	(65,199,000.00)	-	-	-
SALES - JAS	(114,730)	(9,863,771.00)	(85,426)	(7,335,984.00)	(583,317)	(47,944,689.00)	(583,317)	(47,944,689.00)
SALES - OTHERS	(12,686)	(1,632,757.00)	10,884	778,915.00	(594)	(2,053,908.00)	(594)	(2,053,908.00)
SALES - PROCEEDS	-	-	-	-	-	-	-	-
Net Balance - Demand	-	(177,624.00)	-	(131,428.00)	-	(882,649.00)	-	(882,649.00)
Net Balance - Energy	-	2,482,103.00	-	1,879,320.00	-	12,496,140.00	-	12,496,140.00
Transmission Sys Rev	-	(121,395.00)	-	(92,472.00)	-	(617,530.00)	-	(617,530.00)
Transmission Sys Exp.	-	757.00	-	565.00	-	1,205,836.00	-	1,205,836.00
Purchases JA/IC-CapChg	-	16,310,512.00	-	13,222,296.00	-	72,724,303.00	-	72,724,303.00
Purchases JA/IC-EngChg	-	4,895,293	357,983,054.00	3,610,397	264,541,927.00	20,932,268	1,540,643,911.00	20,932,268
Attachment 10 Totals(Dollars, only)	-	0.00	5,998,617	237,354,390.65	5,508,236	343,732,289.85	20,348,387	1,575,561,414.11
Settlement Amount	-	-	-	-	-	-	-	-

**Att 10 - Calendar Year 2008**

Attachments 6 thru 9G  
Base Case vs Change Case  
Base Case - Calendar Year 2008

	EGSI		EGSL		ETI		Total	
	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)
Difference								
Exchange Sales	0.00	(8,416.46)	(89)	(8,416.46)	(84)	(8,449.76)	658	31,511.00
Exchange Purchases	0.00	(8,775.41)	(174)	(8,775.41)	(166)	(7,026.36)	(658)	(31,511.00)
AECC Excess	0.00	201.97	9	201.97	10	235.89	0	0.00
UPP Sales	0.00	0.00		0.00		0.00		
UPP Purchases	0.00	0.00		0.00		0.00		
Reserve Equalization	0.00	4,657.84		4,657.84		6,713.72		
Fiber Optics Equal.	0.00	(1,813.88)		(1,813.88)		(35,119.52)		0.00
Fiber Optics Equal.	0.00	0.00		0.00		0.00		
BANDWIDTH PYMT/REC	0.00	0.00		0.00		0.00		
SALES - JAS	0.00	(262.65)	(3)	(262.65)	(5)	(378.98)	0	0.00
SALES - OTHERS	0.00	(10.90)		(10.90)		(6.75)	0	0.00
SALES - PROCEEDS	0.00	0.00		0.00		0.00		0.00
SALES - Demand	0.00	(10.88)		(10.88)		(10.50)		0.00
(2) Net Balance - Energy	0.00	2.90		2.90		28.06		0.00
(2) Net Balance - Energy	0.00	5.43		5.43		99.83		0.00
(1) Transmission Svs Rev	0.00	(0.18)		(0.18)		(1.82)		0.00
(1) Transmission Svs Exp.	0.00	59.28		59.28		126.36		0.00
Purchases JAV/C-CapChg	0.00	15,333.15	252	15,333.15	231	14,998.14	0	0.00
Purchases JAV/C-EngChg	0.00	0.00		0.00		0.00		0.00
<b>Attachment 10 Totals(Dollars, only)</b>	<b>0</b>	<b>0.00</b>	<b>(5)</b>	<b>968.21</b>	<b>(8)</b>	<b>(23,791.69)</b>	<b>0</b>	<b>0.00</b>
<b>Difference</b>								

Note: Above is from the Revised Summary of the Calendar Year 2008 data provided on October 10, 2016, in Docket No. EL09-61-004

Ln #	In Dollars				Total
	EGSI	EGSL	ETI	Total	
<b>Version 1</b>					
1 Remove-Transmission (-Sum of (1))	0	4,809	36,022	0	0
2 Production Cost due to ISB Re-runs	0	2,777	6,230	0	0
<b>Version 2</b>					
3 Remove Transmission (-Sum of (1))	0	1,809	36,022	0	0
4 Remove Net Balance (Sum of (2))	0	8	(18)	(0)	(0)
5 Remove Net Margin on JAS in Base Case (-Sum of (3))	0	(2,304.487)	(1,747.874)	(11,613.491)	(11,613.491)
Add Net Margin on Non-OS JAS per ISB Re-runs (Note (-4))	0	2,304.479	1,747.892	11,613.491	11,613.491
7 Add Net Margin on EAI OS (Note (-4))	0			0	0
Prod. Cost due to ISB Re-runs & Net Adjustments (Att 10 Net Diff + Sum 1)	0	2,777	6,230	0	0

Note (4): Per the Out-of-ISB Adjustment WP provided 10/10/16 in Docket No. EL09-61-004. See excerpt from the WP provided on WP 1.5

YYYYMM	Net Balance				EAI Opportunity Sales		Allocation by Responsibility Ratio					Allocation by Responsibility Ratio			
	Energy Cost	Total Billings	Total Net Balance	Capacity Billings	Adjusted Net Bal	Cost	Revenue	Net Margin	Remaining Net Balance	EAI	ELL	EMI	ENOI	EGSL	ETI
200801	\$ 1,944,705.86	\$ 2,024,826.17	\$ 79,920.31	\$ -	\$ 79,920.31				\$ 79,920.31	\$ 17,726.32	\$ 19,532.52	\$ 11,356.68	\$ 3,140.87	\$ 16,255.79	\$ 11,908.13
200802	\$ 2,403,997.70	\$ 2,228,362.38	\$ (175,635.32)	\$ -	\$ (175,635.32)				\$ (175,635.32)	\$ (39,026.17)	\$ (42,960.40)	\$ (24,922.65)	\$ (6,972.72)	\$ (35,653.97)	\$ (26,099.41)
200803	\$ 3,260,921.04	\$ 2,801,574.03	\$ (459,347.01)	\$ -	\$ (459,347.01)				\$ (459,347.01)	\$ (102,112.84)	\$ (112,264.41)	\$ (65,411.01)	\$ (18,419.82)	\$ (93,339.31)	\$ (67,799.62)
200804	\$ 2,659,198.30	\$ 2,504,367.99	\$ (154,830.31)	\$ -	\$ (154,830.31)				\$ (154,830.31)	\$ (34,341.36)	\$ (37,995.36)	\$ (22,094.29)	\$ (6,286.11)	\$ (31,399.59)	\$ (22,713.61)
200805	\$ 5,253,988.13	\$ 4,869,034.59	\$ (384,953.54)	\$ -	\$ (384,953.54)				\$ (384,953.54)	\$ (84,843.76)	\$ (94,583.08)	\$ (54,778.89)	\$ (15,706.10)	\$ (77,998.11)	\$ (57,242.59)
200806	\$ 4,017,603.63	\$ 4,479,033.48	\$ 461,429.85	\$ -	\$ 461,429.85				\$ 461,429.85	\$ 101,699.14	\$ 113,927.03	\$ 65,938.33	\$ 18,964.77	\$ 92,193.68	\$ 68,706.90
200807	\$ 3,333,254.36	\$ 3,179,109.46	\$ (154,144.90)	\$ -	\$ (154,144.90)				\$ (154,144.90)	\$ (33,942.71)	\$ (37,995.06)	\$ (22,027.31)	\$ (6,335.36)	\$ (30,782.74)	\$ (23,121.74)
200808	\$ 11,534,640.44	\$ 4,681,064.98	\$ (6,853,575.46)	\$ -	\$ (6,853,575.46)				\$ (6,853,575.46)	\$ (142,912.07)	\$ (156,690.59)	\$ (91,707.25)	\$ (26,211.23)	\$ (127,210.97)	\$ (96,129.20)
200809	\$ 1,080,372.94	\$ 912,725.53	\$ (167,647.41)	\$ -	\$ (167,647.41)				\$ (167,647.41)	\$ (1,532,459.47)	\$ (1,675,013.84)	\$ (975,949.15)	\$ (278,940.52)	\$ (1,359,749.37)	\$ (1,031,463.11)
200811	\$ 4,622,568.35	\$ 3,266,632.75	\$ (1,355,935.60)	\$ -	\$ (1,355,935.60)				\$ (1,355,935.60)	\$ (37,670.37)	\$ (40,788.61)	\$ (24,074.17)	\$ (6,873.54)	\$ (32,993.01)	\$ (25,247.70)
200812	\$ 5,494,151.54	\$ 3,626,240.84	\$ (1,807,910.70)	\$ -	\$ (1,807,910.70)				\$ (1,807,910.70)	\$ (402,621.71)	\$ (442,034.17)	\$ (260,519.93)	\$ (74,485.92)	\$ (355,796.83)	\$ (272,452.14)

In Dollars

Net Margin on Remaining Net		Allocation of Net Margin on Non-OS JAS per ISB Re-runs	
EAI OS	Balance	EAI OS	Balance
\$ -	\$ (11,613,491)	\$ (2,552,065)	\$ (2,836,841)
\$ -	\$ (1,658,224)	\$ (473,990)	\$ (2,304,479)
\$ -	\$ (1,184,267)	\$ (947,980)	\$ (1,747,892)

Sum of 12 ME

Excerpt from Revised Out of ISB Adjustment Workpaper provided on 10/10/16 in EL09-61-004

Entergy Services, Inc.  
Responsibility Ratios in EL09-61-004

As applied to Bandwidth Calculations for Docket No. EL09-61-004

For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2007, 2008 & 2009

Responsibility Ratios per Attachment 4 of the ISB (1)

	Change Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2441	0.2391	0.1499	0.0393	0.3276			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2403	0.1447	0.0374	0.3453			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

	Base Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2456	0.2386	0.1496	0.0393	0.3269			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2339	0.2398	0.1443	0.0374	0.3446			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	Change Case - Base Case = Delta in Resp Ratios							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	(0.0016)	0.0005	0.0003	0.0001	0.0007	0.0000	0.0000	0.0000
2006 - 12 CP (Jan 07 ISB)	(0.0016)	0.0005	0.0004	0.0000	0.0007	0.0000	0.0000	0.0000
2007 - 12 CP (Jan 08 ISB)	(0.0002)	0.0001	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000
2008 - 12 CP (Jan 09 ISB)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009 - 12 CP (Jan 10 ISB)	(0.0015)	0.0005	0.0003	0.0001	0.0000	0.0004	0.0002	0.0000

	As Filed Resp Ratios (Variable DR)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2451	0.2388	0.1497	0.0393	0.3271	0.0000	0.0000	1.0000
2006 - 12 CP (Jan 07 ISB) (3)	0.2339	0.2396	0.1444	0.0374	0.3447			1.0000
2007 - 12 CP (Jan 08 ISB) (3)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB) (3)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB) (3)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	As Filed Resp Ratios adj for Delta in EL09-61 (Var DR as Adj.)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2435	0.2393	0.1500	0.0394	0.3278			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2401	0.1448	0.0374	0.3454			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

Notes

(1) Demand Ratios utilized in the Bandwidth calculations are consistent with the provisions of the applicable Service Schedule MSS-3.

7ME 05 7CP (July 05 -Jan 06 ISBs)	Including Interruptible Customers per 2.16(a) of System Agreement
2006 - 12 CP (Jan 07 ISB)	Excludes Interruptible Customers per 2.16(b) of System Agreement
2007 - 12 CP (Jan 08 ISB)	Excludes Interruptible Customers per 2.16(b) of System Agreement
2008 - 12 CP (Jan 09 ISB)	Including Interruptible Customers per 2.16(a) of System Agreement
2009 - 12 CP (Jan 10 ISB)	Including Interruptible Customers per 2.16(a) of System Agreement

(2) Data to determine the Demand Ratio for the 7 months ended December 31, 2005 was obtained from the monthly CP data presented in the appropriate Attachment 4s to the ISB as indicated. The As Filed Responsibility Ratios are from the 2nd compliance Filing in EL01-88-0013 dated 4/29/14.

(3) The As Filed Responsibility Ratios are from the most recently filed Compliance Filing in Docket No. ER10-1350 dated 2/16/16.

**Docket No. EL09-61-004**

**ATTACHMENT 3**

**2010 Bandwidth Model (2009 Test Year)**

& Associated Workpapers

December 17, 2018

**ENTERGY SERVICES, INC.**  
2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
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**Section 30.11: Rough Production Cost Equalization**

1	D = Disparity								
2	D = [(PC / APC) - 1] * 100%								
	where:								
3	PC = Actual Production Cost	A.2 Ln 26 =	5,515,894	967,939	1,097,112	1,584,262	774,063	264,151	828,367
4	APC = Average Production Cost	A.6 Ln 137 =	5,515,894	1,132,789	1,066,761	1,497,347	723,113	252,512	843,372
5	\$DD = Dollar Deviation from Average (\$)	Ln 3 - Ln 4 =	0	(164,850)	30,351	86,915	50,950	11,639	(15,005)

Determination of Average Production Cost outside the 11% Band									
6	D = Disparity	[(Ln 3 / Ln 4) - 1] * 100% =		-14.55%	2.85%	5.80%	7.05%	4.61%	-1.78%
	where:								
7	PCBB = Production Cost Below Band								
8	PCBB = If %DD < -11%, then PCBB equals [(%DD + 11%) / %DD] * \$DD, otherwise zero.								
	If Ln 6 < -11%, Then (Ln 6 + 11%) / Ln 6 * Ln 5. Otherwise 0 =		(40,221)	0	0	0	0	0	0
	or,								
9	PCAB = Production Cost Above Band								
10	PCAB = If %DD > 11%, then PCAB equals [(%DD - 11%) / %DD] * \$DD, otherwise zero.								
	If Ln 6 > 11%, Then (Ln 6 - 11%) / Ln 6 * Ln 5. Otherwise 0 =		0	0	0	0	0	0	0
11	% DD = Percent Dollar Deviation at the Band								
	PCBB = (Ln 5 - Ln 8) / Ln 4 or PCAB = (Ln 5 - Ln 10) / Ln 4 =		-11.00%	2.85%	5.80%	7.05%	4.61%	-1.78%	

Equalization									
<b>Step 1</b>									
12	Receipts of the company with the highest disparity up to the level of the sum of the payments or until the receiving company's adjusted disparity matches the disparity of the next highest company.								
			(8,976)	0	0	8,976	0	0	
13	D <sup>1</sup> = Disparity after Step 1	(Ln 5 - Ln 12) / Ln 4 =		-13.76%	2.85%	5.80%	5.80%	4.61%	-1.78%
<b>Step 2</b>									
14	Remaining (payments), if any, become the receipts of the two companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until these two companies' adjusted disparity matches the disparity of the third highest company.								
			(26,542)	0	17,898	8,644	0	0	
15	D <sup>2</sup> = Disparity after Steps 1 and 2	(Ln 5 - Ln 12 - Ln 14) / Ln 4 =		-11.42%	2.85%	4.61%	4.61%	4.61%	-1.78%
<b>Step 3</b>									
16	Remaining (payments), if any, become the receipts of the three companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these three companies matches the disparity of the fourth highest company.								
			(4,703)	0	2,848	1,375	480	0	
17	D <sup>3</sup> = Disparity after Steps 1, 2 and 3	(Ln 5 - Ln 12 - Ln 14 - Ln 16) / Ln 4 =		-11.00%	2.85%	4.42%	4.42%	4.42%	-1.78%
<b>Step 4</b>									
18	Remaining (payments), if any, become the receipts of the four companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of these four companies matches the disparity of the fifth highest company.								
			0	0	0	0	0	0	
19	D <sup>4</sup> = Disparity after Steps 1, 2, 3 & 4	(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18) / Ln 4 =		-11.00%	2.85%	4.42%	4.42%	4.42%	-1.78%
<b>Step 5</b>									
19a	Remaining (payments), if any, become the receipts of the five companies equally as a percent deviation up to the level of the distribution of the remaining (payments) or until the disparity of the five companies matches.								
			0	0	0	0	0	0	
19b	D <sup>5</sup> = Final Disparity	(Ln 5 - Ln 12 - Ln 14 - Ln 16 - Ln 18 - Ln 19a) / Ln 4 =		-11.00%	2.85%	4.42%	4.42%	4.42%	-1.78%
<b>(Payments) / Receipts</b>									
20	<b>Annual Rough Production Cost Equalization</b>		0	(40,221)	0	20,746	18,995	480	0
		Ln 12 + Ln 14 + Ln 16 + Ln 18 + Ln 19a =							
21	Comp Recalc CF As Filed on 11/18/16 in ER10-1350	2/16 A.1 Ln 20	0	(46,628)	0	24,846	21,030	752	0
21a	Change in 2010 RPCE due to Opinion 565 in Docket No. EL09-61-004	Ln 20 - Ln 21 =	0	6,407	0	(4,100)	(2,035)	(272)	0

**ENTERGY SERVICES, INC.**  
2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI	
<b>Section 30.12: Actual Production Cost <sup>1</sup></b>									
22	<b>PC = Actual Production Cost</b>								
23	PC = VPC + FPC								
	where:								
24	VPC = Variable Production Cost	A.3 Ln 67 =	4,404,079	678,997	895,119	1,303,868	617,652	225,158	683,285
25	FPC = Fixed Production Cost	A.5 Ln 121 =	1,111,815	288,942	201,993	280,394	156,411	38,993	145,082
26	<b>PC = Actual Production Cost</b>	Ln 24 + Ln 25 =	<b>5,515,894</b>	<b>967,939</b>	<b>1,097,112</b>	<b>1,584,262</b>	<b>774,063</b>	<b>264,151</b>	<b>828,367</b>
27	<b>VPC = Variable Production Cost</b>								
28	VPC = VPRB * (CM + F) + VPX								
	where:								
29	<b>VPRB = Variable Production Rate Base <sup>2</sup></b>								
30	VPRB = NPP - NAD - (ADIT * NPPR)								
	where:								
31	NPP = Nuclear Production Plant in Service as recorded in FERC Plant Accounts 320 through 325 and FERC Account 101.1 excluding Asset Retirement Obligations (ARO) recorded in FERC Plant Account 326, if any								
		B.1 Ln 7 =	2,264,627	3,296,179	3,023,649	-	-	-	
32	NAD = Nuclear Accumulated Provisions for Depreciation and Amortization excluding ARO associated with NPP above, as recorded in FERC Account 108 and 111, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)								
		B.2 Ln 58 =	1,115,567	2,194,608	1,521,952	-	-	-	
33	ADIT = Net Accumulated Deferred Income Taxes (ADIT) recorded in FERC Accounts 190, 281 and 282 (as reduced by amounts not generally and properly includable for FERC cost of service purposes, including but not limited to, SFAS 109 ADIT amounts and ADIT amounts arising from retail ratemaking decisions) plus Accumulated Deferred Investment Tax Credit - 3% portion only recorded in FERC Account 255								
		B.2 Ln 93 =	974,102	811,107	1,016,826	498,480	109,461	287,115	
34	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease <sup>3</sup>								
35	NPPR =								
	where:								
36	NPPXW3L = Nuclear Production Plant in Service exc. Waterford 3 Capital Lease as recorded in A/C 101.1								
		B.1 Ln 8 =	2,264,627	3,296,179	2,765,684	-	-	-	
37	PXW3L = Electric Plant in Service which includes the sum of the Company's Production, Transmission, Distribution, General and Intangible Plant in Service recorded in FERC Plant Accounts 301 through 399, Property under Capital Lease excluding Waterford 3 Capital Lease as recorded in Account 101.1 and Completed Construction not yet Classified as recorded in FERC Account 106 and excludes ARO, if any								
		B.1 Ln 39 =	7,536,654	6,763,735	7,287,105	3,075,694	789,099	3,061,724	
38	NPPR = Ratio of Nuclear Production Plant excluding Waterford 3 Capital Lease to Total Plant excluding Waterford 3 Capital Lease <sup>3</sup>								
		Ln 36 / Ln 37 =	30.05%	48.73%	37.95%	0.00%	0.00%	0.00%	
39	<b>VPRB = Variable Production Rate Base</b>								
		Ln 31 - Ln 32 - (Ln 33 * Ln 38) =	<b>856,342</b>	<b>706,319</b>	<b>1,115,812</b>	-	-	-	

<sup>1</sup> All Rate Base, Revenue and Expense items shall be based on the actual amounts on the Company's books for the twelve months ended December 31 of the previous year as reported in FERC Form 1 or such other supporting data as may be appropriate for each Company; and shall include certain retail regulatory adjustments pursuant to the production cost methodology set forth in Exhibit ETR-26/ETR-28 filed in Docket No. EL01-88-001, including but not limited to: (1) the Deregulated Asset Plan adjustment for EGSL, (2) the regulated portion (70%) of River Bend for EGSL, (3) repricing of energy associated with the Vidalia purchase power contract for ELL based on the average annual Service Schedule MSS-3 rate paid by ELL, including the exclusion of the income tax savings of the Vidalia purchase power contract from ADIT and reflecting the reversal of the Vidalia capital transaction, and the debt rate associated with the Waterford 3 Sale/Leaseback for ELL, (4) exclusion of the EAI and EMI retail approved Grand Gulf Accelerated Recovery Tariff effects on purchased power on EAI's and EMI's production cost and (5) exclusion of any increased costs resulting from the amended Toledo Bend Power Sales agreement accepted for filing in Docket No. ER07-984.

<sup>2</sup> Rate Base values shall be based on the actual balances on the Company's books as of December 31 of the previous year except for Fuel Inventory, Materials & Supplies and Prepayments which shall be based on the average of the beginning and ending actual balances on the Company's books.

<sup>3</sup> Plant ratios shall be determined based on plant in service balances exclusive of associated ARO as of December 31 of the previous year.



**ENTERGY SERVICES, INC.**  
2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
40	<b>CM = The weighted average cost of capital determined as follows:</b>							
41	CM = (DR * i) + (PR * p) + (ER * c)							
	where:							
42	DR = Ratio of Debt Capital and Preferred Stock with tax deductible dividends (QUIPS) at Dec. 31 of the previous year	B.3 Ln 107 =	47.65%	49.13%	50.09%	52.70%	45.56%	48.35%
43	PR = Ratio of Preferred Stock without tax deductible dividends at Dec. 31 of the previous year	B.3 Ln 109 =	3.93%	0.32%	1.99%	3.18%	4.77%	0.00%
44	ER = Ratio of Common Stock at Dec. 31 of the previous year	B.3 Ln 110 =	48.42%	50.55%	47.92%	44.12%	49.67%	51.65%
45	i = Average embedded cost of debt capital and preferred stock with tax deductible dividends (QUIPS) outstanding at Dec. 31 of the previous year	B.3 Ln 106 =	6.16%	6.09%	6.71%	6.34%	6.07%	7.51%
46	p = Average embedded cost of preferred stock outstanding at Dec. 31 of the previous year	B.3 Ln 108 =	5.99%	8.71%	7.55%	5.69%	4.82%	0.00%
47	c = Simple average of the Companies' approved retail return on common equity rates at Dec. 31 of the previous year	B.3 Ln 113 =	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
48	CM = Weighted avg. cost of capital $(Ln\ 42 * Ln\ 45) + (Ln\ 43 * Ln\ 46) + (Ln\ 44 * Ln\ 47) =$		8.42%	8.50%	8.71%	8.30%	8.38%	9.23%
49	<b>F = Federal and State Income Taxes determined from the following:</b>							
50	F = T / (1 - T) * (CM - (DR * i))							
	where:							
51	T = f + s - fs when federal tax is not deductible in computing state tax, and							
52	T = (f + s - 2fs) / (1 - (fs)) when federal tax is deductible in computing state tax, and							
53	f = Federal Income Tax Rate	B.3 Ln 115 =	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
54	s = State Income Tax Rate	B.3 Ln 116 =	6.50%	8.00%	8.00%	5.00%	8.00%	0.00%
55	T = EAI, EMI & ETI	(Ln 53 + Ln 54 - (Ln 53 * Ln 54) =	39.23%			38.25%		35.00%
56	T = EGSL, ELL & ENOI	(Ln 53 + Ln 54) - 2 * (Ln 53 * Ln 54) / [1 - (Ln 53 * Ln 54)] =		38.48%	38.48%		38.48%	
57	F = Federal & State Income Tax	(Ln 55 / (1 - Ln 55)) * (Ln 48 - (Ln 42 * Ln 45)) =	3.54%			3.07%		3.01%
58	F = Federal & State Income Tax	(Ln 56 / (1 - Ln 56)) * (Ln 48 - (Ln 42 * Ln 45)) =		3.45%	3.35%		3.51%	
59	<b>VPX = Variable Production Expense</b>							
60	VPX = NPOMNF + FE + PURP - RC + NDE							
	where:							
61	NPOMNF = Nuclear Production O&M Non-Fuel Expense, recorded in FERC Accounts 517 through 532 excluding Nuclear Fuel in FERC Account 518							
62	FE = Production O&M Fuel Expense recorded in Accounts 501, 518 and 547	B.3 Ln 145 =	175,120	48,787	117,140	-	-	-
63	PURP = Purchased Power Expense recorded in FERC Account 555, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule and excluding the effects, debits and credits, resulting from a regulatory decision that causes the deferral of the recovery of current year costs or the amortization of previously deferred costs	B.3 Ln 138 =	300,000	289,187	513,090	260,461	114,216	321,524
64	RC = Revenue Credits resulting from revenue received from customers outside the Company's Net Area for Production Service recorded in FERC Account 447, but excluding payments made pursuant to Section 30.09(d) of this Service Schedule	B.3 Ln 153 =	416,726	733,193	606,811	382,953	193,896	582,478
65	NDE = Nuclear Depreciation and Amortization Expense associated with (NPP) as recorded in Accounts 403 and 404 and Decommissioning Expense, as approved by Retail Regulators, unless the jurisdiction for determining the depreciation and/or decommissioning rate is vested in the FERC under otherwise applicable law	B.4 Ln 166 =	394,145	302,142	115,560	25,762	87,954	220,717
66	VPX = Variable Production Expense	B.4 Ln 179 =	78,877	41,689	47,820	-	-	-
67	(Sum of Lines 61 thru 63) - Ln 64 + Ln 65 =		576,578	810,714	1,169,301	617,652	225,158	683,285
	<b>VPC = Variable Production Cost</b>	Ln 39 * (Ln 48 + (Ln 57 or Ln 58)) + Ln 66 =	<b>678,997</b>	<b>895,119</b>	<b>1,303,868</b>	<b>617,652</b>	<b>225,158</b>	<b>683,285</b>

ENTERGY SERVICES, INC.

2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004

FOR THE YEAR ENDED DECEMBER 31, 2009

(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
68	<b>FPC = Fixed Production Cost</b>							
69	$FPC = FPRB * (CM + F) + FPX - [(ITC / TX) * PPR]$ where:							
70	<b>FPRB = Fixed Production Rate Base</b>							
71	$FPRB = PPXN + CME - ADXN + FI - (ADIT * PPRXN) + [(GP - GAD + IP - IAA) * PLR] + (MS + P) * PPREG$ where:							
72	PPXN = Production Plant in Service excluding Nuclear Plant recorded in FERC Plant Accounts 310 through 317, Accounts 330 through 346, and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317 and 337, if any	B.1 Ln 18 =	1,179,210	1,234,289	1,063,295	822,586	177,228	866,535
73	CME = Coal Mining Equipment in FERC Plant Account 399 owned by the Company	B.1 Ln 36 =	11,183	-	-	15,461	-	-
74	ADXN = Accumulated Provision for Depreciation and Amortization associated with PPXN and CME above, as recorded in FERC Account 108 and 111, excluding ARO associated with PPXN and CME, if any (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B.2 Ln 72 =	832,824	1,002,758	724,349	495,236	187,987	580,292
75	FI = Fuel Inventory recorded in FERC Account 151	B.2 Ln 83 & CF WP 23.1.1 for EAI =	16,609	29,944	-	7,172	-	56,113
76	ADIT = Net Accumulated Deferred Income Taxes plus Accumulated Deferred Investment Tax Credit	B.2 Ln 93 =	974,102	811,107	1,016,826	498,480	109,461	287,115
77	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant excluding Waterford 3 Capital Lease							
78	$PPRXN = [PPXN + (GP + IP) * PLR] / PXW3L$ where:							
79	PPXN = Production Plant in Service excluding Nuclear Plant	Ln 72 =	1,179,210	1,234,289	1,063,295	822,586	177,228	866,535
80	PXW3L = Electric Plant in Service excluding Waterford 3 Capital Lease	Ln 37 =	7,536,654	6,763,735	7,287,105	3,075,694	789,099	3,061,724
81	PPRXN = Ratio of Production Plant in Service excluding Nuclear Plant plus Production allocation of General and Intangible Plant to Total Plant excluding Waterford 3 Capital Lease	$[(Ln 79 + (Ln 82 + Ln 84) * Ln 90) / Ln 80 =$	20.08%	20.76%	18.63%	30.12%	26.96%	30.78%
82	GP = General Plant in Service recorded in FERC Plant Accounts 389 through 398 excluding ARO, if any	B.1 Ln 33 =	167,839	97,229	148,009	153,604	40,090	137,169
83	GAD = General Plant Accumulated Provision for Depreciation, as recorded in FERC Account 108 excluding ARO associated with GP above, if any, (consistent with the accounting relating to SFAS 143 approved by the retail regulator having jurisdiction over the Company, unless the FERC determines otherwise)	B.2 Ln 76 =	68,417	31,070	(30,888)	4,852	4,764	57,716
84	IP = Intangible Plant in Service recorded in FERC Plant Accounts 301 through 303	B.1 Ln 42 =	324,045	153,115	298,180	133,065	71,267	89,246
85	IAA = Intangible Plant Accumulated Provision for Amortization associated with IP above recorded in FERC Account 111	B.2 Ln 78 =	223,239	91,272	169,869	83,936	41,442	59,395
86	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor <sup>4</sup>							
87	$PLR = PL / LXAG$ where:							
88	PL = Production Labor charged to O&M expense	B.4 Ln 195 =	104,625	55,089	83,733	17,032	4,893	14,337
89	LXAG = Total Labor charged to O&M Expense excluding A&G Labor	B.4 Ln 204 =	154,182	81,261	126,978	46,985	15,344	42,776
90	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	$(Ln 88 / Ln 89) =$	67.86%	67.79%	65.94%	36.25%	31.89%	33.52%
91	MS = Materials and Supplies recorded in FERC Account 154	B.2 Ln 98 =	110,209	90,800	110,911	30,778	7,965	30,961
92	P = Prepayments as recorded in FERC Account 165	B.3 Ln 103 =	6,207	3,847	6,705	3,824	3,573	7,688

**ENTERGY SERVICES, INC.**  
2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI
93	PPREG = Ratio of Production Plant in Service to Electric and Gas Plant in Service excluding Intangible Plant							
94	PPREG = PP / EGPXI where:							
95	PP = Production Plant in Service as recorded in FERC Plant Accounts 310 through 346 and FERC Account 101.1 excluding ARO recorded in FERC Plant Accounts 317, 326 and 337, if any	B 1 Ln 20 =	3,443,837	4,530,468	4,086,944	822,586	177,228	866,535
96	EGPXI = Electric and Gas Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1 and Gas Plant as recorded in FERC Account 118 excluding ARO, if any	B 1 Ln 41 =	7,212,609	6,724,590	7,246,890	2,942,629	917,679	2,972,478
97	PPREG = Ratio of Prod. Plant to Electric & Gas Plant ex Intangible	(Ln 95 / Ln 96) =	47.75%	67.37%	56.40%	27.95%	19.31%	29.15%
<b>FPRB = Fixed Production Rate Base</b>								
98	$Ln 72 + Ln 73 - Ln 74 + Ln 75 - (Ln 76 * Ln 81) + (Ln 82 - Ln 83 + Ln 84 - Ln 85) * Ln 90 + (Ln 91 + Ln 92) * Ln 97 =$		370,042	243,625	418,420	281,244	(17,265)	301,887
99	CM = Weighted average cost of capital	Ln 48 =	8.42%	8.50%	8.71%	8.30%	8.38%	9.23%
100	F = Federal & State Income Tax	Ln 57 or Ln 58 =	3.54%	3.45%	3.35%	3.07%	3.51%	3.01%
101	<b>FPX = Fixed Production Expense</b>							
102	FPX = $\frac{NFPOMXN + DEXN + [(AGX924 + GDX + IAX) * PLR] + [(OT + 924AG) * PPR]}{RSRA}$							
	where:							
103	NFPOMXN = Non-Fuel Production O&M Expense excluding Nuclear; i.e. costs recorded in FERC Accounts 500 through 514 plus Accounts 535 through 554 plus Account 556 less Accounts 501 and 547	B 3 Ln 127 =	66,597	39,146	70,951	60,574	12,683	48,747
104	DEXN = Depreciation and Amortization Expense associated with the plant investment in PPXN as recorded in FERC Account 403 and 404, as approved by Retail Regulators unless the jurisdiction for determining the depreciation rate is vested in the FERC under otherwise applicable law	B 4 Ln 173 =	35,718	25,239	28,046	14,949	6,152	17,054
105	AGX924 = Administrative and General (A&G) O&M Expense recorded in FERC Accounts 920 through 935, excluding FERC Account 924	See CF WP 17, 18 4.1 for Tariff Rev & B 4 Ln 188 =	116,461	74,353	103,490	65,500	36,317	63,692
106	GDX = General Plant Depreciation Expense recorded in FERC Account 403	B 4 Ln 181 =	15,803	7,216	6,338	5,367	1,485	7,416
107	IAX = Intangible Plant Amortization Expense recorded in FERC Account 404	B 4 Ln 183 =	22,442	12,923	23,486	11,016	5,063	7,062
108	PLR = Ratio of Production Labor to Total Labor excluding A&G Labor	Ln 90 =	67.86%	67.79%	65.94%	36.25%	31.89%	33.52%
109	OT = Other Tax Expense recorded in FERC Account 408	B 5 Ln 208 =	80,829	61,200	66,627	63,380	32,339	55,480
109a	924AG = FERC Account 924 excluding Storm Accrual Expense	See CF WP 18 2.1 thru 18 5.6 for Tariff Revisions & B 4 Ln 186a =	4,041	5,114	14,479	7,202	2,678	2,322
110	PPR = Ratio of Production Plant to Total Plant excluding Intangible Plant							
111	PPR = PP / PXI where:							
112	PP = Production Plant in Service	Ln 95 =	3,443,837	4,530,468	4,086,944	822,586	177,228	866,535
113	PXI = Electric Plant in Service defined as PXW3L above less Intangible Plant plus Waterford 3 Capital Lease as recorded in FERC Account 101.1, excluding ARO, if any	B 1 Ln 38 =	7,212,609	6,610,620	7,246,890	2,942,629	717,832	2,972,478
114	PPR = Ratio of Production Plant to Total ex. Intangible	(Ln 112 / Ln 113) =	47.75%	68.53%	56.40%	27.95%	24.69%	29.15%
114a	RSRA = Return on the Spindletop Regulatory Asset as billed by ETI to EGSL	CF 19 1.9 for Tariff Revision B 5 Ln 208b =		2,602				
115	<b>FPX = Fixed Production Expense</b>							
116	$Ln 103 + Ln 104 + [(Ln 105 + Ln 106 + Ln 107) * (Ln 108)] + (Ln 109 + Ln 109a) * Ln 114 + Ln 114a =$		247,824	176,488	232,648	124,933	41,150	108,853
117	ITC = Investment Tax Credit Amortization recorded in FERC Account 411	B 5 Ln 210 =	3,995	3,239	2,962	1,103	259	1,609
118	TX = Composite Corporate After Tax Income Tax Rate							
119	TX = 1-T							
120	TX = Composite Corporate After Tax Income Tax Rate (1 - Ln 55) or (1 - Ln 56) =		60.77%	61.52%	61.52%	61.75%	61.52%	65.00%
121	PPR = Ratio Production Plant to Total ex. Intangible	Ln 114 =	47.75%	68.53%	56.40%	27.95%	24.69%	29.15%
121	<b>FPC = Fixed Production Cost</b>							
	$Ln 98 * (Ln 99 + Ln 100) + Ln 115 - [(Ln 116 / Ln 119) * Ln 120] =$		288,942	201,993	280,394	156,411	38,993	145,082

\* Labor ratios shall be determined based on the payroll exp. for each Operating Company, including those payroll exp. billed to it by EOI and ESI, for the 12 months ended Dec 31 of the previous year.

