

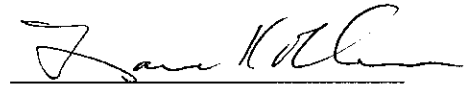
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STATE OF GEORGIA)

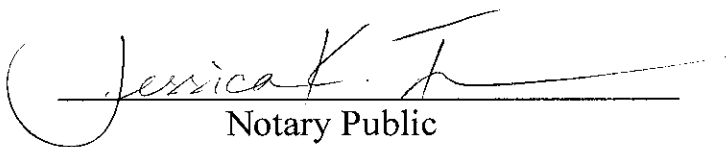
COUNTY OF FULTON)

LANE KOLLEN, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

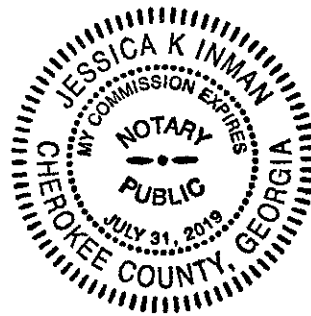


Lane Kollen

Sworn to and subscribed before me on this
7th day of March 2016.



Notary Public



UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-25
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

RESUME OF LANE KOLLEN, VICE PRESIDENT

EDUCATION

University of Toledo, BBA
Accounting

University of Toledo, MBA

Luther Rice University, MA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (CPA)

Certified Management Accountant (CMA)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

Institute of Management Accountants

Mr. Kollen has more than thirty years of utility industry experience in the financial, rate, tax, and planning areas. He specializes in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Mr. Kollen has expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

RESUME OF LANE KOLLEN, VICE PRESIDENT

EXPERIENCE**1986 to****Present:**

J. Kennedy and Associates, Inc.: Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

1983 to**1986:**

Energy Management Associates: Lead Consultant.

Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

1976 to**1983:**

The Toledo Edison Company: Planning Supervisor.

Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

RESUME OF LANE KOLLEN, VICE PRESIDENT

CLIENTS SERVED**Industrial Companies and Groups**

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
CF&I Steel, L.P.	Occidental Chemical Corporation
Climax Molybdenum Company	Ohio Energy Group
Connecticut Industrial Energy Consumers	Ohio Industrial Energy Consumers
ELCON	Ohio Manufacturers Association
Enron Gas Pipeline Company	Philadelphia Area Industrial Energy
Florida Industrial Power Users Group	Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for	West Virginia Energy Users Group
Fair Utility Rates - Indiana	Westvaco Corporation
Industrial Energy Consumers - Ohio	
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

**Regulatory Commissions and
Government Agencies**

Cities in Texas-New Mexico Power Company's Service Territory
 Cities in AEP Texas Central Company's Service Territory
 Cities in AEP Texas North Company's Service Territory
 Georgia Public Service Commission Staff
 Kentucky Attorney General's Office, Division of Consumer Protection
 Louisiana Public Service Commission Staff
 Maine Office of Public Advocate
 New York State Energy Office
 Office of Public Utility Counsel (Texas)

RESUME OF LANE KOLLEN, VICE PRESIDENT

Utilities

Allegheny Power System
Atlantic City Electric Company
Carolina Power & Light Company
Cleveland Electric Illuminating Company
Delmarva Power & Light Company
Duquesne Light Company
General Public Utilities
Georgia Power Company
Middle South Services
Nevada Power Company
Niagara Mohawk Power Corporation

Otter Tail Power Company
Pacific Gas & Electric Company
Public Service Electric & Gas
Public Service of Oklahoma
Rochester Gas and Electric
Savannah Electric & Power Company
Seminole Electric Cooperative
Southern California Edison
Talquin Electric Cooperative
Tampa Electric
Texas Utilities
Toledo Edison Company

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.

**Expert Testimony Appearances
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as of January 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.

**Expert Testimony Appearances
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as of January 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8649	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Rebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.

**Expert Testimony Appearances
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Date	Case	Jurisdic.	Party	Utility	Subject
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.

**Expert Testimony Appearances
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as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.

**Expert Testimony Appearances
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as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPSCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.

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Date	Case	Jurisdct.	Party	Utility	Subject
4/99	99-02-05	Ct	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
6/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.

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Date	Case	Jurisdic.	Party	Utility	Subject
11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.

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Date	Case	Jurisdict.	Party	Utility	Subject
12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.

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Date	Case	Jurisdict.	Party	Utility	Subject
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.

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Date	Case	Jurisdic.	Party	Utility	Subject
04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.

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Date	Case	Jurisdic.	Party	Utility	Subject
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.

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Date	Case	Jurisdct.	Party	Utility	Subject
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.

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Date	Case	Jurisdic.	Party	Utility	Subject
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.

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Date	Case	Jurisdic.	Party	Utility	Subject
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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Date	Case	Jurisdict.	Party	Utility	Subject
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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Date	Case	Jurisdict.	Party	Utility	Subject
02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdiction	Party	Utility	Subject
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of S02 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Direct Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdict.	Party	Utility	Subject
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.

**Expert Testimony Appearances
of
Lane Kollen
as of January 2016**

Date	Case	Jurisdic.	Party	Utility	Subject
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off- system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off- system sales.
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
09/15					
07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.
12/15	6680-CE-176 Direct, Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
01/16	Supplemental Rebuttal, Supplemental Surrebuttal				

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-26
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
Docket No. EL01-88-015

Response of: Entergy Services, Inc.
to the First Set of Data Requests
of Requesting Party: Louisiana Public Service
Commission

Prepared Under the Direction of: David E.
Hunt
Filed: 2/5/16

Question No.: LPSC 1-7

Part No.:

Addendum:

Question:

Please refer to the ELL's Cost of Capital workpaper 6.3.1 provided in ESI's April 29, 2014 compliance filing. Please provide copies of the workpapers utilized to convert per books data to the balances reflected in the compliance filing.

Response:

Attachment 1 to this response is ELL's Cost of Capital workpaper 6.3.1 included in ESI's April 29, 2014 compliance filing. Attachment 2 to this response includes the supporting workpapers.

The preparer certifies that the above response is true and accurate to the best of his/her knowledge, information and belief formed after reasonable inquiry.

EL01-88-015
Response to LPSC 1-7
Attachment 1

**ENTERGY LOUISIANA, INC. (Post Closing Consolidated Holding Co.)
WEIGHTED AVERAGE COST OF CAPITAL FOR AFUDC CALCULATION
PERIOD ENDING DECEMBER 31, 2005**

<u>ACCOUNT DESCRIPTION</u>		<u>CAPITAL AMOUNTS (1)</u>	<u>CAPITAL RATIOS</u>	<u>COMPONENT COST</u>
LONG-TERM DEBT	(2)	\$1,397,568,180	49.33%	7.18%
SHORT-TERM DEBT		<u>57,817,786</u>	<u>2.04%</u>	<u>4.55%</u>
TOTAL DEBT		1,455,385,966	51.37%	7.07%
PREFERRED STOCK		93,936,833	3.32%	7.65%
COMMON EQUITY		<u>1,283,797,404</u>	<u>45.31%</u>	<u>10.25% (3)</u>
TOTAL		<u>\$2,833,120,203</u>	<u>100.00%</u>	<u>NA</u>

(1) Adjusted to reflect terms in Docket No. U-20925 (2004 RRF)

The Proposed Settlement Term Sheet specifically provides that the AFUDC rate shall be calculated on a basis consistent with the development of the Company's cost of capital used in the FRP, and shall not include a separate component based upon an assignment of 100% of short-term debt to CWIP, as is done in the FERC calculation of AFUDC rates.