**ENTERGY SERVICES, INC.**  
2010 ENTERGY SYSTEM AGREEMENT SERVICE SCHEDULE MSS-3 FILING IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(000's)

Line No.	Formula / Reference	System	EAI	EGSL	ELL	EMI	ENOI	ETI	
<b>Section 30.13: Average Production Cost</b>									
122	<b>APC = Average Production Cost</b>								
123	<b>APC = AVPC + AFPC</b>								
124	where:								
125	AVPC = Company's Allocation of the System's Variable Production Cost								
126	AVPC = SVPC * ER								
	where:								
127	SVPC = Sum of the Companies' Actual Variable Production Cost	Ln 24 =	4,404,079						
128	ER = Energy Ratio								
129	ER = Each Company's Annual Energy (Net Area Requirements less Non-Requirements Sales for Resale defined as Total Disposition of Energy (FERC Form 1 Page 401a, Line 28) less Non-Requirements Sales for Resale (FERC Form 1 Page 401a Line 24) less Net Transmission for Others (FERC Form 1 Page 401a, Line 18)) Divided by the sum of all Companies Annual Energy								
		B.5 Ln 217 =	20.43%	19.37%	27.40%	12.90%	4.59%	15.31%	
130	AVPC = Company's Allocation of the System's Variable Production Cost	Ln 127 * Ln 129 =	4,404,079	899,753	853,070	1,206,718	568,126	202,147	674,265
131	AFPC = Company's Allocation of the System's Fixed Production Cost								
132	AFPC = SFPC * DR								
	where:								
133	SFPC = Sum of the Companies' Actual Fixed Production Cost	Ln 25 =	1,111,815						
134	DR = Demand Ratio								
135	DR = The ratio for each Company of its 12 CP loads divided by the sum of all Companies' 12 CP loads as defined in Section 2.16 (a)	B.5 Ln 221 =	20.96%	19.22%	26.14%	13.94%	4.53%	15.21%	
136	AFPC = Company's Allocation of the System's Fixed Production Cost	Ln 133 * Ln 135 =	1,111,815	233,036	213,691	290,629	154,987	50,365	169,107
137	<b>APC = Average Production Cost</b>	Ln 130 + Ln 136 =	<b>5,515,894</b>	<b>1,132,789</b>	<b>1,066,761</b>	<b>1,497,347</b>	<b>723,113</b>	<b>252,512</b>	<b>843,372</b>

ENTERGY SERVICES, INC.  
2010 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 055 IN DOCKET NO. EL09-81-004  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGSL	ELL	EMI	ENO	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	
1	Total Electric Plant in Service (A/C 101 & 106)								
2	Production Plant in Service								
3	Nuclear Production Plant (Plant A/C 320-326)	205 Ln 25	2,327,929	1.12	2,811,126	1.32	0	0	1.52
4	Nuclear Asset Retirement Obligation (ARO) (Plant A/C 326)	205 Ln 24	63,302	1.12	45,442	1.32	0	0	1.52
5	Nuclear Property Under Capital Lease								
5a	Nuclear PUC L - Waterford 3 (A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	-	n/a	262,111	1.35	-	-	n/a
5b	Nuclear PUC L ex. Waterford 3 (A/C 101.1)		-	n/a	0	1.35	-	-	n/a
6	Nuclear Property Under Capital Lease ARO								
6a	Nuclear PUC L ARO - Waterford 3 (A/C 101.1)	Footnote to Pg 200 Ln 4	-	n/a	4,146	1.36	-	-	n/a
6b	Nuclear PUC L ARO ex. Waterford 3 (A/C 101.1)	Col c, if applicable	-	n/a	0	1.36	-	-	n/a
7	NPP	L3-L4+L5a+L5b+L6a+L6b	2,264,627		3,023,649		0	0	
8	NPPXW3L	For ELL L7 - L5a + L5a	2,264,627		3,296,179		0	0	
9	Production Plant in Service ex Nuclear								
10	Steam (Plant A/C 310-317)	205 Ln 16	850,376	1.12	719,700	1.32	177,497	1.52	866,698
11	Steam Asset Retirement Obligation (A/C 317)	205 Ln 15	776	1.12	1,344	1.32	269	1.52	419
12	Hydraulic (Plant A/C 330-337)	205 Ln 35	34,689	1.12	0	1.32	0	1.52	256
13	Hydraulic Asset Retirement Obligation (A/C 337)	205 Ln 34	7	1.12	0	1.32	0	1.52	0
14	Other (Plant A/C 340-347)	205 Ln 45	294,952	1.12	344,939	1.32	94,904	1.42	0
15	Other Asset Retirement Obligation (A/C 347)	205 Ln 44	24	1.12	0	1.32	0	1.52	0
16	Non-Nuclear Prop Under Cap. Lease (A/C 101.1)	200 Ln 4 Col c & Footnote to Pg 200, if applicable	-	n/a	-	n/a	6,418	1.45 &	-
17	Non-Nuclear Prop Under Cap. Lease ARO (A/C 101.1)	L10-L11+L12-L13+L14-L15+L16-L17	-	n/a	-	n/a	-	n/a	-
18	PPXN	Production Plant in Service ex Nuclear & ARO (A/C 310-316, A/C 330-336 and A/C 340-346)	1,179,210		1,063,295		822,586		866,535
19									
20	PP	Total Production Plant in Service ex ARO	3,443,837		4,086,944		822,586		866,535
21									
22	Transmission Plant	207 Ln 58	1,193,074	1.14	985,341	1.34	697,345	1.54	792,373
23	Transmission Plant ARO (Plant A/C 359.1)	207 Ln 57	0	1.14	0	1.34	0	1.54	0
24	Transmission Plant in Service	L22 - L23	1,193,074		985,341		697,345		792,373
25									
26	Distribution Plant in Service	207 Ln 75	2,389,264	1.14	2,010,814	1.34	1,249,914	1.54	1,172,974
27	Asset Retirement Obligation (Plant A/C 374)	207 Ln 74	0	1.14	0	1.34	0	1.54	0
28	Distribution Plant in Service	L26 - L27	2,389,264		2,010,814		1,249,914		1,172,974
29									
29a	Regional Transmission and Market Operation Plant	207 Ln 84	6,048	1.14	5,782	1.34	3,719	1.54	3,427
29b	Regional Transm. & Market Oper. ARO (Plant A/C 386)	207 Ln 83	0	1.14	0	1.34	0	1.54	0
29c	Transmission and Market Operation Plant	L29a - L29b	6,048		5,782		3,719		3,427
29d									
30	General Plant in Service	207 Ln 99	181,507	1.14	148,009	1.34	169,065	1.54	137,169
31	Coal Mining Equipment (recorded in A/C 399)	See Workpaper	13,668	1.71	-	n/a	15,461	1.71	-
32	Asset Retirement Obligation (Plant A/C 399.1)	207 Ln 98	0	1.14	0	1.34	0	1.54	0
33	General Plant ex CME & ARO	L30-L31-L32	167,839		148,009		153,604		137,169
34	Coal Mining Equipment (recorded in A/C 399)	L31 Above	13,668		-	n/a	15,461		-
35	Op Co's Ownership %	See Workpaper	81.8192%	1.71	0.0000%	n/a	100.0000%	1.71	0.0000%
36	CME	Coal Mining Equipment - Owned by Op Co	11,183		0		15,461		0
37		L34 - L35	-		-		-		-
38	PXI	Total Electric Plant in Service ex Intangible Plant and ARO	7,212,609		7,246,890		2,942,629		2,972,478
39	PXW3L	Total Electric Plant in Service ex. Waterford 3 Capital Lease & ARO	7,536,654		7,287,105		3,075,694		3,061,724
40		Gas Plant used in developing Plant Ratio for allocating MS & PP	-	n/a	-	n/a	199,847	1.57	-
41	EGPXI	Total Electric & Gas Plant in Service ex Intangible & ARO	7,212,609		7,246,890		2,942,629		2,972,478
42	IP	Intangible Plant in Service (A/C 301-303)	324,045	1.12	298,180	1.32	133,065	1.42	89,246
43		Electric Plant Check of Inputs							
44		Total Utility Plant ex ARO	7,536,654		7,545,070		3,075,694		3,061,724
45		Co-owners Coal Mining Equipment (in A/C 399)	2,485		-	n/a	-		-
46		Plant Purchased or Sold (for check purposes only)	0	1.16	0	1.35	0	1.56	0
47		Asset Retirement Obligations	64,109		50,932		605		419
48		Total Electric Plant including ARO (Check Total)	7,603,248	1.16	7,586,002	1.35	3,076,299	1.45	3,062,143
49									

ENTERGY SERVICES, INC.  
2010 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL09-87-004  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGSL	ELL	EMI	ENOL	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	
50	Accumulated Provision for Depreciation - Electric Utility Plant - A/C 108 & A/C 111								
51	Production Plant Accumulated Depreciation								
52	Nuclear Prod Plant AD (Plant A/C 320-326)		1,178,869 2.1.1	1,887,372 2.2.1	1,455,960 2.3.1	0 2.4.1	0 2.5.1	0 2.6.1	
53	Asset Retirement Obligation (A/C 108, 100)		63,302 2.1.2	27,766 2.2.2	45,442 2.3.2	- n/a	- n/a	- n/a	
54	Property Under Capital Lease (FERC A/C 111.1)		-	-	115,580 1.3.6	-	-	-	
55	Property Under Capital Lease ARO (FERC A/C 111.1)		-	-	4,146 2.3.2	-	-	-	
56	Adj for River Bend Deregulated Asset Plan - Rate Base		-	331,708 15.1.1-Ln 22	-	-	-	-	
57	Adj for the 30% Unreg. Portion of River Bend - ADIT		-	3,294 15.1.1-Ln 22	-	-	-	-	
58	Total Nuclear Accum Provision for Depr ex ARO and including RB DAP Adj. and removal of RB30		1,115,567	2,194,608	1,521,952	0	0	0	
59	Accum. Prov. For Depr. - Prod. Plant ex Nuclear & ARO and inc. CME as adjusted for RB30								
61	Steam (Plant A/C 310-317)		655,068 2.1.1	851,901 2.2.1	554,946 2.3.1	470,957 2.4.1	188,060 2.5.1	578,537 2.6.1	
62	Steam ARO (Net of A/C 108, 110 & 108, 260)		(308) 2.1.2	87 2.2.2	(995) 2.3.2	257 2.4.2	77 2.5.2	(1,502) 2.6.2	
63	Hydraulic (Plant A/C 330-337)		13,636 2.1.1	0 2.2.1	0 2.3.1	0 2.4.1	0 2.5.1	253 2.6.1	
64	Hydraulic ARO (Net of A/C 108, 111 & 108, 261)		(10) 2.1.2	-	-	-	-	-	
65	Other (Plant A/C 340-347)		152,632 2.1.1	126,329 2.2.1	168,408 2.3.1	8,994 2.4.1	4 2.5.1	0 2.6.1	
66	Other ARO (Net of A/C 108, 112 & 108, 262)		13 2.1.2	-	-	-	-	-	
67	Adj for the 30% Unregulated Portion of RB - P & M&S		-	24,615 15.1.1-Ln 21	-	-	-	-	
68	Total Non-Nuclear Prod Plant Accumulated Depr ex ARO		821,641	1,002,758	724,349	479,694	187,987	580,292	
69	Coal Mining Equipment (CME)		13,668 1.7.1	-	-	15,542 1.7.1	-	-	
70	Op Cos Ownership %		81,818% 1.7.1	0.0000% n/a	0.0000% n/a	100.0000% 1.7.1	0.0000% n/a	0.0000% n/a	
71	Coal Mining Equipment - Owned by Amount		11,183	0	0	15,542	0	0	
72	Accum Prov for Depr - Prod. ex Nuclear & ARO and inc. Owned Coal Mining Equipment as adjusted		832,824	1,002,758	724,349	495,236	187,987	580,292	
73	Total General Plant Accum. Provision for Depreciation		82,085 2.1.1	31,070 2.2.1	(30,888) 2.3.1	20,394 2.4.1	4,764 2.5.1	57,716 2.6.1	
74	Less Total CME CP Accum. Provision for Depreciation		13,668	31,070	(30,888)	15,542	4,764	57,716	
75	General Plant Accum. Provision for Depr. ex CME		68,417	31,070	(30,888)	4,852	4,764	57,716	
76	Intangible Plant Accum. Prov. for Amortization - Electric								
77	IAA		223,239 1.1.6	91,272 1.2.5	169,869 1.3.6	83,936 1.4.5	41,442 1.5.6	59,395 1.6.6	
78	Fuel Inventory - Account 151								
80	Beginning of Year Balance		See Workpaper 3.1.1	32,334 3.2.1	0 3.3.1	8,475 3.4.1	0 3.5.1	57,183 3.6.1	
81	End of Year Balance		See Workpaper 3.1.1	27,554 3.2.1	0 3.3.1	5,869 3.4.1	0 3.5.1	55,043 3.6.1	
82	Fuel Inventory as Initially Filed		17,659 3.1.1	29,944	0	7,172	0	56,113	
82b	Adjustment pursuant to Opinion 545		(1,050) CF 23.1.1	0	0	0	0	0	
83	Fuel Inventory - (B/E Average)		16,609 CF 23.1.1	29,944	0	7,172	0	56,113	
84	Net Accum. Deferred Income Tax per Tariff								
85	A/C 190		(5,494) 4.1.1	(26,611) 4.2.1	(70,914) 4.3.1	(7,752) 4.4.1	1,026 4.5.1	(56,005) 4.6.1	
86	Adjustment to NOL CF per FERC Decision		(33,132) CF 20.1.1	(10,135) CF 20.1.1	(72,470) CF 20.1.1	0 CF 20.1.1	(7,099) CF 20.1.1	(181,910) CF 20.1.1	
86a	A/C 190 as adjusted		(38,626)	(36,746)	(143,384)	(7,752)	(6,073)	(237,915)	
87	A/C 281		-	2,024 4.2.3	-	-	-	9 4.6.2	
88	A/C 282		831,755 4.1.4	681,036 4.2.4	1,009,693 4.3.3	438,135 4.4.3	106,287 4.5.3	357,562 4.6.3	
88a	Adjustment to Casually Loss per FERC Decision		See Workpapers	173,359 CF 21.1.1	218,992 CF 21.1.1	68,097 CF 21.1.1	9,247 CF 21.1.1	199,083 CF 21.1.1	
88b	Contra-Securitization per FERC Decision		See CF WP 21.1.1	See CF WP 21.1.1	(24,893) CF 22.1.1	3,990 CF 22.1.1	0 CF 22.1.1	(102,868) CF 22.1.1	
88c	Contra-Securitization per Opinion 545-A		See CF WP 25.1.1	See CF WP 25.1.1	120,891 CF 25.1.1	(3,990) CF 25.1.1	0 CF 25.1.1	102,868 CF 25.1.1	
88d	Remove Securitized Asset ADIT in A/C 282		See CF WP 26.1.1	See CF WP 26.1.1	(68,435) CF 26.1.1	0 N/A	0 N/A	(41,624) CF 26.1.1	
88e	A/C 282 as adjusted		1,012,728	845,828	1,160,210	506,232	115,534	523,021	
89	ADITC 3%		0 4.1.5	0 4.2.5	0 4.3.4	0 4.4.4	0 4.5.4	0 4.6.4	
90	Net Accumulated Deferred Income Tax		974,102	811,107	1,016,826	498,460	109,461	287,115	
91	Materials & Supplies (M&S) - Account 154								
94	Beginning of Year Balance		106,467 5.1.1	90,723 5.2.1	112,324 5.3.1	27,903 5.4.1	8,027 5.5.1	34,228 5.6.1	
95	End of Year Balance		113,950 5.1.1	90,876 5.2.1	109,497 5.3.1	33,653 5.4.1	7,903 5.5.1	27,693 5.6.1	
96	Materials & Supplies (B/E Average)		110,209	90,800	110,911	30,778	7,965	30,961	
97									
98	MS								
99									

ENTERGY SERVICES, INC.  
2010 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILINGS IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL09-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(000's)

Line #	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGSL	ELL	EMI	ENOI	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	
100	Prepayments - Account 165								
101	Beginning of Year Balance	111 Ln 57 Col d	6,563 5.12	4,972 5.22	6,370 5.32	3,760 5.42	3,694 5.52	7,978 5.62	
102	End of Year Balance	111 Ln 57 Col c	5,850 5.12	2,722 5.22	7,039 5.32	3,887 5.42	3,451 5.52	7,388 5.62	
103 P	Prepayments (BIE Average)	(L101 + L102) / 2	6,207	3,847	6,705	3,824	3,573	7,688	
104									
105	Cost of Capital	See Workpapers	6.16% 6.11	6.09% 6.21	6.71% 6.31	6.34% 6.41	6.07% 6.51	7.51% 6.61	
106 i	Embedded Cost Rate of Long-term Debt	See Workpapers	47.65% 6.11	49.13% 6.21	50.09% 6.31	52.70% 6.41	45.56% 6.51	48.35% 6.61	
107 DR	Debt Capitalization Ratio	See Workpapers	5.95% 6.11	8.71% 6.21	7.55% 6.31	5.69% 6.41	4.82% 6.51	0.00% 6.61	
108 P	Preferred Stock Capitalization Ratio	See Workpapers	3.93% 6.11	3.02% 6.21	1.95% 6.31	3.18% 6.41	4.77% 6.51	0.00% 6.61	
109 PR	Common Equity Capitalization Ratio	See Workpapers	48.42% 6.11	50.55% 6.21	47.92% 6.31	44.12% 6.41	49.67% 6.51	51.65% 6.61	
110 ER	Total Capitalization Ratio Check	L107 + L109 + L110	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
111	Common Equity Cost Rate	Approved Retail ROR on Equity at 12/31 prev. yr	9.90% 6.11	10.65% 6.21	10.25% 6.31	13.16% 6.41	11.10% 6.51	10.00% 6.61	
112									
113 c	Average Common Equity Cost Rate	Average of Op Cos Rates	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	
114	Federal Income Tax Rate	See Workpaper	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	35.00% 6.71	
115 f	State Income Tax Rate	See Workpaper	6.50% 6.71	8.00% 6.71	8.00% 6.71	5.00% 6.71	8.00% 6.71	0.00% 6.71	
116 s									
117									
118	Production O&M Expense (A/C 500-554 + 556)								
119	Total Steam O&M (A/C 500-514)	320 Ln 21 Col b	244,716 7.11	243,746 7.21	517,380 7.31	305,835 7.41	126,675 7.51	369,467 7.61	
120	Total Hydraulic O&M (A/C 535-545)	320 Ln 59 Col b	2,083 7.11	0 7.21	0 7.31	0 7.41	0 7.51	0 7.61	
121	Total Other (A/C 546-554)	321 Ln 74 Col b	13,379 7.12	3,364 7.22	6,922 7.32	14,462 7.42	7 7.52	0 7.62	
122	System Control & Load Dispatching (A/C 556)	321 Ln 77 Col b	1,154 7.12	976 7.22	1,323 7.32	738 7.42	217 7.52	794 7.62	
123	Less Fuel - Steam (A/C 501)	320 Ln 5 Col b	194,579 7.11	209,409 7.21	454,411 7.31	260,461 7.41	114,209 7.51	321,524 7.61	
124	Less Fuel - Other (A/C 547)	321 Ln 63 Col b	156 7.12	0 7.22	283 7.32	0 7.42	7 7.52	0 7.62	
125	Fixed Exp. Adj. for Unreg RB 30 for EGSL	See Workpapers	- n/a	(118) 15.11 Ln 29	- n/a	- n/a	- n/a	- n/a	
126	Fixed Exp. Adj. for Deregulated Asset Plan (DAP)	See Workpaper	- n/a	567 15.11 Ln 29	- n/a	- n/a	- n/a	- n/a	
127	Non-Fuel Prod. O&M excluding Nuclear Prod O&M	L119 + L120 + L121 + L122 - L123 - L124 - L125 + L126	66,597	39,146	70,951	60,574	12,683	48,747	
128									
129	Total Fuel (A/C 501-518-547)	L123 + L124	194,735	209,409	454,674	260,461	114,216	321,524	
130	Total Other Fuel (ex Nuclear)	See Workpapers	- n/a	1,610 14.41	- n/a	- n/a	- n/a	- n/a	
130a	Spindlestop Amortization	See WPs in CF 19	- n/a	(1,610) CF 19.11	- n/a	- n/a	- n/a	- n/a	
130b	Other Fuel as adjusted	L130 - L130a - L130b	194,735	209,409	454,674	260,461	114,216	321,524	
131	Nuclear Fuel (A/C 518)	320 Ln 25 Col b	105,265 7.11	46,731 7.21	58,416 7.31	0 7.41	0 7.51	0 7.61	
132	Adj. to Fuel assoc. with Unreg portion of River Bend (RB30)	See Workpaper	- n/a	(14,019) 15.11 Ln 25	- n/a	- n/a	- n/a	- n/a	
133	River Bend Deregulated Asset Plan Adj. to Nuclear Fuel	See Workpaper	- n/a	(7,011) 15.11 Ln 25	- n/a	- n/a	- n/a	- n/a	
134	Allowed Deregulated Asset Plan Revenue Requirement	See Workpaper	- n/a	54,077 15.11 Ln 24	- n/a	- n/a	- n/a	- n/a	
135	Nuclear Fuel as adjusted including DAP Rev Rqmt	Sum L131 thru L134	105,265	79,778	58,416	0	0	0	
136									
137									
138 FE	Production O&M Fuel Expense	L130c + L135	300,000	289,187	513,090	260,461	114,216	321,524	
139									
140	Nuclear Non-Fuel Production O&M Expense	L130c + L135	300,000	289,187	513,090	260,461	114,216	321,524	
141	Total Nuclear O&M (A/C 517-532)	320 Ln 41 Col b	280,385 7.11	168,278 7.21	175,556 7.31	0 7.41	0 7.51	0 7.61	
142	Variable Exp. Adj. for the 30% Unreg. Portion of RB	See Workpaper	- n/a	(36,464) 15.11 Ln 28	- n/a	- n/a	- n/a	- n/a	
143	River Bend Deregulated Asset Plan Variable Exp. Adj.	See Workpaper	- n/a	(36,296) 15.11 Ln 28	- n/a	- n/a	- n/a	- n/a	
144	Nuclear Fuel Per Book	L131	105,265	46,731	58,416	0	0	0	
145	Nuclear Non-Fuel Production O&M as adjusted	L141 + L142 + L143 - L144	175,120	48,787	117,140	0	0	0	
146									
147	Purchased Power Expense - A/C 555								
148	Total Purchased Power	321 Ln 76 & 327 Th Col m	795,526 7.12 & 8.14	732,943 7.22 & 8.24	782,235 7.32 & 8.34	359,665 7.42 & 8.42	198,836 7.52 & 8.52	584,550 7.62 & 8.64	
149	RPCE Payments ex. per PURP definition in MSS-3 Tariff	327 Col I ESPP line	389,810 8.12	- n/a	- n/a	- n/a	- n/a	- n/a	
150	Vidalia Adj. for ELL per Note 1 of the MSS-3 Tariff	See Workpaper	- n/a	- n/a	(176,772) 14.11	- n/a	- n/a	- n/a	
150a	Adjustment for Opportunity Sales due to ISB Returns in EL09-61-004	See 10/16/16 WP 1.2 Ln 8	4,910	(330)	(2,237)	(1,066)	60	(1,135)	
151	Purchased Power Deferral Adj. per MSS-3 Tariff	See Workpapers	6,100 8.71	- n/a	- n/a	24,356 8.71	- n/a	- n/a	
151a	Toledo Bend Adj per Note 1 of MSS-3 Tariff	See Workpapers	- n/a	2,048 14.31	4,721 14.31	- n/a	- n/a	- n/a	
152	Total Purchased Power as adjusted	See Workpaper	416,746	733,493	606,817	382,953	195,396	(837) 14.21	
153	PURP	L148 - L149 + Sum B 150	416,746	733,493	606,817	382,953	195,396	(837) 14.21	
154									

ENTERGY SERVICES, INC.  
2010 RPCE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. ELO9-61-004  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGSL	ELL	EMI	ENOI	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	Ref
155	Production O&M Expense Check of Inputs								
156	Per Book Production Expenses (A/C 501-556)	L127+L130+L141+L148	1,337,243	1,149,776	1,483,416	680,700	325,735	954,821	
157	Other Expenses Per Form 1 (A/C 557) (for checking)	321 Ln 78 Col b	(1,357) 7.1.2	(44,376) 7.2.2	(88,753) 7.3.2	78,403 7.4.2	17,840 7.5.2	127,838 7.6.2	
158	Fixed Exp. Adj for RB30 & DAP	-L125 - L126		(449)	n/a	n/a	n/a	n/a	
159	Total Production Expenses (Check Total)	L156+L157+L158+L159+L160	1,335,886 7.1.2	1,104,951 7.2.2	1,394,663 7.3.2	759,103 7.4.2	343,575 7.5.2	1,082,659 7.6.2	
160									
161	Production Revenue Credits - Sales for Resale (A/C 447)								
162	Sales for Resale - Non-Requirements (NR)	311 Subtil NRQ Col k	425,773 9.1.4	491,094 9.2.4	256,596 9.3.2	55,315 9.4.2	88,010 9.5.2	296,561 9.6.2	
163	RPCE Received ex per RC definition in MSS-3 Tariff	311 Col J ESPP Line	n/a	107,150 9.2.2	139,995 9.3.2	24,107 9.4.2	0 9.5.2	75,650 Rev 9.6.6	
164	Transmission/Distribution Demand	311 Subtil NRQ Other Col j-L163	31,628 9.1.4	247 9.2.2	1,051 9.3.2	5,446 9.4.2	96 9.5.2	194 9.6.2	
165	Adj. to remove Rev. from sales of Unreg. RB 30%	311 Col k ENO + ELL lines	n/a	81,555 9.2.2	n/a	n/a	n/a	n/a	
166	Production Revenue Credits	L162 - L163 - L164 - L165	394,145	302,142	115,560	25,762	87,954	220,717	
167									
168	Depreciation Expense (A/C 403)								
169	Production Plant Depr Exp ex Nuclear Plant DE	336 Ln 2 Col b	28,932 10.1.1	23,349 10.2.1	22,772 10.3.1	12,471 10.4.1	6,111 10.5.1	17,053 10.6.1	
170	Steam Production Plant Depr Expense	336 Ln 4 + Ln 5 Col b	814 10.1.1	0 10.2.1	0 10.3.1	0 10.4.1	0 10.5.1	1 10.6.1	
171	Hydraulic Production Plant Depr Expense	336 Ln 6 Col b	5,972 10.1.1	1,890 10.2.1	5,274 10.3.1	2,478 10.4.1	41 10.5.1	0 10.6.1	
172	Other Production Plant Depr Expense	L170 + L171 + L172	35,718	25,239	28,046	14,949	6,152	17,054	
173	DEXN								
174									
175	Nuclear Production Plant Depreciation Expense	336 Ln 3 Col b	78,877 10.1.1	40,660 10.2.1	41,492 10.3.1	0 10.4.1	0 10.5.1	0 10.6.1	
176	Nuclear Production Plant Depr Expense	336 Ln 3 Col b & CF 24 for Op 545 re W3SLB Amort.	0 10.1.1	0 10.2.1	3,908 10.3.1	0 10.4.1	0 10.5.1	0 10.6.1	
177	Amortization of Limited Term Electric Plant (A/C 404)	See Workpaper	0 10.7.1	1,029 10.7.1	2,420 10.7.1	n/a	n/a	n/a	
178	Decommissioning Expense	Sum of L176 thru L178	78,877	41,689	47,820	0	0	0	
179	Nuclear Production Plant Depreciation Expense								
180									
181	GDx	336 Ln 10 Col b	15,803 10.1.1	7,216 10.2.1	6,338 10.3.1	5,367 10.4.1	1,485 10.5.1	7,416 10.6.1	
182	IAX	336 Ln 1 Col d	22,442 10.1.1	12,923 10.2.1	23,486 10.3.1	11,016 10.4.1	5,063 10.5.1	7,062 10.6.1	
183									
184									
185	Administrative & General O&M Exp. (A/C 920-935)	323 Ln 197	134,951 7.1.4	88,706 7.2.4	121,567 7.3.4	80,479 7.4.4	45,188 7.5.4	69,714 7.6.4	
186	Property Insurance Expense A/C 924	323 Ln 185 Col b & CF WP 18.1.1 thru WP 18.1.6	18,490 CF 18.1.1	9,776 CF 18.1.2	18,077 CF 18.1.3	14,979 CF 18.1.4	8,871 CF 18.1.5	6,022 CF 18.1.6	
187	Storm Accrual Expense in A/C 924	See Workpaper	14,449 7.7.1	4,662 7.7.1	3,598 7.7.1	7,777 7.7.1	6,193 7.7.1	3,700 7.7.1	
188	A&G in Account 924 ex. Storm Accrual Expense	L185 - L186a	4,041	5,114	14,479	7,202	2,678	3,232	
189	A&G Expense ex. 924 (A/C 920-935 ex. A/C 924)	L185 - L185a	116,461	78,930	103,490	65,500	36,317	63,692	
190	Prod Labor Inc RB30 / TH Labor Inc. RB30 Labor	L195b / L204a		73.73%					
191	Prod. Allocation of EGS A&G before RB30 Adj.	L187 * L187a		98.195 See WP CF 17.1.1					
192	River Bend 30 Adjustment for A&G	See Workpaper 15.1.1 Ln 26	n/a	(7,791) thru CF					
193	Prod. Allocation of EGS A&G	L187c + L187d		50,404 17.4.2					
194	Production Labor Ratio (PL / LXAG)	L195 / L204		67.79%					
195	Administrative & General O&M Expense excluding A/C 924	L187;EGS; L187d / L187e	116,461	74,353	103,490	65,500	36,317	63,692	
196									
197	-A&G Adj for the 30% Unreg. Portion of River Bend	See Workpaper	n/a	(7,791) 15.1.1 Ln 26	n/a	n/a	n/a	n/a	
198	Administrative & General O&M Expense	L185 - L186 + L187	120,602	76,263	117,969	72,702	36,995	66,014	
199									
200	Labor Data								
201	Total Production Labor	354 Ln 20	8,825 11.1.1	6,707 11.2.1	14,803 11.3.1	11,802 11.4.1	3,337 11.5.1	9,488 11.6.1	
202	Direct Operating Company Labor	Footnotes to Pg 354 Ln 96	11,730 11.1.2	5,512 11.2.2	9,719 11.3.2	5,230 11.4.2	1,556 11.5.2	4,849 11.6.2	
203	ESI Production Labor	Col d	84,070 11.1.2	42,870 11.2.2	59,211 11.3.2	0 11.4.2	0 11.5.2	0 11.6.2	
204	EOI Production Labor (EGSL Net of RB 30%)	Sum of L192 thru L194	104,625	55,089	83,733	17,032	4,893	14,337	
205	Total Production Labor	L194 / 70% * 30%		73,462					
206	EOI Production Labor for EGS RB 30%	L195 + L195a							
207	Total Production Labor Including RB30 Labor	354 Ln 28	41,477 11.1.1	20,062 11.2.1	35,050 11.3.1	32,899 11.4.1	10,031 11.5.1	29,492 11.6.1	
208	Direct Labor charged to O&M	354 Ln 27	199 11.1.1	1,539 11.2.1	(289) 11.3.1	2,979 11.4.1	1,341 11.5.1	1,490 11.6.1	
209	Total A&G Labor	Footnotes to Pg 354 Ln 96	47,178 11.1.2	32,842 11.2.2	50,544 11.3.2	27,110 11.4.2	11,411 11.5.2	26,560 11.6.2	
210	ESI A&G Labor	Col d	18,345 11.1.2	12,974 11.2.2	16,116 11.3.2	10,045 11.4.2	11,786 11.5.2	11,786 11.6.2	
211	Total EOI		86,606 11.1.2	44,326 11.2.2	61,333 11.3.2	n/a	n/a	n/a	
212	EOI A&G Labor		2,535 11.1.2	1,455 11.2.2	2,122 11.3.2	n/a	n/a	n/a	
213	Total Labor charged to O&M Excluding A&G	L198-L199+L200+L201+L202+L203	154,182	81,261	126,978	46,995	15,344	42,776	
214	Total Labor charged to O&M Inc. RB30 Labor & Ex. A&G	L195a + L204	99,634	99,634					
215									



ENTERGY SERVICES, INC.  
2010 RACE ROUGH PRODUCTION COST EQUALIZATION DATA FOR FILING IN COMPLIANCE WITH OPINION 565 IN DOCKET NO. EL09-61-004  
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(000's)