(2) Includes adjustment for Vidalia Tax Proceeds and refinancing of W3 SaleLease back adjustments

(3) See Workpapers 6.3.2 through 6.3.3

Docket No. EL01-88-015
Response to LPSC 1-7
Attachment 2

ENTERGY LOUISIANA, INC.
AFUDC - COST OF CAPITAL
AS OF 12/31/05

SCHEDULE 1

Reflects Stipulated W3 SLB interest rate and call premium, Reversal of Vidalia Transactions and Redemption of pre-LLC Preferred Stock

<u>DESCRIPTION</u>	<u>CAPITAL AMOUNT</u>	<u>CAPITAL RATIO</u>	<u>COST RATE</u>	<u>WEIGHTED COST RATE</u>	
				<u>BEFORE TAX</u>	<u>RETURN ON RATE BASE</u>
1 LONG TERM BOND DEBT (1)	1,108,065,680	39.11%			
2 REVERSE VIDALIA REDEMPTIONS	289,502,500	10.22%			
3 ADJUSTED LONG TERM BOND DEBT	1,397,568,180	49.33%	7.18%	3.54%	3.54%
4 SHORT TERM DEBT	57,817,786	2.04%	4.55%	0.09%	0.09%
5 PREFERRED EQUITY (2)	93,936,833	3.32%	7.65%	0.41%	0.25%
6 COMMON EQUITY (3)	1,043,797,404	36.84%			
7 REVERSE VIDALIA REDUCTIONS	240,000,000	8.47%			
8 ADJUSTED COMMON EQUITY	1,283,797,404	45.31%	10.25%	7.54%	4.64%
9 TOTAL CAPITALIZATION	2,833,120,203	100.00%	N/A	11.58%	8.52%

NOTE

- 1: SEE SCHEDULE 2
- 2: SEE SCHEDULE 3
- 3: SEE SCHEDULE 4

SCHEDULE 2
(PAGE 1 of 2)

ENTERGY LOUISIANA, INC.
LONG-TERM DEBT
AS OF 12/31/05

DESCRIPTION	ISSUE DATE	MATURITY DATE	PRINCIPAL OUTSTANDING	UNAMORTIZED PREM., DISC., EXP. AND LOSS	NET PROCEEDS	COST RATE	ANNUALIZED INTEREST	MONTHS REMAINING	AMORTIZATION OF PREM., DISC., EXP. AND LOSS	NET ANNUAL COST	EFFECTIVE COST RATE	
FIRST MORTGAGE BONDS:												
7.600	SERIES	Mar-02	1-Apr-32	150,000,000	(4,422,888)	145,577,112	7.600%	11,400,000	315	168,491	11,568,491	7.9466%
5.500	SERIES	Apr-02	1-Apr-19	100,000,000	(842,711)	99,157,289	5.500%	5,500,000	159	63,601	5,563,601	5.6109%
5.090	SERIES	Oct-04	1-Nov-14	115,000,000	(741,175)	114,258,825	5.090%	5,853,500	106	83,907	5,937,407	5.1965%
6.400	SERIES	Oct-04	1-Oct-34	70,000,000	(720,173)	69,279,827	6.400%	4,480,000	345	25,049	4,505,049	6.5027%
4.670	SERIES	May-05	1-Jun-10	55,000,000	(429,986)	54,570,014	4.670%	2,568,500	53	97,355	2,665,855	4.8852%
5.560	SERIES	Aug-05	1-Sep-15	100,000,000	(813,658)	99,186,342	5.560%	5,560,000	116	84,172	5,644,172	5.6905%
6.300	SERIES	Aug-05	1-Sep-35	100,000,000	(940,378)	99,059,622	6.300%	6,300,000	356	31,698	6,331,698	6.3918%
5.830	SERIES	Oct-05	1-Nov-10	150,000,000	(991,064)	149,008,936	5.830%	8,745,000	58	205,048	8,950,048	6.0064%
Suspense					0	0					0	N/A
AMORTIZATION OF LOSS ON REACQUIRED DEBT:												
8.750	SERIES		1-Dec-06		(76,861)	(76,861)			11	76,861	76,861	N/A
12.000	SERIES		1-Apr-20		(911,938)	(911,938)			171	63,996	63,996	N/A
8.500	SERIES		2-Jul-22		(7,981,929)	(7,981,929)			198	483,753	483,753	N/A
10.125	SERIES		1-Apr-20		(1,272,700)	(1,272,700)			171	89,312	89,312	N/A
8.500	SERIES		1-Jul-22		(783,638)	(783,638)			198	47,493	47,493	N/A
8.750	SERIES		1-Apr-32		(801,792)	(801,792)			315	30,544	30,544	N/A
6.500	SERIES		1-Mar-08		(1,721,140)	(1,721,140)			26	794,372	794,372	N/A
QUIPS	SERIES		1-Oct-34		(1,960,940)	(1,960,940)			345	68,207	68,207	N/A
AMORTIZATION OF GAIN ON REACQUIRED DEBT												
					25,494	25,494			11	(27,812)	(27,812)	N/A
TOTAL FIRST MORTGAGE BONDS AS OF 12/31/05				840,000,000	(25,387,477)	814,612,523	N/A	50,407,000	N/A	2,386,047	52,793,047	6.4808%

SCHEDULE 2
(PAGE 2 of 2)

ENTERGY LOUISIANA, INC.
LONG-TERM DEBT
AS OF 12/31/05

DESCRIPTION	ISSUE DATE	MATURITY DATE	PRINCIPAL OUTSTANDING	UNAMORTIZED	NET PROCEEDS	COST RATE	ANNUALIZED INTEREST	MONTHS REMAINING	AMORTIZATION OF	NET ANNUAL COST	EFFECTIVE COST RATE	
				PREM., DISC., EXP., AND LOSS					PREM., DISC., EXP. AND LOSS			
OTHER LONG TERM DEBT												
3.4	ST. CHARLES P	Jun-99	1-Jun-30	60,000,000	(761,637)	59,238,363	3.800% *	2,280,000	293	31,193	2,311,193	3.9015%
5.950	1993 SERIES B	Dec-93	1-Dec-23	25,000,000	(321,088)	24,678,912	5.950%	1,487,500	215	17,921	1,505,421	6.1000%
AMORTIZATION OF LOSS ON REACQUIRED DEBT:												
	ST. CHARLES/OUACHITA 6.4% PAR.		1-Jul-07		(14,377)	(14,377)			18	9,585	9,585	N/A
	ST. CHARLES/OUACHITA 8% PAR.		1-Jul-07		(14,968)	(14,968)			18	9,979	9,979	N/A
	JEFFERSON 8% PAR.		1-Oct-09		(23,299)	(23,299)			45	6,213	6,213	N/A
	ST. CHARLES 1984 8.25%		1-Jun-14		(3,351,231)	(3,351,231)			101	398,166	398,166	N/A
	ST. CHARLES 1984 8%		1-Dec-14		(3,287,853)	(3,287,853)			107	368,731	368,731	N/A
	ST. CHARLES 5.35%		1-Apr-19		(646,492)	(646,492)			159	48,792	48,792	N/A
	ST. CHARLES 4.9%		1-Jun-30		(1,027,119)	(1,027,119)			293	42,066	42,066	N/A
	ST. CHARLES PAR. 7.50%		1-Jun-21		(669,636)	(669,636)			185	43,436	43,436	N/A
	1992 SERIES 7.050%		1-Apr-22		(335,114)	(335,114)			195	20,622	20,622	N/A
	2ND 1992 SERIES 7.0%		1-Dec-22		(311,944)	(311,944)			203	18,440	18,440	N/A
	1993 SERIES A 6.2%		May-23		(459,722)	(459,722)			208	26,522	26,522	N/A
	1994 SERIES A 6.875%		1-Jul-24		(530,508)	(530,508)			222	28,676	28,676	N/A
	ST. CHARLES PAR. 6.375%		1-Nov-25		(436,744)	(436,744)			238	22,021	22,021	N/A
TOTAL OTHER LONG TERM DEBT AS OF 12/31/05				<u>85,000,000</u>	<u>(12,191,732)</u>	<u>72,808,268</u>	<u>N/A</u>	<u>3,767,500</u>	<u>N/A</u>	<u>1,092,363</u>	<u>4,859,863</u>	<u>6.6749%</u>
WF-3 SALE/LEASEBACK												
	Oct-89		1-Jul-17	247,725,413	(1,915,092)	245,810,321	7.965% **	19,731,329	138	166,530	19,897,859	8.0948%
	Call Premiums and Expenses associated with 1997 Refina		1-Jul-17		(9,324,027)	(9,324,027)	N/A	N/A	138	810,785	810,785	N/A
	AMORTIZATION OF LOSS ON REACQ. DEBT		1-Jul-17		(1,900,968)	(1,900,968)	N/A	N/A	138	165,302	165,302	N/A
	UNAMORTIZED HYPOTHETICAL CALL PREMIUM		1-Oct-19		(13,940,437)	(13,940,437)	N/A	N/A	165	1,013,850	1,013,850	N/A
TOTAL WF-3 SALE/LEASEBACK AS OF 12/31/05				<u>247,725,413</u>	<u>(27,080,524)</u>	<u>220,644,889</u>	<u>N/A</u>	<u>19,731,329</u>	<u>N/A</u>	<u>2,156,467</u>	<u>21,887,796</u>	<u>9.9199%</u>
TOTAL LONG-TERM BOND DEBT AS OF 12/31/05				<u>1,172,725,413</u>	<u>(64,659,733)</u>	<u>1,108,065,680</u>	<u>N/A</u>	<u>73,905,829</u>	<u>N/A</u>	<u>5,634,877</u>	<u>79,540,706</u>	<u>7.1783%</u>

* Effective rate from 12/27/05 auction and includes 15 basis point insurance premium and 25 basis point broker-dealer fee.

** Waterford 3 Funding Corp Bond Coupon rate of 8.09% less .125% = 7.965%

ENTERGY LOUISIANA, INC.
PREFERRED STOCK
AS OF 12/31/05

DESCRIPTION	ISSUE DATE	CAPITAL			NET PROCEEDS	COST RATE	ANNUAL COST	EFFECTIVE COST RATE		
		PRINCIPAL OUTSTANDING	STOCK EXPENSE	PREMIUM/ (DISCOUNT)						
4.96% \$100 PAR		6,000,000	(36,754)	15,600	5,978,846	4.9600%	297,600	4.9775%	4.25%	255,000
4.16% \$100 PAR		7,000,000	(46,216)	28,000	6,981,784	4.1600%	291,200	4.1709%	4.21%	294,700
4.44% \$100 PAR		7,000,000	(53,354)	23,100	6,969,746	4.4400%	310,800	4.4593%	4.06%	284,200
5.16% \$100 PAR		7,500,000	(50,836)	32,850	7,482,014	5.1600%	387,000	5.1724%	4.18%	313,500
5.40% \$100 PAR		8,000,000	(32,896)	21,840	7,988,944	5.4000%	432,000	5.4075%	3.00%	240,000
6.44% \$100 PAR		8,000,000	(29,409)	33,064	8,003,655	6.4400%	515,200	6.4371%	2.92%	233,600
7.84% \$100 PAR		10,000,000	(37,653)	42,200	10,004,547	7.8400%	784,000	7.8364%	3.78%	378,000
7.36% \$100 PAR		10,000,000	(39,775)	40,300	10,000,525	7.3600%	736,000	7.3596%	3.36%	336,000
8.00% \$25 PAR		37,000,000	0	(1,620,600)	35,379,400	8.0000%	2,960,000	8.3665%	0.00%	0
6.95% \$100 PAR	12/31/05	100,000,000	(2,017,628)	0	97,982,372	6.9500%	6,950,000	7.0931%		
TOTAL PREFERRED STOCK AT 12/31/05		<u>200,500,000</u>	<u>(2,344,521)</u>	<u>(1,383,646)</u>	<u>196,771,833</u>	<u>N/A</u>	<u>13,663,800</u>	<u>6.9440%</u>		<u>2,335,000</u>
FRP Adjustment to Eliminate pre-LLC PS		(100,500,000)			(100,500,000)		(6,713,800)			
Amortize future Call Premiums over 10 years *		<u>(2,335,000)</u>			<u>(2,335,000)</u>		<u>233,500</u>			
Adjusted Preferred Stock post LLC		<u>97,665,000</u>	<u>(2,344,521)</u>	<u>(1,383,646)</u>	<u>93,936,833</u>		<u>7,183,500</u>	<u>7.6472%</u>		

* Docket No. S-28919 Future Call Premium Details:				Annual Amort.		Amortized		Unamortized	
Series	Principal	Premium %	Premium \$	Over 10 years	Year	Balance	Balance		
4.96%	6,000,000	4.25%	255,000	25,500	2005	0	2,335,000		
4.16%	7,000,000	4.21%	294,700	29,470	2006	233,500	2,101,500		
4.44%	7,000,000	4.06%	284,200	28,420	2007	467,000	1,868,000		
5.16%	7,500,000	4.18%	313,500	31,350	2008	700,500	1,634,500		
5.40%	8,000,000	3.00%	240,000	24,000	2009	934,000	1,401,000		
6.44%	8,000,000	2.92%	233,600	23,360	2010	1,167,500	1,167,500		
7.84%	10,000,000	3.78%	378,000	37,800	2011	1,401,000	934,000		
7.36%	10,000,000	3.36%	336,000	33,600	2012	1,634,500	700,500		
8.00%	37,000,000	0.00%	0	0	2013	1,868,000	467,000		
			<u>2,335,000</u>	<u>233,500</u>	2014	2,101,500	233,500		
					2015	2,335,000	0		

SCHEDULE 4

ENTERGY LOUISIANA, INC.
COMMON EQUITY
AS OF 12/31/05

<u>DESCRIPTION</u>	<u>ACTUAL</u> <u>12/31/2005</u>
COMMON STOCK	1,088,900,000
TREASURY STOCK	(120,000,000)
CAPITAL STOCK EXPENSE	(7,558)
RETAINED EARNINGS	<u>74,904,962</u>
TOTAL COMMON EQUITY PER BOOKS	1,043,797,404
Adjustment to reflect amortization of call premiums over 10 years	<u>0</u>
ADJUSTED COMMON EQUITY FOR FRP	<u><u>1,043,797,404</u></u>

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-27
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
Docket No. ER08-1056-002

Response of: Entergy Services, Inc.
to the Tenth Set of Data Requests
of Requesting Party: Louisiana Public Service
Commission

Question No.: LPSC 10-5

Part No.:

Addendum:

Question:

Please provide a copy of all workpapers used for Exhibits ETR-26 and ETR-28 to develop the capitalization ratios and costs for each component reflected in those exhibits. To the extent that Form 1 data was not used or was adjusted, then please provide reconciliation between the amounts and costs for each component used in each year for each Company to the Form 1 data. In addition, please provide a comprehensive description of each such adjustment and why ESI believes such adjustment is necessary.

Response:

ESI objects to this request on grounds it seeks data not relevant to the hearing issues set forth in this proceeding, and that is not reasonably calculated to lead to the discovery of admissible evidence. ESI further objects to this request on grounds it is overly broad and unduly burdensome, as the referenced exhibit spans a nearly 20 year time period.

The capitalization ratios used in Exhibits ETR-26 and ETR-28 are based on FERC Form 1 data. The "workpapers" consist of page 218 of each Operating Company's FERC Form 1 for the period 1983-2001.

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Louisiana Public Service Commission)

v.)

Entergy Services, Inc.)

Docket No. EL01-88-015

**EXHIBIT LC-28
OF
LANE KOLLEN**

**ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION**

SCHEDULE D - RETURN ON RATE BASE PERCENTAGE 2001

EAI

EMBEDDED WEIGHTED AVERAGE COST OF CAPITAL-FERC FORM 1 PAGE 218				39.23 % TAX	PRETAX
COMPONENT	WEIGHT	RATE	WACC	EFFECT	WACC
DEBT	46.79%	7.82%	3.66%		3.66%
PREFERRED	4.91%	6.71%	0.33%	0.21%	0.54%
COMMON (RATE IS SYSTEM AVERAGE FROM BELOW)	48.30%	11.14%	5.38%	3.47%	8.85%
	100.00%		9.37%	3.69%	13.06%

ELI

EMBEDDED WEIGHTED AVERAGE COST OF CAPITAL-FERC FORM 1 PAGE 218				38.48 % TAX	PRETAX
COMPONENT	WEIGHT	RATE	WACC	EFFECT	WACC
DEBT	49.32%	7.87%	3.88%		3.88%
PREFERRED	4.92%	7.14%	0.35%	0.22%	0.57%
COMMON (RATE IS SYSTEM AVERAGE FROM BELOW)	45.76%	11.14%	5.10%	3.19%	8.29%
	100.00%		9.33%	3.41%	12.74%

EMI

EMBEDDED WEIGHTED AVERAGE COST OF CAPITAL-FERC FORM 1 PAGE 218				38.25 % TAX	PRETAX
COMPONENT	WEIGHT	RATE	WACC	EFFECT	WACC
DEBT	53.43%	7.61%	4.07%		4.07%
PREFERRED	4.75%	6.70%	0.32%	0.20%	0.52%
COMMON (RATE IS SYSTEM AVERAGE FROM BELOW)	41.83%	11.14%	4.66%	2.89%	7.55%
	100.01%		9.05%	3.08%	12.13%

EGS

EMBEDDED WEIGHTED AVERAGE COST OF CAPITAL-FERC FORM 1 PAGE 218				38.48 % TAX	PRETAX
COMPONENT	WEIGHT	RATE	WACC	EFFECT	WACC
DEBT	54.51%	8.36%	4.56%		4.56%
PREFERRED	1.57%	9.48%	0.15%	0.09%	0.24%
COMMON (RATE IS SYSTEM AVERAGE FROM BELOW)	43.92%	11.14%	4.89%	3.06%	7.95%
	100.00%		9.60%	3.15%	12.75%

ENO

EMBEDDED WEIGHTED AVERAGE COST OF CAPITAL-FERC FORM 1 PAGE 218				38.48 % TAX	PRETAX
COMPONENT	WEIGHT	RATE	WACC	EFFECT	WACC
DEBT	56.05%	8.05%	4.51%		4.51%
PREFERRED	5.69%	4.82%	0.27%	0.17%	0.44%
COMMON (RATE IS SYSTEM AVERAGE FROM BELOW)	38.26%	11.14%	4.26%	2.66%	6.92%
	100.00%		9.04%	2.83%	11.87%

EAI COMMON RATE	11.00%
ELI COMMON RATE	10.50%
EMI COMMON RATE	10.34%
EGS COMMON RATE	11.10%
ENO COMMON RATE	12.76%
SYSTEM AVERAGE COMMON RATE	<u>11.14%</u>

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Louisiana Public Service Commission)
)
v.) **Docket No. EL01-88-015**
)
Entergy Services, Inc.)