L#	Variable	FERC Form 1 Pg Ln (Ln x) or Input (Lx)	EAI	EGSL	ELL	EMI	ENOI	ETI	System (if applicable)
			Ref	Ref	Ref	Ref	Ref	Ref	
206	Taxes Other than Income (AIC 408.1) - Electric (1)	115 Ln 14 Col g	80,829	63,388	66,627	63,380	32,339	55,480	12.62
206a	PPR	See A.6 L114							
206b	Ratio of Production Plant to Total ex. Ineligible	L206 + L206a		68.53%					
207	Prod. Allocation of EGS Tax Other before RB30 Adj.	See Worksheet 15.1 Ln 27		43,426					
207a	RB30 Adjustment for Taxes Other			(1,486)					
207b	Prod. Allocation of EGS Taxes Other	L206b + L207		41,940					
208	Taxes Other than Income - AIC 408.1 - Electric	L206; EGS: L 207a / L 206a	80,829	61,200	66,627	63,380	32,339	55,480	
208a				17,42					
208b	RSRA	See CF WP 19		2,602					
209	Return on the Spindletop Reg. Asset as billed by ETI to EGS								
210	ITC	115 - Ln 19 Col g	3,995	3,239	2,962	1,103	259	1,609	12.62
211	Investment Tax Credit Amortization in AIC 411								
212	Annual Energy Responsibility Ratio								
213	Annual Energy (MWh)	401a Ln 28	33,380	28,688	31,751	14,446	6,585	20,541	13.61
214	Non-Requirements Sales for Resale (inc. RB30-EGSL)	401a Ln 24	10,885	7,372	1,621	238	1,543	3,697	13.61
215	Net Transmission for Others	401a Ln 18	216	187	250	138	43	147	13.61
216	Annual Energy (MWh)	L213 - L214 - L215	22,279	21,129	29,880	14,070	5,009	16,687	109,064
217	Energy Ratio	Op Co L216 / Sum of all OpCo's L216	20.43%	19.37%	27.40%	12.90%	4.59%	15.31%	100.00%
218									
219	12 CP - Load Responsibility Ratio								
220	Company Monthly Coincident Peak Loads (12 mo avg)	Jan '10 ISB All 4 *	3,577,760	3,251,761	4,422,863	2,368,492	765,576	2,573,881	16,960,343
221	Demand Ratio	See 202117 Workbook	20.96%	19.22%	28.74%	13.54%	4.53%	15.21%	100.00%

Notes: \* Jan. ISB contains the Load Data as of Dec. 31 the previous year

Att 10 - Calendar Year 2009

	EAI		ELL		EMI		ENO	
	Attmt. 6	Charge(Receipt)	Attmt. 7	Charge(Receipt)	Attmt. 8	Charge(Receipt)	Attmt. 9	Charge(Receipt)
Attachments 6 thru 9G								
Base Case vs Change Case								
Base Case - Calendar Year 2009								
Exchange Sales	(5,690,903)	(172,433,579.31)	(265,605)	(18,131,680.11)	(193,550)	(9,279,293.14)	(1,526,289)	(79,279,334.94)
AECG Purchases	211,896	12,472,868.98	3,407,158	119,076,868.53	2,132,070	92,695,180.80	12,036	482,396.50
UPP Sales	(3,577,612)	0.00	(1,244,033)	5,216,171.18	119,930	3,023,395.30	35,872	902,451.98
UPP Purchases	0	0.00	2,436,973	0.00	0	0.00	0	0.00
Reserve Equalization		13,925,867.08		(22,080,759.55)		(15,184,568.00)		(8,148,019.42)
Transmission Equal.		(3,224,546.84)		(6,566,024.44)		(6,326,498.31)		7,687,481.50
Fiber Optics Equal.		567,431.10		167,280.64		(962,522.32)		227,810.58
BANDWIDTH PYMT/REC		389,810,000.00		(139,985,000.00)		(24,107,000.00)		0.00
SALES - JAS	(61,674)	(2,902,494.76)	(106,260)	(4,772,434.62)	(39,334)	(1,890,268.93)	(14,173)	(674,412.19)
SALES - OTHERS	1,446	(365,407.71)	(5,327)	(650,478.64)	942	(195,925.25)	269	(59,412.61)
SALES - PROCEEDS		0.00		0.00		0.00		0.00
(3) Net Balance - Demand		(29,991.32)		(32,663.31)		(19,202.12)		(5,594.39)
(3) Net Balance - Energy		764,119.67		847,304.21		491,868.09		146,377.03
Transmission Svs Rev		(56,260.83)		(64,077.24)		(35,807.61)		(10,791.88)
Transmission Svs Exp.		1,535.95		1,174,742.48		338.47		108.38
Purchases JA/IC-CapChg		4,789,541.83		25,136,458.34		3,069,699.34		913,004.77
Purchases JA/IC-EngChg	2,713,939	104,333,353.75	5,439,250	194,613,297.84	1,742,896	66,996,975.97	588,425	22,495,505.74
<b>Attachment 10 Totals(Dollars, only)</b>								
Settlement Amount	(7,053,467)	331,322,468.37	9,869,300	153,939,015.31	4,364,602	108,266,371.29	749,084	(55,322,428.95)
<b>Change Case - 2007</b>								
Exchange Sales	(5,881,570)	(175,782,997.18)	(259,080)	(17,693,155.16)	(187,704)	(8,988,516.36)	(1,516,359)	(78,765,539.53)
Exchange Purchases	200,546	11,861,247.85	3,473,906	119,428,808.00	2,154,567	92,618,700.05	12,810	502,877.05
AECG Excess	(650,596)	(16,389,804.60)	207,160	5,216,509.55	119,938	3,023,569.43	35,876	902,531.57
UPP Sales	(3,577,612)	0.00	(1,244,033)	0.00	0	0.00	0	0.00
UPP Purchases	0	0.00	2,436,973	0.00	601,649	0.00	1,652,943	0.00
Reserve Equalization		13,796,322.20		(22,055,172.72)		(15,171,815.40)		(8,138,796.62)
Transmission Equal.		(3,259,144.38)		(6,551,781.73)		(6,320,386.17)		7,689,521.26
Fiber Optics Equal.		567,431.10		167,280.64		(962,522.32)		227,810.58
BANDWIDTH PYMT/REC		389,810,000.00		(139,985,000.00)		(24,107,000.00)		0.00
SALES - JAS	(101,333)	(4,745,491.12)	(179,825)	(7,839,250.65)	(67,759)	(3,193,482.94)	(24,980)	(1,160,926.08)
SALES - OTHERS	1,446	(366,191.46)	(5,327)	(650,545.87)	942	(195,957.71)	269	(59,436.25)
SALES - PROCEEDS		6,700,541.00		0.00		0.00		0.00
Net Balance - Demand		(29,991.32)		(32,663.31)		(19,202.12)		(5,594.39)
Net Balance - Energy		1,658,209.16		1,884,903.95		1,078,234.49		329,751.96
Transmission Svs Rev		(56,260.83)		(64,077.24)		(35,807.61)		(10,791.88)
Transmission Svs Exp.		1,535.47		1,174,742.72		338.47		108.38
Purchases JA/IC-CapChg		4,788,455.38		25,136,849.49		3,069,786.37		913,156.84
Purchases JA/IC-EngChg	2,713,205	104,301,409.49	5,439,519	194,624,761.79	1,742,968	66,999,350.64	588,522	22,500,007.09
<b>Attachment 10 Totals(Dollars, only)</b>								
Settlement Amount	(7,296,017)	332,935,270.76	9,869,292	152,762,209.46	4,364,601	107,795,288.82	749,082	(55,075,320.02)

**Att 10 - Calendar Year 2009**

Attachments 6 thru 9G  
Base Case vs Change Case  
Base Case - Calendar Year 2009  
Exchange Sales

	EAI		ELL		EMI		ENO	
	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH	Charge(Receipt)	MWH
(5,650,903)	(172,433,579.31)	(265,905)	(18,131,680.11)	(193,550)	(9,279,293.14)	(1,526,289)	(79,279,334.94)	
Exchange Sales	(190,767)	6,525	438,524.95	5,846	290,776.78	9,930	513,795.41	
Exchange Purchases	(11,351)	66,748	351,939.47	22,497	(76,480.75)	774	20,480.55	
AECO Excess	(37)	15	338.37	8	174.13	3	79.59	
UPP Sales	0	0	0.00	0	0.00	0	0.00	
UPP Purchases	0	0	0.00	0	0.00	0	0.00	
Reserve Equalization	0	0	35,586.83	0	22,752.60	0	9,222.80	
(1) Transmission Equal.	0	0	14,242.71	0	6,112.14	0	2,039.76	
Fiber Optics Equal.	0	0	0.00	0	0.00	0	0.00	
BANDWIDTH PYMT/REC	0	0	0.00	0	0.00	0	0.00	
SALES - JAS	(39,560)	(73,565)	(3,066,826.03)	(28,425)	(1,303,214.01)	(10,807)	(486,513.89)	
SALES - OTHERS	0	0	(67.23)	0	(31.46)	0	(23.64)	
SALES - PROCEEDS	0	0	0.00	0	0.00	0	0.00	
(2) Net Balance - Demand	0	0	0.00	0	0.00	0	0.00	
(2) Net Balance - Energy	0	0	1,037,599.74	0	586,366.40	0	183,374.93	
(1) Transmission Svs Rev	0	0	0.00	0	0.00	0	0.00	
(1) Transmission Svs Exp.	0	0	0.48	0	0.00	0	0.00	
Purchases JA/IC-CapChg	0	0	391.15	0	87.03	0	152.07	
Purchases JA/IC-EngChg	(734)	269	11,463.95	72	2,374.67	98	4,501.35	
<b>Difference</b>	(242,549)	(8)	(\$1,176,805.85)	(1)	(\$471,082.47)	(2)	\$247,108.93	

**Attachment 10 Totals(Dollars, only)**

Note: Above is from the Revised Summary of the Calendar Year 2009 data provided on October 10, 2016, in Docket No. EL09-61-004

Ln #	EAI	ELL	EMI	ENO
<b>Version 1</b>				
4 Remove Transmission (-Sum of (1))	34,598	(44,243)	(6,+12)	(2,040)
2 Production-Cost due to ISB Re-runs	4,647,400	(4,184,049)	(477,485)	245,069
<b>Version 2</b>				
3 Remove Transmission (-Sum of (1))	34,598	(14,243)	(6,112)	(2,040)
4 Remove Net Balance (Sum of (2))	(894,089)	(1,037,600)	(586,366)	(183,375)
5 Remove Net Balance on JAS in Base Case (-Sum of (3))	(734,128)	(614,641)	(472,665)	(140,783)
6 Add Net Margin on Non-OS JAS per ISB Re-runs (Note (-4))	726,068	806,413	468,050	139,363
7 Add Net Margin on EAI OS (Note (-4))	4,164,796			
Prod. Cost due to ISB Re-runs & Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)	4,910,047	(2,235,876)	(1,068,177)	60,275

Note (4): Per the Out-of-ISB Adjustment Worksheet provided 10/10/16 in Docket No. EL09-61-004. See excerpt from the WP provided on WP 1.5

Att 10 - Calendar Year 2009

	EGSI		EGSL		ETI		Total	
	Attmt. 9G	Charge(Receipt)	Attmt. 9E	Charge(Receipt)	Attmt. 9ETI	Charge(Receipt)	Summary MWH	Summary Charge(Receipt)
Attachments 6 thru 9G	0	0.00	(1,141,681)	(61,049,305.77)	(64,551)	(3,758,602.66)	(8,882,580)	(343,911,795.93)
Base Case vs Change Case	0	0.00	979,216	31,397,918.58	2,140,204	87,786,562.54	8,882,580	343,911,795.93
Base Case - Calendar Year 2009	0	0.00	162,720	4,099,782.53	124,893	3,147,168.23	(6)	0.00
Exchange Sales	0	0.00	(5,952,657)	0.00	(3,569,263)	0.00	(14,343,565)	0.00
Exchange Purchases	0	0.00	5,628,155	0.00	4,023,846	0.00	14,343,565	0.00
AECC Excess	0	0.00	0.00	9,868,478.91	0.00	21,639,000.98	0	0.00
UPP Sales	0	0.00	0.00	7,672,936.19	756,651.90	0.00	0	0.00
UPP Purchases	0	0.00	0.00	0.00	0.00	0.00	0	0.00
Reserve Equalization	0	0.00	0.00	(107,150,000.00)	(118,568,000.00)	0	0	0.00
Transmission Equal.	0	0.00	0.00	(3,165,974.44)	(52,114)	(2,420,975.92)	(341,855)	(15,826,551.86)
Fiber Optics Equal.	0	0.00	1,675	(245,031.71)	1,208	(195,968.23)	213	(1,653,245.15)
BANDWIDTH PYMT/REC	0	0.00	0.00	0.00	0.00	0.00	0	0.00
SALES - JAS	0	0.00	(68,360)	(25,862.10)	(19,866.76)	(19,866.76)	0	(133,200.00)
SALES - OTHERS	0	0.00	668,288.79	668,288.79	513,921.28	513,921.28	0	3,431,879.07
SALES - PROCEEDS	0	0.00	(48,413.46)	(48,413.46)	(38,098.98)	(38,098.98)	0	(253,450.00)
(3) Net Balance - Demand	0	0.00	0.00	0.00	0.00	0.00	0	0.00
(3) Net Balance - Energy	0	0.00	0.00	0.00	0.00	0.00	0	0.00
Transmission Svs Rev	0	0.00	466.76	466.76	362.72	362.72	0	1,177,554.76
Transmission Svs Exp.	0	0.00	0.00	19,443,676.91	10,007,494.79	10,007,494.79	0	63,359,875.98
Purchases JA/IC-CapChg	0	0.00	4,522,842	159,526,080.67	2,308,943	88,402,013.02	17,317,294	636,367,226.99
Purchases JA/IC-EngChg	0	0.00	0.00	0.00	0.00	0.00	0	0.00
<b>Attachment 10 Totals(Dollars, only)</b>	<b>0</b>	<b>0.00</b>	<b>4,131,969</b>	<b>60,993,041.86</b>	<b>4,914,165</b>	<b>87,271,621.91</b>	<b>16,975,652</b>	<b>686,470,089.79</b>
Settlement Amount	0	0.00	4,131,969	60,993,041.86	4,914,165	87,271,621.91	16,975,652	686,470,089.79

Change Case - 2007

Exchange Sales	0	0.00	(1,114,599)	(59,646,585.71)	(61,441)	(3,566,704.61)	(9,020,854)	(344,423,498.55)
Exchange Purchases	0	0.00	1,001,874	31,700,732.59	2,177,150	88,311,133.01	9,020,854	344,423,498.55
AECC Excess	0	0.00	162,727	4,099,941.47	124,897	3,147,252.58	0	0.00
UPP Sales	0	0.00	(5,952,657)	0.00	(3,569,263)	0.00	(14,343,565)	0.00
UPP Purchases	0	0.00	5,628,155	0.00	4,023,846	0.00	14,343,565	0.00
Reserve Equalization	0	0.00	0.00	9,902,119.05	0.00	21,667,343.49	0	0.00
Transmission Equal.	0	0.00	0.00	7,681,066.75	760,724.27	0.00	0	0.00
Fiber Optics Equal.	0	0.00	0.00	0.00	0.00	0.00	0	0.00
BANDWIDTH PYMT/REC	0	0.00	0.00	(107,150,000.00)	(118,568,000.00)	0	0	0.00
SALES - JAS	0	0.00	(118,248)	(5,438,605.31)	(92,275)	(4,280,537.62)	(584,420)	(26,658,293.72)
SALES - OTHERS	0	0.00	1,675	(245,090.49)	1,208	(196,023.37)	213	(1,653,245.15)
SALES - PROCEEDS	0	0.00	0.00	0.00	0.00	0.00	0	6,700,541.00
Net Balance - Demand	0	0.00	0.00	(25,862.10)	(19,866.76)	(19,866.76)	0	(133,200.00)
Net Balance - Energy	0	0.00	1,476,062.50	1,476,062.50	1,135,917.87	1,135,917.87	0	7,563,079.93
Transmission Svs Rev	0	0.00	0.00	(48,413.46)	(38,098.98)	(38,098.98)	0	(253,450.00)
Transmission Svs Exp.	0	0.00	0.00	467.00	362.72	362.72	0	1,177,554.76
Purchases JA/IC-CapChg	0	0.00	4,523,038	19,443,981.04	2,310,042	10,007,646.86	17,317,294	63,359,875.98
Purchases JA/IC-EngChg	0	0.00	0.00	159,535,126.18	2,310,042	88,406,571.80	17,317,294	636,367,226.99
<b>Attachment 10 Totals(Dollars, only)</b>	<b>0</b>	<b>0.00</b>	<b>4,131,966</b>	<b>61,284,939.51</b>	<b>4,914,163</b>	<b>86,767,701.26</b>	<b>16,733,087</b>	<b>686,470,089.79</b>
Settlement Amount	0	0.00	4,131,966	61,284,939.51	4,914,163	86,767,701.26	16,733,087	686,470,089.79

**Att 10 - Calendar Year 2009**

	EGSI		EGSL		ETI		Total	
	Attmt. 9G	Charge(Receipt)	Attmt. 9EGSL	Charge(Receipt)	Attmt. 9ETI	Charge(Receipt)	Summary	Summary
	MWH		MWH		MWH		MWH	Charge(Receipt)
Exchange Sales	0	0.00	(1,141,681)	(61,049,305.77)	(64,551)	(3,738,602.66)	(8,882,580)	(343,911,795.93)
Exchange Sales	0	0.00	27,082	1,402,720.06	3,110	171,898.05	(138,274)	(511,702.62)
Exchange Purchases	0	0.00	22,658	302,814.01	36,947	524,570.47	138,274	511,702.62
AEOC Excess	0	0.00	7	158.94	4	84.35	0	0.00
UPP Sales	0	0.00	0	0.00	0	0.00	0	0.00
UPP Purchases	0	0.00	0	0.00	0	0.00	0	0.00
Reserve Equalization	0	0.00	0	33,640.14	0	28,342.51	0	0.00
Transmission Equal.	0	0.00	0	8,130.56	0	4,072.37	0	(0.00)
Fiber Optics Equal.	0	0.00	0	0.00	0	0.00	0	0.00
BANDWIDTH PYMT/REC	0	0.00	0	0.00	0	0.00	0	0.00
SALES - JAS	0	0.00	(49,947)	(2,272,630.87)	(40,161)	(1,859,560.70)	(242,565)	(10,831,741.86)
SALES - OTHERS	0	0.00	0	(58.78)	0	(35.14)	0	0.00
SALES - PROCEEDS	0	0.00	0	0.00	0	0.00	0	6,700,541.00
(2) Net Balance - Demand	0	0.00	0	0.00	0	0.00	0	0.00
(2) Net Balance - Energy	0	0.00	0	807,773.71	0	621,996.59	0	4,131,200.86
(1) Transmission Svs Rev	0	0.00	0	0.00	0	0.00	0	0.00
(1) Transmission Svs Exp.	0	0.00	0	0.24	0	0.00	0	(0.00)
Purchases JA/IC-CapChg	0	0.00	0	304.13	0	152.07	0	0.00
Purchases JA/IC-EngChg	0	0.00	196	9,045.51	99	4,558.78	(0)	(0.00)
<b>Attachment 10 Totals(Dollars, only)</b>	<b>0</b>	<b>\$0.00</b>	<b>(3)</b>	<b>\$291,897.65</b>	<b>(2)</b>	<b>(\$503,920.65)</b>	<b>(242,565)</b>	<b>\$0.00</b>
Difference								

Note: Above is from the Revised Summary of the Calendar Year 2009 data provided on October 10, 2016, in Docket No. EL09-61-004

Ln #	Version 1	EGSI	EGSL	ETI	Total
1	Remove Transmission (-Sum of (1))	0	(8,131)	(4,072)	0
2	Production Cost due to ISB Re-runs	0	283,767	(507,983)	0
3	Remove Transmission (-Sum of (1))	0	(8,131)	(4,072)	0
4	Remove Net Balance (Sum of (2))	0	(807,774)	(621,997)	(4,131,201)
5	Remove Net Balance on JAS in Base Case (-Sum of (3))	0	(642,427)	(494,035)	(3,298,679)
6	Add Net Margin on Non-OS JAS per ISB Re-runs (Note (-4))	0	636,097	489,093	3,265,084
7	Add Net Margin on EAI OS (Note (-4))				4,164,796
8	Prod. Cost due to ISB Re-runs & Net Margin Adjustments (Att 10 Net Diff + Sum L3 thru L7)	0	(530,337)	(1,134,931)	0

Note (4): Per the Out-of-IsB Adjustment Worksheet provided 10/10/16 in Docket No. EL09-61-004. See excerpt from the WP provided on WP 1.5

YYYYMM	Net Balance						EAI Opportunity Sales			Remaining Net Balance	Allocation by Responsibility Ratio					Allocation by Responsibility Ratio	
	Energy Cost	Total Billings	Total Net Balance	Capacity Billings	Adjusted Net Bal	Cost	Revenue	Net Margin	EAI		ELL	EMI	ENOI	EGSL	ETI	Responsibility Ratio	
																EAI	EGSL
200901	\$ 3,365,523.04	\$ 2,429,105.72	\$ (936,417.32)	\$ -	\$ (936,417.32)				\$ (936,417.32)	\$ (210,412.97)	\$ (229,047.68)	\$ (134,750.45)	\$ (38,954.96)	\$ (183,069.59)	\$ (140,181.67)		
200902	\$ 3,204,499.88	\$ 2,294,560.22	\$ (909,939.66)	\$ -	\$ (909,939.66)				\$ (909,939.66)	\$ (204,645.43)	\$ (222,662.23)	\$ (131,395.29)	\$ (38,035.48)	\$ (177,347.24)	\$ (135,853.99)		
200903	\$ 1,159,985.61	\$ 1,210,219.14	\$ 50,233.53	\$ -	\$ 50,233.53				\$ 50,233.53	\$ 11,274.40	\$ 12,332.33	\$ 7,243.68	\$ 2,114.83	\$ 9,770.42	\$ 7,499.87		
200904	\$ 456,306.91	\$ 463,921.81	\$ 7,614.90	\$ -	\$ 7,614.90				\$ (84,796.65)	\$ 1,717.16	\$ 1,866.41	\$ 1,097.31	\$ 322.11	\$ 1,471.96	\$ 1,139.95		
200905	\$ 734,914.49	\$ 650,117.84	\$ (84,796.65)	\$ -	\$ (84,796.65)				\$ (84,796.65)	\$ (19,189.48)	\$ (20,876.94)	\$ (12,227.68)	\$ (3,578.42)	\$ (16,331.83)	\$ (12,592.30)		
200906	\$ 984,683.08	\$ 878,925.21	\$ (105,757.87)	\$ -	\$ (105,757.87)				\$ (105,757.87)	\$ (23,827.25)	\$ (26,132.77)	\$ (15,165.68)	\$ (4,484.13)	\$ (20,411.27)	\$ (15,736.77)		
200907	\$ 675,668.65	\$ 419,885.01	\$ (255,682.64)	\$ -	\$ (255,682.64)				\$ (115,568.19)	\$ (57,707.57)	\$ (63,281.45)	\$ (36,485.91)	\$ (10,994.35)	\$ (49,397.89)	\$ (37,815.46)		
200908	\$ 582,365.28	\$ 466,797.09	\$ (115,568.19)	\$ -	\$ (115,568.19)				\$ (115,568.19)	\$ (25,552.13)	\$ (28,799.59)	\$ (16,503.14)	\$ (5,050.33)	\$ (22,443.34)	\$ (17,219.66)		
200909	\$ 2,498,566.28	\$ 1,968,340.44	\$ (1,130,225.84)	\$ -	\$ (1,130,225.84)	\$ 1,633,493.63	\$ 743,146.00	\$ (890,347.63)	\$ (239,878.21)	\$ (52,437.38)	\$ (60,041.52)	\$ (34,230.62)	\$ (10,650.59)	\$ (46,738.27)	\$ (35,789.83)		
200910	\$ 3,367,366.27	\$ 2,290,277.69	\$ (1,077,088.58)	\$ -	\$ (1,077,088.58)	\$ 2,952,995.20	\$ 1,827,511.00	\$ (1,125,484.20)	\$ 48,996.62	\$ 10,511.53	\$ 12,137.62	\$ 6,857.66	\$ 2,134.25	\$ 9,504.90	\$ 7,249.66		
200911	\$ 2,890,917.23	\$ 2,385,687.08	\$ (505,230.15)	\$ -	\$ (505,230.15)	\$ 2,609,503.56	\$ 2,016,305.00	\$ (593,198.56)	\$ 48,996.62	\$ (438.21)	\$ (511.76)	\$ (287.67)	\$ (90.41)	\$ (397.58)	\$ (305.96)		
200912	\$ 6,647,497.00	\$ 4,370,475.54	\$ (2,277,021.46)	\$ -	\$ (2,277,021.46)	\$ 3,669,345.00	\$ 2,113,579.00	\$ (1,555,766.00)	\$ (721,255.46)	\$ (155,358.43)	\$ (181,395.75)	\$ (102,201.90)	\$ (32,095.87)	\$ (140,716.94)	\$ (109,486.58)		

in Dollars

Net Margin on Remaining Net																
EAI OS	\$ (4,164,796)	\$ (3,265,084)	\$ (726,063)	\$ (806,413)	\$ (468,050)	\$ (139,353)	\$ (636,097)	\$ (489,093)								

Sum of 12 ME

Excerpt from Revised Out of ISB Adjustment provided on 10/10/16 in EL09-61-004

Entergy Services, Inc.

Responsibility Ratios in EL09-61-004

As applied to Bandwidth Calculations for Docket No. EL09-61-004

For the 7 Months ended December 31, 2005 & the Test Years Ended December 31, 2006, 2007, 2008 & 2009

Responsibility Ratios per Attachment 4 of the ISB (1)

	Change Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2441	0.2391	0.1499	0.0393	0.3276			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2403	0.1447	0.0374	0.3453			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

	Base Case Resp Ratios in EL09-61							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2456	0.2386	0.1496	0.0393	0.3269			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2339	0.2398	0.1443	0.0374	0.3446			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2210	0.2524	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	Change Case - Base Case = Delta in Resp Ratios							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	(0.0016)	0.0005	0.0003	0.0001	0.0007	0.0000	0.0000	0.0000
2006 - 12 CP (Jan 07 ISB)	(0.0016)	0.0005	0.0004	0.0000	0.0007	0.0000	0.0000	0.0000
2007 - 12 CP (Jan 08 ISB)	(0.0002)	0.0001	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000
2008 - 12 CP (Jan 09 ISB)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2009 - 12 CP (Jan 10 ISB)	(0.0015)	0.0005	0.0003	0.0001	0.0000	0.0004	0.0002	0.0000

	As Filed Resp Ratios (Variable DR)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2451	0.2388	0.1497	0.0393	0.3271	0.0000	0.0000	1.0000
2006 - 12 CP (Jan 07 ISB) (3)	0.2339	0.2396	0.1444	0.0374	0.3447			1.0000
2007 - 12 CP (Jan 08 ISB) (3)	0.2220	0.2443	0.1421	0.0393	0.3523			1.0000
2008 - 12 CP (Jan 09 ISB) (3)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB) (3)	0.2111	0.2609	0.1391	0.0452		0.1918	0.1519	1.0000

	As Filed Resp Ratios adj for Delta in EL09-61 (Var DR as Adj.)							
	EAI	ELL	EMI	ENOI	EGSI	EGSL	ETI	Total
7ME 05 7CP (July 05 -Jan 06 ISBs) (2)	0.2435	0.2393	0.1500	0.0394	0.3278			1.0000
2006 - 12 CP (Jan 07 ISB)	0.2323	0.2401	0.1448	0.0374	0.3454			1.0000
2007 - 12 CP (Jan 08 ISB)	0.2218	0.2444	0.1421	0.0393	0.3524			1.0000
2008 - 12 CP (Jan 09 ISB)	0.2211	0.2523	0.1406	0.0423		0.1924	0.1513	1.0000
2009 - 12 CP (Jan 10 ISB)	0.2096	0.2614	0.1394	0.0453		0.1922	0.1521	1.0000

Notes

(1) Demand Ratios utilized in the Bandwidth calculations are consistent with the provisions of the applicable Service Schedule MSS-3.

7ME 05 7CP (July 05 -Jan 06 ISBs) Including Interruptible Customers per 2.16(a) of System Agreement  
 2006 - 12 CP (Jan 07 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
 2007 - 12 CP (Jan 08 ISB) Excludes Interruptible Customers per 2.16(b) of System Agreement  
 2008 - 12 CP (Jan 09 ISB) Including Interruptible Customers per 2.16(a) of System Agreement  
 2009 - 12 CP (Jan 10 ISB) Including Interruptible Customers per 2.16(a) of System Agreement

(2) Data to determine the Demand Ratio for the 7 months ended December 31, 2005 was obtained from the monthly CP data presented in the appropriate Attachment 4s to the ISB as indicated. The As Filed Responsibility Ratios are from the 2nd compliance Filing in EL01-88-0013 dated 4/29/14.

(3) The As Filed Responsibility Ratios are from the most recently filed Compliance Filing in Docket No. ER10-1350 dated 2/16/16.

UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission

Docket No. EL09-61-004

v.

Entergy Services, Inc.

ATTACHMENT 4

Updated Summary of the Net Results from the ISB Re-runs  
Including a Summary of the Results of the ISB Re-Runs on the Bandwidth

DECEMBER 17, 2018



**DERIVATION OF NET REFUNDS  
BASED ON ISB RE-RUN WITH NET BALANCE ALLOCATED TO EAI  
AND ASSOCIATED BANDWIDTH RECALCULATIONS (REVISED)  
IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004**

I. REFUNDS WHERE THE NET BALANCE IS ALLOCATED TO EAI \*

YEAR	EAI	ELL	EMI	ENO	EGSL	ETI
2000	\$ 160,251	\$ (272,714)	\$ 73,721	\$ 15,944	\$ 13,109	\$ 9,689
2001	\$ 1,437,933	\$ (642,482)	\$ 245,782	\$ (390,099)	\$ (374,402)	\$ (276,732)
2002	\$ 7,298,692	\$ (2,994,337)	\$ (1,978,311)	\$ (1,239,061)	\$ (625,015)	\$ (461,968)
2003	\$ 30,557,483	\$ (2,228,460)	\$ (9,044,732)	\$ (3,307,977)	\$ (9,186,380)	\$ (6,789,933)
2004	\$ 24,806,368	\$ (2,316,110)	\$ (6,339,369)	\$ 1,271,797	\$ (10,018,045)	\$ (7,404,642)
2005	\$ 6,011,871	\$ (1,127,657)	\$ (2,468,555)	\$ 765,709	\$ (1,829,286)	\$ (1,352,081)
2006	\$ 6,816,320	\$ 152,092	\$ (4,024,514)	\$ (889,301)	\$ (1,181,393)	\$ (873,204)
2007	\$ (210,356)	\$ 32,940	\$ 152,348	\$ 99,290	\$ (42,677)	\$ (31,544)
2008	\$ (94,169)	\$ 45,137	\$ 54,649	\$ 23,206	\$ 968	\$ (29,792)
2009	\$ 4,875,449	\$ (2,222,633)	\$ (1,062,065)	\$ 62,315	\$ (522,206)	\$ (1,130,859)
Total	\$ 81,659,842	\$ (11,574,226)	\$ (24,391,046)	\$ (3,588,177)	\$ (23,765,328)	\$ (18,341,065)

II. BANDWIDTH EFFECTS (V2) \*\*

7ME 2005	\$ (1,710,000)	\$ -	\$ 186,000	\$ -	\$ 831,000	\$ 693,000
2006	\$ 8,931,000	\$ (832,000)	\$ (4,689,000)	\$ -	\$ (1,992,000)	\$ (1,418,000)
2007	\$ 239,000	\$ (187,000)	\$ 9,000	\$ 25,000	\$ (49,000)	\$ (37,000)
2008	\$ (158,000)	\$ 136,000	\$ 62,000	\$ -	\$ 130,000	\$ (170,000)
2009	\$ 6,407,000	\$ (4,100,000)	\$ (2,035,000)	\$ (272,000)	\$ -	\$ -
Total	\$ 13,709,000	\$ (4,983,000)	\$ (6,467,000)	\$ (247,000)	\$ (1,080,000)	\$ (932,000)

III. NET RESPONSIBILITY

2000	\$ 160,251	\$ (272,714)	\$ 73,721	\$ 15,944	\$ 13,109	\$ 9,689
2001	\$ 1,437,933	\$ (642,482)	\$ 245,782	\$ (390,099)	\$ (374,402)	\$ (276,732)
2002	\$ 7,298,692	\$ (2,994,337)	\$ (1,978,311)	\$ (1,239,061)	\$ (625,015)	\$ (461,968)
2003	\$ 30,557,483	\$ (2,228,460)	\$ (9,044,732)	\$ (3,307,977)	\$ (9,186,380)	\$ (6,789,933)
2004	\$ 24,806,368	\$ (2,316,110)	\$ (6,339,369)	\$ 1,271,797	\$ (10,018,045)	\$ (7,404,642)
2005	\$ 7,721,871	\$ (1,127,657)	\$ (2,654,555)	\$ 765,709	\$ (2,660,286)	\$ (2,045,081)
2006	\$ (2,114,680)	\$ 984,092	\$ 664,486	\$ (889,301)	\$ 810,607	\$ 544,796
2007	\$ (449,356)	\$ 219,940	\$ 143,348	\$ 74,290	\$ 6,323	\$ 5,456
2008	\$ 63,831	\$ (90,863)	\$ (7,351)	\$ 23,206	\$ (129,032)	\$ 140,208
2009	\$ (1,531,551)	\$ 1,877,367	\$ 972,935	\$ 334,315	\$ (522,206)	\$ (1,130,859)
Total	\$ 67,950,842	\$ (6,591,226)	\$ (17,924,046)	\$ (3,341,177)	\$ (22,685,328)	\$ (17,409,065)

Notes: \* Payment obligations are shown as positive values and the amounts to be received are shown as negative values.

\*\* Positive values reflect lower payments and higher receipts. Negative values reflect higher payments and lower receipts.

UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission

Docket No. EL09-61-004

v.

Entergy Services, Inc.

ATTACHMENT 5

Interest Calculation

DECEMBER 17, 2018

Entergy Services, LLC  
EAI Opportunity Sales Case  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Net Cost / (Benefit) including Interest thru December 14, 2018

Operating Companies	Total Refunds Including Interest		
	Cost / (Benefit) (\$)		
	Principal	Interest	Total
<b>Entergy Arkansas, LLC</b>	67,950,842	67,087,072	135,037,914
Entergy Gulf States, LLC	(22,685,328)	(21,013,622)	(43,698,950)
Entergy Louisiana, LLC	(6,591,226)	(8,356,395)	(14,947,621)
<b>Total Entergy Louisiana, LLC</b>	(29,276,554)	(29,370,017)	(58,646,571)
<b>Entergy Mississippi, LLC</b>	(17,924,046)	(18,228,980)	(36,153,026)
<b>Entergy New Orleans, LLC</b>	(3,341,177)	(3,675,775)	(7,016,952)
<b>Entergy Texas, Inc.</b>	(17,409,065)	(15,812,300)	(33,221,365)

**DERIVATION OF NET REFUNDS  
BASED ON ISB RE-RUN WITH NET BALANCE ALLOCATED TO EAI  
AND ASSOCIATED BANDWIDTH RECALCULATIONS (REVISED)  
IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004**

**I. REFUNDS WHERE THE NET BALANCE IS ALLOCATED TO EAI \* Per Attachment 4 of the 12/17/18 Compliance Filing in EL09-61-004**

<u>YEAR</u>	<u>EAI</u>	<u>ELL</u>	<u>EMI</u>	<u>ENO</u>	<u>EGSL</u>	<u>ETI</u>
2000	\$ 160,251.31	\$ (272,714.11)	\$ 73,721.09	\$ 15,943.53	\$ 13,108.95	\$ 9,689.22
2001	\$ 1,437,933.21	\$ (642,482.00)	\$ 245,781.51	\$ (390,098.95)	\$ (374,401.91)	\$ (276,731.85)
2002	\$ 7,298,692.35	\$ (2,994,337.28)	\$ (1,978,311.08)	\$ (1,239,061.02)	\$ (625,015.21)	\$ (461,967.76)
2003	\$ 30,557,482.75	\$ (2,228,460.33)	\$ (9,044,731.73)	\$ (3,307,976.94)	\$ (9,186,380.40)	\$ (6,789,933.34)
2004	\$ 24,806,367.96	\$ (2,316,110.08)	\$ (6,339,368.89)	\$ 1,271,797.46	\$ (10,018,044.71)	\$ (7,404,641.74)
2005	\$ 6,011,870.63	\$ (1,127,657.44)	\$ (2,468,554.73)	\$ 765,709.18	\$ (1,829,286.40)	\$ (1,352,081.25)
2006	\$ 6,816,320.27	\$ 152,092.23	\$ (4,024,513.96)	\$ (889,301.40)	\$ (1,181,393.35)	\$ (873,203.78)
2007	\$ (210,356.40)	\$ 32,939.81	\$ 152,348.29	\$ 99,289.64	\$ (42,677.27)	\$ (31,544.07)
2008	\$ (94,168.59)	\$ 45,136.61	\$ 54,649.10	\$ 23,206.36	\$ 968.21	\$ (29,791.69)
2009	\$ 4,875,448.70	\$ (2,222,633.17)	\$ (1,062,065.15)	\$ 62,314.72	\$ (522,206.07)	\$ (1,130,859.03)
<b>Total</b>	<b>\$ 81,659,842.18</b>	<b>\$ (11,574,225.77)</b>	<b>\$ (24,391,045.55)</b>	<b>\$ (3,588,177.41)</b>	<b>\$ (23,765,328.16)</b>	<b>\$ (18,341,065.29)</b>

**MONTHLY ISB**

<u>10/1/00- 12/31/00</u>	\$ 53,417.10	\$ (90,904.70)	\$ 24,573.70	\$ 5,314.51	\$ 4,369.65	\$ 3,229.74
2001	\$ 119,827.77	\$ (53,540.17)	\$ 20,481.79	\$ (32,508.25)	\$ (31,200.16)	\$ (23,060.99)
2002	\$ 608,224.36	\$ (249,528.11)	\$ (164,859.26)	\$ (103,255.08)	\$ (52,084.60)	\$ (38,497.31)
2003	\$ 2,546,466.90	\$ (185,705.03)	\$ (753,727.64)	\$ (275,664.74)	\$ (765,531.70)	\$ (565,827.78)
2004	\$ 2,067,197.33	\$ (193,009.17)	\$ (528,280.74)	\$ 105,983.12	\$ (834,837.06)	\$ (617,053.48)
2005	\$ 500,989.22	\$ (93,971.45)	\$ (205,712.89)	\$ 63,809.10	\$ (152,440.53)	\$ (112,673.44)
2006	\$ 568,026.69	\$ 12,674.35	\$ (335,376.16)	\$ (74,108.45)	\$ (98,449.45)	\$ (72,766.98)
2007	\$ (17,529.70)	\$ 2,744.98	\$ 12,695.69	\$ 8,274.14	\$ (3,556.44)	\$ (2,628.67)
2008	\$ (7,847.38)	\$ 3,761.38	\$ 4,554.09	\$ 1,933.86	\$ 80.68	\$ (2,482.64)
2009	\$ 406,287.39	\$ (185,219.43)	\$ (88,505.43)	\$ 5,192.89	\$ (43,517.17)	\$ (94,238.25)
<b>Check ISB Total</b>	<b>\$ 81,659,842.18</b>	<b>\$ (11,574,225.77)</b>	<b>\$ (24,391,045.55)</b>	<b>\$ (3,588,177.41)</b>	<b>\$ (23,765,328.16)</b>	<b>\$ (18,341,065.29)</b>

**II. BANDWIDTH EFFECTS (VERSION 2) \*\* Per Attachments 2 & 4 of the 12/17/18 Compliance Filing in EL09-61-004**

7ME 2005	\$ (1,710,000)	\$ -	\$ 186,000	\$ -	\$ 831,000	\$ 693,000
2006	\$ 8,931,000	\$ (832,000)	\$ (4,689,000)	\$ -	\$ (1,992,000)	\$ (1,418,000)
2007	\$ 239,000	\$ (187,000)	\$ 9,000	\$ 25,000	\$ (49,000)	\$ (37,000)
2008	\$ (158,000)	\$ 136,000	\$ 62,000	\$ -	\$ 130,000	\$ (170,000)
2009	\$ 6,407,000	\$ (4,100,000)	\$ (2,035,000)	\$ (272,000)	\$ -	\$ -
<b>Total</b>	<b>\$ 13,709,000</b>	<b>\$ (4,983,000)</b>	<b>\$ (6,467,000)</b>	<b>\$ (247,000)</b>	<b>\$ (1,080,000)</b>	<b>\$ (932,000)</b>

**MONTHLY RPCE**

<u>7ME 2005</u>	\$ (244,285.71)	\$ -	\$ 26,571	\$ -	\$ 118,714	\$ 99,000
2006	\$ 1,275,857.14	\$ (118,857)	\$ (669,857)	\$ -	\$ (284,571)	\$ (202,571)
2007	\$ 34,142.86	\$ (26,714)	\$ 1,286	\$ 3,571	\$ (7,000)	\$ (5,286)
2008	\$ (22,571.43)	\$ 19,429	\$ 8,857	\$ -	\$ 18,571	\$ (24,286)
2009	\$ 915,285.71	\$ (585,714)	\$ (290,714)	\$ (38,857)	\$ -	\$ -
<b>Check RPCE Total</b>	<b>\$ 13,709,000.00</b>	<b>\$ (4,983,000.00)</b>	<b>\$ (6,467,000.00)</b>	<b>\$ (247,000.00)</b>	<b>\$ (1,080,000.00)</b>	<b>\$ (932,000.00)</b>

**DERIVATION OF NET REFUNDS  
BASED ON ISB RE-RUN WITH NET BALANCE ALLOCATED TO EAI  
AND ASSOCIATED BANDWIDTH RECALCULATIONS (REVISED)  
IN COMPLIANCE WITH FERC OPINION 565 IN DOCKET NO. EL09-61-004**

**I. REFUNDS WHERE THE NET BALANCE IS ALLOCATED TO EAI \* Per Attachment 4 of the 12/17/18 Compliance Filing in EL09-61-004**

YEAR		EAI	ELL	EMI	ENO	EGSL	ETI
<b>MONTHLY NET</b>	<b>Months</b>						
10/1/00- 12/31/00	3	\$ 53,417.10	\$ (90,904.70)	\$ 24,573.70	\$ 5,314.51	\$ 4,369.65	\$ 3,229.74
2001	12	\$ 119,827.77	\$ (53,540.17)	\$ 20,481.79	\$ (32,508.25)	\$ (31,200.16)	\$ (23,060.99)
2002	12	\$ 608,224.36	\$ (249,528.11)	\$ (164,859.26)	\$ (103,255.08)	\$ (52,084.60)	\$ (38,497.31)
2003	12	\$ 2,546,456.90	\$ (185,705.03)	\$ (753,727.64)	\$ (275,664.74)	\$ (765,531.70)	\$ (565,827.78)
2004	12	\$ 2,067,197.33	\$ (193,009.17)	\$ (528,280.74)	\$ 105,983.12	\$ (834,837.06)	\$ (617,053.48)
2005	12	\$ 500,989.22	\$ (93,971.45)	\$ (205,712.89)	\$ 63,809.10	\$ (152,440.53)	\$ (112,673.44)
1/1/06 - 5/31/06	5	\$ 568,026.69	\$ 12,674.35	\$ (335,376.16)	\$ (74,108.45)	\$ (98,449.45)	\$ (72,766.98)
6/1/06 - 12/31/06	7	\$ 812,312.40	\$ 12,674.35	\$ (361,947.59)	\$ (74,108.45)	\$ (217,163.73)	\$ (171,766.98)
1/1/07 - 5/31/07	5	\$ (17,529.70)	\$ 2,744.98	\$ 12,695.69	\$ 8,274.14	\$ (3,556.44)	\$ (2,628.67)
6/1/07 - 12/31/07	7	\$ (1,293,386.84)	\$ 121,602.13	\$ 682,552.83	\$ 8,274.14	\$ 281,014.99	\$ 199,942.76
1/1/08 - 5/31/08	5	\$ (7,847.38)	\$ 3,761.38	\$ 4,554.09	\$ 1,933.86	\$ 80.68	\$ (2,482.64)
6/1/08 - 12/31/08	7	\$ (41,990.24)	\$ 30,475.67	\$ 3,268.38	\$ (1,637.57)	\$ 7,080.68	\$ 2,803.07
1/1/09 - 5/31/09	5	\$ 406,287.39	\$ (185,219.43)	\$ (88,505.43)	\$ 5,192.89	\$ (43,517.17)	\$ (94,238.25)
6/1/09 - 12/31/09	7	\$ 428,858.82	\$ (204,648.00)	\$ (97,362.57)	\$ 5,192.89	\$ (62,088.60)	\$ (69,952.54)
6/1/10 - 12/31/10	7	\$ (915,285.71)	\$ 585,714.29	\$ 290,714.29	\$ 38,857.14	\$ -	\$ -
<b>Check Net Total</b>		<b>\$ 67,950,842.18</b>	<b>\$ (6,591,225.77)</b>	<b>\$ (17,924,045.55)</b>	<b>\$ (3,341,177.41)</b>	<b>\$ (22,685,328.16)</b>	<b>\$ (17,409,065.29)</b>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**III. NET RESPONSIBILITY \* Per Attachment 4 of the 12/17/18 Compliance Filing in EL09-61-004**

2000	\$ 160,251.31	\$ (272,714.11)	\$ 73,721.09	\$ 15,943.53	\$ 13,108.95	\$ 9,689.22
2001	\$ 1,437,933.21	\$ (642,482.00)	\$ 245,781.51	\$ (390,098.95)	\$ (374,401.91)	\$ (276,731.85)
2002	\$ 7,298,692.35	\$ (2,994,337.28)	\$ (1,978,311.08)	\$ (1,239,061.02)	\$ (625,015.21)	\$ (461,967.76)
2003	\$ 30,557,482.75	\$ (2,228,460.33)	\$ (9,044,731.73)	\$ (3,307,976.94)	\$ (9,186,380.40)	\$ (6,789,933.34)
2004	\$ 24,806,367.96	\$ (2,316,110.08)	\$ (6,339,368.89)	\$ 1,271,797.46	\$ (10,018,044.71)	\$ (7,404,641.74)
2005	\$ 7,721,870.63	\$ (1,127,657.44)	\$ (2,654,554.73)	\$ 765,709.18	\$ (2,660,286.40)	\$ (2,045,081.25)
2006	\$ (2,114,679.73)	\$ 984,092.23	\$ 664,486.04	\$ (889,301.40)	\$ 810,606.65	\$ 544,796.22
2007	\$ (449,356.40)	\$ 219,939.81	\$ 143,348.29	\$ 74,289.64	\$ 6,322.73	\$ 5,455.93
2008	\$ 63,831.41	\$ (90,863.39)	\$ (7,350.90)	\$ 23,206.36	\$ (129,031.79)	\$ 140,208.31
2009	\$ (1,531,551.30)	\$ 1,877,366.83	\$ 972,934.85	\$ 334,314.72	\$ (522,206.07)	\$ (1,130,859.03)

**Total**                                    **\$ 67,950,842.18**    **\$ (6,591,225.77)**    **\$ (17,924,045.55)**    **\$ (3,341,177.41)**    **\$ (22,685,328.16)**    **\$ (17,409,065.29)**

Notes:                                    \* Payment obligations are shown as positive values and the amounts to be received are shown as negative values.  
     \*\* Positive values reflect lower payments and higher receipts. Negative values reflect higher payments and lower receipts.

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 (In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Payments from EAI to other OpCos (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	422.89	53,417.10	53,417.10	53,839.99
12		Nov-00	9.50%	0.0079	845.77	53,417.10	106,834.21	108,102.87
13	1	Dec-00	9.50%	0.0079	1,278.70	53,417.10	161,519.97	162,798.67
14		Jan-01	9.50%	0.0079	2,227.34	119,827.77	281,347.74	284,853.77
15		Feb-01	9.50%	0.0079	3,175.97	119,827.77	401,175.51	407,857.51
16	1	Mar-01	9.50%	0.0079	4,177.51	119,827.77	527,685.28	531,862.79
17		Apr-01	9.02%	0.0075	4,867.14	119,827.77	647,513.05	656,557.70
18		May-01	9.02%	0.0075	5,767.85	119,827.77	767,340.82	782,153.31
19	1	Jun-01	9.02%	0.0075	6,779.89	119,827.77	901,981.08	908,760.97
20		Jul-01	7.79%	0.0065	6,633.24	119,827.77	1,021,808.84	1,035,221.98
21		Aug-01	7.79%	0.0065	7,411.12	119,827.77	1,141,636.61	1,162,460.87
22	1	Sep-01	7.79%	0.0065	8,324.19	119,827.77	1,282,288.64	1,290,612.83
23		Oct-01	6.80%	0.0057	7,945.33	119,827.77	1,402,116.40	1,418,385.92
24		Nov-01	6.80%	0.0057	8,624.35	119,827.77	1,521,944.17	1,546,838.04
25	1	Dec-01	6.80%	0.0057	9,444.44	119,827.77	1,666,665.80	1,676,110.24
26		Jan-02	5.64%	0.0047	10,691.98	608,224.36	2,274,890.17	2,295,026.59
27		Feb-02	5.64%	0.0047	13,550.64	608,224.36	2,883,114.53	2,916,801.59
28	1	Mar-02	5.64%	0.0047	16,567.62	608,224.36	3,525,025.95	3,541,593.57
29		Apr-02	4.78%	0.0040	16,464.11	608,224.36	4,133,250.32	4,166,282.05
30		May-02	4.78%	0.0040	18,886.87	608,224.36	4,741,474.68	4,793,393.29
31	1	Jun-02	4.78%	0.0040	21,516.44	608,224.36	5,401,617.65	5,423,134.09
32		Jul-02	4.75%	0.0040	23,788.96	608,224.36	6,009,842.01	6,055,147.41
33		Aug-02	4.75%	0.0040	26,196.51	608,224.36	6,618,066.38	6,689,568.29
34	1	Sep-02	4.75%	0.0040	28,887.10	608,224.36	7,297,792.65	7,326,679.75
35		Oct-02	4.75%	0.0040	31,294.65	608,224.36	7,906,017.01	7,966,198.76
36		Nov-02	4.75%	0.0040	33,702.21	608,224.36	8,514,241.38	8,608,125.33
37	1	Dec-02	4.75%	0.0040	36,481.38	608,224.36	9,216,349.69	9,252,831.08
38		Jan-03	4.62%	0.0039	45,286.81	2,546,456.90	11,762,806.59	11,844,574.78
39		Feb-03	4.62%	0.0039	55,090.66	2,546,456.90	14,309,263.48	14,446,122.34
40	1	Mar-03	4.62%	0.0039	65,421.43	2,546,456.90	16,992,579.23	17,058,000.66
41		Apr-03	4.25%	0.0035	69,200.75	2,546,456.90	19,539,036.13	19,673,658.31
42		May-03	4.25%	0.0035	78,219.45	2,546,456.90	22,085,493.02	22,298,334.66
43	1	Jun-03	4.25%	0.0035	87,991.97	2,546,456.90	24,844,791.56	24,932,783.53
44		Jul-03	4.25%	0.0035	97,010.67	2,546,456.90	27,391,248.45	27,576,251.09
45		Aug-03	4.25%	0.0035	106,029.37	2,546,456.90	29,937,705.35	30,228,737.36
46	1	Sep-03	4.25%	0.0035	116,078.81	2,546,456.90	32,775,194.26	32,891,273.07
47		Oct-03	4.07%	0.0034	119,799.27	2,546,456.90	35,321,651.15	35,557,529.23
48		Nov-03	4.07%	0.0034	128,436.00	2,546,456.90	37,868,108.05	38,232,422.13
49	1	Dec-03	4.07%	0.0034	138,308.36	2,546,456.90	40,778,879.02	40,917,187.39
50		Jan-04	4.00%	0.0033	142,820.25	2,067,197.33	42,846,076.35	43,127,204.97
51		Feb-04	4.00%	0.0033	149,710.91	2,067,197.33	44,913,273.68	45,344,113.21
52	1	Mar-04	4.00%	0.0033	158,037.70	2,067,197.33	47,411,310.54	47,569,348.25
53		Apr-04	4.00%	0.0033	164,928.36	2,067,197.33	49,478,507.87	49,801,473.94
54		May-04	4.00%	0.0033	171,819.02	2,067,197.33	51,545,705.20	52,040,490.28
55	1	Jun-04	4.00%	0.0033	180,358.96	2,067,197.33	54,107,687.61	54,288,046.57
56		Jul-04	4.00%	0.0033	187,249.62	2,067,197.33	56,174,884.94	56,542,493.52
57		Aug-04	4.00%	0.0033	194,140.27	2,067,197.33	58,242,082.27	58,803,831.12
58	1	Sep-04	4.00%	0.0033	202,903.43	2,067,197.33	60,871,028.45	61,073,931.88
59		Oct-04	4.22%	0.0035	221,332.76	2,067,197.33	62,938,225.78	63,362,461.97
60		Nov-04	4.22%	0.0035	228,602.40	2,067,197.33	65,005,423.11	65,658,261.71

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A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Payments from EAI to other OpCos (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	238,167.86	2,067,197.33	67,725,459.04	67,963,626.90
62		Jan-05	4.75%	0.0040	270,063.02	<b>500,989.22</b>	68,226,448.26	68,734,679.14
63		Feb-05	4.75%	0.0040	272,046.11	500,989.22	68,727,437.48	69,507,714.47
64	1	Mar-05	4.75%	0.0040	277,117.79	500,989.22	70,008,703.69	70,285,821.48
65		Apr-05	5.30%	0.0044	311,417.81	500,989.22	70,509,692.91	71,098,228.51
66		May-05	5.30%	0.0044	313,630.51	500,989.22	71,010,682.13	71,912,848.24
67	1	Jun-05	5.30%	0.0044	319,827.78	500,989.22	72,413,837.46	72,733,665.24
68		Jul-05	5.77%	0.0048	350,598.79	500,989.22	72,914,826.68	73,585,253.25
69		Aug-05	5.77%	0.0048	353,007.71	500,989.22	73,415,815.90	74,439,250.18
70	1	Sep-05	5.77%	0.0048	360,337.65	500,989.22	74,940,239.40	75,300,577.06
71		Oct-05	6.23%	0.0052	391,665.71	500,989.22	75,441,228.62	76,193,231.99
72		Nov-05	6.23%	0.0052	394,266.68	500,989.22	75,942,217.84	77,088,487.89
73	1	Dec-05	6.23%	0.0052	402,818.70	500,989.22	77,589,477.11	77,992,295.81
74		Jan-06	6.78%	0.0057	441,589.90	<b>568,026.69</b>	78,157,503.80	79,001,912.39
75		Feb-06	6.78%	0.0057	444,799.25	568,026.69	78,725,530.48	80,014,738.33
76	1	Mar-06	6.78%	0.0057	455,292.62	568,026.69	80,582,765.02	81,038,057.64
77		Apr-06	7.30%	0.0061	493,667.32	568,026.69	81,150,791.71	82,099,751.65
78		May-06	7.30%	0.0061	497,122.81	568,026.69	81,718,818.40	83,164,901.15
79	1	Jun-06	7.30%	0.0061	510,861.38	<b>812,312.40</b>	83,977,213.55	84,488,074.93
80		Jul-06	7.74%	0.0065	541,653.03	812,312.40	84,789,525.96	85,842,040.37
81		Aug-06	7.74%	0.0065	546,892.44	812,312.40	85,601,838.36	87,201,245.21
82	1	Sep-06	7.74%	0.0065	552,131.86	812,312.40	88,013,557.61	88,565,689.47
83		Oct-06	8.17%	0.0068	599,225.64	812,312.40	88,825,870.02	89,977,227.51
84		Nov-06	8.17%	0.0068	604,756.13	812,312.40	89,638,182.42	91,394,296.05
85	1	Dec-06	8.17%	0.0068	610,286.63	812,312.40	92,206,608.45	92,816,895.08
86		Jan-07	8.25%	0.0069	633,920.43	<b>(17,529.70)</b>	92,189,078.75	93,433,285.81
87		Feb-07	8.25%	0.0069	633,799.92	(17,529.70)	92,171,549.05	94,049,556.03
88	1	Mar-07	8.25%	0.0069	633,679.40	(17,529.70)	94,032,026.33	94,665,705.73
89		Apr-07	8.25%	0.0069	646,470.18	(17,529.70)	94,014,496.63	95,294,646.21
90		May-07	8.25%	0.0069	646,349.66	(17,529.70)	93,996,966.93	95,923,466.17
91	1	Jun-07	8.25%	0.0069	646,229.15	<b>(1,293,386.84)</b>	94,630,079.33	95,276,308.47
92		Jul-07	8.25%	0.0069	650,581.80	(1,293,386.84)	93,336,692.48	94,633,503.43
93		Aug-07	8.25%	0.0069	641,689.76	(1,293,386.84)	92,043,305.64	93,981,806.34
94	1	Sep-07	8.25%	0.0069	632,797.73	(1,293,386.84)	92,688,419.50	93,321,217.23
95		Oct-07	8.25%	0.0069	637,232.88	(1,293,386.84)	91,395,032.66	92,665,063.27
96		Nov-07	8.25%	0.0069	628,340.85	(1,293,386.84)	90,101,645.82	92,000,017.27
97	1	Dec-07	8.25%	0.0069	619,448.81	(1,293,386.84)	90,706,630.43	91,326,079.25
98		Jan-08	7.76%	0.0065	586,569.54	<b>(7,847.38)</b>	90,698,783.05	91,904,801.41
99		Feb-08	7.76%	0.0065	586,518.80	(7,847.38)	90,690,935.67	92,483,472.82
100	1	Mar-08	7.76%	0.0065	586,468.05	(7,847.38)	92,475,625.44	93,062,093.49
101		Apr-08	6.77%	0.0056	521,716.65	(7,847.38)	92,467,778.06	93,575,962.76
102		May-08	6.77%	0.0056	521,672.38	(7,847.38)	92,459,930.67	94,089,787.76
103	1	Jun-08	6.77%	0.0056	521,628.11	<b>(41,990.24)</b>	94,047,797.52	94,569,425.63
104		Jul-08	5.30%	0.0044	415,377.77	(41,990.24)	94,005,807.28	94,942,813.16
105		Aug-08	5.30%	0.0044	415,192.32	(41,990.24)	93,963,817.04	95,316,015.24
106	1	Sep-08	5.30%	0.0044	415,006.86	(41,990.24)	95,274,025.00	95,689,031.86
107		Oct-08	5.00%	0.0042	396,975.10	(41,990.24)	95,232,034.76	96,044,016.72
108		Nov-08	5.00%	0.0042	396,800.14	(41,990.24)	95,190,044.52	96,398,826.63
109	1	Dec-08	5.00%	0.0042	396,625.19	(41,990.24)	96,356,836.39	96,753,461.57
110		Jan-09	4.52%	0.0038	362,944.08	<b>406,287.39</b>	96,763,123.78	97,522,693.05
111		Feb-09	4.52%	0.0038	364,474.43	406,287.39	97,169,411.17	98,293,454.87
112	1	Mar-09	4.52%	0.0038	366,004.78	406,287.39	98,699,742.26	99,065,747.05
113		Apr-09	3.37%	0.0028	277,181.78	406,287.39	99,106,029.65	99,749,216.21
114		May-09	3.37%	0.0028	278,322.77	406,287.39	99,512,317.05	100,433,826.37
115	1	Jun-09	3.37%	0.0028	279,463.76	<b>428,858.82</b>	100,862,685.19	101,142,148.95
116		Jul-09	3.25%	0.0027	273,169.77	428,858.82	101,291,544.01	101,844,177.54
117		Aug-09	3.25%	0.0027	274,331.27	428,858.82	101,720,402.83	102,547,367.62
118	1	Sep-09	3.25%	0.0027	275,492.76	428,858.82	102,976,226.44	103,251,719.20
119		Oct-09	3.25%	0.0027	278,893.95	428,858.82	103,405,085.26	103,959,471.97
120		Nov-09	3.25%	0.0027	280,055.44	428,858.82	103,833,944.08	104,668,386.23

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LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Payments from EAI to other OpCos (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	281,216.93	428,858.82	105,097,245.05	105,378,461.98
122		Jan-10	3.25%	0.0027	284,638.37		105,097,245.05	105,663,100.35
123		Feb-10	3.25%	0.0027	284,638.37		105,097,245.05	105,947,738.72
124	1	Mar-10	3.25%	0.0027	284,638.37		105,947,738.72	106,232,377.10
125		Apr-10	3.25%	0.0027	286,941.79		105,947,738.72	106,519,318.89
126		May-10	3.25%	0.0027	286,941.79		105,947,738.72	106,806,260.68
127	1	Jun-10	3.25%	0.0027	286,941.79	(915,285.71)	105,890,974.97	106,177,916.76
128		Jul-10	3.25%	0.0027	286,788.06	(915,285.71)	104,975,689.25	105,549,419.10
129		Aug-10	3.25%	0.0027	284,309.16	(915,285.71)	104,060,403.54	104,918,442.55
130	1	Sep-10	3.25%	0.0027	281,830.26	(915,285.71)	104,003,156.83	104,284,987.09
131		Oct-10	3.25%	0.0027	281,675.22	(915,285.71)	103,087,871.12	103,651,376.59
132		Nov-10	3.25%	0.0027	279,196.32	(915,285.71)	102,172,585.40	103,015,287.20
133	1	Dec-10	3.25%	0.0027	276,717.42	(915,285.71)	102,100,001.48	102,376,718.90
134		Jan-11	3.25%	0.0027	276,520.84		102,100,001.48	102,653,239.74
135		Feb-11	3.25%	0.0027	276,520.84		102,100,001.48	102,929,760.58
136	1	Mar-11	3.25%	0.0027	276,520.84		102,929,760.58	103,206,281.41
137		Apr-11	3.25%	0.0027	278,768.10		102,929,760.58	103,485,049.51
138		May-11	3.25%	0.0027	278,768.10		102,929,760.58	103,763,817.62
139	1	Jun-11	3.25%	0.0027	278,768.10		103,763,817.62	104,042,585.72
140		Jul-11	3.25%	0.0027	281,027.01		103,763,817.62	104,323,612.72
141		Aug-11	3.25%	0.0027	281,027.01		103,763,817.62	104,604,639.73
142	1	Sep-11	3.25%	0.0027	281,027.01		104,604,639.73	104,885,666.74
143		Oct-11	3.25%	0.0027	283,304.23		104,604,639.73	105,168,970.97
144		Nov-11	3.25%	0.0027	283,304.23		104,604,639.73	105,452,275.20
145	1	Dec-11	3.25%	0.0027	283,304.23		105,452,275.20	105,735,579.43
146		Jan-12	3.25%	0.0027	285,599.91		105,452,275.20	106,021,179.35
147		Feb-12	3.25%	0.0027	285,599.91		105,452,275.20	106,306,779.26
148	1	Mar-12	3.25%	0.0027	285,599.91		106,306,779.26	106,592,379.17
149		Apr-12	3.25%	0.0027	287,914.19		106,306,779.26	106,880,293.36
150		May-12	3.25%	0.0027	287,914.19		106,306,779.26	107,168,207.56
151	1	Jun-12	3.25%	0.0027	287,914.19		107,168,207.56	107,456,121.75
152		Jul-12	3.25%	0.0027	290,247.23		107,168,207.56	107,746,368.98
153		Aug-12	3.25%	0.0027	290,247.23		107,168,207.56	108,036,616.21
154	1	Sep-12	3.25%	0.0027	290,247.23		108,036,616.21	108,326,863.44
155		Oct-12	3.25%	0.0027	292,599.17		108,036,616.21	108,619,462.61
156		Nov-12	3.25%	0.0027	292,599.17		108,036,616.21	108,912,061.78
157	1	Dec-12	3.25%	0.0027	292,599.17		108,912,061.78	109,204,660.94
158		Jan-13	3.25%	0.0027	294,970.17		108,912,061.78	109,499,631.11
159		Feb-13	3.25%	0.0027	294,970.17		108,912,061.78	109,794,601.28
160	1	Mar-13	3.25%	0.0027	294,970.17		109,794,601.28	110,089,571.45
161		Apr-13	3.25%	0.0027	297,360.38		109,794,601.28	110,386,931.82
162		May-13	3.25%	0.0027	297,360.38		109,794,601.28	110,684,292.20
163	1	Jun-13	3.25%	0.0027	297,360.38		110,684,292.20	110,981,652.58
164		Jul-13	3.25%	0.0027	299,769.96		110,684,292.20	111,281,422.54
165		Aug-13	3.25%	0.0027	299,769.96		110,684,292.20	111,581,192.50
166	1	Sep-13	3.25%	0.0027	299,769.96		111,581,192.50	111,880,962.46
167		Oct-13	3.25%	0.0027	302,199.06		111,581,192.50	112,183,161.52
168		Nov-13	3.25%	0.0027	302,199.06		111,581,192.50	112,485,360.58
169	1	Dec-13	3.25%	0.0027	302,199.06		112,485,360.58	112,787,559.65
170		Jan-14	3.25%	0.0027	304,647.85		112,485,360.58	113,092,207.50
171		Feb-14	3.25%	0.0027	304,647.85		112,485,360.58	113,396,855.35
172	1	Mar-14	3.25%	0.0027	304,647.85		113,396,855.35	113,701,503.20
173		Apr-14	3.25%	0.0027	307,116.48		113,396,855.35	114,008,619.68
174		May-14	3.25%	0.0027	307,116.48		113,396,855.35	114,315,736.17
175	1	Jun-14	3.25%	0.0027	307,116.48		114,315,736.17	114,622,852.65
176		Jul-14	3.25%	0.0027	309,605.12		114,315,736.17	114,932,457.77
177		Aug-14	3.25%	0.0027	309,605.12		114,315,736.17	115,242,062.89
178	1	Sep-14	3.25%	0.0027	309,605.12		115,242,062.89	115,551,668.01
179		Oct-14	3.25%	0.0027	312,113.92		115,242,062.89	115,863,781.93
180		Nov-14	3.25%	0.0027	312,113.92		115,242,062.89	116,175,895.85



Entergy Arkansas, LLC  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Payments from EAI to other OpCos (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	312,113.92		116,175,895.85	116,488,009.77
182		Jan-15	3.25%	0.0027	314,643.05		116,175,895.85	116,802,652.82
183		Feb-15	3.25%	0.0027	314,643.05		116,175,895.85	117,117,295.87
184	1	Mar-15	3.25%	0.0027	314,643.05		117,117,295.87	117,431,938.92
185		Apr-15	3.25%	0.0027	317,192.68		117,117,295.87	117,749,131.60
186		May-15	3.25%	0.0027	317,192.68		117,117,295.87	118,066,324.27
187	1	Jun-15	3.25%	0.0027	317,192.68		118,066,324.27	118,383,516.95
188		Jul-15	3.25%	0.0027	319,762.96		118,066,324.27	118,703,279.91
189		Aug-15	3.25%	0.0027	319,762.96		118,066,324.27	119,023,042.87
190	1	Sep-15	3.25%	0.0027	319,762.96		119,023,042.87	119,342,805.83
191		Oct-15	3.25%	0.0027	322,354.07		119,023,042.87	119,665,159.91
192		Nov-15	3.25%	0.0027	322,354.07		119,023,042.87	119,987,513.98
193	1	Dec-15	3.25%	0.0027	322,354.07		119,987,513.98	120,309,868.06
194		Jan-16	3.25%	0.0027	324,966.18		119,987,513.98	120,634,834.24
195		Feb-16	3.25%	0.0027	324,966.18		119,987,513.98	120,959,800.42
196	1	Mar-16	3.25%	0.0027	324,966.18		120,959,800.42	121,284,766.61
197		Apr-16	3.46%	0.0029	348,767.42		120,959,800.42	121,633,534.03
198		May-16	3.46%	0.0029	348,767.42		120,959,800.42	121,982,301.46
199	1	Jun-16	3.46%	0.0029	348,767.42		121,982,301.46	122,331,068.88
200		Jul-16	3.50%	0.0029	355,781.71		121,982,301.46	122,686,850.59
201		Aug-16	3.50%	0.0029	355,781.71		121,982,301.46	123,042,632.31
202	1	Sep-16	3.50%	0.0029	355,781.71		123,042,632.31	123,398,414.02
203		Oct-16	3.50%	0.0029	358,874.34		123,042,632.31	123,757,288.36
204		Nov-16	3.50%	0.0029	358,874.34		123,042,632.31	124,116,162.71
205	1	Dec-16	3.50%	0.0029	358,874.34		124,116,162.71	124,475,037.05
206		Jan-17	3.50%	0.0029	362,005.47		124,116,162.71	124,837,042.53
207		Feb-17	3.50%	0.0029	362,005.47		124,116,162.71	125,199,048.00
208	1	Mar-17	3.50%	0.0029	362,005.47		125,199,048.00	125,561,053.48
209		Apr-17	3.71%	0.0031	387,073.72		125,199,048.00	125,948,127.20
210		May-17	3.71%	0.0031	387,073.72		125,199,048.00	126,335,200.92
211	1	Jun-17	3.71%	0.0031	387,073.72		126,335,200.92	126,722,274.65
212		Jul-17	3.96%	0.0033	416,906.16		126,335,200.92	127,139,180.81
213		Aug-17	3.96%	0.0033	416,906.16		126,335,200.92	127,556,086.97
214	1	Sep-17	3.96%	0.0033	416,906.16		127,556,086.97	127,972,993.14
215		Oct-17	4.21%	0.0035	447,509.27		127,556,086.97	128,420,502.41
216		Nov-17	4.21%	0.0035	447,509.27		127,556,086.97	128,868,011.68
217	1	Dec-17	4.21%	0.0035	447,509.27		128,868,011.68	129,315,520.95
218		Jan-18	4.25%	0.0035	456,407.54		128,868,011.68	129,771,928.49
219		Feb-18	4.25%	0.0035	456,407.54		128,868,011.68	130,228,336.03
220	1	Mar-18	4.25%	0.0035	456,407.54		130,228,336.03	130,684,743.58
221		Apr-18	4.47%	0.0037	485,100.55		130,228,336.03	131,169,844.13
222		May-18	4.47%	0.0037	485,100.55		130,228,336.03	131,654,944.68
223	1	Jun-18	4.47%	0.0037	485,100.55		131,654,944.68	132,140,045.23
224		Jul-18	4.69%	0.0039	514,551.41		131,654,944.68	132,654,596.64
225		Aug-18	4.69%	0.0039	514,551.41		131,654,944.68	133,169,148.05
226	1	Sep-18	4.69%	0.0039	514,551.41		133,169,148.05	133,683,699.46
227		Oct-18	4.96%	0.0041	550,432.48		133,169,148.05	134,234,131.94
228		Nov-18	4.96%	0.0041	550,432.48		133,169,148.05	134,784,564.41
229	1	Dec-18	4.96%	0.0019	253,349.74		134,784,564.41	135,037,914.16
230		<b>Total thru 12/14/18</b>			<b>67,087,071.98</b>	<b>67,950,842.18</b>		<b>135,037,914.16</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month