**EXHIBIT LC-29
OF
LANE KOLLEN**

**ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION**

ORIGINAL

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Item 2: An Original Signed Form OR Conformed Copy

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OFFICE OF THE SECRETARY
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FEDERAL ENERGY
REGULATORY COMMISSION

Form Approved
OMB No. 1902-0021
(Expires 3/31/2005)



FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) Entergy Louisiana, Inc.	Year of Report Dec. 31, <u>2001</u>
--	---

Name of Respondent Entergy Louisiana, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
---	---	--	---------------------------------

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Overhead - Engineering and Supervision

- Engineering, design, supervisory, and administration work.
- Distribution of actual costs incurred directly to work codes for engineering and supervision expenditures.
- Fixed Rate Allocation method used during 2001.
This method applies a fixed rate percentage for each functional engineering and supervision overhead pool to the current month charges of each functional work code basis.
- Different rates are applied based on function of construction projects.
- The differentiation in rates is due to the amounts charged to the functional overhead pools as compared to the estimated construction expenditures for that function.
- The overhead is directly assigned.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	S		
2	Short-term Interest			s
3	Long-Term Debt	D 1,335,769,174	49.32	d 7.87
4	Preferred Stock	P 133,336,889	4.92	p 7.14
5	Common Equity	C 1,239,212,250	45.76	c 10.50
6	Total Capitalization	2,708,318,313	100%	
7	Average Construction Work in Progress Balance	W 116,173,212		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 3.88

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 5.16

4. Weighted Average Rate Actually Used for the Year:
- a. Rate for Borrowed Funds - 3.88
 - b. Rate for Other Funds - 5.15

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-30
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY ARKANSAS, INC.
BENCHMARK RATE OF RETURN ON RATE BASE (1)
EVALUATION PERIOD ENDING SEPTEMBER 30, 2002

<u>LINE NO</u>	<u>DESCRIPTION</u>	<u>(A)</u> CAPITAL AMOUNT (\$)	<u>(B)</u> CAPITAL RATIO	<u>(C)</u> COST RATE	<u>(D)</u> EMBEDDED COST OF CAPITAL
1	Long-Term Debt	1,227,068,741	46.38%	6.5380%	3.03%
2	Quarterly Income Preferred Securities	58,111,288	2.20%	8.8518%	0.19%
3	Preferred Equity	116,434,010	4.40%	6.6782%	0.29%
4	Common Equity	<u>1,243,817,200</u>	<u>47.02%</u>	<u>11.0000%</u>	<u>5.18%</u>
5	TOTAL	<u><u>2,645,431,239</u></u>	<u><u>100.00%</u></u>	N/A	<u><u>8.69%</u></u>

ENTERGY GULF STATES, INC.
WEIGHTED AVERAGE COST OF CAPITAL
GAS COST OF SERVICE
AS OF SEPTEMBER 30, 2002
(Using LA ROE rate from settled Earnings Reviews)

(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	ACCOUNT DESCRIPTION	CAPITAL AMOUNTS (000'S)	CAPITAL RATIOS	COMPONENT COST	WEIGHTED AVG. COST
1	LONG-TERM DEBT	\$1,905,761,122	50.43%	7.13%	3.60%
2	QUIPS	<u>82,352,777</u>	<u>2.18%</u>	<u>9.07%</u>	<u>0.20%</u>
3	TOTAL LONG-TERM DEBT	1,988,113,899	52.61%	7.22%	3.80%
4	PREFERRED STOCK	46,543,689	1.23%	9.94%	0.12%
5	COMMON EQUITY	<u>1,743,997,753</u>	<u>46.16%</u>	11.10%	<u>5.12%</u>
6	TOTAL	<u><u>\$3,778,655,341</u></u>	<u><u>100.00%</u></u>		<u><u>9.04%</u></u>

SCHEDULE 1

**ENTERGY LOUISIANA, INC.
COST OF CAPITAL
COST OF SERVICE
AS OF 9/30/02**

<u>DESCRIPTION</u>	<u>CAPITAL AMOUNT</u>	<u>CAPITAL RATIO</u>	<u>COST RATE</u>	<u>RETURN ON RATE BASE</u>
1 LONG TERM BOND DEBT (1)	1,084,981,794	43.37%	8.29%	3.5967%
2 SHORT TERM DEBT	0	0.00%	0.00%	0.0000%
3 QUIPS (2)	67,852,890	2.71%	9.36%	0.2536%
4 PREFERRED EQUITY (3)	98,789,461	3.95%	6.80%	0.2712%
5 COMMON EQUITY (4)	<u>1,250,281,804</u>	<u>49.97%</u>	<u>10.50%</u>	<u>5.2469%</u>
TOTAL CAPITALIZATION	<u><u>2,501,905,949</u></u>	<u><u>100.00%</u></u>	<u><u>N/A</u></u>	<u><u>9.3684%</u></u>

ENTERGY MISSISSIPPI, INC.
BENCHMARK RATE OF RETURN
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2002
(Adjusted for new FMB issues in October 2002 and November 2002 and related redemptions)

<u>DESCRIPTION</u>	<u>CAPITAL AMOUNT (1) \$</u>	<u>CAPITAL RATIO (2)</u>	<u>COST RATE (3)</u>	<u>BENCHMARK RATE OF RETURN ON RATE BASE (4)</u>
LONG TERM BOND DEBT	552,332,997	50.86%	6.79%	3.46%
PREFERRED EQUITY	50,321,277	4.63%	6.70%	0.31%
COMMON EQUITY	<u>483,400,921</u>	<u>44.51%</u>	<u>10.07%</u>	<u>4.48%</u>
TOTAL	<u><u>1,086,055,195</u></u>	<u><u>100.00%</u></u>	N/A	<u><u>8.25%</u></u>

ENTERGY NEW ORLEANS, INC.
TOTAL COMPANY COST OF CAPITAL SUMMARY
AS OF 9/30/02 (ACTUAL)

<u>DESCRIPTION</u>	<u>CAPITAL AMOUNT</u>	<u>CAPITAL RATIO</u>	<u>COST RATE</u>	<u>RETURN ON RATE BASE</u>
INTEREST BEARING CAPITAL:				
TOTAL LONG TERM BOND DEBT (1)	226,867,214	59.01%	7.8972%	4.6602%
PREFERRED EQUITY:				
TOTAL PREFERRED EQUITY (2)	20,003,721	5.20%	4.8228%	0.2509%
COMMON EQUITY:				
TOTAL COMMON EQUITY (3)	<u>137,575,423</u>	<u>35.79%</u>	<u>12.7600%</u>	<u>4.5662%</u>
TOTAL CAPITALIZATION	<u><u>384,446,358</u></u>	<u><u>100.00%</u></u>	N/A	<u><u>9.4774%</u></u>

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-31
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