Entergy Louisiana, LLC  
 FERC Docket No. EL09-61-004  
 Pursuant to FERC Opinion No. 565 dated October 18, 2018  
 Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
 (In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	(719.66)	(90,904.70)	(90,904.70)	(91,624.37)
12		Nov-00	9.50%	0.0079	(1,439.32)	(90,904.70)	(181,809.41)	(183,968.40)
13	1	Dec-00	9.50%	0.0079	(2,176.08)	(90,904.70)	(274,873.10)	(277,049.18)
14		Jan-01	9.50%	0.0079	(2,599.94)	(53,540.17)	(328,413.27)	(333,189.28)
15		Feb-01	9.50%	0.0079	(3,023.80)	(53,540.17)	(381,953.43)	(389,753.25)
16	1	Mar-01	9.50%	0.0079	(3,509.41)	(53,540.17)	(443,293.41)	(446,802.82)
17		Apr-01	9.02%	0.0075	(3,734.53)	(53,540.17)	(496,833.58)	(504,077.52)
18		May-01	9.02%	0.0075	(4,136.98)	(53,540.17)	(550,373.75)	(561,754.66)
19	1	Jun-01	9.02%	0.0075	(4,624.97)	(53,540.17)	(615,294.83)	(619,919.79)
20		Jul-01	7.79%	0.0065	(4,341.85)	(53,540.17)	(668,835.00)	(677,801.82)
21		Aug-01	7.79%	0.0065	(4,689.42)	(53,540.17)	(722,375.16)	(736,031.40)
22	1	Sep-01	7.79%	0.0065	(5,125.64)	(53,540.17)	(789,571.57)	(794,697.20)
23		Oct-01	6.80%	0.0057	(4,777.63)	(53,540.17)	(843,111.73)	(853,015.00)
24		Nov-01	6.80%	0.0057	(5,081.03)	(53,540.17)	(896,651.90)	(911,636.20)
25	1	Dec-01	6.80%	0.0057	(5,469.33)	(53,540.17)	(965,176.36)	(970,645.70)
26		Jan-02	5.64%	0.0047	(5,709.11)	(249,528.11)	(1,214,704.47)	(1,225,882.91)
27		Feb-02	5.64%	0.0047	(6,881.89)	(249,528.11)	(1,464,232.58)	(1,482,292.91)
28	1	Mar-02	5.64%	0.0047	(8,139.56)	(249,528.11)	(1,731,821.02)	(1,739,960.58)
29		Apr-02	4.78%	0.0040	(7,892.37)	(249,528.11)	(1,981,349.13)	(1,997,381.06)
30		May-02	4.78%	0.0040	(8,886.33)	(249,528.11)	(2,230,877.23)	(2,255,795.49)
31	1	Jun-02	4.78%	0.0040	(9,979.54)	(249,528.11)	(2,505,323.60)	(2,515,303.14)
32		Jul-02	4.75%	0.0040	(10,904.62)	(249,528.11)	(2,754,851.71)	(2,775,735.87)
33		Aug-02	4.75%	0.0040	(11,892.34)	(249,528.11)	(3,004,379.82)	(3,037,156.31)
34	1	Sep-02	4.75%	0.0040	(13,009.79)	(249,528.11)	(3,286,684.42)	(3,299,694.21)
35		Oct-02	4.75%	0.0040	(13,997.51)	(249,528.11)	(3,536,212.53)	(3,563,219.83)
36		Nov-02	4.75%	0.0040	(14,985.22)	(249,528.11)	(3,785,740.63)	(3,827,733.16)
37	1	Dec-02	4.75%	0.0040	(16,139.16)	(249,528.11)	(4,077,261.27)	(4,093,400.42)
38		Jan-03	4.62%	0.0039	(16,412.42)	(185,705.03)	(4,262,966.29)	(4,295,517.87)
39		Feb-03	4.62%	0.0039	(17,127.38)	(185,705.03)	(4,448,671.32)	(4,498,350.28)
40	1	Mar-03	4.62%	0.0039	(18,033.61)	(185,705.03)	(4,684,055.31)	(4,702,088.93)
41		Apr-03	4.25%	0.0035	(17,247.07)	(185,705.03)	(4,869,760.34)	(4,905,041.02)
42		May-03	4.25%	0.0035	(17,904.77)	(185,705.03)	(5,055,465.37)	(5,108,650.82)
43	1	Jun-03	4.25%	0.0035	(18,750.84)	(185,705.03)	(5,294,355.85)	(5,313,106.69)
44		Jul-03	4.25%	0.0035	(19,408.55)	(185,705.03)	(5,480,060.88)	(5,518,220.27)
45		Aug-03	4.25%	0.0035	(20,066.25)	(185,705.03)	(5,665,765.90)	(5,723,991.55)
46	1	Sep-03	4.25%	0.0035	(20,930.18)	(185,705.03)	(5,909,696.58)	(5,930,626.75)
47		Oct-03	4.07%	0.0034	(20,673.57)	(185,705.03)	(6,095,401.61)	(6,137,005.35)
48		Nov-03	4.07%	0.0034	(21,303.42)	(185,705.03)	(6,281,106.63)	(6,344,013.80)
49	1	Dec-03	4.07%	0.0034	(22,146.63)	(185,705.03)	(6,529,718.83)	(6,551,865.46)
50		Jan-04	4.00%	0.0033	(22,409.09)	(193,009.17)	(6,722,728.00)	(6,767,283.72)
51		Feb-04	4.00%	0.0033	(23,052.46)	(193,009.17)	(6,915,737.18)	(6,983,345.36)
52	1	Mar-04	4.00%	0.0033	(23,921.18)	(193,009.17)	(7,176,354.53)	(7,200,275.71)
53		Apr-04	4.00%	0.0033	(24,564.55)	(193,009.17)	(7,369,363.70)	(7,417,849.43)
54		May-04	4.00%	0.0033	(25,207.91)	(193,009.17)	(7,562,372.88)	(7,636,066.51)
55	1	Jun-04	4.00%	0.0033	(26,096.92)	(193,009.17)	(7,829,075.69)	(7,855,172.61)
56		Jul-04	4.00%	0.0033	(26,740.28)	(193,009.17)	(8,022,084.86)	(8,074,922.06)
57		Aug-04	4.00%	0.0033	(27,383.65)	(193,009.17)	(8,215,094.03)	(8,295,314.88)
58	1	Sep-04	4.00%	0.0033	(28,294.41)	(193,009.17)	(8,488,324.06)	(8,516,618.47)
59		Oct-04	4.22%	0.0035	(30,529.36)	(193,009.17)	(8,681,333.23)	(8,740,157.00)
60		Nov-04	4.22%	0.0035	(31,208.10)	(193,009.17)	(8,874,342.40)	(8,964,374.28)

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 (In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	(32,203.47)	(193,009.17)	(9,157,383.45)	(9,189,586.91)
62		Jan-05	4.75%	0.0040	(36,619.95)	<b>(93,971.45)</b>	(9,251,354.90)	(9,320,178.31)
63		Feb-05	4.75%	0.0040	(36,991.92)	(93,971.45)	(9,345,326.36)	(9,451,141.68)
64	1	Mar-05	4.75%	0.0040	(37,782.74)	(93,971.45)	(9,545,113.14)	(9,582,895.88)
65		Apr-05	5.30%	0.0044	(42,572.62)	(93,971.45)	(9,639,084.59)	(9,719,439.95)
66		May-05	5.30%	0.0044	(42,987.66)	(93,971.45)	(9,733,056.04)	(9,856,399.07)
67	1	Jun-05	5.30%	0.0044	(43,947.47)	(93,971.45)	(9,950,370.52)	(9,994,317.99)
68		Jul-05	5.77%	0.0048	(48,296.54)	(93,971.45)	(10,044,341.98)	(10,136,585.99)
69		Aug-05	5.77%	0.0048	(48,748.39)	(93,971.45)	(10,138,313.43)	(10,279,305.83)
70	1	Sep-05	5.77%	0.0048	(49,878.17)	(93,971.45)	(10,373,277.29)	(10,423,155.46)
71		Oct-05	6.23%	0.0052	(54,342.47)	(93,971.45)	(10,467,248.74)	(10,571,469.38)
72		Nov-05	6.23%	0.0052	(54,830.33)	(93,971.45)	(10,561,220.19)	(10,720,271.17)
73	1	Dec-05	6.23%	0.0052	(56,143.94)	(93,971.45)	(10,814,242.62)	(10,870,386.57)
74		Jan-06	6.78%	0.0057	(61,028.86)	<b>12,674.35</b>	(10,801,568.27)	(10,918,741.07)
75		Feb-06	6.78%	0.0057	(60,957.25)	12,674.35	(10,788,893.92)	(10,967,023.97)
76	1	Mar-06	6.78%	0.0057	(61,892.08)	12,674.35	(10,954,349.62)	(11,016,241.70)
77		Apr-06	7.30%	0.0061	(66,561.86)	12,674.35	(10,941,675.27)	(11,070,129.20)
78		May-06	7.30%	0.0061	(66,484.76)	12,674.35	(10,929,000.92)	(11,123,939.61)
79	1	Jun-06	7.30%	0.0061	(67,593.53)	12,674.35	(11,111,265.25)	(11,178,858.78)
80		Jul-06	7.74%	0.0065	(71,667.66)	<b>12,674.35</b>	(11,098,590.90)	(11,237,852.09)
81		Aug-06	7.74%	0.0065	(71,585.91)	12,674.35	(11,085,916.55)	(11,296,763.65)
82	1	Sep-06	7.74%	0.0065	(71,504.16)	12,674.35	(11,284,089.30)	(11,355,593.46)
83		Oct-06	8.17%	0.0068	(76,825.84)	12,674.35	(11,271,414.95)	(11,419,744.95)
84		Nov-06	8.17%	0.0068	(76,739.55)	12,674.35	(11,258,740.59)	(11,483,810.15)
85	1	Dec-06	8.17%	0.0068	(76,653.26)	12,674.35	(11,471,135.80)	(11,547,789.05)
86		Jan-07	8.25%	0.0069	(78,864.06)	<b>2,744.98</b>	(11,468,390.81)	(11,623,908.13)
87		Feb-07	8.25%	0.0069	(78,845.19)	2,744.98	(11,465,645.83)	(11,700,008.33)
88	1	Mar-07	8.25%	0.0069	(78,826.32)	2,744.98	(11,697,263.35)	(11,776,089.66)
89		Apr-07	8.25%	0.0069	(80,418.69)	2,744.98	(11,694,518.36)	(11,853,763.36)
90		May-07	8.25%	0.0069	(80,399.81)	2,744.98	(11,691,773.38)	(11,931,418.19)
91	1	Jun-07	8.25%	0.0069	(80,380.94)	<b>121,602.13</b>	(11,809,816.07)	(11,890,197.01)
92		Jul-07	8.25%	0.0069	(81,192.49)	121,602.13	(11,688,213.94)	(11,849,787.37)
93		Aug-07	8.25%	0.0069	(80,356.47)	121,602.13	(11,566,611.81)	(11,725,541.71)
94	1	Sep-07	8.25%	0.0069	(79,520.46)	121,602.13	(11,686,939.58)	(11,766,460.04)
95		Oct-07	8.25%	0.0069	(80,347.71)	121,602.13	(11,565,337.46)	(11,725,205.62)
96		Nov-07	8.25%	0.0069	(79,511.70)	121,602.13	(11,443,735.33)	(11,683,115.19)
97	1	Dec-07	8.25%	0.0069	(78,675.68)	121,602.13	(11,561,513.06)	(11,640,188.75)
98		Jan-08	7.76%	0.0065	(74,764.45)	<b>3,761.38</b>	(11,557,751.68)	(11,711,191.81)
99		Feb-08	7.76%	0.0065	(74,740.13)	3,761.38	(11,553,990.30)	(11,782,170.56)
100	1	Mar-08	7.76%	0.0065	(74,715.80)	3,761.38	(11,778,409.17)	(11,853,124.98)
101		Apr-08	6.77%	0.0056	(66,449.86)	3,761.38	(11,774,647.79)	(11,915,813.45)
102		May-08	6.77%	0.0056	(66,428.64)	3,761.38	(11,770,886.40)	(11,978,480.70)
103	1	Jun-08	6.77%	0.0056	(66,407.42)	<b>30,475.67</b>	(11,948,005.03)	(12,014,412.45)
104		Jul-08	5.30%	0.0044	(52,770.36)	30,475.67	(11,917,529.36)	(12,036,707.14)
105		Aug-08	5.30%	0.0044	(52,635.75)	30,475.67	(11,887,053.69)	(12,058,867.22)
106	1	Sep-08	5.30%	0.0044	(52,501.15)	30,475.67	(12,028,391.55)	(12,080,892.71)
107		Oct-08	5.00%	0.0042	(50,118.30)	30,475.67	(11,997,915.88)	(12,100,535.33)
108		Nov-08	5.00%	0.0042	(49,991.32)	30,475.67	(11,967,440.21)	(12,120,050.98)
109	1	Dec-08	5.00%	0.0042	(49,864.33)	30,475.67	(12,089,575.31)	(12,139,439.64)
110		Jan-09	4.52%	0.0038	(45,537.40)	<b>(185,219.43)</b>	(12,274,794.74)	(12,370,196.48)
111		Feb-09	4.52%	0.0038	(46,235.06)	(185,219.43)	(12,460,014.17)	(12,601,650.97)
112	1	Mar-09	4.52%	0.0038	(46,932.72)	(185,219.43)	(12,786,870.40)	(12,833,803.12)
113		Apr-09	3.37%	0.0028	(35,909.79)	(185,219.43)	(12,972,089.83)	(13,054,932.34)
114		May-09	3.37%	0.0028	(36,429.95)	(185,219.43)	(13,157,309.26)	(13,276,581.72)
115	1	Jun-09	3.37%	0.0028	(36,950.11)	<b>(204,648.00)</b>	(13,481,229.73)	(13,518,179.84)
116		Jul-09	3.25%	0.0027	(36,511.66)	(204,648.00)	(13,685,877.73)	(13,759,339.50)
117		Aug-09	3.25%	0.0027	(37,065.92)	(204,648.00)	(13,890,525.73)	(14,001,053.42)
118	1	Sep-09	3.25%	0.0027	(37,620.17)	(204,648.00)	(14,205,701.42)	(14,243,321.60)
119		Oct-09	3.25%	0.0027	(38,473.77)	(204,648.00)	(14,410,349.43)	(14,486,443.38)
120		Nov-09	3.25%	0.0027	(39,028.03)	(204,648.00)	(14,614,997.43)	(14,730,119.41)

Entergy Louisiana, LLC  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	(39,582.28)	(204,648.00)	(14,934,767.41)	(14,974,349.69)
122		Jan-10	3.25%	0.0027	(40,448.33)		(14,934,767.41)	(15,014,798.02)
123		Feb-10	3.25%	0.0027	(40,448.33)		(14,934,767.41)	(15,055,246.35)
124	1	Mar-10	3.25%	0.0027	(40,448.33)		(15,055,246.35)	(15,095,694.68)
125		Apr-10	3.25%	0.0027	(40,774.63)		(15,055,246.35)	(15,136,469.30)
126		May-10	3.25%	0.0027	(40,774.63)		(15,055,246.35)	(15,177,243.93)
127	1	Jun-10	3.25%	0.0027	(40,774.63)	585,714.29	(14,591,529.64)	(14,632,304.27)
128		Jul-10	3.25%	0.0027	(39,518.73)	585,714.29	(14,005,815.36)	(14,086,108.71)
129		Aug-10	3.25%	0.0027	(37,932.42)	585,714.29	(13,420,101.07)	(13,538,326.84)
130	1	Sep-10	3.25%	0.0027	(36,346.11)	585,714.29	(12,952,612.56)	(12,988,958.66)
131		Oct-10	3.25%	0.0027	(35,079.99)	585,714.29	(12,366,898.27)	(12,438,324.37)
132		Nov-10	3.25%	0.0027	(33,493.68)	585,714.29	(11,781,183.98)	(11,886,103.77)
133	1	Dec-10	3.25%	0.0027	(31,907.37)	585,714.29	(11,300,389.48)	(11,332,296.85)
134		Jan-11	3.25%	0.0027	(30,605.22)		(11,300,389.48)	(11,362,902.07)
135		Feb-11	3.25%	0.0027	(30,605.22)		(11,300,389.48)	(11,393,507.30)
136	1	Mar-11	3.25%	0.0027	(30,605.22)		(11,393,507.30)	(11,424,112.52)
137		Apr-11	3.25%	0.0027	(30,857.42)		(11,393,507.30)	(11,454,969.93)
138		May-11	3.25%	0.0027	(30,857.42)		(11,393,507.30)	(11,485,827.35)
139	1	Jun-11	3.25%	0.0027	(30,857.42)		(11,485,827.35)	(11,516,684.76)
140		Jul-11	3.25%	0.0027	(31,107.45)		(11,485,827.35)	(11,547,792.21)
141		Aug-11	3.25%	0.0027	(31,107.45)		(11,485,827.35)	(11,578,899.66)
142	1	Sep-11	3.25%	0.0027	(31,107.45)		(11,578,899.66)	(11,610,007.11)
143		Oct-11	3.25%	0.0027	(31,359.52)		(11,578,899.66)	(11,641,366.63)
144		Nov-11	3.25%	0.0027	(31,359.52)		(11,578,899.66)	(11,672,726.15)
145	1	Dec-11	3.25%	0.0027	(31,359.52)		(11,672,726.15)	(11,704,085.67)
146		Jan-12	3.25%	0.0027	(31,613.63)		(11,672,726.15)	(11,735,699.30)
147		Feb-12	3.25%	0.0027	(31,613.63)		(11,672,726.15)	(11,767,312.94)
148	1	Mar-12	3.25%	0.0027	(31,613.63)		(11,767,312.94)	(11,798,926.57)
149		Apr-12	3.25%	0.0027	(31,869.81)		(11,767,312.94)	(11,830,796.38)
150		May-12	3.25%	0.0027	(31,869.81)		(11,767,312.94)	(11,862,666.18)
151	1	Jun-12	3.25%	0.0027	(31,869.81)		(11,862,666.18)	(11,894,535.99)
152		Jul-12	3.25%	0.0027	(32,128.05)		(11,862,666.18)	(11,926,664.04)
153		Aug-12	3.25%	0.0027	(32,128.05)		(11,862,666.18)	(11,958,792.10)
154	1	Sep-12	3.25%	0.0027	(32,128.05)		(11,958,792.10)	(11,990,920.15)
155		Oct-12	3.25%	0.0027	(32,388.40)		(11,958,792.10)	(12,023,308.55)
156		Nov-12	3.25%	0.0027	(32,388.40)		(11,958,792.10)	(12,055,696.94)
157	1	Dec-12	3.25%	0.0027	(32,388.40)		(12,055,696.94)	(12,088,085.34)
158		Jan-13	3.25%	0.0027	(32,650.85)		(12,055,696.94)	(12,120,736.18)
159		Feb-13	3.25%	0.0027	(32,650.85)		(12,055,696.94)	(12,153,387.03)
160	1	Mar-13	3.25%	0.0027	(32,650.85)		(12,153,387.03)	(12,186,037.88)
161		Apr-13	3.25%	0.0027	(32,915.42)		(12,153,387.03)	(12,218,953.30)
162		May-13	3.25%	0.0027	(32,915.42)		(12,153,387.03)	(12,251,868.72)
163	1	Jun-13	3.25%	0.0027	(32,915.42)		(12,251,868.72)	(12,284,784.15)
164		Jul-13	3.25%	0.0027	(33,182.14)		(12,251,868.72)	(12,317,966.29)
165		Aug-13	3.25%	0.0027	(33,182.14)		(12,251,868.72)	(12,351,148.43)
166	1	Sep-13	3.25%	0.0027	(33,182.14)		(12,351,148.43)	(12,384,330.58)
167		Oct-13	3.25%	0.0027	(33,451.03)		(12,351,148.43)	(12,417,781.61)
168		Nov-13	3.25%	0.0027	(33,451.03)		(12,351,148.43)	(12,451,232.63)
169	1	Dec-13	3.25%	0.0027	(33,451.03)		(12,451,232.63)	(12,484,683.66)
170		Jan-14	3.25%	0.0027	(33,722.09)		(12,451,232.63)	(12,518,405.75)
171		Feb-14	3.25%	0.0027	(33,722.09)		(12,451,232.63)	(12,552,127.84)
172	1	Mar-14	3.25%	0.0027	(33,722.09)		(12,552,127.84)	(12,585,849.92)
173		Apr-14	3.25%	0.0027	(33,995.35)		(12,552,127.84)	(12,619,845.27)
174		May-14	3.25%	0.0027	(33,995.35)		(12,552,127.84)	(12,653,840.62)
175	1	Jun-14	3.25%	0.0027	(33,995.35)		(12,653,840.62)	(12,687,835.96)
176		Jul-14	3.25%	0.0027	(34,270.82)		(12,653,840.62)	(12,722,106.78)
177		Aug-14	3.25%	0.0027	(34,270.82)		(12,653,840.62)	(12,756,377.60)
178	1	Sep-14	3.25%	0.0027	(34,270.82)		(12,756,377.60)	(12,790,648.42)
179		Oct-14	3.25%	0.0027	(34,548.52)		(12,756,377.60)	(12,825,196.94)
180		Nov-14	3.25%	0.0027	(34,548.52)		(12,756,377.60)	(12,859,745.46)

**Entergy Louisiana, LLC**  
**FERC Docket No. EL09-61-004**  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	(34,548.52)		(12,859,745.46)	(12,894,293.99)
182		Jan-15	3.25%	0.0027	(34,828.48)		(12,859,745.46)	(12,929,122.46)
183		Feb-15	3.25%	0.0027	(34,828.48)		(12,859,745.46)	(12,963,950.94)
184	1	Mar-15	3.25%	0.0027	(34,828.48)		(12,963,950.94)	(12,998,779.42)
185		Apr-15	3.25%	0.0027	(35,110.70)		(12,963,950.94)	(13,033,890.12)
186		May-15	3.25%	0.0027	(35,110.70)		(12,963,950.94)	(13,069,000.82)
187	1	Jun-15	3.25%	0.0027	(35,110.70)		(13,069,000.82)	(13,104,111.52)
188		Jul-15	3.25%	0.0027	(35,395.21)		(13,069,000.82)	(13,139,506.73)
189		Aug-15	3.25%	0.0027	(35,395.21)		(13,069,000.82)	(13,174,901.94)
190	1	Sep-15	3.25%	0.0027	(35,395.21)		(13,174,901.94)	(13,210,297.15)
191		Oct-15	3.25%	0.0027	(35,682.03)		(13,174,901.94)	(13,245,979.18)
192		Nov-15	3.25%	0.0027	(35,682.03)		(13,174,901.94)	(13,281,661.20)
193	1	Dec-15	3.25%	0.0027	(35,682.03)		(13,281,661.20)	(13,317,343.23)
194		Jan-16	3.25%	0.0027	(35,971.17)		(13,281,661.20)	(13,353,314.40)
195		Feb-16	3.25%	0.0027	(35,971.17)		(13,281,661.20)	(13,389,285.56)
196	1	Mar-16	3.25%	0.0027	(35,971.17)		(13,389,285.56)	(13,425,256.73)
197		Apr-16	3.46%	0.0029	(38,605.77)		(13,389,285.56)	(13,460,862.50)
198		May-16	3.46%	0.0029	(38,605.77)		(13,389,285.56)	(13,502,468.27)
199	1	Jun-16	3.46%	0.0029	(38,605.77)		(13,502,468.27)	(13,541,074.05)
200		Jul-16	3.50%	0.0029	(39,382.20)		(13,502,468.27)	(13,580,456.25)
201		Aug-16	3.50%	0.0029	(39,382.20)		(13,502,468.27)	(13,619,838.45)
202	1	Sep-16	3.50%	0.0029	(39,382.20)		(13,619,838.45)	(13,659,220.64)
203		Oct-16	3.50%	0.0029	(39,724.53)		(13,619,838.45)	(13,698,945.17)
204		Nov-16	3.50%	0.0029	(39,724.53)		(13,619,838.45)	(13,738,669.70)
205	1	Dec-16	3.50%	0.0029	(39,724.53)		(13,738,669.70)	(13,778,394.23)
206		Jan-17	3.50%	0.0029	(40,071.12)		(13,738,669.70)	(13,818,465.35)
207		Feb-17	3.50%	0.0029	(40,071.12)		(13,738,669.70)	(13,858,536.47)
208	1	Mar-17	3.50%	0.0029	(40,071.12)		(13,858,536.47)	(13,898,607.59)
209		Apr-17	3.71%	0.0031	(42,845.98)		(13,858,536.47)	(13,941,453.57)
210		May-17	3.71%	0.0031	(42,845.98)		(13,858,536.47)	(13,984,299.54)
211	1	Jun-17	3.71%	0.0031	(42,845.98)		(13,984,299.54)	(14,027,145.52)
212		Jul-17	3.96%	0.0033	(46,148.19)		(13,984,299.54)	(14,073,293.70)
213		Aug-17	3.96%	0.0033	(46,148.19)		(13,984,299.54)	(14,119,441.89)
214	1	Sep-17	3.96%	0.0033	(46,148.19)		(14,119,441.89)	(14,165,590.08)
215		Oct-17	4.21%	0.0035	(49,535.71)		(14,119,441.89)	(14,215,125.79)
216		Nov-17	4.21%	0.0035	(49,535.71)		(14,119,441.89)	(14,264,661.50)
217	1	Dec-17	4.21%	0.0035	(49,535.71)		(14,264,661.50)	(14,314,197.21)
218		Jan-18	4.25%	0.0035	(50,520.68)		(14,264,661.50)	(14,364,717.88)
219		Feb-18	4.25%	0.0035	(50,520.68)		(14,264,661.50)	(14,415,238.56)
220	1	Mar-18	4.25%	0.0035	(50,520.68)		(14,415,238.56)	(14,465,759.24)
221		Apr-18	4.47%	0.0037	(53,696.76)		(14,415,238.56)	(14,519,456.00)
222		May-18	4.47%	0.0037	(53,696.76)		(14,415,238.56)	(14,573,152.76)
223	1	Jun-18	4.47%	0.0037	(53,696.76)		(14,573,152.76)	(14,626,849.53)
224		Jul-18	4.69%	0.0039	(56,956.74)		(14,573,152.76)	(14,683,806.27)
225		Aug-18	4.69%	0.0039	(56,956.74)		(14,573,152.76)	(14,740,763.00)
226	1	Sep-18	4.69%	0.0039	(56,956.74)		(14,740,763.00)	(14,797,719.74)
227		Oct-18	4.96%	0.0041	(60,928.49)		(14,740,763.00)	(14,858,648.23)
228		Nov-18	4.96%	0.0041	(60,928.49)		(14,740,763.00)	(14,919,576.72)
229	1	Dec-18	4.96%	0.0019	(28,043.80)		(14,919,576.72)	(14,947,620.51)
230		<b>Total thru 12/14/18</b>			<b>(8,356,394.75)</b>	<b>(6,591,225.77)</b>		<b>(14,947,620.51)</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month

Entergy Mississippi, LLC  
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A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to EMI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	194.54	24,573.70	24,573.70	24,768.24
12		Nov-00	9.50%	0.0079	389.08	24,573.70	49,147.40	49,731.02
13	1	Dec-00	9.50%	0.0079	588.25	24,573.70	74,304.72	74,892.96
14		Jan-01	9.50%	0.0079	750.39	20,481.79	94,786.51	96,125.15
15		Feb-01	9.50%	0.0079	912.54	20,481.79	115,268.30	117,519.48
16	1	Mar-01	9.50%	0.0079	1,092.51	20,481.79	138,001.27	139,093.78
17		Apr-01	9.02%	0.0075	1,191.26	20,481.79	158,483.07	160,766.84
18		May-01	9.02%	0.0075	1,345.22	20,481.79	178,964.86	182,593.85
19	1	Jun-01	9.02%	0.0075	1,526.45	20,481.79	203,075.64	204,602.10
20		Jul-01	7.79%	0.0065	1,451.26	20,481.79	223,557.44	226,535.15
21		Aug-01	7.79%	0.0065	1,584.22	20,481.79	244,039.23	248,601.16
22	1	Sep-01	7.79%	0.0065	1,746.80	20,481.79	269,082.95	270,829.75
23		Oct-01	6.80%	0.0057	1,640.87	20,481.79	289,564.75	292,952.41
24		Nov-01	6.80%	0.0057	1,756.93	20,481.79	310,046.54	315,191.13
25	1	Dec-01	6.80%	0.0057	1,902.15	20,481.79	335,672.93	337,575.07
26		Jan-02	5.64%	0.0047	802.82	(164,859.26)	170,813.67	173,518.64
27		Feb-02	5.64%	0.0047	27.99	(164,859.26)	5,954.41	8,687.37
28	1	Mar-02	5.64%	0.0047	(734.01)	(164,859.26)	(156,171.89)	(156,905.89)
29		Apr-02	4.78%	0.0040	(1,278.77)	(164,859.26)	(321,031.14)	(323,043.93)
30		May-02	4.78%	0.0040	(1,935.46)	(164,859.26)	(485,890.40)	(489,838.64)
31	1	Jun-02	4.78%	0.0040	(2,607.88)	(164,859.26)	(654,697.90)	(657,305.78)
32		Jul-02	4.75%	0.0040	(3,244.08)	(164,859.26)	(819,557.16)	(825,409.12)
33		Aug-02	4.75%	0.0040	(3,896.65)	(164,859.26)	(984,416.41)	(994,165.02)
34	1	Sep-02	4.75%	0.0040	(4,587.80)	(164,859.26)	(1,159,024.28)	(1,163,612.08)
35		Oct-02	4.75%	0.0040	(5,240.37)	(164,859.26)	(1,323,883.54)	(1,333,711.71)
36		Nov-02	4.75%	0.0040	(5,892.94)	(164,859.26)	(1,488,742.79)	(1,504,463.91)
37	1	Dec-02	4.75%	0.0040	(6,607.74)	(164,859.26)	(1,669,323.16)	(1,675,930.90)
38		Jan-03	4.62%	0.0039	(9,328.75)	(753,727.64)	(2,423,050.81)	(2,438,987.29)
39		Feb-03	4.62%	0.0039	(12,230.60)	(753,727.64)	(3,176,778.45)	(3,204,945.53)
40	1	Mar-03	4.62%	0.0039	(15,240.89)	(753,727.64)	(3,958,673.18)	(3,973,914.07)
41		Apr-03	4.25%	0.0035	(16,689.75)	(753,727.64)	(4,712,400.82)	(4,744,331.47)
42		May-03	4.25%	0.0035	(19,359.20)	(753,727.64)	(5,466,128.47)	(5,517,418.32)
43	1	Jun-03	4.25%	0.0035	(22,210.31)	(753,727.64)	(6,271,145.96)	(6,293,356.27)
44		Jul-03	4.25%	0.0035	(24,879.76)	(753,727.64)	(7,024,873.61)	(7,071,963.67)
45		Aug-03	4.25%	0.0035	(27,549.21)	(753,727.64)	(7,778,601.25)	(7,853,240.53)
46	1	Sep-03	4.25%	0.0035	(30,483.01)	(753,727.64)	(8,606,968.18)	(8,637,451.19)
47		Oct-03	4.07%	0.0034	(31,748.36)	(753,727.64)	(9,360,695.82)	(9,422,927.19)
48		Nov-03	4.07%	0.0034	(34,304.75)	(753,727.64)	(10,114,423.47)	(10,210,959.59)
49	1	Dec-03	4.07%	0.0034	(37,188.56)	(753,727.64)	(10,964,687.24)	(11,001,875.80)
50		Jan-04	4.00%	0.0033	(38,309.89)	(528,280.74)	(11,492,967.98)	(11,568,466.43)
51		Feb-04	4.00%	0.0033	(40,070.83)	(528,280.74)	(12,021,248.72)	(12,136,818.00)
52	1	Mar-04	4.00%	0.0033	(42,217.00)	(528,280.74)	(12,665,098.74)	(12,707,315.74)
53		Apr-04	4.00%	0.0033	(43,977.93)	(528,280.74)	(13,193,379.48)	(13,279,574.41)
54		May-04	4.00%	0.0033	(45,738.87)	(528,280.74)	(13,721,660.23)	(13,853,594.02)
55	1	Jun-04	4.00%	0.0033	(47,939.58)	(528,280.74)	(14,381,874.76)	(14,429,814.34)
56		Jul-04	4.00%	0.0033	(49,700.52)	(528,280.74)	(14,910,155.50)	(15,007,795.60)
57		Aug-04	4.00%	0.0033	(51,461.45)	(528,280.74)	(15,438,436.24)	(15,587,537.80)
58	1	Sep-04	4.00%	0.0033	(53,719.40)	(528,280.74)	(16,115,818.54)	(16,169,537.93)
59		Oct-04	4.22%	0.0035	(58,531.75)	(528,280.74)	(16,644,099.28)	(16,756,350.42)
60		Nov-04	4.22%	0.0035	(60,389.54)	(528,280.74)	(17,172,380.02)	(17,345,020.70)