SCHEDULE B - OTHER RATE BASE ITEMS 2001

	<u>REFERENCE</u>	<u>EAI</u>	<u>ELI</u>	<u>EMI</u>	<u>EGS</u>	<u>ENO</u>	<u>ENERGY</u>
<u>PLANT MATERIALS AND OPERATING SUPPLIES</u>							
BEGINNING OF YEAR BALANCE	P. 110	79,150	76,071	19,074	97,704	9,302	281,301
END OF YEAR BALANCE	P. 110	77,075	75,579	17,896	96,078	8,081	274,709
AVERAGE YEAR BALANCE		78,113	75,825	18,485	96,891	8,692	278,005
PRODUCTION ALLOCATION %	SCHEDULE I	48.69%	57.31%	32.22%	62.27%	21.70%	
ALLOCATION TO PRODUCTION		38,033	43,455	5,956	60,336	1,886	149,666
PLANT M&S ADJUSTED FOR CAJUN SHARE					11,954		11,954
NET ALLOCATION OF M&S TO PRODUCTION					48,382		137,712
<u>FUEL STOCK</u>							
BEGINNING OF YEAR BALANCE	P. 110	9,501	-	3,857	37,310	-	50,668
END OF YEAR BALANCE	P. 110	3,838	-	4,824	53,683	-	62,345
AVERAGE YEAR BALANCE		6,670	-	4,341	45,497	-	56,507
OWNERSHIP SHARE		36.32%	100.00%	100.00%	100.00%	100.00%	
ALLOCATION TO PRODUCTION		2,423	-	4,341	45,497	-	52,261
<u>PREPAYMENTS</u>							
BEGINNING OF YEAR BALANCE	P. 110	3,491	1,548	912	10,806	167	16,924
END OF YEAR BALANCE	P. 110	2,748	980	665	12,731	119	17,243
AVERAGE YEAR BALANCE		3,120	1,264	789	11,769	143	17,084
PRODUCTION ALLOCATION %	SCHEDULE I	48.69%	57.31%	32.22%	62.27%	21.70%	
ALLOCATION TO PRODUCTION		1,519	724	254	7,329	31	9,857
PREPAYMENTS ADJUSTED FOR CAJUN SHARE					1,452		1,452
NET ALLOCATION OF PREPAYMENTS TO PRODUCTION					5,877		8,405

THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Item 2: An Original Signed Form OR Conformed Copy

FILED
OFFICE OF THE SECRETARY
02 MAY -1 PM 4:36
FEDERAL ENERGY
REGULATORY COMMISSION

Form Approved
OMB No. 1902-0021
(Expires 3/31/2005)

POOR QUALITY ORIGINAL



FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

0205230022-1

Exact Legal Name of Respondent (Company)

Entergy Arkansas, Inc.

Year of Report

Dec. 31, 2001

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Entergy Arkansas, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	04/30/2002	Dec. 31, 2001
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	5,314,355,171	5,434,898,422	
3	Construction Work in Progress (107)	200-201	87,388,821	157,993,743	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,401,743,992	5,592,892,165	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	2,449,820,766	2,545,212,790	
6	Net Utility Plant (Enter Total of line 4 less 5)		2,951,923,226	3,047,679,375	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	107,022,582	65,556,139	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	-6,720,342	-8,155,570	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		113,742,924	73,711,709	
10	Net Utility Plant (Enter Total of lines 6 and 9)		3,065,666,150	3,121,391,084	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored Underground - Noncurrent (117)		0	0	
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	1,587,495	1,585,225	
15	(Less) Accum. Prov. for Depr. and Amort. (122)		118,217	120,506	
16	Investments in Associated Companies (123)		0	0	
17	Investment in Subsidiary Companies (123.1)	224-225	11,216,571	11,216,700	
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
19	Noncurrent Portion of Allowances	228-229	0	0	
20	Other Investments (124)		2,976,050	2,976,050	
21	Special Funds (125-128)		355,908,542	351,114,028	
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		371,570,441	366,771,497	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)		7,797,022	18,248,582	
25	Special Deposits (132-134)		1,125,606	48,756,383	
26	Working Fund (135)		40,500	82,363	
27	Temporary Cash Investments (136)		0	123,531,948	
28	Notes Receivable (141)		3,129	671	
29	Customer Accounts Receivable (142)		98,550,427	80,718,843	
30	Other Accounts Receivable (143)		28,749,288	25,059,363	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		4,195,714	5,837,052	
32	Notes Receivable from Associated Companies (145)		0	0	
33	Accounts Receivable from Assoc. Companies (146)		22,286,454	65,101,635	
34	Fuel Stock (151)	227	9,501,162	3,838,250	
35	Fuel Stock Expenses Undistributed (152)	227	307,447	533,483	
36	Residuals (Elec) and Extracted Products (153)	227	0	0	
37	Plant Materials and Operating Supplies (154)	227	79,150,015	77,074,699	
38	Merchandise (155)	227	0	0	
39	Other Materials and Supplies (156)	227	0	0	
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
41	Allowances (158.1 and 158.2)	228-229	0	0	
42	(Less) Noncurrent Portion of Allowances		0	0	
43	Stores Expense Undistributed (163)	227	1,532,300	-1,575,968	
44	Gas Stored Underground - Current (164.1)		0	0	
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0	
46	Prepayments (165)		3,490,629	2,747,782	
47	Advances for Gas (166-167)		0	0	
48	Interest and Dividends Receivable (171)		14,071	195,468	
49	Rents Receivable (172)		8,599	485,329	
50	Accrued Utility Revenues (173)		65,887,000	62,307,000	
51	Miscellaneous Current and Accrued Assets (174)		24,438,784	15,709,199	
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		338,686,719	516,977,978	

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-32
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY ARKANSAS, INC.
MSS-3 ROUGH PRODUCTION COST EQUALIZATION
FUEL INVENTORY RECORDED IN ACCOUNT 151
BEGINNING/ENDING AVERAGE
AT DECEMBER 31, 2005

Description	Dec-04	Dec-05	Beg/End Average
TOTAL ACCOUNT 151 PER FERC FORM 1	3,727,205	11,699,836	
LESS: CO-OWNER ADVANCES	<u>(20,226,548)</u>	<u>(14,965,908)</u>	
FUEL INVENTORY RECORDED IN ACCOUNT 151	<u>23,953,753</u>	<u>26,665,744</u>	

FUEL INVENTORY DETAILS:

RITCHIE - COMMON	-	-	-
INDEPENDENCE UNIT #1	2,608	2,608	2,608
INDEPENDENCE UNIT #2	2,592	2,592	2,592
INDEPENDENCE - COMMON	14,253,374	14,460,435	14,356,904
WHITE BLUFF UNIT #2	60,000	60,000	60,000
WHITE BLUFF PLANT - COMMON	<u>9,635,180</u>	<u>12,140,110</u>	<u>10,887,645</u>
Account 151 Fuel Balance (100%)	<u>23,953,753</u>	<u>26,665,744</u>	<u>25,309,748</u> ②
LESS RITCHIE CO-OWNER	-	-	-
LESS ISES CO-OWNER	(12,012,845)	(12,187,294)	(12,100,069)
LESS WHITE BLUFF CO-OWNER	<u>(4,168,927)</u>	<u>(5,246,047)</u>	<u>(4,707,487)</u>
Account 151 Fuel Balance (Co-Owner %)	<u>(16,181,772)</u>	<u>(17,433,341)</u>	<u>(16,807,556)</u>
Account 151 Fuel Balance (Net of Co-Owner)	<u>7,771,981</u>	<u>9,232,403</u>	<u>8,502,192</u> ①

NOTE: CO-OWNER PERCENTAGES ARE AS FOLLOWS: WHITE BLUFF = 43%;
ISES-COMMON = 84.25%; ISES-UNIT 1 = 68.5%; ISES-UNIT 2 = 100%, RITCHIE-COMMON = 59.26%

EAI Ownership Share ①/② = 33.59%

Name of Respondent Entergy Arkansas, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of <u>2005/Q4</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	6,354,335,213	6,141,859,150
3	Construction Work in Progress (107)	200-201	139,208,328	226,172,396
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		6,493,543,541	6,368,031,546
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,757,744,112	2,718,600,732
6	Net Utility Plant (Enter Total of line 4 less 5)		3,735,799,429	3,649,430,814
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		92,180,641	93,855,066
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	-22,615,896	-12,200,752
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		114,796,537	106,055,818
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,850,595,966	3,755,486,632
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,577,648	1,577,648
19	(Less) Accum. Prov. for Depr. and Amort. (122)		128,408	124,971
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	11,205,607	11,208,456
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		2,976,050	2,976,050
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		402,123,618	383,783,899
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		417,754,515	399,421,082
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		9,339,502	7,103,706
36	Special Deposits (132-134)		1,320,316	1,353,816
37	Working Fund (135)		53,749	28,822
38	Temporary Cash Investments (136)		0	82,610,655
39	Notes Receivable (141)		0	695
40	Customer Accounts Receivable (142)		115,320,798	87,131,458
41	Other Accounts Receivable (143)		65,726,402	74,458,266
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		16,440,866	11,189,822
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		30,901,693	72,471,805
45	Fuel Stock (151)	227	11,699,836	3,727,205
46	Fuel Stock Expenses Undistributed (152)	227	642,309	570,330
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	81,643,057	79,745,361
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