**Entergy Mississippi, LLC**  
**FERC Docket No. EL09-61-004**  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to EMI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	(62,854.44)	(528,280.74)	(17,873,301.44)	(17,936,155.89)
62		Jan-05	4.75%	0.0040	(71,562.77)	<b>(205,712.89)</b>	(18,079,014.34)	(18,213,431.54)
63		Feb-05	4.75%	0.0040	(72,377.05)	(205,712.89)	(18,284,727.23)	(18,491,521.48)
64	1	Mar-05	4.75%	0.0040	(74,009.89)	(205,712.89)	(18,697,234.38)	(18,771,244.26)
65		Apr-05	5.30%	0.0044	(83,488.02)	(205,712.89)	(18,902,947.27)	(19,060,445.18)
66		May-05	5.30%	0.0044	(84,396.58)	(205,712.89)	(19,108,660.17)	(19,350,554.65)
67	1	Jun-05	5.30%	0.0044	(86,373.51)	(205,712.89)	(19,556,267.55)	(19,642,641.06)
68		Jul-05	5.77%	0.0048	(95,022.19)	(205,712.89)	(19,761,980.44)	(19,943,376.15)
69		Aug-05	5.77%	0.0048	(96,011.33)	(205,712.89)	(19,967,693.34)	(20,245,100.37)
70	1	Sep-05	5.77%	0.0048	(98,334.33)	(205,712.89)	(20,450,813.26)	(20,549,147.59)
71		Oct-05	6.23%	0.0052	(107,241.80)	(205,712.89)	(20,656,526.15)	(20,862,102.28)
72		Nov-05	6.23%	0.0052	(108,309.79)	(205,712.89)	(20,862,239.05)	(21,176,124.96)
73	1	Dec-05	6.23%	0.0052	(111,007.37)	(205,712.89)	(21,381,837.86)	(21,492,845.23)
74		Jan-06	6.78%	0.0057	(122,702.26)	<b>(335,376.16)</b>	(21,717,214.02)	(21,950,923.66)
75		Feb-06	6.78%	0.0057	(124,597.13)	(335,376.16)	(22,052,590.19)	(22,410,896.95)
76	1	Mar-06	6.78%	0.0057	(128,516.44)	(335,376.16)	(22,746,273.12)	(22,874,789.56)
77		Apr-06	7.30%	0.0061	(140,413.37)	(335,376.16)	(23,081,649.28)	(23,350,579.09)
78		May-06	7.30%	0.0061	(142,453.57)	(335,376.16)	(23,417,025.44)	(23,828,408.82)
79	1	Jun-06	7.30%	0.0061	(147,158.00)	<b>(361,947.59)</b>	(24,190,356.42)	(24,337,514.42)
80		Jul-06	7.74%	0.0065	(156,027.80)	(361,947.59)	(24,552,304.01)	(24,855,489.81)
81		Aug-06	7.74%	0.0065	(158,362.36)	(361,947.59)	(24,914,251.60)	(25,375,799.76)
82	1	Sep-06	7.74%	0.0065	(160,696.92)	(361,947.59)	(25,737,747.35)	(25,898,444.28)
83		Oct-06	8.17%	0.0068	(175,231.16)	(361,947.59)	(26,099,694.94)	(26,435,623.03)
84		Nov-06	8.17%	0.0068	(177,695.42)	(361,947.59)	(26,461,642.54)	(26,975,266.05)
85	1	Dec-06	8.17%	0.0068	(180,159.68)	(361,947.59)	(27,337,213.64)	(27,517,373.32)
86		Jan-07	8.25%	0.0069	(187,943.34)	<b>12,695.69</b>	(27,324,517.95)	(27,692,620.97)
87		Feb-07	8.25%	0.0069	(187,856.06)	12,695.69	(27,311,822.26)	(27,867,781.34)
88	1	Mar-07	8.25%	0.0069	(187,768.78)	12,695.69	(27,855,085.65)	(28,042,854.43)
89		Apr-07	8.25%	0.0069	(191,503.71)	12,695.69	(27,842,389.96)	(28,221,662.45)
90		May-07	8.25%	0.0069	(191,416.43)	12,695.69	(27,829,694.27)	(28,400,383.20)
91	1	Jun-07	8.25%	0.0069	(191,329.15)	<b>682,552.83</b>	(27,717,830.36)	(27,909,159.51)
92		Jul-07	8.25%	0.0069	(190,560.08)	682,552.83	(27,035,277.53)	(27,417,166.76)
93		Aug-07	8.25%	0.0069	(185,867.53)	682,552.83	(26,352,724.70)	(26,920,481.46)
94	1	Sep-07	8.25%	0.0069	(181,174.98)	682,552.83	(26,237,928.63)	(26,419,103.61)
95		Oct-07	8.25%	0.0069	(180,385.76)	682,552.83	(25,555,375.79)	(25,916,936.54)
96		Nov-07	8.25%	0.0069	(175,693.21)	682,552.83	(24,872,822.96)	(25,410,076.91)
97	1	Dec-07	8.25%	0.0069	(171,000.66)	682,552.83	(24,727,524.08)	(24,898,524.74)
98		Jan-08	7.76%	0.0065	(159,904.66)	<b>4,554.09</b>	(24,722,969.99)	(25,053,875.30)
99		Feb-08	7.76%	0.0065	(159,875.21)	4,554.09	(24,718,415.89)	(25,209,196.41)
100	1	Mar-08	7.76%	0.0065	(159,845.76)	4,554.09	(25,204,642.32)	(25,364,488.08)
101		Apr-08	6.77%	0.0056	(142,196.19)	4,554.09	(25,200,088.23)	(25,502,130.18)
102		May-08	6.77%	0.0056	(142,170.50)	4,554.09	(25,195,534.14)	(25,639,746.58)
103	1	Jun-08	6.77%	0.0056	(142,144.81)	<b>3,268.38</b>	(25,636,478.21)	(25,778,623.01)
104		Jul-08	5.30%	0.0044	(113,227.78)	3,268.38	(25,633,209.83)	(25,888,582.41)
105		Aug-08	5.30%	0.0044	(113,213.34)	3,268.38	(25,629,941.45)	(25,998,527.38)
106	1	Sep-08	5.30%	0.0044	(113,198.91)	3,268.38	(25,995,259.00)	(26,108,457.91)
107		Oct-08	5.00%	0.0042	(108,313.58)	3,268.38	(25,991,990.62)	(26,213,503.11)
108		Nov-08	5.00%	0.0042	(108,299.96)	3,268.38	(25,988,722.25)	(26,318,534.69)
109	1	Dec-08	5.00%	0.0042	(108,286.34)	3,268.38	(26,315,266.32)	(26,423,552.66)
110		Jan-09	4.52%	0.0038	(99,120.84)	<b>(88,505.43)</b>	(26,403,771.75)	(26,611,178.92)
111		Feb-09	4.52%	0.0038	(99,454.21)	(88,505.43)	(26,492,277.17)	(26,799,138.56)
112	1	Mar-09	4.52%	0.0038	(99,787.58)	(88,505.43)	(26,887,643.99)	(26,987,431.57)
113		Apr-09	3.37%	0.0028	(75,509.47)	(88,505.43)	(26,976,149.42)	(27,151,446.46)
114		May-09	3.37%	0.0028	(75,758.02)	(88,505.43)	(27,064,654.85)	(27,315,709.91)
115	1	Jun-09	3.37%	0.0028	(76,006.57)	<b>(97,362.57)</b>	(27,413,072.48)	(27,489,079.06)
116		Jul-09	3.25%	0.0027	(74,243.74)	(97,362.57)	(27,510,435.05)	(27,660,685.36)
117		Aug-09	3.25%	0.0027	(74,507.43)	(97,362.57)	(27,607,797.63)	(27,832,555.36)
118	1	Sep-09	3.25%	0.0027	(74,771.12)	(97,362.57)	(27,929,917.94)	(28,004,689.06)
119		Oct-09	3.25%	0.0027	(75,643.53)	(97,362.57)	(28,027,280.51)	(28,177,695.15)
120		Nov-09	3.25%	0.0027	(75,907.22)	(97,362.57)	(28,124,643.08)	(28,350,964.94)

Entergy Mississippi, LLC  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to EMI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	(76,170.91)	(97,362.57)	(28,448,327.52)	(28,524,498.42)
122		Jan-10	3.25%	0.0027	(77,047.55)		(28,448,327.52)	(28,601,545.98)
123		Feb-10	3.25%	0.0027	(77,047.55)		(28,448,327.52)	(28,678,593.53)
124	1	Mar-10	3.25%	0.0027	(77,047.55)		(28,678,593.53)	(28,755,641.09)
125		Apr-10	3.25%	0.0027	(77,671.19)		(28,678,593.53)	(28,833,312.28)
126		May-10	3.25%	0.0027	(77,671.19)		(28,678,593.53)	(28,910,983.47)
127	1	Jun-10	3.25%	0.0027	(77,671.19)	290,714.29	(28,620,269.18)	(28,697,940.37)
128		Jul-10	3.25%	0.0027	(77,513.23)	290,714.29	(28,329,554.90)	(28,484,739.32)
129		Aug-10	3.25%	0.0027	(76,725.88)	290,714.29	(28,038,840.61)	(28,270,750.91)
130	1	Sep-10	3.25%	0.0027	(75,938.53)	290,714.29	(27,980,036.62)	(28,055,975.15)
131		Oct-10	3.25%	0.0027	(75,779.27)	290,714.29	(27,689,322.34)	(27,841,040.13)
132		Nov-10	3.25%	0.0027	(74,991.91)	290,714.29	(27,398,608.05)	(27,625,317.76)
133	1	Dec-10	3.25%	0.0027	(74,204.56)	290,714.29	(27,334,603.47)	(27,408,808.04)
134		Jan-11	3.25%	0.0027	(74,031.22)		(27,334,603.47)	(27,482,839.25)
135		Feb-11	3.25%	0.0027	(74,031.22)		(27,334,603.47)	(27,556,870.47)
136	1	Mar-11	3.25%	0.0027	(74,031.22)		(27,556,870.47)	(27,630,901.69)
137		Apr-11	3.25%	0.0027	(74,633.19)		(27,556,870.47)	(27,705,534.88)
138		May-11	3.25%	0.0027	(74,633.19)		(27,556,870.47)	(27,780,168.07)
139	1	Jun-11	3.25%	0.0027	(74,633.19)		(27,780,168.07)	(27,854,801.26)
140		Jul-11	3.25%	0.0027	(75,237.96)		(27,780,168.07)	(27,930,039.22)
141		Aug-11	3.25%	0.0027	(75,237.96)		(27,780,168.07)	(28,005,277.17)
142	1	Sep-11	3.25%	0.0027	(75,237.96)		(28,005,277.17)	(28,080,515.13)
143		Oct-11	3.25%	0.0027	(75,847.63)		(28,005,277.17)	(28,156,362.75)
144		Nov-11	3.25%	0.0027	(75,847.63)		(28,005,277.17)	(28,232,210.38)
145	1	Dec-11	3.25%	0.0027	(75,847.63)		(28,232,210.38)	(28,308,058.00)
146		Jan-12	3.25%	0.0027	(76,462.24)		(28,232,210.38)	(28,384,520.24)
147		Feb-12	3.25%	0.0027	(76,462.24)		(28,232,210.38)	(28,460,982.48)
148	1	Mar-12	3.25%	0.0027	(76,462.24)		(28,460,982.48)	(28,537,444.71)
149		Apr-12	3.25%	0.0027	(77,081.83)		(28,460,982.48)	(28,614,526.54)
150		May-12	3.25%	0.0027	(77,081.83)		(28,460,982.48)	(28,691,608.37)
151	1	Jun-12	3.25%	0.0027	(77,081.83)		(28,691,608.37)	(28,768,690.20)
152		Jul-12	3.25%	0.0027	(77,706.44)		(28,691,608.37)	(28,846,396.64)
153		Aug-12	3.25%	0.0027	(77,706.44)		(28,691,608.37)	(28,924,103.07)
154	1	Sep-12	3.25%	0.0027	(77,706.44)		(28,924,103.07)	(29,001,809.51)
155		Oct-12	3.25%	0.0027	(78,336.11)		(28,924,103.07)	(29,080,145.63)
156		Nov-12	3.25%	0.0027	(78,336.11)		(28,924,103.07)	(29,158,481.74)
157	1	Dec-12	3.25%	0.0027	(78,336.11)		(29,158,481.74)	(29,236,817.85)
158		Jan-13	3.25%	0.0027	(78,970.89)		(29,158,481.74)	(29,315,788.74)
159		Feb-13	3.25%	0.0027	(78,970.89)		(29,158,481.74)	(29,394,759.63)
160	1	Mar-13	3.25%	0.0027	(78,970.89)		(29,394,759.63)	(29,473,730.52)
161		Apr-13	3.25%	0.0027	(79,610.81)		(29,394,759.63)	(29,553,341.32)
162		May-13	3.25%	0.0027	(79,610.81)		(29,394,759.63)	(29,632,952.13)
163	1	Jun-13	3.25%	0.0027	(79,610.81)		(29,632,952.13)	(29,712,562.94)
164		Jul-13	3.25%	0.0027	(80,255.91)		(29,632,952.13)	(29,792,818.85)
165		Aug-13	3.25%	0.0027	(80,255.91)		(29,632,952.13)	(29,873,074.76)
166	1	Sep-13	3.25%	0.0027	(80,255.91)		(29,873,074.76)	(29,953,330.67)
167		Oct-13	3.25%	0.0027	(80,906.24)		(29,873,074.76)	(30,034,236.92)
168		Nov-13	3.25%	0.0027	(80,906.24)		(29,873,074.76)	(30,115,143.16)
169	1	Dec-13	3.25%	0.0027	(80,906.24)		(30,115,143.16)	(30,196,049.41)
170		Jan-14	3.25%	0.0027	(81,561.85)		(30,115,143.16)	(30,277,611.25)
171		Feb-14	3.25%	0.0027	(81,561.85)		(30,115,143.16)	(30,359,173.10)
172	1	Mar-14	3.25%	0.0027	(81,561.85)		(30,359,173.10)	(30,440,734.94)
173		Apr-14	3.25%	0.0027	(82,222.76)		(30,359,173.10)	(30,522,957.70)
174		May-14	3.25%	0.0027	(82,222.76)		(30,359,173.10)	(30,605,180.47)
175	1	Jun-14	3.25%	0.0027	(82,222.76)		(30,605,180.47)	(30,687,403.23)
176		Jul-14	3.25%	0.0027	(82,889.03)		(30,605,180.47)	(30,770,292.26)
177		Aug-14	3.25%	0.0027	(82,889.03)		(30,605,180.47)	(30,853,181.29)
178	1	Sep-14	3.25%	0.0027	(82,889.03)		(30,853,181.29)	(30,936,070.32)
179		Oct-14	3.25%	0.0027	(83,560.70)		(30,853,181.29)	(31,019,631.02)
180		Nov-14	3.25%	0.0027	(83,560.70)		(30,853,181.29)	(31,103,191.72)



**Entergy Mississippi, LLC**  
**FERC Docket No. EL09-61-004**  
**Pursuant to FERC Opinion No. 565 dated October 18, 2018**  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to EMI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	(83,560.70)		(31,103,191.72)	(31,186,752.41)
182		Jan-15	3.25%	0.0027	(84,237.81)		(31,103,191.72)	(31,270,990.23)
183		Feb-15	3.25%	0.0027	(84,237.81)		(31,103,191.72)	(31,355,228.04)
184	1	Mar-15	3.25%	0.0027	(84,237.81)		(31,355,228.04)	(31,439,465.85)
185		Apr-15	3.25%	0.0027	(84,920.41)		(31,355,228.04)	(31,524,386.26)
186		May-15	3.25%	0.0027	(84,920.41)		(31,355,228.04)	(31,609,306.67)
187	1	Jun-15	3.25%	0.0027	(84,920.41)		(31,609,306.67)	(31,694,227.08)
188		Jul-15	3.25%	0.0027	(85,608.54)		(31,609,306.67)	(31,779,835.61)
189		Aug-15	3.25%	0.0027	(85,608.54)		(31,609,306.67)	(31,865,444.15)
190	1	Sep-15	3.25%	0.0027	(85,608.54)		(31,865,444.15)	(31,951,052.69)
191		Oct-15	3.25%	0.0027	(86,302.24)		(31,865,444.15)	(32,037,354.94)
192		Nov-15	3.25%	0.0027	(86,302.24)		(31,865,444.15)	(32,123,657.18)
193	1	Dec-15	3.25%	0.0027	(86,302.24)		(32,123,657.18)	(32,209,959.43)
194		Jan-16	3.25%	0.0027	(87,001.57)		(32,123,657.18)	(32,296,961.00)
195		Feb-16	3.25%	0.0027	(87,001.57)		(32,123,657.18)	(32,383,962.57)
196	1	Mar-16	3.25%	0.0027	(87,001.57)		(32,383,962.57)	(32,470,964.14)
197		Apr-16	3.46%	0.0029	(93,373.76)		(32,383,962.57)	(32,564,337.90)
198		May-16	3.46%	0.0029	(93,373.76)		(32,383,962.57)	(32,657,711.66)
199	1	Jun-16	3.46%	0.0029	(93,373.76)		(32,657,711.66)	(32,751,085.42)
200		Jul-16	3.50%	0.0029	(95,251.66)		(32,657,711.66)	(32,846,337.08)
201		Aug-16	3.50%	0.0029	(95,251.66)		(32,657,711.66)	(32,941,588.73)
202	1	Sep-16	3.50%	0.0029	(95,251.66)		(32,941,588.73)	(33,036,840.39)
203		Oct-16	3.50%	0.0029	(96,079.63)		(32,941,588.73)	(33,132,920.03)
204		Nov-16	3.50%	0.0029	(96,079.63)		(32,941,588.73)	(33,228,999.66)
205	1	Dec-16	3.50%	0.0029	(96,079.63)		(33,228,999.66)	(33,325,079.29)
206		Jan-17	3.50%	0.0029	(96,917.92)		(33,228,999.66)	(33,421,997.21)
207		Feb-17	3.50%	0.0029	(96,917.92)		(33,228,999.66)	(33,518,915.13)
208	1	Mar-17	3.50%	0.0029	(96,917.92)		(33,518,915.13)	(33,615,833.04)
209		Apr-17	3.71%	0.0031	(103,629.31)		(33,518,915.13)	(33,719,462.35)
210		May-17	3.71%	0.0031	(103,629.31)		(33,518,915.13)	(33,823,091.67)
211	1	Jun-17	3.71%	0.0031	(103,629.31)		(33,823,091.67)	(33,926,720.98)
212		Jul-17	3.96%	0.0033	(111,616.20)		(33,823,091.67)	(34,038,337.18)
213		Aug-17	3.96%	0.0033	(111,616.20)		(33,823,091.67)	(34,149,953.38)
214	1	Sep-17	3.96%	0.0033	(111,616.20)		(34,149,953.38)	(34,261,569.59)
215		Oct-17	4.21%	0.0035	(119,809.42)		(34,149,953.38)	(34,381,379.01)
216		Nov-17	4.21%	0.0035	(119,809.42)		(34,149,953.38)	(34,501,188.43)
217	1	Dec-17	4.21%	0.0035	(119,809.42)		(34,501,188.43)	(34,620,997.85)
218		Jan-18	4.25%	0.0035	(122,191.71)		(34,501,188.43)	(34,743,189.56)
219		Feb-18	4.25%	0.0035	(122,191.71)		(34,501,188.43)	(34,865,381.26)
220	1	Mar-18	4.25%	0.0035	(122,191.71)		(34,865,381.26)	(34,987,572.97)
221		Apr-18	4.47%	0.0037	(129,873.55)		(34,865,381.26)	(35,117,446.52)
222		May-18	4.47%	0.0037	(129,873.55)		(34,865,381.26)	(35,247,320.06)
223	1	Jun-18	4.47%	0.0037	(129,873.55)		(35,247,320.06)	(35,377,193.61)
224		Jul-18	4.69%	0.0039	(137,758.28)		(35,247,320.06)	(35,514,951.89)
225		Aug-18	4.69%	0.0039	(137,758.28)		(35,247,320.06)	(35,652,710.16)
226	1	Sep-18	4.69%	0.0039	(137,758.28)		(35,652,710.16)	(35,790,468.44)
227		Oct-18	4.96%	0.0041	(147,364.54)		(35,652,710.16)	<b>(35,937,832.97)</b>
228		Nov-18	4.96%	0.0041	(147,364.54)		(35,652,710.16)	<b>(36,085,197.51)</b>
229	1	Dec-18	4.96%	0.0019	(67,828.06)		(36,085,197.51)	(36,153,025.57)
230		<b>Total thru 12/18</b>			<b>(18,228,980.02)</b>	<b>(17,924,045.55)</b>		<b>(36,143,026.57)</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month

Entergy New Orleans, LLC  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ENO from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	42.07	5,314.51	5,314.51	5,356.58
12		Nov-00	9.50%	0.0079	84.15	5,314.51	10,629.02	10,755.24
13	1	Dec-00	9.50%	0.0079	127.22	5,314.51	16,069.75	16,196.97
14		Jan-01	9.50%	0.0079	(130.14)	(32,508.25)	(16,438.49)	(16,441.41)
15		Feb-01	9.50%	0.0079	(387.50)	(32,508.25)	(48,946.74)	(49,337.15)
16	1	Mar-01	9.50%	0.0079	(647.94)	(32,508.25)	(81,845.40)	(82,493.34)
17		Apr-01	9.02%	0.0075	(859.56)	(32,508.25)	(114,353.65)	(115,861.15)
18		May-01	9.02%	0.0075	(1,103.91)	(32,508.25)	(146,861.89)	(149,473.31)
19	1	Jun-01	9.02%	0.0075	(1,367.89)	(32,508.25)	(181,981.55)	(183,349.45)
20		Jul-01	7.79%	0.0065	(1,392.40)	(32,508.25)	(214,489.80)	(217,250.09)
21		Aug-01	7.79%	0.0065	(1,603.43)	(32,508.25)	(246,998.04)	(251,361.76)
22	1	Sep-01	7.79%	0.0065	(1,842.79)	(32,508.25)	(283,870.01)	(285,712.80)
23		Oct-01	6.80%	0.0057	(1,792.81)	(32,508.25)	(316,378.26)	(320,013.86)
24		Nov-01	6.80%	0.0057	(1,977.02)	(32,508.25)	(348,886.50)	(354,499.13)
25	1	Dec-01	6.80%	0.0057	(2,193.04)	(32,508.25)	(387,007.37)	(389,200.41)
26		Jan-02	5.64%	0.0047	(2,304.23)	(103,255.08)	(490,262.46)	(494,759.73)
27		Feb-02	5.64%	0.0047	(2,789.53)	(103,255.08)	(593,517.54)	(600,804.35)
28	1	Mar-02	5.64%	0.0047	(3,309.08)	(103,255.08)	(704,059.43)	(707,368.51)
29		Apr-02	4.78%	0.0040	(3,215.80)	(103,255.08)	(807,314.52)	(813,839.40)
30		May-02	4.78%	0.0040	(3,627.10)	(103,255.08)	(910,569.60)	(920,721.59)
31	1	Jun-02	4.78%	0.0040	(4,078.84)	(103,255.08)	(1,023,976.67)	(1,028,055.51)
32		Jul-02	4.75%	0.0040	(4,461.96)	(103,255.08)	(1,127,231.76)	(1,135,772.56)
33		Aug-02	4.75%	0.0040	(4,870.68)	(103,255.08)	(1,230,486.84)	(1,243,898.32)
34	1	Sep-02	4.75%	0.0040	(5,332.48)	(103,255.08)	(1,347,153.40)	(1,352,485.88)
35		Oct-02	4.75%	0.0040	(5,741.20)	(103,255.08)	(1,450,408.49)	(1,461,482.17)
36		Nov-02	4.75%	0.0040	(6,149.92)	(103,255.08)	(1,553,663.57)	(1,570,887.17)
37	1	Dec-02	4.75%	0.0040	(6,626.81)	(103,255.08)	(1,674,142.26)	(1,680,769.07)
38		Jan-03	4.62%	0.0039	(7,506.76)	(275,664.74)	(1,949,807.00)	(1,963,940.57)
39		Feb-03	4.62%	0.0039	(8,568.07)	(275,664.74)	(2,225,471.75)	(2,248,173.38)
40	1	Mar-03	4.62%	0.0039	(9,716.78)	(275,664.74)	(2,523,838.13)	(2,533,554.90)
41		Apr-03	4.25%	0.0035	(9,914.91)	(275,664.74)	(2,799,502.87)	(2,819,134.56)
42		May-03	4.25%	0.0035	(10,891.22)	(275,664.74)	(3,075,167.62)	(3,105,690.52)
43	1	Jun-03	4.25%	0.0035	(11,975.63)	(275,664.74)	(3,381,355.26)	(3,393,330.90)
44		Jul-03	4.25%	0.0035	(12,951.95)	(275,664.74)	(3,657,020.01)	(3,681,947.59)
45		Aug-03	4.25%	0.0035	(13,928.26)	(275,664.74)	(3,932,684.75)	(3,971,540.59)
46	1	Sep-03	4.25%	0.0035	(15,042.19)	(275,664.74)	(4,247,205.34)	(4,262,247.52)
47		Oct-03	4.07%	0.0034	(15,340.07)	(275,664.74)	(4,522,870.08)	(4,553,252.33)
48		Nov-03	4.07%	0.0034	(16,275.03)	(275,664.74)	(4,798,534.83)	(4,845,192.11)
49	1	Dec-03	4.07%	0.0034	(17,368.24)	(275,664.74)	(5,120,856.86)	(5,138,225.09)
50		Jan-04	4.00%	0.0033	(16,716.25)	105,983.12	(5,014,873.73)	(5,048,958.22)
51		Feb-04	4.00%	0.0033	(16,362.97)	105,983.12	(4,908,890.61)	(4,959,338.07)
52	1	Mar-04	4.00%	0.0033	(16,177.85)	105,983.12	(4,853,354.94)	(4,869,532.79)
53		Apr-04	4.00%	0.0033	(15,824.57)	105,983.12	(4,747,371.82)	(4,779,374.24)
54		May-04	4.00%	0.0033	(15,471.30)	105,983.12	(4,641,388.70)	(4,688,862.42)
55	1	Jun-04	4.00%	0.0033	(15,276.26)	105,983.12	(4,582,879.30)	(4,598,155.56)
56		Jul-04	4.00%	0.0033	(14,922.99)	105,983.12	(4,476,896.17)	(4,507,095.43)
57		Aug-04	4.00%	0.0033	(14,569.71)	105,983.12	(4,370,913.05)	(4,415,682.01)
58	1	Sep-04	4.00%	0.0033	(14,365.66)	105,983.12	(4,309,698.89)	(4,324,064.55)
59		Oct-04	4.22%	0.0035	(14,783.07)	105,983.12	(4,203,715.77)	(4,232,864.50)
60		Nov-04	4.22%	0.0035	(14,410.36)	105,983.12	(4,097,732.65)	(4,141,291.74)

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A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ENO from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	(14,190.84)	105,983.12	(4,035,308.62)	(4,049,499.45)
62		Jan-05	4.75%	0.0040	(15,720.52)	<b>63,809.10</b>	(3,971,499.52)	(4,001,410.87)
63		Feb-05	4.75%	0.0040	(15,467.94)	63,809.10	(3,907,690.42)	(3,953,069.71)
64	1	Mar-05	4.75%	0.0040	(15,394.99)	63,809.10	(3,889,260.62)	(3,904,655.61)
65		Apr-05	5.30%	0.0044	(16,895.74)	63,809.10	(3,825,451.52)	(3,857,742.25)
66		May-05	5.30%	0.0044	(16,613.92)	63,809.10	(3,761,642.42)	(3,810,547.07)
67	1	Jun-05	5.30%	0.0044	(16,548.09)	63,809.10	(3,746,737.97)	(3,763,286.07)
68		Jul-05	5.77%	0.0048	(17,708.75)	63,809.10	(3,682,928.88)	(3,717,185.72)
69		Aug-05	5.77%	0.0048	(17,401.93)	63,809.10	(3,619,119.78)	(3,670,778.55)
70	1	Sep-05	5.77%	0.0048	(17,343.51)	63,809.10	(3,606,969.45)	(3,624,312.97)
71		Oct-05	6.23%	0.0052	(18,394.91)	63,809.10	(3,543,160.36)	(3,578,898.77)
72		Nov-05	6.23%	0.0052	(18,063.63)	63,809.10	(3,479,351.26)	(3,533,153.31)
73	1	Dec-05	6.23%	0.0052	(18,011.68)	63,809.10	(3,469,344.21)	(3,487,355.89)
74		Jan-06	6.78%	0.0057	(20,020.51)	<b>(74,108.45)</b>	(3,543,452.66)	(3,581,484.85)
75		Feb-06	6.78%	0.0057	(20,439.22)	(74,108.45)	(3,617,561.11)	(3,676,032.52)
76	1	Mar-06	6.78%	0.0057	(21,188.30)	(74,108.45)	(3,750,140.97)	(3,771,329.26)
77		Apr-06	7.30%	0.0061	(23,264.18)	(74,108.45)	(3,824,249.42)	(3,868,701.90)
78		May-06	7.30%	0.0061	(23,715.01)	(74,108.45)	(3,898,357.87)	(3,966,525.36)
79	1	Jun-06	7.30%	0.0061	(24,580.52)	<b>(74,108.45)</b>	(4,040,633.81)	(4,065,214.33)
80		Jul-06	7.74%	0.0065	(26,062.09)	(74,108.45)	(4,114,742.26)	(4,165,384.87)
81		Aug-06	7.74%	0.0065	(26,540.09)	(74,108.45)	(4,188,850.71)	(4,266,033.40)
82	1	Sep-06	7.74%	0.0065	(27,018.09)	(74,108.45)	(4,340,141.85)	(4,367,159.94)
83		Oct-06	8.17%	0.0068	(29,549.13)	(74,108.45)	(4,414,250.30)	(4,470,817.52)
84		Nov-06	8.17%	0.0068	(30,053.69)	(74,108.45)	(4,488,358.75)	(4,574,979.66)
85	1	Dec-06	8.17%	0.0068	(30,558.24)	(74,108.45)	(4,649,088.11)	(4,679,646.35)
86		Jan-07	8.25%	0.0069	(31,962.48)	<b>8,274.14</b>	(4,640,813.97)	(4,703,334.70)
87		Feb-07	8.25%	0.0069	(31,905.60)	8,274.14	(4,632,539.84)	(4,726,966.16)
88	1	Mar-07	8.25%	0.0069	(31,848.71)	8,274.14	(4,718,692.02)	(4,750,540.73)
89		Apr-07	8.25%	0.0069	(32,441.01)	8,274.14	(4,710,417.88)	(4,774,707.60)
90		May-07	8.25%	0.0069	(32,384.12)	8,274.14	(4,702,143.75)	(4,798,817.59)
91	1	Jun-07	8.25%	0.0069	(32,327.24)	<b>8,274.14</b>	(4,790,543.45)	(4,822,870.69)
92		Jul-07	8.25%	0.0069	(32,934.99)	8,274.14	(4,782,269.31)	(4,847,531.54)
93		Aug-07	8.25%	0.0069	(32,878.10)	8,274.14	(4,773,995.18)	(4,872,135.50)
94	1	Sep-07	8.25%	0.0069	(32,821.22)	8,274.14	(4,863,861.37)	(4,896,682.58)
95		Oct-07	8.25%	0.0069	(33,439.05)	8,274.14	(4,855,587.23)	(4,921,847.49)
96		Nov-07	8.25%	0.0069	(33,382.16)	8,274.14	(4,847,313.09)	(4,946,955.52)
97	1	Dec-07	8.25%	0.0069	(33,325.28)	8,274.14	(4,938,681.38)	(4,972,006.66)
98		Jan-08	7.76%	0.0065	(31,936.81)	<b>1,933.86</b>	(4,936,747.52)	(5,002,009.60)
99		Feb-08	7.76%	0.0065	(31,924.30)	1,933.86	(4,934,813.65)	(5,032,000.04)
100	1	Mar-08	7.76%	0.0065	(31,911.79)	1,933.86	(5,030,066.18)	(5,061,977.97)
101		Apr-08	6.77%	0.0056	(28,377.96)	1,933.86	(5,028,132.31)	(5,088,422.06)
102		May-08	6.77%	0.0056	(28,367.05)	1,933.86	(5,026,198.45)	(5,114,855.25)
103	1	Jun-08	6.77%	0.0056	(28,356.14)	<b>(1,637.57)</b>	(5,116,492.81)	(5,144,848.95)
104		Jul-08	5.30%	0.0044	(22,597.84)	(1,637.57)	(5,118,130.38)	(5,169,084.36)
105		Aug-08	5.30%	0.0044	(22,605.08)	(1,637.57)	(5,119,767.94)	(5,193,327.00)
106	1	Sep-08	5.30%	0.0044	(22,612.31)	(1,637.57)	(5,194,964.56)	(5,217,576.87)
107		Oct-08	5.00%	0.0042	(21,645.69)	(1,637.57)	(5,196,602.13)	(5,240,860.12)
108		Nov-08	5.00%	0.0042	(21,652.51)	(1,637.57)	(5,198,239.69)	(5,264,150.20)
109	1	Dec-08	5.00%	0.0042	(21,659.33)	(1,637.57)	(5,265,787.76)	(5,287,447.09)
110		Jan-09	4.52%	0.0038	(19,834.47)	<b>5,192.89</b>	(5,260,594.87)	(5,302,088.67)
111		Feb-09	4.52%	0.0038	(19,814.91)	5,192.89	(5,255,401.98)	(5,316,710.68)
112	1	Mar-09	4.52%	0.0038	(19,795.35)	5,192.89	(5,311,517.79)	(5,331,313.14)
113		Apr-09	3.37%	0.0028	(14,916.51)	5,192.89	(5,306,324.90)	(5,341,036.76)
114		May-09	3.37%	0.0028	(14,901.93)	5,192.89	(5,301,132.00)	(5,350,745.79)
115	1	Jun-09	3.37%	0.0028	(14,887.35)	<b>5,192.89</b>	(5,345,552.90)	(5,360,440.24)
116		Jul-09	3.25%	0.0027	(14,477.54)	5,192.89	(5,340,360.00)	(5,369,724.89)
117		Aug-09	3.25%	0.0027	(14,463.48)	5,192.89	(5,335,167.11)	(5,378,995.47)
118	1	Sep-09	3.25%	0.0027	(14,449.41)	5,192.89	(5,373,802.58)	(5,388,251.99)
119		Oct-09	3.25%	0.0027	(14,554.05)	5,192.89	(5,368,609.68)	(5,397,613.14)
120		Nov-09	3.25%	0.0027	(14,539.98)	5,192.89	(5,363,416.79)	(5,406,960.24)

Entergy New Orleans, LLC  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ENO from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	(14,525.92)	5,192.89	(5,401,767.34)	(5,416,293.26)
122		Jan-10	3.25%	0.0027	(14,629.79)		(5,401,767.34)	(5,430,923.05)
123		Feb-10	3.25%	0.0027	(14,629.79)		(5,401,767.34)	(5,445,552.84)
124	1	Mar-10	3.25%	0.0027	(14,629.79)		(5,445,552.84)	(5,460,182.62)
125		Apr-10	3.25%	0.0027	(14,748.37)		(5,445,552.84)	(5,474,930.99)
126		May-10	3.25%	0.0027	(14,748.37)		(5,445,552.84)	(5,489,679.37)
127	1	Jun-10	3.25%	0.0027	(14,748.37)	38,857.14	(5,450,822.22)	(5,465,570.60)
128		Jul-10	3.25%	0.0027	(14,762.64)	38,857.14	(5,411,965.08)	(5,441,476.10)
129		Aug-10	3.25%	0.0027	(14,657.41)	38,857.14	(5,373,107.94)	(5,417,276.36)
130	1	Sep-10	3.25%	0.0027	(14,552.17)	38,857.14	(5,378,419.22)	(5,392,971.38)
131		Oct-10	3.25%	0.0027	(14,566.55)	38,857.14	(5,339,562.07)	(5,368,680.79)
132		Nov-10	3.25%	0.0027	(14,461.31)	38,857.14	(5,300,704.93)	(5,344,284.96)
133	1	Dec-10	3.25%	0.0027	(14,356.08)	38,857.14	(5,305,427.82)	(5,319,783.90)
134		Jan-11	3.25%	0.0027	(14,368.87)		(5,305,427.82)	(5,334,152.76)
135		Feb-11	3.25%	0.0027	(14,368.87)		(5,305,427.82)	(5,348,521.63)
136	1	Mar-11	3.25%	0.0027	(14,368.87)		(5,348,521.63)	(5,362,890.50)
137		Apr-11	3.25%	0.0027	(14,485.58)		(5,348,521.63)	(5,377,376.08)
138		May-11	3.25%	0.0027	(14,485.58)		(5,348,521.63)	(5,391,861.66)
139	1	Jun-11	3.25%	0.0027	(14,485.58)		(5,391,861.66)	(5,406,347.24)
140		Jul-11	3.25%	0.0027	(14,602.96)		(5,391,861.66)	(5,420,950.20)
141		Aug-11	3.25%	0.0027	(14,602.96)		(5,391,861.66)	(5,435,553.15)
142	1	Sep-11	3.25%	0.0027	(14,602.96)		(5,435,553.15)	(5,450,156.11)
143		Oct-11	3.25%	0.0027	(14,721.29)		(5,435,553.15)	(5,464,877.40)
144		Nov-11	3.25%	0.0027	(14,721.29)		(5,435,553.15)	(5,479,598.69)
145	1	Dec-11	3.25%	0.0027	(14,721.29)		(5,479,598.69)	(5,494,319.98)
146		Jan-12	3.25%	0.0027	(14,840.58)		(5,479,598.69)	(5,509,160.56)
147		Feb-12	3.25%	0.0027	(14,840.58)		(5,479,598.69)	(5,524,001.14)
148	1	Mar-12	3.25%	0.0027	(14,840.58)		(5,524,001.14)	(5,538,841.72)
149		Apr-12	3.25%	0.0027	(14,960.84)		(5,524,001.14)	(5,553,802.56)
150		May-12	3.25%	0.0027	(14,960.84)		(5,524,001.14)	(5,568,763.39)
151	1	Jun-12	3.25%	0.0027	(14,960.84)		(5,568,763.39)	(5,583,724.23)
152		Jul-12	3.25%	0.0027	(15,082.07)		(5,568,763.39)	(5,598,806.30)
153		Aug-12	3.25%	0.0027	(15,082.07)		(5,568,763.39)	(5,613,888.37)
154	1	Sep-12	3.25%	0.0027	(15,082.07)		(5,613,888.37)	(5,628,970.43)
155		Oct-12	3.25%	0.0027	(15,204.28)		(5,613,888.37)	(5,644,174.71)
156		Nov-12	3.25%	0.0027	(15,204.28)		(5,613,888.37)	(5,659,379.00)
157	1	Dec-12	3.25%	0.0027	(15,204.28)		(5,659,379.00)	(5,674,583.28)
158		Jan-13	3.25%	0.0027	(15,327.48)		(5,659,379.00)	(5,689,910.76)
159		Feb-13	3.25%	0.0027	(15,327.48)		(5,659,379.00)	(5,705,238.25)
160	1	Mar-13	3.25%	0.0027	(15,327.48)		(5,705,238.25)	(5,720,565.73)
161		Apr-13	3.25%	0.0027	(15,451.69)		(5,705,238.25)	(5,736,017.42)
162		May-13	3.25%	0.0027	(15,451.69)		(5,705,238.25)	(5,751,469.10)
163	1	Jun-13	3.25%	0.0027	(15,451.69)		(5,751,469.10)	(5,766,920.79)
164		Jul-13	3.25%	0.0027	(15,576.90)		(5,751,469.10)	(5,782,497.69)
165		Aug-13	3.25%	0.0027	(15,576.90)		(5,751,469.10)	(5,798,074.58)
166	1	Sep-13	3.25%	0.0027	(15,576.90)		(5,798,074.58)	(5,813,651.48)
167		Oct-13	3.25%	0.0027	(15,703.12)		(5,798,074.58)	(5,829,354.60)
168		Nov-13	3.25%	0.0027	(15,703.12)		(5,798,074.58)	(5,845,057.72)
169	1	Dec-13	3.25%	0.0027	(15,703.12)		(5,845,057.72)	(5,860,760.83)
170		Jan-14	3.25%	0.0027	(15,830.36)		(5,845,057.72)	(5,876,591.20)
171		Feb-14	3.25%	0.0027	(15,830.36)		(5,845,057.72)	(5,892,421.56)
172	1	Mar-14	3.25%	0.0027	(15,830.36)		(5,892,421.56)	(5,908,251.93)
173		Apr-14	3.25%	0.0027	(15,958.64)		(5,892,421.56)	(5,924,210.57)
174		May-14	3.25%	0.0027	(15,958.64)		(5,892,421.56)	(5,940,169.21)
175	1	Jun-14	3.25%	0.0027	(15,958.64)		(5,940,169.21)	(5,956,127.85)
176		Jul-14	3.25%	0.0027	(16,087.96)		(5,940,169.21)	(5,972,215.81)
177		Aug-14	3.25%	0.0027	(16,087.96)		(5,940,169.21)	(5,988,303.77)
178	1	Sep-14	3.25%	0.0027	(16,087.96)		(5,988,303.77)	(6,004,391.73)
179		Oct-14	3.25%	0.0027	(16,218.32)		(5,988,303.77)	(6,020,610.05)
180		Nov-14	3.25%	0.0027	(16,218.32)		(5,988,303.77)	(6,036,828.37)

**Entergy New Orleans, LLC**  
**FERC Docket No. EL09-61-004**  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ENO from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	(16,218.32)		(6,036,828.37)	(6,053,046.70)
182		Jan-15	3.25%	0.0027	(16,349.74)		(6,036,828.37)	(6,069,396.44)
183		Feb-15	3.25%	0.0027	(16,349.74)		(6,036,828.37)	(6,085,746.18)
184	1	Mar-15	3.25%	0.0027	(16,349.74)		(6,085,746.18)	(6,102,095.93)
185		Apr-15	3.25%	0.0027	(16,482.23)		(6,085,746.18)	(6,118,578.16)
186		May-15	3.25%	0.0027	(16,482.23)		(6,085,746.18)	(6,135,060.38)
187	1	Jun-15	3.25%	0.0027	(16,482.23)		(6,135,060.38)	(6,151,542.61)
188		Jul-15	3.25%	0.0027	(16,615.79)		(6,135,060.38)	(6,168,158.40)
189		Aug-15	3.25%	0.0027	(16,615.79)		(6,135,060.38)	(6,184,774.19)
190	1	Sep-15	3.25%	0.0027	(16,615.79)		(6,184,774.19)	(6,201,389.98)
191		Oct-15	3.25%	0.0027	(16,750.43)		(6,184,774.19)	(6,218,140.41)
192		Nov-15	3.25%	0.0027	(16,750.43)		(6,184,774.19)	(6,234,890.84)
193	1	Dec-15	3.25%	0.0027	(16,750.43)		(6,234,890.84)	(6,251,641.27)
194		Jan-16	3.25%	0.0027	(16,886.16)		(6,234,890.84)	(6,268,527.43)
195		Feb-16	3.25%	0.0027	(16,886.16)		(6,234,890.84)	(6,285,413.60)
196	1	Mar-16	3.25%	0.0027	(16,886.16)		(6,285,413.60)	(6,302,299.76)
197		Apr-16	3.46%	0.0029	(18,122.94)		(6,285,413.60)	(6,320,422.70)
198		May-16	3.46%	0.0029	(18,122.94)		(6,285,413.60)	(6,338,545.64)
199	1	Jun-16	3.46%	0.0029	(18,122.94)		(6,338,545.64)	(6,356,668.59)
200		Jul-16	3.50%	0.0029	(18,487.42)		(6,338,545.64)	(6,375,156.01)
201		Aug-16	3.50%	0.0029	(18,487.42)		(6,338,545.64)	(6,393,643.44)
202	1	Sep-16	3.50%	0.0029	(18,487.42)		(6,393,643.44)	(6,412,130.86)
203		Oct-16	3.50%	0.0029	(18,648.13)		(6,393,643.44)	(6,430,778.99)
204		Nov-16	3.50%	0.0029	(18,648.13)		(6,393,643.44)	(6,449,427.11)
205	1	Dec-16	3.50%	0.0029	(18,648.13)		(6,449,427.11)	(6,468,075.24)
206		Jan-17	3.50%	0.0029	(18,810.83)		(6,449,427.11)	(6,486,886.07)
207		Feb-17	3.50%	0.0029	(18,810.83)		(6,449,427.11)	(6,505,696.90)
208	1	Mar-17	3.50%	0.0029	(18,810.83)		(6,505,696.90)	(6,524,507.73)
209		Apr-17	3.71%	0.0031	(20,113.45)		(6,505,696.90)	(6,544,621.17)
210		May-17	3.71%	0.0031	(20,113.45)		(6,505,696.90)	(6,564,734.62)
211	1	Jun-17	3.71%	0.0031	(20,113.45)		(6,564,734.62)	(6,584,848.07)
212		Jul-17	3.96%	0.0033	(21,663.62)		(6,564,734.62)	(6,606,511.69)
213		Aug-17	3.96%	0.0033	(21,663.62)		(6,564,734.62)	(6,628,175.31)
214	1	Sep-17	3.96%	0.0033	(21,663.62)		(6,628,175.31)	(6,649,838.94)
215		Oct-17	4.21%	0.0035	(23,253.85)		(6,628,175.31)	(6,673,092.79)
216		Nov-17	4.21%	0.0035	(23,253.85)		(6,628,175.31)	(6,696,346.64)
217	1	Dec-17	4.21%	0.0035	(23,253.85)		(6,696,346.64)	(6,719,600.48)
218		Jan-18	4.25%	0.0035	(23,716.23)		(6,696,346.64)	(6,743,316.71)
219		Feb-18	4.25%	0.0035	(23,716.23)		(6,696,346.64)	(6,767,032.94)
220	1	Mar-18	4.25%	0.0035	(23,716.23)		(6,767,032.94)	(6,790,749.17)
221		Apr-18	4.47%	0.0037	(25,207.20)		(6,767,032.94)	(6,815,956.36)
222		May-18	4.47%	0.0037	(25,207.20)		(6,767,032.94)	(6,841,163.56)
223	1	Jun-18	4.47%	0.0037	(25,207.20)		(6,841,163.56)	(6,866,370.76)
224		Jul-18	4.69%	0.0039	(26,737.55)		(6,841,163.56)	(6,893,108.31)
225		Aug-18	4.69%	0.0039	(26,737.55)		(6,841,163.56)	(6,919,845.86)
226	1	Sep-18	4.69%	0.0039	(26,737.55)		(6,919,845.86)	(6,946,583.40)
227		Oct-18	4.96%	0.0041	(28,602.03)		(6,919,845.86)	(6,975,185.43)
228		Nov-18	4.96%	0.0041	(28,602.03)		(6,919,845.86)	(7,003,787.46)
229	1	Dec-18	4.96%	0.0019	(13,164.77)		(7,003,787.46)	(7,018,952.23)
230		<b>Total thru 12/18</b>			<b>(3,675,774.83)</b>	<b>(3,341,177.41)</b>		<b>(7,018,952.23)</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month

Entergy Louisiana, LLC (for former Entergy Gulf States, LLC)  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL for the former EGS from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	34.59	4,369.65	4,369.65	4,404.24
12		Nov-00	9.50%	0.0079	69.19	4,369.65	8,739.30	8,843.08
13	1	Dec-00	9.50%	0.0079	104.60	4,369.65	13,212.73	13,317.33
14		Jan-01	9.50%	0.0079	(142.40)	(31,200.16)	(17,987.43)	(18,025.23)
15		Feb-01	9.50%	0.0079	(389.40)	(31,200.16)	(49,187.59)	(49,614.79)
16	1	Mar-01	9.50%	0.0079	(639.79)	(31,200.16)	(80,814.95)	(81,454.74)
17		Apr-01	9.02%	0.0075	(841.98)	(31,200.16)	(112,015.11)	(113,496.88)
18		May-01	9.02%	0.0075	(1,076.50)	(31,200.16)	(143,215.27)	(145,773.54)
19	1	Jun-01	9.02%	0.0075	(1,330.25)	(31,200.16)	(176,973.70)	(178,303.95)
20		Jul-01	7.79%	0.0065	(1,351.40)	(31,200.16)	(208,173.85)	(210,855.50)
21		Aug-01	7.79%	0.0065	(1,553.94)	(31,200.16)	(239,374.01)	(243,609.60)
22	1	Sep-01	7.79%	0.0065	(1,783.97)	(31,200.16)	(274,809.76)	(276,593.73)
23		Oct-01	6.80%	0.0057	(1,734.06)	(31,200.16)	(306,009.92)	(309,527.95)
24		Nov-01	6.80%	0.0057	(1,910.86)	(31,200.16)	(337,210.08)	(342,638.96)
25	1	Dec-01	6.80%	0.0057	(2,118.42)	(31,200.16)	(373,839.12)	(375,957.54)
26		Jan-02	5.64%	0.0047	(2,001.84)	(52,084.60)	(425,923.72)	(430,043.99)
27		Feb-02	5.64%	0.0047	(2,246.64)	(52,084.60)	(478,008.32)	(484,375.23)
28	1	Mar-02	5.64%	0.0047	(2,521.36)	(52,084.60)	(536,459.83)	(538,981.19)
29		Apr-02	4.78%	0.0040	(2,344.37)	(52,084.60)	(588,544.43)	(593,410.16)
30		May-02	4.78%	0.0040	(2,551.84)	(52,084.60)	(640,629.03)	(648,046.60)
31	1	Jun-02	4.78%	0.0040	(2,788.86)	(52,084.60)	(700,131.20)	(702,920.05)
32		Jul-02	4.75%	0.0040	(2,977.52)	(52,084.60)	(752,215.80)	(757,982.18)
33		Aug-02	4.75%	0.0040	(3,183.69)	(52,084.60)	(804,300.40)	(813,250.47)
34	1	Sep-02	4.75%	0.0040	(3,425.28)	(52,084.60)	(865,335.07)	(868,760.35)
35		Oct-02	4.75%	0.0040	(3,631.45)	(52,084.60)	(917,419.67)	(924,476.41)
36		Nov-02	4.75%	0.0040	(3,837.62)	(52,084.60)	(969,504.27)	(980,398.63)
37	1	Dec-02	4.75%	0.0040	(4,086.91)	(52,084.60)	(1,032,483.23)	(1,036,570.14)
38		Jan-03	4.62%	0.0039	(6,922.36)	(765,531.70)	(1,798,014.93)	(1,809,024.20)
39		Feb-03	4.62%	0.0039	(9,869.65)	(765,531.70)	(2,563,546.63)	(2,584,425.55)
40	1	Mar-03	4.62%	0.0039	(12,897.34)	(765,531.70)	(3,349,957.25)	(3,362,854.59)
41		Apr-03	4.25%	0.0035	(14,575.69)	(765,531.70)	(4,115,488.95)	(4,142,961.98)
42		May-03	4.25%	0.0035	(17,286.95)	(765,531.70)	(4,881,020.65)	(4,925,780.63)
43	1	Jun-03	4.25%	0.0035	(20,156.73)	(765,531.70)	(5,691,312.33)	(5,711,469.06)
44		Jul-03	4.25%	0.0035	(22,867.99)	(765,531.70)	(6,456,844.03)	(6,499,868.75)
45		Aug-03	4.25%	0.0035	(25,579.25)	(765,531.70)	(7,222,375.73)	(7,290,979.69)
46	1	Sep-03	4.25%	0.0035	(28,533.48)	(765,531.70)	(8,056,511.39)	(8,085,044.87)
47		Oct-03	4.07%	0.0034	(29,921.43)	(765,531.70)	(8,822,043.10)	(8,880,498.00)
48		Nov-03	4.07%	0.0034	(32,517.86)	(765,531.70)	(9,587,574.80)	(9,678,547.56)
49	1	Dec-03	4.07%	0.0034	(35,422.84)	(765,531.70)	(10,444,079.26)	(10,479,502.10)
50		Jan-04	4.00%	0.0033	(37,596.39)	(834,837.06)	(11,278,916.32)	(11,351,935.54)
51		Feb-04	4.00%	0.0033	(40,379.18)	(834,837.06)	(12,113,753.38)	(12,227,151.78)
52	1	Mar-04	4.00%	0.0033	(43,539.96)	(834,837.06)	(13,061,988.84)	(13,105,528.80)
53		Apr-04	4.00%	0.0033	(46,322.75)	(834,837.06)	(13,896,825.90)	(13,986,688.61)
54		May-04	4.00%	0.0033	(49,105.54)	(834,837.06)	(14,731,662.96)	(14,870,631.22)
55	1	Jun-04	4.00%	0.0033	(52,351.56)	(834,837.06)	(15,705,468.28)	(15,757,819.84)
56		Jul-04	4.00%	0.0033	(55,134.35)	(834,837.06)	(16,540,305.33)	(16,647,791.25)
57		Aug-04	4.00%	0.0033	(57,917.14)	(834,837.06)	(17,375,142.39)	(17,540,545.45)
58	1	Sep-04	4.00%	0.0033	(61,251.28)	(834,837.06)	(18,375,382.51)	(18,436,633.78)
59		Oct-04	4.22%	0.0035	(67,555.94)	(834,837.06)	(19,210,219.56)	(19,339,026.78)
60		Nov-04	4.22%	0.0035	(70,491.78)	(834,837.06)	(20,045,056.62)	(20,244,355.62)

**Entergy Louisiana, LLC (for former Entergy Gulf States, LLC)**  
**FERC Docket No. EL09-61-004**  
**Pursuant to FERC Opinion No. 565 dated October 18, 2018**  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL for the former EGS from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	(74,128.49)	(834,837.06)	(21,079,192.68)	(21,153,321.17)
62		Jan-05	4.75%	0.0040	(84,041.88)	<b>(152,440.53)</b>	(21,231,633.21)	(21,389,803.59)
63		Feb-05	4.75%	0.0040	(84,645.29)	(152,440.53)	(21,384,073.75)	(21,626,889.41)
64	1	Mar-05	4.75%	0.0040	(86,209.85)	(152,440.53)	(21,779,329.95)	(21,865,539.79)
65		Apr-05	5.30%	0.0044	(96,865.32)	(152,440.53)	(21,931,770.48)	(22,114,845.65)
66		May-05	5.30%	0.0044	(97,538.60)	(152,440.53)	(22,084,211.01)	(22,364,824.78)
67	1	Jun-05	5.30%	0.0044	(99,451.26)	(152,440.53)	(22,517,265.31)	(22,616,716.57)
68		Jul-05	5.77%	0.0048	(109,003.50)	(152,440.53)	(22,669,705.85)	(22,878,160.60)
69		Aug-05	5.77%	0.0048	(109,736.49)	(152,440.53)	(22,822,146.38)	(23,140,337.62)
70	1	Sep-05	5.77%	0.0048	(111,999.44)	(152,440.53)	(23,292,778.16)	(23,404,777.60)
71		Oct-05	6.23%	0.0052	(121,719.76)	(152,440.53)	(23,445,218.69)	(23,678,937.89)
72		Nov-05	6.23%	0.0052	(122,511.18)	(152,440.53)	(23,597,659.22)	(23,953,889.61)
73	1	Dec-05	6.23%	0.0052	(125,152.03)	(152,440.53)	(24,106,330.14)	(24,231,482.17)
74		Jan-06	6.78%	0.0057	(136,757.00)	<b>(98,449.45)</b>	(24,204,779.58)	(24,466,688.62)
75		Feb-06	6.78%	0.0057	(137,313.24)	(98,449.45)	(24,303,229.03)	(24,702,451.31)
76	1	Mar-06	6.78%	0.0057	(140,125.09)	(98,449.45)	(24,800,900.76)	(24,941,025.85)
77		Apr-06	7.30%	0.0061	(151,471.05)	(98,449.45)	(24,899,350.20)	(25,190,946.34)
78		May-06	7.30%	0.0061	(152,069.95)	(98,449.45)	(24,997,799.65)	(25,441,465.73)
79	1	Jun-06	7.30%	0.0061	(156,090.00)	<b>(217,163.73)</b>	(25,658,629.46)	(25,814,719.46)
80		Jul-06	7.74%	0.0065	(165,498.16)	(217,163.73)	(25,875,793.20)	(26,197,381.35)
81		Aug-06	7.74%	0.0065	(166,898.87)	(217,163.73)	(26,092,956.93)	(26,581,443.95)
82	1	Sep-06	7.74%	0.0065	(168,299.57)	(217,163.73)	(26,798,607.68)	(26,966,907.25)
83		Oct-06	8.17%	0.0068	(182,453.85)	(217,163.73)	(27,015,771.41)	(27,366,524.84)
84		Nov-06	8.17%	0.0068	(183,932.38)	(217,163.73)	(27,232,935.15)	(27,767,620.95)
85	1	Dec-06	8.17%	0.0068	(185,410.90)	(217,163.73)	(27,984,784.68)	(28,170,195.58)
86		Jan-07	8.25%	0.0069	(192,395.39)	<b>(3,556.44)</b>	(27,988,341.12)	(28,366,147.42)
87		Feb-07	8.25%	0.0069	(192,419.85)	(3,556.44)	(27,991,897.56)	(28,562,123.70)
88	1	Mar-07	8.25%	0.0069	(192,444.30)	<b>(3,556.44)</b>	(28,565,680.14)	(28,758,124.43)
89		Apr-07	8.25%	0.0069	(196,389.05)	(3,556.44)	(28,569,236.58)	(28,958,069.92)
90		May-07	8.25%	0.0069	(196,413.50)	(3,556.44)	(28,572,793.02)	(29,158,039.86)
91	1	Jun-07	8.25%	0.0069	(196,437.95)	<b>281,014.99</b>	(28,877,024.87)	(29,073,462.83)
92		Jul-07	8.25%	0.0069	(198,529.55)	281,014.99	(28,596,009.89)	(28,990,977.38)
93		Aug-07	8.25%	0.0069	(196,597.57)	281,014.99	(28,314,994.90)	(28,906,559.96)
94	1	Sep-07	8.25%	0.0069	(194,665.59)	281,014.99	(28,625,544.97)	(28,820,210.56)
95		Oct-07	8.25%	0.0069	(196,800.62)	281,014.99	(28,344,529.98)	(28,735,996.19)
96		Nov-07	8.25%	0.0069	(194,868.64)	281,014.99	(28,063,514.99)	(28,649,849.85)
97	1	Dec-07	8.25%	0.0069	(192,936.67)	281,014.99	(28,368,834.86)	(28,561,771.52)
98		Jan-08	7.76%	0.0065	(183,451.80)	<b>80.68</b>	(28,368,754.17)	(28,745,142.64)
99		Feb-08	7.76%	0.0065	(183,451.28)	80.68	(28,368,673.49)	(28,928,513.23)
100	1	Mar-08	7.76%	0.0065	(183,450.76)	80.68	(28,928,432.55)	(29,111,883.30)
101		Apr-08	6.77%	0.0056	(163,204.57)	80.68	(28,928,351.86)	(29,275,007.19)
102		May-08	6.77%	0.0056	(163,204.12)	80.68	(28,928,271.18)	(29,438,130.63)
103	1	Jun-08	6.77%	0.0056	(163,203.66)	<b>7,080.68</b>	(29,431,049.94)	(29,594,253.60)
104		Jul-08	5.30%	0.0044	(129,987.14)	7,080.68	(29,423,969.26)	(29,717,160.06)
105		Aug-08	5.30%	0.0044	(129,955.86)	7,080.68	(29,416,888.57)	(29,840,035.24)
106	1	Sep-08	5.30%	0.0044	(129,924.59)	7,080.68	(29,832,954.55)	(29,962,879.15)
107		Oct-08	5.00%	0.0042	(124,303.98)	7,080.68	(29,825,873.87)	(30,080,102.44)
108		Nov-08	5.00%	0.0042	(124,274.47)	7,080.68	(29,818,793.19)	(30,197,296.23)
109	1	Dec-08	5.00%	0.0042	(124,244.97)	7,080.68	(30,190,215.54)	(30,314,460.52)
110		Jan-09	4.52%	0.0038	(113,716.48)	<b>(43,517.17)</b>	(30,233,732.72)	(30,471,694.17)
111		Feb-09	4.52%	0.0038	(113,880.39)	(43,517.17)	(30,277,249.89)	(30,629,091.73)
112	1	Mar-09	4.52%	0.0038	(114,044.31)	(43,517.17)	(30,672,608.91)	(30,786,653.21)
113		Apr-09	3.37%	0.0028	(86,138.91)	(43,517.17)	(30,716,126.08)	(30,916,309.30)
114		May-09	3.37%	0.0028	(86,261.12)	(43,517.17)	(30,759,643.25)	(31,046,087.59)
115	1	Jun-09	3.37%	0.0028	(86,383.33)	<b>(62,088.60)</b>	(31,108,176.19)	(31,194,559.52)
116		Jul-09	3.25%	0.0027	(84,251.31)	(62,088.60)	(31,170,264.79)	(31,340,899.43)
117		Aug-09	3.25%	0.0027	(84,419.47)	(62,088.60)	(31,232,353.39)	(31,487,407.50)
118	1	Sep-09	3.25%	0.0027	(84,587.62)	(62,088.60)	(31,549,496.10)	(31,634,083.73)
119		Oct-09	3.25%	0.0027	(85,446.55)	(62,088.60)	(31,611,584.70)	(31,781,618.88)
120		Nov-09	3.25%	0.0027	(85,614.71)	(62,088.60)	(31,673,673.30)	(31,929,322.19)

**Entergy Louisiana, LLC (for former Entergy Gulf States, LLC)**  
**FERC Docket No. EL09-61-004**  
**Pursuant to FERC Opinion No. 565 dated October 18, 2018**  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL for the former EGS from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	(85,782.87)	(62,088.60)	(31,991,410.79)	(32,077,193.66)
122		Jan-10	3.25%	0.0027	(86,643.40)		(31,991,410.79)	(32,163,837.06)
123		Feb-10	3.25%	0.0027	(86,643.40)		(31,991,410.79)	(32,250,480.46)
124	1	Mar-10	3.25%	0.0027	(86,643.40)		(32,250,480.46)	(32,337,123.87)
125		Apr-10	3.25%	0.0027	(87,345.05)		(32,250,480.46)	(32,424,468.92)
126		May-10	3.25%	0.0027	(87,345.05)		(32,250,480.46)	(32,511,813.97)
127	1	Jun-10	3.25%	0.0027	(87,345.05)	-	(32,511,813.97)	(32,599,159.02)
128		Jul-10	3.25%	0.0027	(88,052.83)	-	(32,511,813.97)	(32,687,211.85)
129		Aug-10	3.25%	0.0027	(88,052.83)	-	(32,511,813.97)	(32,775,264.68)
130	1	Sep-10	3.25%	0.0027	(88,052.83)	-	(32,775,264.68)	(32,863,317.51)
131		Oct-10	3.25%	0.0027	(88,766.34)	-	(32,775,264.68)	(32,952,083.85)
132		Nov-10	3.25%	0.0027	(88,766.34)	-	(32,775,264.68)	(33,040,850.19)
133	1	Dec-10	3.25%	0.0027	(88,766.34)	-	(33,040,850.19)	(33,129,616.54)
134		Jan-11	3.25%	0.0027	(89,485.64)		(33,040,850.19)	(33,219,102.17)
135		Feb-11	3.25%	0.0027	(89,485.64)		(33,040,850.19)	(33,308,587.81)
136	1	Mar-11	3.25%	0.0027	(89,485.64)		(33,308,587.81)	(33,398,073.44)
137		Apr-11	3.25%	0.0027	(90,210.76)		(33,308,587.81)	(33,488,284.20)
138		May-11	3.25%	0.0027	(90,210.76)		(33,308,587.81)	(33,578,494.96)
139	1	Jun-11	3.25%	0.0027	(90,210.76)		(33,578,494.96)	(33,668,705.72)
140		Jul-11	3.25%	0.0027	(90,941.76)		(33,578,494.96)	(33,759,647.48)
141		Aug-11	3.25%	0.0027	(90,941.76)		(33,578,494.96)	(33,850,589.23)
142	1	Sep-11	3.25%	0.0027	(90,941.76)		(33,850,589.23)	(33,941,530.99)
143		Oct-11	3.25%	0.0027	(91,678.68)		(33,850,589.23)	(34,033,209.67)
144		Nov-11	3.25%	0.0027	(91,678.68)		(33,850,589.23)	(34,124,888.35)
145	1	Dec-11	3.25%	0.0027	(91,678.68)		(34,124,888.35)	(34,216,567.03)
146		Jan-12	3.25%	0.0027	(92,421.57)		(34,124,888.35)	(34,308,988.60)
147		Feb-12	3.25%	0.0027	(92,421.57)		(34,124,888.35)	(34,401,410.17)
148	1	Mar-12	3.25%	0.0027	(92,421.57)		(34,401,410.17)	(34,493,831.75)
149		Apr-12	3.25%	0.0027	(93,170.49)		(34,401,410.17)	(34,587,002.23)
150		May-12	3.25%	0.0027	(93,170.49)		(34,401,410.17)	(34,680,172.72)
151	1	Jun-12	3.25%	0.0027	(93,170.49)		(34,680,172.72)	(34,773,343.20)
152		Jul-12	3.25%	0.0027	(93,925.47)		(34,680,172.72)	(34,867,268.67)
153		Aug-12	3.25%	0.0027	(93,925.47)		(34,680,172.72)	(34,961,194.14)
154	1	Sep-12	3.25%	0.0027	(93,925.47)		(34,961,194.14)	(35,055,119.61)
155		Oct-12	3.25%	0.0027	(94,686.57)		(34,961,194.14)	(35,149,806.18)
156		Nov-12	3.25%	0.0027	(94,686.57)		(34,961,194.14)	(35,244,492.74)
157	1	Dec-12	3.25%	0.0027	(94,686.57)		(35,244,492.74)	(35,339,179.31)
158		Jan-13	3.25%	0.0027	(95,453.83)		(35,244,492.74)	(35,434,633.14)
159		Feb-13	3.25%	0.0027	(95,453.83)		(35,244,492.74)	(35,530,086.98)
160	1	Mar-13	3.25%	0.0027	(95,453.83)		(35,530,086.98)	(35,625,540.81)
161		Apr-13	3.25%	0.0027	(96,227.32)		(35,530,086.98)	(35,721,768.13)
162		May-13	3.25%	0.0027	(96,227.32)		(35,530,086.98)	(35,817,995.45)
163	1	Jun-13	3.25%	0.0027	(96,227.32)		(35,817,995.45)	(35,914,222.77)
164		Jul-13	3.25%	0.0027	(97,007.07)		(35,817,995.45)	(36,011,229.84)
165		Aug-13	3.25%	0.0027	(97,007.07)		(35,817,995.45)	(36,108,236.91)
166	1	Sep-13	3.25%	0.0027	(97,007.07)		(36,108,236.91)	(36,205,243.98)
167		Oct-13	3.25%	0.0027	(97,793.14)		(36,108,236.91)	(36,303,037.13)
168		Nov-13	3.25%	0.0027	(97,793.14)		(36,108,236.91)	(36,400,830.27)
169	1	Dec-13	3.25%	0.0027	(97,793.14)		(36,400,830.27)	(36,498,623.41)
170		Jan-14	3.25%	0.0027	(98,585.58)		(36,400,830.27)	(36,597,208.99)
171		Feb-14	3.25%	0.0027	(98,585.58)		(36,400,830.27)	(36,695,794.57)
172	1	Mar-14	3.25%	0.0027	(98,585.58)		(36,695,794.57)	(36,794,380.15)
173		Apr-14	3.25%	0.0027	(99,384.44)		(36,695,794.57)	(36,893,764.60)
174		May-14	3.25%	0.0027	(99,384.44)		(36,695,794.57)	(36,993,149.04)
175	1	Jun-14	3.25%	0.0027	(99,384.44)		(36,993,149.04)	(37,092,533.49)
176		Jul-14	3.25%	0.0027	(100,189.78)		(36,993,149.04)	(37,192,723.26)
177		Aug-14	3.25%	0.0027	(100,189.78)		(36,993,149.04)	(37,292,913.04)
178	1	Sep-14	3.25%	0.0027	(100,189.78)		(37,292,913.04)	(37,393,102.82)
179		Oct-14	3.25%	0.0027	(101,001.64)		(37,292,913.04)	(37,494,104.46)
180		Nov-14	3.25%	0.0027	(101,001.64)		(37,292,913.04)	(37,595,106.10)