3.1.2

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-33
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Compliance Filing
FERC Docket No. EL01-88 Remand
LPSC Adjustments to Compliance Model Inputs - Restate EAI Fuel Inventory
(\$ millions)

See WP 3.1.1 in 2005 Remand Filing

Co-owner Share Computation	16.808	
	<u>25.310</u>	
Co-Owner Ownership Share	66.41%	
EAI Ownership Share	33.59%	33.59%

ETR 26 and 28 Methodology

2005 Beg of Year Balance	3.727	
2005 End of Year Balance	<u>11.700</u>	
2005 Avg Balance		<u>7.714</u>

ETR 26 and 28 Methodology Balance for Fuel Inv	2.591
--	-------

Amount Included in 2005 Remand Filing	<u>8.502</u>
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Decrease in Annual Rate Base	<u>(5.911)</u>
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As-Filed EAI Grossed-Up Cost of Capital	<u>12.74%</u>
---	---------------

Decrease in EAI's Annual Return on Production Rate Base	<u>(0.753)</u>
---	----------------

Decrease in EAI Production Costs	<u>(0.439)</u>
----------------------------------	----------------

(Annual Return on Rate Base x 7/12 Factor to Represent June through December 2005)

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-34
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report End of
Entergy Louisiana, LLC		(1) <input type="checkbox"/> An Original	(2) <input checked="" type="checkbox"/> A Resubmission	06/06/2012	2005/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	6,025,488,606	6,025,488,606		
4	Property Under Capital Leases	250,610,265	250,610,265		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	208,108,674	208,108,674		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	6,484,207,545	6,484,207,545		
9	Leased to Others				
10	Held for Future Use	114,065	114,065		
11	Construction Work in Progress	415,475,368	415,475,368		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	6,899,796,978	6,899,796,978		
14	Accum Prov for Depr, Amort, & Depl	2,828,762,214	2,828,762,214		
15	Net Utility Plant (13 less 14)	4,071,034,764	4,071,034,764		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	2,639,460,270	2,639,460,270		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	189,301,737	189,301,737		
22	Total In Service (18 thru 21)	2,828,762,007	2,828,762,007		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	207	207		
29	Amortization				
30	Total Held for Future Use (28 & 29)	207	207		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,828,762,214	2,828,762,214		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Entergy Louisiana, LLC	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	06/06/2012	2005/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 21 Column: c

Includes \$106,425,685 of accumulated provision for plant under sale/leaseback.

Note Added

Page 200 Line 21 Column C:	189,301,737
less Footnote:	<u>106,425,685</u>
	82,876,052



Entergy Louisiana, LLC
Summary of ARO Net Plant in Service
As of December 31, 2005

Line	Account	Balance (\$)	
1	101060 - Asset Retirement Obligat Asset	45,441,987	} (\$4,145,624)
2	101061 - ARO Asset-Fossil Steam Product	894,721	
3	108100 - Accumulated Depr - Aro Assets	(49,587,611)	
4	108110 - AccumDeprec-ARO Asset-Fossil S	(588,801)	
5	108260 - AccDep-Removal-Fossil-Contra	781,636	
	Total ARO	(3,058,068)	

Note:

[1] The (\$4,145,624) amount pertains to assets under Sale-Leaseback (Line 1 + Line 3 above).

Company Id	Func Class Id	January 2005		February 2005		March 2005		April 2005		May 2005	
		Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404
EAI	Distribution Plant	5,614,427	-	5,634,889	-	5,641,071	-	5,669,698	-	5,686,188	-
	General Plant	1,263,318	-	1,027,619	-	1,016,228	-	694,016	-	632,016	-
	Intangible	-	2,138,571	-	2,157,474	-	537,944	-	1,898,087	-	1,971,820
	Production Hydro	57,259	-	57,259	-	57,259	-	57,267	-	57,284	-
	Production Nuclear	5,438,235	-	5,441,753	-	5,181,868	-	5,411,016	-	5,424,153	-
	Production Other	2,374	-	2,374	-	2,374	-	2,374	-	2,366	-
	Production Steam	2,075,758	-	2,069,907	-	2,065,947	-	2,609,185	-	2,205,926	-
	Transmission Plant	1,282,231	-	1,283,696	-	1,289,560	-	1,293,080	-	1,306,907	-
	EAI TOTALS	15,733,602	2,138,571	15,517,498	2,157,474	15,254,308	537,944	15,736,636	1,898,087	15,314,840	1,971,820
EGSI	Distribution Plant	3,832,233	-	3,845,869	-	3,852,824	-	3,856,588	-	3,861,120	-
	General Plant	1,165,658	-	1,012,485	-	1,325,311	-	1,164,910	-	1,096,940	-
	Intangible	-	2,242,148	-	2,259,797	-	(1,489,349)	-	1,941,471	-	2,065,374
	Production Hydro	672	-	589	-	655	-	655	-	668	-
	Production Nuclear	4,313,338	-	4,313,786	-	4,314,444	-	4,314,984	-	4,315,302	-
	Production Steam	3,383,453	-	3,212,156	-	3,793,414	-	3,457,926	-	3,463,502	-
	Transmission Plant	2,092,490	-	1,861,900	-	1,902,957	-	1,908,171	-	1,919,504	-
	EGSI TOTALS	14,787,844	2,242,148	14,246,784	2,259,797	15,189,605	(1,489,349)	14,703,235	1,941,471	14,657,035	2,065,374
	ELL	Distribution Plant	4,550,163	-	4,565,664	-	4,574,819	-	4,594,800	-	4,612,471
General Plant		663,212	-	514,507	-	799,655	-	651,918	-	589,898	-
Intangible		-	1,930,341	-	1,948,120	-	1,556,188	-	1,811,005	-	1,794,442
Production Nuclear		5,953,001	628,441	5,953,288	628,441	5,959,532	628,441	5,959,547	628,441	1,986,982	628,441
Production Other		2,528	-	2,528	-	2,528	-	2,528	-	2,627	-
Production Steam		1,759,179	-	1,756,677	-	1,753,314	-	1,758,524	-	1,761,201	-
Transmission Plant		1,652,599	-	1,658,710	-	1,659,765	-	1,660,237	-	1,717,765	-
ELL TOTALS		14,580,682	2,558,782	14,451,373	2,576,561	14,749,613	2,184,629	14,627,554	2,439,446	10,670,945	2,422,883
EMI		Distribution Plant	2,487,134	-	2,504,457	-	2,508,969	-	2,535,445	-	2,537,865
	General Plant	462,297	-	389,245	-	536,967	-	452,402	-	427,531	-
	Intangible	-	1,012,807	-	1,023,268	-	758,605	-	931,249	-	928,132
	Production Steam	961,550	-	961,578	-	961,744	-	963,704	-	965,783	-
	Transmission Plant	1,122,564	-	1,121,945	-	1,123,506	-	1,123,901	-	1,124,995	-
	EMI TOTALS	5,033,545	1,012,807	4,977,224	1,023,268	5,131,187	758,605	5,075,451	931,249	5,056,174	928,132
ENOI	Distribution Plant	970,647	-	957,247	-	968,977	-	975,777	-	982,532	-
	General Plant	164,479	-	130,008	-	203,320	-	162,041	-	156,835	-
	Intangible	-	528,908	-	537,059	-	414,794	-	493,637	-	501,064
	Production Other	4,153	-	4,153	-	4,153	-	6,228	-	5,710	-
	Production Steam	350,770	-	350,732	-	349,699	-	988,566	-	510,480	-
	Transmission Plant	165,720	-	180,907	-	173,523	-	173,565	-	173,833	-
	ENOI TOTALS	1,655,769	528,908	1,623,046	537,059	1,699,672	414,794	2,306,177	493,637	1,829,389	501,064

Company Id	Func Class Id	June 2005		July 2005		August 2005		September 2005		October 2005	
		Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404	Depr 403	Amort 404
EAI	Distribution Plant	5,711,203	-	5,719,377	-	5,746,432	-	5,767,389	-	5,771,442	-
	General Plant	621,185	-	611,308	-	620,853	-	675,746	-	589,087	-
	Intangible	-	(2,559,145)	-	1,726,626	-	1,720,166	-	1,647,342	-	1,680,442
	Production Hydro	57,284	-	57,284	-	57,284	-	57,442	-	57,442	-
	Production Nuclear	5,424,549	-	5,427,714	-	5,427,381	-	6,073,687	-	5,481,670	-
	Production Other	2,366	-	2,366	-	2,366	-	2,366	-	2,366	-
	Production Steam	2,207,765	-	2,208,356	-	2,206,730	-	2,207,323	-	2,204,266	-
	Transmission Plant	1,311,301	-	1,316,297	-	1,318,398	-	1,319,328	-	1,319,734	-
	EAI TOTALS	15,335,654	(2,559,145)	15,342,701	1,726,626	15,379,443	1,720,166	16,103,280	1,647,342	15,426,007	1,680,442
EGSI	Distribution Plant	3,880,814	-	3,916,515	-	3,928,170	-	3,781,354	-	3,789,343	-
	General Plant	1,053,559	-	1,071,260	-	1,078,754	-	1,148,376	-	1,043,140	-
	Intangible	-	1,312,727	-	1,888,468	-	1,883,723	-	1,888,928	-	1,879,123
	Production Hydro	668	-	668	-	668	-	668	-	668	-
	Production Nuclear	4,314,885	-	4,314,968	-	4,314,974	-	4,314,926	-	4,318,568	-
	Production Steam	3,476,581	-	3,497,421	-	3,497,563	-	3,629,175	-	3,498,613	-
	Transmission Plant	1,937,355	-	2,062,503	-	2,071,327	-	2,026,270	-	2,025,050	-
	EGSI TOTALS	14,663,862	1,312,727	14,863,334	1,888,468	14,891,457	1,883,723	14,900,768	1,888,928	14,675,382	1,879,123
ELL	Distribution Plant	4,630,294	-	4,644,243	-	4,657,286	-	4,518,258	-	4,523,470	-
	General Plant	571,321	-	569,414	-	578,627	-	624,781	-	539,103	-
	Intangible	-	1,163,316	-	517,909	-	1,731,437	-	1,737,416	-	1,730,227
	Production Nuclear	2,074,120	1,705,768	3,855,639	987,550	3,343,573	987,550	3,345,488	987,550	3,345,675	987,550
	Production Other	2,627	-	2,627	-	832,931	-	418,031	-	418,163	-
	Production Steam	1,773,827	-	1,774,799	-	1,775,091	-	1,781,501	-	1,781,792	-
	Transmission Plant	1,774,901	-	1,814,284	-	1,817,561	-	1,683,590	-	1,686,008	-
ELL TOTALS	10,827,090	2,869,084	12,661,006	1,505,460	13,005,069	2,718,987	12,371,649	2,724,966	12,294,211	2,717,777	
EMI	Distribution Plant	2,561,243	-	2,577,533	-	2,592,045	-	2,567,088	-	2,571,915	-
	General Plant	417,667	-	412,976	-	417,621	-	449,975	-	403,600	-
	Intangible	-	922,368	-	918,635	-	915,322	-	919,767	-	915,613
	Production Steam	968,319	-	969,761	-	970,406	-	972,525	-	972,692	-
	Transmission Plant	1,122,246	-	1,123,035	-	1,137,901	-	1,144,367	-	1,144,968	-
EMI TOTALS	5,069,475	922,368	5,083,306	918,635	5,117,973	915,322	5,133,955	919,767	5,093,175	915,613	
ENOI	Distribution Plant	990,737	-	994,934	-	991,657	-	977,943	-	914,856	-
	General Plant	152,664	-	155,176	-	160,225	-	169,460	-	159,707	-
	Intangible	-	490,278	-	489,989	-	488,727	-	472,452	-	454,404
	Production Other	6,068	-	6,146	-	6,146	-	6,146	-	6,153	-
	Production Steam	510,343	-	509,942	-	509,956	-	509,956	-	509,949	-
	Transmission Plant	176,021	-	177,225	-	177,319	-	143,503	-	143,518	-
ENOI TOTALS	1,835,834	490,278	1,843,424	489,989	1,845,304	488,727	1,807,008	472,452	1,734,184	454,404	

Company Id	Func Class Id	November 2005		December 2005		Depr 403	Depr 403	Amort 404	Amort 404
		Depr 403	Amort 404	Depr 403	Amort 404	12 ME Dec 2005	7 ME Dec 05	12 ME Dec 2005	7 ME Dec 05
EAI	Distribution Plant	5,792,899	-	5,821,493	-	68,576,509	40,330,235		
	General Plant	560,207	-	1,010,529	-	9,322,111	4,688,914		
	Intangible	-	1,717,745	-	1,665,615	-	-	15,302,687	7,598,792
	Production Hydro	57,442	-	57,442	-	687,946	401,618		
	Production Nuclear	5,484,008	-	5,506,990	-	65,723,024	38,825,999		
	Production Other	2,366	-	2,366	-	28,424	16,561		
	Production Steam	2,204,542	-	2,265,144	-	26,530,848	15,504,125		
	Transmission Plant	1,326,058	-	1,327,484	-	15,694,074	9,238,601		
	EAI TOTALS	15,427,521	1,717,745	15,991,446	1,665,615				
EGSI	Distribution Plant	3,796,012	-	3,806,160	-	46,147,001	26,898,368		
	General Plant	1,013,547	-	910,150	-	13,084,090	7,318,786		
	Intangible	-	1,878,851	-	1,868,569	-	-	19,619,831	12,600,389
	Production Hydro	668	-	668	-	7,913	4,673		
	Production Nuclear	4,318,647	-	4,317,807	-	51,786,628	30,214,775		
	Production Steam	3,366,880	-	3,502,433	-	41,779,116	24,468,665		
	Transmission Plant	2,026,269	-	2,047,831	-	23,881,628	14,196,606		
	EGSI TOTALS	14,522,021	1,878,851	14,585,049	1,868,569				
ELL	Distribution Plant	4,533,298	-	4,549,732	-	54,954,499	32,056,582		
	General Plant	516,589	-	432,656	-	7,051,680	3,832,490		
	Intangible	-	1,729,005	-	1,707,736	-	-	19,357,142	10,317,046
	Production Nuclear	3,344,813	987,550	3,346,971	987,550	48,468,629	22,656,279		
	Production Other	427,048	-	427,074	-	2,541,240	2,528,501		
	Production Steam	1,782,413	-	1,782,754	-	21,241,072	12,452,176		
	Transmission Plant	1,687,655	-	1,718,517	-	20,531,692	12,182,616		
	ELL TOTALS	12,291,816	2,716,556	12,257,803	2,695,286				
EMI	Distribution Plant	2,582,787	-	2,595,726	-	30,622,209	18,048,339		
	General Plant	390,614	-	344,730	-	5,105,624	2,837,183		
	Intangible	-	914,922	-	901,232	-	-	11,061,920	6,407,859
	Production Steam	972,911	-	973,108	-	11,614,079	6,799,720		
	Transmission Plant	1,167,146	-	1,167,592	-	13,624,166	8,007,255		
	EMI TOTALS	5,113,457	914,922	5,081,156	901,232				
ENOI	Distribution Plant	949,048	-	949,491	-	11,623,846	6,768,667		
	General Plant	147,649	-	124,218	-	1,885,783	1,069,100		
	Intangible	-	474,608	-	460,862	-	-	5,806,781	3,331,320
	Production Other	6,198	-	6,684	-	67,939	43,542		
	Production Steam	509,950	-	509,465	-	6,119,808	3,569,562		
	Transmission Plant	143,493	-	143,521	-	1,972,149	1,104,601		
	ENOI TOTALS	1,756,339	474,608	1,733,379	460,862				

Entergy Louisiana, LLC
Accumulated Deferred Income Taxes
For Thirteen Month Ended December 31, 2005