**Entergy Louisiana, LLC (for former Entergy Gulf States, LLC)**  
**FERC Docket No. EL09-61-004**  
**Pursuant to FERC Opinion No. 565 dated October 18, 2018**  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ELL for the former EGS from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	(101,001.64)		(37,595,106.10)	(37,696,107.74)
182		Jan-15	3.25%	0.0027	(101,820.08)		(37,595,106.10)	(37,797,927.82)
183		Feb-15	3.25%	0.0027	(101,820.08)		(37,595,106.10)	(37,899,747.90)
184	1	Mar-15	3.25%	0.0027	(101,820.08)		(37,899,747.90)	(38,001,567.98)
185		Apr-15	3.25%	0.0027	(102,645.15)		(37,899,747.90)	(38,104,213.13)
186		May-15	3.25%	0.0027	(102,645.15)		(37,899,747.90)	(38,206,858.28)
187	1	Jun-15	3.25%	0.0027	(102,645.15)		(38,206,858.28)	(38,309,503.43)
188		Jul-15	3.25%	0.0027	(103,476.91)		(38,206,858.28)	(38,412,980.34)
189		Aug-15	3.25%	0.0027	(103,476.91)		(38,206,858.28)	(38,516,457.24)
190	1	Sep-15	3.25%	0.0027	(103,476.91)		(38,516,457.24)	(38,619,934.15)
191		Oct-15	3.25%	0.0027	(104,315.41)		(38,516,457.24)	(38,724,249.56)
192		Nov-15	3.25%	0.0027	(104,315.41)		(38,516,457.24)	(38,828,564.96)
193	1	Dec-15	3.25%	0.0027	(104,315.41)		(38,828,564.96)	(38,932,880.37)
194		Jan-16	3.25%	0.0027	(105,160.70)		(38,828,564.96)	(39,038,041.06)
195		Feb-16	3.25%	0.0027	(105,160.70)		(38,828,564.96)	(39,143,201.76)
196	1	Mar-16	3.25%	0.0027	(105,160.70)		(39,143,201.76)	(39,248,362.46)
197		Apr-16	3.46%	0.0029	(112,862.90)		(39,143,201.76)	(39,361,225.36)
198		May-16	3.46%	0.0029	(112,862.90)		(39,143,201.76)	(39,474,088.25)
199	1	Jun-16	3.46%	0.0029	(112,862.90)		(39,474,088.25)	(39,586,951.15)
200		Jul-16	3.50%	0.0029	(115,132.76)		(39,474,088.25)	(39,702,083.91)
201		Aug-16	3.50%	0.0029	(115,132.76)		(39,474,088.25)	(39,817,216.67)
202	1	Sep-16	3.50%	0.0029	(115,132.76)		(39,817,216.67)	(39,932,349.42)
203		Oct-16	3.50%	0.0029	(116,133.55)		(39,817,216.67)	(40,048,482.97)
204		Nov-16	3.50%	0.0029	(116,133.55)		(39,817,216.67)	(40,164,616.52)
205	1	Dec-16	3.50%	0.0029	(116,133.55)		(40,164,616.52)	(40,280,750.07)
206		Jan-17	3.50%	0.0029	(117,146.80)		(40,164,616.52)	(40,397,896.87)
207		Feb-17	3.50%	0.0029	(117,146.80)		(40,164,616.52)	(40,515,043.67)
208	1	Mar-17	3.50%	0.0029	(117,146.80)		(40,515,043.67)	(40,632,190.47)
209		Apr-17	3.71%	0.0031	(125,259.01)		(40,515,043.67)	(40,757,449.48)
210		May-17	3.71%	0.0031	(125,259.01)		(40,515,043.67)	(40,882,708.49)
211	1	Jun-17	3.71%	0.0031	(125,259.01)		(40,882,708.49)	(41,007,967.50)
212		Jul-17	3.96%	0.0033	(134,912.94)		(40,882,708.49)	(41,142,880.43)
213		Aug-17	3.96%	0.0033	(134,912.94)		(40,882,708.49)	(41,277,793.37)
214	1	Sep-17	3.96%	0.0033	(134,912.94)		(41,277,793.37)	(41,412,706.31)
215		Oct-17	4.21%	0.0035	(144,816.26)		(41,277,793.37)	(41,557,522.57)
216		Nov-17	4.21%	0.0035	(144,816.26)		(41,277,793.37)	(41,702,338.83)
217	1	Dec-17	4.21%	0.0035	(144,816.26)		(41,702,338.83)	(41,847,155.08)
218		Jan-18	4.25%	0.0035	(147,695.78)		(41,702,338.83)	(41,994,850.87)
219		Feb-18	4.25%	0.0035	(147,695.78)		(41,702,338.83)	(42,142,546.65)
220	1	Mar-18	4.25%	0.0035	(147,695.78)		(42,142,546.65)	(42,290,242.43)
221		Apr-18	4.47%	0.0037	(156,980.99)		(42,142,546.65)	(42,447,223.42)
222		May-18	4.47%	0.0037	(156,980.99)		(42,142,546.65)	(42,604,204.41)
223	1	Jun-18	4.47%	0.0037	(156,980.99)		(42,604,204.41)	(42,761,185.39)
224		Jul-18	4.69%	0.0039	(166,511.43)		(42,604,204.41)	(42,927,696.83)
225		Aug-18	4.69%	0.0039	(166,511.43)		(42,604,204.41)	(43,094,208.26)
226	1	Sep-18	4.69%	0.0039	(166,511.43)		(43,094,208.26)	(43,260,719.69)
227		Oct-18	4.96%	0.0041	(178,122.73)		(43,094,208.26)	(43,438,842.42)
228		Nov-18	4.96%	0.0041	(178,122.73)		(43,094,208.26)	(43,616,965.14)
229	1	Dec-18	4.96%	0.0019	(81,985.26)		(43,616,965.14)	(43,698,950.40)
230		<b>Total thru 12/18</b>			<b>(21,013,622.24)</b>	<b>(22,685,328.16)</b>		<b>(43,698,950.40)</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month

Entergy Texas, Inc.  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ETI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
1		Dec-99			-	-	-	-
2		Jan-00	8.29%	0.0069	-	-	0.00	-
3		Feb-00	8.29%	0.0069	-	-	0.00	-
4	1	Mar-00	8.29%	0.0069	-	-	0.00	-
5		Apr-00	8.58%	0.0072	-	-	0.00	-
6		May-00	8.58%	0.0072	-	-	0.00	-
7	1	Jun-00	8.58%	0.0072	-	-	0.00	-
8		Jul-00	9.02%	0.0075	-	-	0.00	-
9		Aug-00	9.02%	0.0075	-	-	0.00	-
10	1	Sep-00	9.02%	0.0075	-	-	0.00	-
11		Oct-00	9.50%	0.0079	25.57	3,229.74	3,229.74	3,255.31
12		Nov-00	9.50%	0.0079	51.14	3,229.74	6,459.48	6,536.19
13	1	Dec-00	9.50%	0.0079	77.31	3,229.74	9,765.93	9,843.24
14		Jan-01	9.50%	0.0079	(105.25)	(23,060.99)	(13,295.06)	(13,323.00)
15		Feb-01	9.50%	0.0079	(287.82)	(23,060.99)	(36,356.04)	(36,671.80)
16	1	Mar-01	9.50%	0.0079	(472.88)	(23,060.99)	(59,732.79)	(60,205.67)
17		Apr-01	9.02%	0.0075	(622.33)	(23,060.99)	(82,793.78)	(83,888.99)
18		May-01	9.02%	0.0075	(795.67)	(23,060.99)	(105,854.76)	(107,745.66)
19	1	Jun-01	9.02%	0.0075	(983.23)	(23,060.99)	(130,806.64)	(131,789.87)
20		Jul-01	7.79%	0.0065	(998.86)	(23,060.99)	(153,867.63)	(155,849.72)
21		Aug-01	7.79%	0.0065	(1,148.56)	(23,060.99)	(176,928.62)	(180,059.27)
22	1	Sep-01	7.79%	0.0065	(1,318.59)	(23,060.99)	(203,120.26)	(204,438.84)
23		Oct-01	6.80%	0.0057	(1,281.69)	(23,060.99)	(226,181.24)	(228,781.53)
24		Nov-01	6.80%	0.0057	(1,412.37)	(23,060.99)	(249,242.23)	(253,254.89)
25	1	Dec-01	6.80%	0.0057	(1,565.79)	(23,060.99)	(276,315.87)	(277,881.66)
26		Jan-02	5.64%	0.0047	(1,479.62)	(38,497.31)	(314,813.19)	(317,858.60)
27		Feb-02	5.64%	0.0047	(1,660.56)	(38,497.31)	(353,310.50)	(358,016.47)
28	1	Mar-02	5.64%	0.0047	(1,863.61)	(38,497.31)	(396,513.79)	(398,377.40)
29		Apr-02	4.78%	0.0040	(1,732.79)	(38,497.31)	(435,011.10)	(438,607.51)
30		May-02	4.78%	0.0040	(1,886.14)	(38,497.31)	(473,508.41)	(478,990.96)
31	1	Jun-02	4.78%	0.0040	(2,061.33)	(38,497.31)	(517,488.28)	(519,549.61)
32		Jul-02	4.75%	0.0040	(2,200.78)	(38,497.31)	(555,985.59)	(560,247.70)
33		Aug-02	4.75%	0.0040	(2,353.16)	(38,497.31)	(594,482.90)	(601,098.17)
34	1	Sep-02	4.75%	0.0040	(2,531.73)	(38,497.31)	(639,595.48)	(642,127.22)
35		Oct-02	4.75%	0.0040	(2,684.12)	(38,497.31)	(678,092.80)	(683,308.65)
36		Nov-02	4.75%	0.0040	(2,836.50)	(38,497.31)	(716,590.11)	(724,642.46)
37	1	Dec-02	4.75%	0.0040	(3,020.76)	(38,497.31)	(763,139.78)	(766,160.54)
38		Jan-03	4.62%	0.0039	(5,116.53)	(565,827.78)	(1,328,967.56)	(1,337,104.84)
39		Feb-03	4.62%	0.0039	(7,294.96)	(565,827.78)	(1,894,795.33)	(1,910,227.58)
40	1	Mar-03	4.62%	0.0039	(9,532.81)	(565,827.78)	(2,476,055.36)	(2,485,588.17)
41		Apr-03	4.25%	0.0035	(10,773.34)	(565,827.78)	(3,041,883.14)	(3,062,189.29)
42		May-03	4.25%	0.0035	(12,777.31)	(565,827.78)	(3,607,710.92)	(3,640,794.38)
43	1	Jun-03	4.25%	0.0035	(14,898.45)	(565,827.78)	(4,206,622.15)	(4,221,520.61)
44		Jul-03	4.25%	0.0035	(16,902.43)	(565,827.78)	(4,772,449.93)	(4,804,250.81)
45		Aug-03	4.25%	0.0035	(18,906.40)	(565,827.78)	(5,338,277.71)	(5,388,984.99)
46	1	Sep-03	4.25%	0.0035	(21,089.96)	(565,827.78)	(5,954,812.77)	(5,975,902.73)
47		Oct-03	4.07%	0.0034	(22,115.84)	(565,827.78)	(6,520,640.55)	(6,563,846.35)
48		Nov-03	4.07%	0.0034	(24,034.94)	(565,827.78)	(7,086,468.33)	(7,153,709.07)
49	1	Dec-03	4.07%	0.0034	(26,182.10)	(565,827.78)	(7,719,536.84)	(7,745,718.94)
50		Jan-04	4.00%	0.0033	(27,788.63)	(617,053.48)	(8,336,590.32)	(8,390,561.05)
51		Feb-04	4.00%	0.0033	(29,845.48)	(617,053.48)	(8,953,643.80)	(9,037,460.01)
52	1	Mar-04	4.00%	0.0033	(32,181.71)	(617,053.48)	(9,654,513.49)	(9,686,695.20)
53		Apr-04	4.00%	0.0033	(34,238.56)	(617,053.48)	(10,271,566.97)	(10,337,987.24)
54		May-04	4.00%	0.0033	(36,295.40)	(617,053.48)	(10,888,620.45)	(10,991,336.12)
55	1	Jun-04	4.00%	0.0033	(38,694.63)	(617,053.48)	(11,608,389.59)	(11,647,084.23)
56		Jul-04	4.00%	0.0033	(40,751.48)	(617,053.48)	(12,225,443.07)	(12,304,889.18)
57		Aug-04	4.00%	0.0033	(42,808.32)	(617,053.48)	(12,842,496.55)	(12,964,750.98)
58	1	Sep-04	4.00%	0.0033	(45,272.68)	(617,053.48)	(13,581,804.46)	(13,627,077.14)
59		Oct-04	4.22%	0.0035	(49,932.65)	(617,053.48)	(14,198,857.94)	(14,294,063.27)
60		Nov-04	4.22%	0.0035	(52,102.62)	(617,053.48)	(14,815,911.42)	(14,963,219.37)

Entergy Texas, Inc.  
FERC Docket No. EL09-61-004  
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(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ETI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
61	1	Dec-04	4.22%	0.0035	(54,790.63)	(617,053.48)	(15,580,272.85)	(15,635,063.48)
62		Jan-05	4.75%	0.0040	(62,117.91)	(112,673.44)	(15,692,946.29)	(15,809,854.83)
63		Feb-05	4.75%	0.0040	(62,563.91)	(112,673.44)	(15,805,619.72)	(15,985,092.17)
64	1	Mar-05	4.75%	0.0040	(63,720.32)	(112,673.44)	(16,097,765.61)	(16,161,485.93)
65		Apr-05	5.30%	0.0044	(71,596.11)	(112,673.44)	(16,210,439.05)	(16,345,755.48)
66		May-05	5.30%	0.0044	(72,093.75)	(112,673.44)	(16,323,112.49)	(16,530,522.66)
67	1	Jun-05	5.30%	0.0044	(73,507.45)	(112,673.44)	(16,643,196.10)	(16,716,703.55)
68		Jul-05	5.77%	0.0048	(80,567.81)	(112,673.44)	(16,755,869.54)	(16,909,944.79)
69		Aug-05	5.77%	0.0048	(81,109.58)	(112,673.44)	(16,868,542.98)	(17,103,727.81)
70	1	Sep-05	5.77%	0.0048	(82,782.20)	(112,673.44)	(17,216,401.25)	(17,299,183.44)
71		Oct-05	6.23%	0.0052	(89,966.78)	(112,673.44)	(17,329,074.68)	(17,501,823.66)
72		Nov-05	6.23%	0.0052	(90,551.74)	(112,673.44)	(17,441,748.12)	(17,705,048.84)
73	1	Dec-05	6.23%	0.0052	(92,503.67)	(112,673.44)	(17,817,722.28)	(17,910,225.95)
74		Jan-06	6.78%	0.0057	(101,081.26)	(72,766.98)	(17,890,489.26)	(18,084,074.20)
75		Feb-06	6.78%	0.0057	(101,492.40)	(72,766.98)	(17,963,256.24)	(18,258,333.58)
76	1	Mar-06	6.78%	0.0057	(103,570.72)	(72,766.98)	(18,331,100.56)	(18,434,671.28)
77		Apr-06	7.30%	0.0061	(111,956.86)	(72,766.98)	(18,403,867.54)	(18,619,395.12)
78		May-06	7.30%	0.0061	(112,399.53)	(72,766.98)	(18,476,634.52)	(18,804,561.63)
79	1	Jun-06	7.30%	0.0061	(115,439.33)	(171,766.98)	(18,976,328.61)	(19,091,767.94)
80		Jul-06	7.74%	0.0065	(122,397.32)	(171,766.98)	(19,148,095.59)	(19,385,932.24)
81		Aug-06	7.74%	0.0065	(123,505.22)	(171,766.98)	(19,319,862.57)	(19,681,204.44)
82	1	Sep-06	7.74%	0.0065	(124,613.11)	(171,766.98)	(19,852,971.43)	(19,977,584.54)
83		Oct-06	8.17%	0.0068	(135,165.65)	(171,766.98)	(20,024,738.41)	(20,284,517.17)
84		Nov-06	8.17%	0.0068	(136,335.09)	(171,766.98)	(20,196,505.39)	(20,592,619.24)
85	1	Dec-06	8.17%	0.0068	(137,504.54)	(171,766.98)	(20,764,386.23)	(20,901,890.77)
86		Jan-07	8.25%	0.0069	(142,755.16)	(2,628.67)	(20,767,014.90)	(21,047,274.59)
87		Feb-07	8.25%	0.0069	(142,773.23)	(2,628.67)	(20,769,643.57)	(21,192,676.49)
88	1	Mar-07	8.25%	0.0069	(142,791.30)	(2,628.67)	(21,195,305.17)	(21,338,096.47)
89		Apr-07	8.25%	0.0069	(145,717.72)	(2,628.67)	(21,197,933.84)	(21,486,442.86)
90		May-07	8.25%	0.0069	(145,735.80)	(2,628.67)	(21,200,562.51)	(21,634,807.33)
91	1	Jun-07	8.25%	0.0069	(145,753.87)	199,942.76	(21,434,864.57)	(21,580,618.44)
92		Jul-07	8.25%	0.0069	(147,364.69)	199,942.76	(21,234,921.82)	(21,528,040.38)
93		Aug-07	8.25%	0.0069	(145,990.09)	199,942.76	(21,034,979.06)	(21,474,087.71)
94	1	Sep-07	8.25%	0.0069	(144,615.48)	199,942.76	(21,274,144.95)	(21,418,760.43)
95		Oct-07	8.25%	0.0069	(146,259.75)	199,942.76	(21,074,202.20)	(21,365,077.42)
96		Nov-07	8.25%	0.0069	(144,885.14)	199,942.76	(20,874,259.44)	(21,310,019.81)
97	1	Dec-07	8.25%	0.0069	(143,510.53)	199,942.76	(21,110,077.05)	(21,253,507.58)
98		Jan-08	7.76%	0.0065	(136,511.83)	(2,482.64)	(21,112,559.69)	(21,392,582.06)
99		Feb-08	7.76%	0.0065	(136,527.89)	(2,482.64)	(21,115,042.33)	(21,531,592.58)
100	1	Mar-08	7.76%	0.0065	(136,543.94)	(2,482.64)	(21,534,075.22)	(21,670,619.16)
101		Apr-08	6.77%	0.0056	(121,488.07)	(2,482.64)	(21,536,557.86)	(21,794,589.88)
102		May-08	6.77%	0.0056	(121,502.08)	(2,482.64)	(21,539,040.51)	(21,918,574.60)
103	1	Jun-08	6.77%	0.0056	(121,516.09)	2,803.07	(21,915,771.53)	(22,037,287.61)
104		Jul-08	5.30%	0.0044	(96,794.66)	2,803.07	(21,912,968.45)	(22,131,279.20)
105		Aug-08	5.30%	0.0044	(96,782.28)	2,803.07	(21,910,165.38)	(22,225,258.40)
106	1	Sep-08	5.30%	0.0044	(96,769.90)	2,803.07	(22,222,455.33)	(22,319,225.23)
107		Oct-08	5.00%	0.0042	(92,593.56)	2,803.07	(22,219,652.26)	(22,409,015.72)
108		Nov-08	5.00%	0.0042	(92,581.88)	2,803.07	(22,216,849.18)	(22,498,794.53)
109	1	Dec-08	5.00%	0.0042	(92,570.20)	2,803.07	(22,495,991.45)	(22,588,561.66)
110		Jan-09	4.52%	0.0038	(84,734.90)	(94,238.25)	(22,590,229.71)	(22,767,534.81)
111		Feb-09	4.52%	0.0038	(85,089.87)	(94,238.25)	(22,684,467.96)	(22,946,862.93)
112	1	Mar-09	4.52%	0.0038	(85,444.83)	(94,238.25)	(23,041,101.18)	(23,126,546.01)
113		Apr-09	3.37%	0.0028	(64,707.09)	(94,238.25)	(23,135,339.44)	(23,285,491.36)
114		May-09	3.37%	0.0028	(64,971.74)	(94,238.25)	(23,229,577.69)	(23,444,701.36)
115	1	Jun-09	3.37%	0.0028	(65,236.40)	(69,952.54)	(23,514,653.89)	(23,579,890.29)
116		Jul-09	3.25%	0.0027	(63,685.52)	(69,952.54)	(23,584,606.43)	(23,713,528.35)
117		Aug-09	3.25%	0.0027	(63,874.98)	(69,952.54)	(23,654,558.97)	(23,847,355.86)
118	1	Sep-09	3.25%	0.0027	(64,064.43)	(69,952.54)	(23,917,308.40)	(23,981,372.83)
119		Oct-09	3.25%	0.0027	(64,776.04)	(69,952.54)	(23,987,260.94)	(24,116,101.42)
120		Nov-09	3.25%	0.0027	(64,965.50)	(69,952.54)	(24,057,213.48)	(24,251,019.45)

Entergy Texas, Inc.  
FERC Docket No. EL09-61-004  
Pursuant to FERC Opinion No. 565 dated October 18, 2018  
Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ETI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
121	1	Dec-09	3.25%	0.0027	(65,154.95)	(69,952.54)	(24,320,971.99)	(24,386,126.94)
122		Jan-10	3.25%	0.0027	(65,869.30)		(24,320,971.99)	(24,451,996.24)
123		Feb-10	3.25%	0.0027	(65,869.30)		(24,320,971.99)	(24,517,865.54)
124	1	Mar-10	3.25%	0.0027	(65,869.30)		(24,517,865.54)	(24,583,734.84)
125		Apr-10	3.25%	0.0027	(66,402.55)		(24,517,865.54)	(24,650,137.39)
126		May-10	3.25%	0.0027	(66,402.55)		(24,517,865.54)	(24,716,539.95)
127	1	Jun-10	3.25%	0.0027	(66,402.55)	-	(24,716,539.95)	(24,782,942.50)
128		Jul-10	3.25%	0.0027	(66,940.63)	-	(24,716,539.95)	(24,849,883.13)
129		Aug-10	3.25%	0.0027	(66,940.63)	-	(24,716,539.95)	(24,916,823.76)
130	1	Sep-10	3.25%	0.0027	(66,940.63)	-	(24,916,823.76)	(24,983,764.39)
131		Oct-10	3.25%	0.0027	(67,483.06)	-	(24,916,823.76)	(25,051,247.45)
132		Nov-10	3.25%	0.0027	(67,483.06)	-	(24,916,823.76)	(25,118,730.51)
133	1	Dec-10	3.25%	0.0027	(67,483.06)	-	(25,118,730.51)	(25,186,213.58)
134		Jan-11	3.25%	0.0027	(68,029.90)		(25,118,730.51)	(25,254,243.47)
135		Feb-11	3.25%	0.0027	(68,029.90)		(25,118,730.51)	(25,322,273.37)
136	1	Mar-11	3.25%	0.0027	(68,029.90)		(25,322,273.37)	(25,390,303.26)
137		Apr-11	3.25%	0.0027	(68,581.16)		(25,322,273.37)	(25,458,884.42)
138		May-11	3.25%	0.0027	(68,581.16)		(25,322,273.37)	(25,527,465.58)
139	1	Jun-11	3.25%	0.0027	(68,581.16)		(25,527,465.58)	(25,596,046.74)
140		Jul-11	3.25%	0.0027	(69,136.89)		(25,527,465.58)	(25,665,183.62)
141		Aug-11	3.25%	0.0027	(69,136.89)		(25,527,465.58)	(25,734,320.51)
142	1	Sep-11	3.25%	0.0027	(69,136.89)		(25,734,320.51)	(25,803,457.39)
143		Oct-11	3.25%	0.0027	(69,697.12)		(25,734,320.51)	(25,873,154.51)
144		Nov-11	3.25%	0.0027	(69,697.12)		(25,734,320.51)	(25,942,851.63)
145	1	Dec-11	3.25%	0.0027	(69,697.12)		(25,942,851.63)	(26,012,548.75)
146		Jan-12	3.25%	0.0027	(70,261.89)		(25,942,851.63)	(26,082,810.64)
147		Feb-12	3.25%	0.0027	(70,261.89)		(25,942,851.63)	(26,153,072.53)
148	1	Mar-12	3.25%	0.0027	(70,261.89)		(26,153,072.53)	(26,223,334.42)
149		Apr-12	3.25%	0.0027	(70,831.24)		(26,153,072.53)	(26,294,165.65)
150		May-12	3.25%	0.0027	(70,831.24)		(26,153,072.53)	(26,364,996.89)
151	1	Jun-12	3.25%	0.0027	(70,831.24)		(26,364,996.89)	(26,435,828.13)
152		Jul-12	3.25%	0.0027	(71,405.20)		(26,364,996.89)	(26,507,233.33)
153		Aug-12	3.25%	0.0027	(71,405.20)		(26,364,996.89)	(26,578,638.53)
154	1	Sep-12	3.25%	0.0027	(71,405.20)		(26,578,638.53)	(26,650,043.73)
155		Oct-12	3.25%	0.0027	(71,983.81)		(26,578,638.53)	(26,722,027.54)
156		Nov-12	3.25%	0.0027	(71,983.81)		(26,578,638.53)	(26,794,011.36)
157	1	Dec-12	3.25%	0.0027	(71,983.81)		(26,794,011.36)	(26,865,995.17)
158		Jan-13	3.25%	0.0027	(72,567.11)		(26,794,011.36)	(26,938,562.28)
159		Feb-13	3.25%	0.0027	(72,567.11)		(26,794,011.36)	(27,011,129.40)
160	1	Mar-13	3.25%	0.0027	(72,567.11)		(27,011,129.40)	(27,083,696.51)
161		Apr-13	3.25%	0.0027	(73,155.14)		(27,011,129.40)	(27,156,851.65)
162		May-13	3.25%	0.0027	(73,155.14)		(27,011,129.40)	(27,230,006.80)
163	1	Jun-13	3.25%	0.0027	(73,155.14)		(27,230,006.80)	(27,303,161.94)
164		Jul-13	3.25%	0.0027	(73,747.94)		(27,230,006.80)	(27,376,909.87)
165		Aug-13	3.25%	0.0027	(73,747.94)		(27,230,006.80)	(27,450,657.81)
166	1	Sep-13	3.25%	0.0027	(73,747.94)		(27,450,657.81)	(27,524,405.74)
167		Oct-13	3.25%	0.0027	(74,345.53)		(27,450,657.81)	(27,598,751.27)
168		Nov-13	3.25%	0.0027	(74,345.53)		(27,450,657.81)	(27,673,096.81)
169	1	Dec-13	3.25%	0.0027	(74,345.53)		(27,673,096.81)	(27,747,442.34)
170		Jan-14	3.25%	0.0027	(74,947.97)		(27,673,096.81)	(27,822,390.31)
171		Feb-14	3.25%	0.0027	(74,947.97)		(27,673,096.81)	(27,897,338.28)
172	1	Mar-14	3.25%	0.0027	(74,947.97)		(27,897,338.28)	(27,972,286.25)
173		Apr-14	3.25%	0.0027	(75,555.29)		(27,897,338.28)	(28,047,841.54)
174		May-14	3.25%	0.0027	(75,555.29)		(27,897,338.28)	(28,123,396.83)
175	1	Jun-14	3.25%	0.0027	(75,555.29)		(28,123,396.83)	(28,198,952.12)
176		Jul-14	3.25%	0.0027	(76,167.53)		(28,123,396.83)	(28,275,119.66)
177		Aug-14	3.25%	0.0027	(76,167.53)		(28,123,396.83)	(28,351,287.19)
178	1	Sep-14	3.25%	0.0027	(76,167.53)		(28,351,287.19)	(28,427,454.72)
179		Oct-14	3.25%	0.0027	(76,784.74)		(28,351,287.19)	(28,504,239.46)
180		Nov-14	3.25%	0.0027	(76,784.74)		(28,351,287.19)	(28,581,024.19)

**Entergy Texas, Inc.**  
**FERC Docket No. EL09-61-004**  
**Pursuant to FERC Opinion No. 565 dated October 18, 2018**  
**Cost/(Benefit) including Interest from October 1, 2000 through December 14, 2018**  
(In Dollars)

A	B	C	D	E	F	G	H	I
LN	Quarter	Billing Month	FERC Annual Interest Rate	Monthly Interest Rate	Monthly Interest	Receipts to ETI from EAI (1)	Total Balance (quarterly compounding)	Total Balance Prior Month Col I + Current Month Col F + Col G
181	1	Dec-14	3.25%	0.0027	(76,784.74)		(28,581,024.19)	(28,657,808.93)
182		Jan-15	3.25%	0.0027	(77,406.94)		(28,581,024.19)	(28,735,215.87)
183		Feb-15	3.25%	0.0027	(77,406.94)		(28,581,024.19)	(28,812,622.81)
184	1	Mar-15	3.25%	0.0027	(77,406.94)		(28,812,622.81)	(28,890,029.75)
185		Apr-15	3.25%	0.0027	(78,034.19)		(28,812,622.81)	(28,968,063.94)
186		May-15	3.25%	0.0027	(78,034.19)		(28,812,622.81)	(29,046,098.13)
187	1	Jun-15	3.25%	0.0027	(78,034.19)		(29,046,098.13)	(29,124,132.31)
188		Jul-15	3.25%	0.0027	(78,666.52)		(29,046,098.13)	(29,202,798.83)
189		Aug-15	3.25%	0.0027	(78,666.52)		(29,046,098.13)	(29,281,465.34)
190	1	Sep-15	3.25%	0.0027	(78,666.52)		(29,281,465.34)	(29,360,131.86)
191		Oct-15	3.25%	0.0027	(79,303.97)		(29,281,465.34)	(29,439,435.83)
192		Nov-15	3.25%	0.0027	(79,303.97)		(29,281,465.34)	(29,518,739.80)
193	1	Dec-15	3.25%	0.0027	(79,303.97)		(29,518,739.80)	(29,598,043.77)
194		Jan-16	3.25%	0.0027	(79,946.59)		(29,518,739.80)	(29,677,990.35)
195		Feb-16	3.25%	0.0027	(79,946.59)		(29,518,739.80)	(29,757,936.94)
196	1	Mar-16	3.25%	0.0027	(79,946.59)		(29,757,936.94)	(29,837,883.53)
197		Apr-16	3.46%	0.0029	(85,802.05)		(29,757,936.94)	(29,923,685.58)
198		May-16	3.46%	0.0029	(85,802.05)		(29,757,936.94)	(30,009,487.63)
199	1	Jun-16	3.46%	0.0029	(85,802.05)		(30,009,487.63)	(30,095,289.68)
200		Jul-16	3.50%	0.0029	(87,527.67)		(30,009,487.63)	(30,182,817.35)
201		Aug-16	3.50%	0.0029	(87,527.67)		(30,009,487.63)	(30,270,345.03)
202	1	Sep-16	3.50%	0.0029	(87,527.67)		(30,270,345.03)	(30,357,872.70)
203		Oct-16	3.50%	0.0029	(88,288.51)		(30,270,345.03)	(30,446,161.20)
204		Nov-16	3.50%	0.0029	(88,288.51)		(30,270,345.03)	(30,534,449.71)
205	1	Dec-16	3.50%	0.0029	(88,288.51)		(30,534,449.71)	(30,622,738.22)
206		Jan-17	3.50%	0.0029	(89,058.81)		(30,534,449.71)	(30,711,797.03)
207		Feb-17	3.50%	0.0029	(89,058.81)		(30,534,449.71)	(30,800,855.84)
208	1	Mar-17	3.50%	0.0029	(89,058.81)		(30,800,855.84)	(30,889,914.65)
209		Apr-17	3.71%	0.0031	(95,225.98)		(30,800,855.84)	(30,985,140.63)
210		May-17	3.71%	0.0031	(95,225.98)		(30,800,855.84)	(31,080,366.61)
211	1	Jun-17	3.71%	0.0031	(95,225.98)		(31,080,366.61)	(31,175,592.59)
212		Jul-17	3.96%	0.0033	(102,565.21)		(31,080,366.61)	(31,278,157.80)
213		Aug-17	3.96%	0.0033	(102,565.21)		(31,080,366.61)	(31,380,723.01)
214	1	Sep-17	3.96%	0.0033	(102,565.21)		(31,380,723.01)	(31,483,288.22)
215		Oct-17	4.21%	0.0035	(110,094.04)		(31,380,723.01)	(31,593,382.26)
216		Nov-17	4.21%	0.0035	(110,094.04)		(31,380,723.01)	(31,703,476.29)
217	1	Dec-17	4.21%	0.0035	(110,094.04)		(31,703,476.29)	(31,813,570.33)
218		Jan-18	4.25%	0.0035	(112,283.15)		(31,703,476.29)	(31,925,853.47)
219		Feb-18	4.25%	0.0035	(112,283.15)		(31,703,476.29)	(32,038,136.62)
220	1	Mar-18	4.25%	0.0035	(112,283.15)		(32,038,136.62)	(32,150,419.76)
221		Apr-18	4.47%	0.0037	(119,342.06)		(32,038,136.62)	(32,269,761.82)
222		May-18	4.47%	0.0037	(119,342.06)		(32,038,136.62)	(32,389,103.88)
223	1	Jun-18	4.47%	0.0037	(119,342.06)		(32,389,103.88)	(32,508,445.94)
224		Jul-18	4.69%	0.0039	(126,587.41)		(32,389,103.88)	(32,635,033.36)
225		Aug-18	4.69%	0.0039	(126,587.41)		(32,389,103.88)	(32,761,620.77)
226	1	Sep-18	4.69%	0.0039	(126,587.41)		(32,761,620.77)	(32,888,208.18)
227		Oct-18	4.96%	0.0041	(135,414.70)		(32,761,620.77)	(33,023,622.88)
228		Nov-18	4.96%	0.0041	(135,414.70)		(32,761,620.77)	(33,159,037.58)
229	1	Dec-18	4.96%	0.0019	(62,327.86)		(33,159,037.58)	(33,221,365.44)
230		<b>Total thru 12/18</b>			<b>(15,812,300.15)</b>	<b>(17,409,065.29)</b>		<b>(33,221,365.44)</b>

Notes:

(1) See Attachment 5 pages 2 & 3 for the Principal by Month