Account	Account Description	Balance
190181	Contrib In Aid Of Constr-Fed	1,600,920
190182	Contrib In Aid Of Constr-St	284,499
190191 & 190192	IPP Advances	5,916,646
190251	Removal Cost - Fed	52,113,294
190252	Removal Cost - State	8,726,662
190881	Adit-Nol Carryforward-Fed	(2,489,170)
Total Ratemaking Balance		66,152,851
190100	SERI - Federal DIT	(100,909,032) ?
190111	Intrst/Tax-Tax Deficienci-Fed	751,809
190112	Intrst/Tax-Tax Deficienci-St	121,406
190161	Property Ins Reserve-Fed	(76,036,543)
190162	Property Ins Reserve-State	(12,278,764)
190171	Inj & Damages Reserve-Fed	3,520,959
190172	Inj & Damages Reserve-State	568,589
190191	Customer Deposits-Fed	13,905,469
190192	Customer Deposits-State	2,245,528
190191 & 190192	IPP Advances	(5,916,646)
190205	Accrued Seri Refund - Fed	(20,641,169)
190206	Accrued Seri Refund - State	(3,333,241)
190211	Unfunded Pension Exp-Fed	(7,213,119)
190212	Unfunded Pension Exp-State	(1,164,822)
190215	Supplemental Pension Plan-Fed	26,507
190216	Supplemental Pension Plan-St	4,264
190221	Fas 106 Other Retire Ben-Fed	25,582,650
190222	Fas 106 Other Retire Ben-State	4,131,218
190241	Deferred Fuel/Gas-Fed	(1,841,415)
190242	Deferred Fuel/Gas-St	(297,362)
190261	Obsolete Inventory - Fed	42,636
190262	Obsolete Inventory - State	6,885
190307	Sale/Leaseback-Fed	67,282,573
190308	Sale/Leaseback-State	21,857,149
190311	Decommissioning-Fed	2,336,700
190312	Decommissioning-State	496,118
190331	Accrued Medical Claims-Fed	1,925,492
190332	Accrued Medical Claims-State	310,939
190341	Accrued Dues & Contrib-Fed	5
190342	Accrued Dues & Contr-St	6
190351	Uncollect Accts Reserve-Fed	2,034,373
190352	Uncollect Accts Reserve-St	328,524
190361	Nsep Expenses-Fed	(52)
190362	Nsep Expenses-State	(10)
190381	La Energy Serv. - Fed	261,590
190382	La Energy Serv. - State	42,243
190391	Contract Def Revenue-Fed	55,068
190392	Contract Def Revenue-State	8,891
190397	Def. Misc. Services - Fed	(4)
190398	Def. Misc. Services - State	2
190421	Environmental Reserve-Fed	1,370,737
190422	Environmental Reserve-State	221,353
190451	Incentive-Fed	65,242
190452	Incentive-State	10,535
190455	Teamshr Over/Under Accrual-Fed	1,511,786
190456	Teamshr Over/Undr Accrual-Stat	244,128
190519	Stock Options - Federal	13,217
190520	Stock Options - State	2,136

Entergy Louisiana, LLC
Accumulated Deferred Income Taxes
For Thirteen Month Ended December 31, 2005

Account	Account Description	Balance
190523	Stock Options Exercised-Fed	(1,446,908)
190524	Stock Options Excerised-St	(233,650)
190531	Deferred Director'S Fees-Fed	(288,412)
190532	Deferred Director'S Fees-St	(46,579)
190603	Rate Refund-Federal	678,684
190604	Rate Refund-State	109,600
190613	Severance Accrual - Federal	(2,380,268)
190614	Severance Accrual - State	(384,378)
190701	Fas 109 Adjustment - Fed	36,550,310
190702	Fas 109 Adjustment - State	(5,947,538)
190882	Adit-Nol C/F - State	97,012,646
190883	Adit-Contribution Cf	327,403
Total Other		<u>45,605,458</u>
Total Account 190		<u><u>111,758,309</u></u>

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-35
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Compliance Filing
FERC Docket No. EL01-88 Remand
LPSC Adjustments to Compliance Model Inputs
Add Excluded Waterford 3 Sale Leaseback Production Costs
(\$ millions)

	Amount
Plant Assets (Net of ARO) Currently Recorded in Account 101.1	246.465
Accumulated Depreciation	(106.426)
Accumulated Deferred Income Taxes	
Account 190307 Sale/Leaseback-Fed	67.283
Account 190308 Sale/Leaseback-State	21.857
	89.140
NPPR Allocation Factor + PPRXN Allocation Factor	56.32%
Accumulated Deferred Income Taxes Allocated to Production	50.204
Total Waterford 3 Sale/Leaseback Rate Base	190.243
As-Filed Grossed-Up Rate of Return (8.75% + 3.20%)	11.95%
Total Waterford 3 Sale/Leaseback Annual Return on Rate Base	22.734
Total Waterford 3 Sale/leaseback Annual Return on Rate Base - 7/12th Allocation	13.261
Waterford 3 Sale/Leaseback Amortization Expense	7.631
Total Excluded Waterford 3 Sale/Leaseback Costs to Add to Production Costs	20.892

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-36
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

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BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

- - - - -x
IN THE MATTER OF: : Docket Number
ENTERGY SERVICES, INC. : ER07-956-001
- - - - -x

Hearing Room 5
Federal Energy Regulatory
Commission
888 First Street, NE
Washington, DC

Tuesday, June 24, 2008

The above-entitled matter came on for hearing, pursuant
to notice, at 10:00 a.m.

BEFORE:
HONORABLE MICHAEL CIANCI
ADMINISTRATIVE LAW JUDGE

APPEARANCES (HERETOFORE NOTED.)

1 assumption and ask the witness any questions regarding any
2 relevant area, but I'm going to have a problem probably
3 admitting this exhibit over an objection, but we can
4 reconsider that with one of your experts when they
5 authenticate it.

6 MR. FONTHAM: Okay.

7 BY MR. FONTHAM:

8 Q Mr. Louiselle, do you -- does this exhibit help
9 you remember or do you remember the adjustments that you
10 made to account 190, accumulated deferred income taxes, in
11 ETR-28?

12 A Well, first, just so we're clear, the first page
13 is a facsimile of my exhibit, ETR-28, schedule C, other
14 than the paging. The second page is not one of my
15 workpapers.

16 Q Okay. So you don't recognize that as a
17 workpaper you provided?

18 A I actually sitting here today don't think I've
19 ever seen that before.

20 Q Okay. Would you agree with me that the only
21 adjustments in ETR-28 that you made to account 190 was to
22 remove ADIT for FAS 109 and to remove the property
23 insurance reserve ADIT for EAI?

24 A Yes.

25 Q Okay.

26

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-37
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Arkansas, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190191 & 190192	IPP Advances	8,306,187
190251	Removal Cost - Fed	455,246
190252	Removal Cost - State	62,739
190881	Adit-NoI Carryforward-Fed	9,722,425
Total Ratemaking Balance		<u>18,546,597</u>
190111	Intrst/Tax-Tax Deficienci-Fed	1,229,340
190112	Intrst/Tax-Tax Deficienci-St	244,297
190131	Ggi-Arrc-Over/Under Rcv-Fed	733,358
190132	Ggi-Arrc-Over/Under Rcv-St	134,304
190151	Taxable Unbilled Revenue-Fed	(1,216,803)
190152	Taxable Unbilled Revenue-St	(237,291)
190191	Customer Deposits-Fed	25,695,362
190192	Customer Deposits-State	5,186,639
190191 & 190192	IPP Advances	(8,306,187)
190205	Accrued Seri Refund - Fed	(34,286,536)
190206	Accrued Seri Refund - State	(6,811,427)
190241	Deferred Fuel/Gas-Fed	(66,822,845)
190242	Deferred Fuel/Gas-St	(13,286,566)
190261	Obsolete Inventory - Fed	171,355
190262	Obsolete Inventory - State	35,163
190311	Decommissioning-Fed	10,109,271
190312	Decommissioning-State	1,960,733
190341	Accrued Dues & Contrib-Fed	(88,917)
190342	Accrued Dues & Contr-St	(17,661)
190391	Contract Def Revenue-Fed	6,257
190392	Contract Def Revenue-State	1,273
190451	Incentive-Fed	7,955,989
190452	Incentive-State	1,588,628
190455	Teamshr Over/Under Accrual-Fed	(5,417,964)
190456	Teamshr Over/Undr Accrual-Stat	(1,075,801)
190461	Sale-Coal Handling Equip-Fed	6,929
190462	Sale-Coal Handling Equip-St	866
190463	Bldg S/L Tax Gain-Fed	124,541
190464	Bldg S/L Tax Gain-State	24,060
190465	Ano Bldg Sale-Fed	279,827
190466	Ano Bldg Sale-State	55,337
190513	Entergy Stck Invstmnt Plan-Fed	21,543
190514	Entergy Stock Invstmnt Plan-St	4,266
190517	Long-Term Incentive Comp-Feder	117,736
190518	Long-Term Incentive Comp-State	24,135
190519	Stock Options - Federal	43,159
190520	Stock Options - State	8,791
190521	Tax Gain-W Markham S/C-Fed	(446)
190522	Tax Gain-W Markham S/C-State	(138)
190523	Stock Options Exercised-Fed	(2,569,223)
190524	Stock Options Excercises-St	(526,700)
190531	Deferred Director'S Fees-Fed	292,620
190532	Deferred Director'S Fees-St	58,120
190603	Rate Refund-Federal	549,546
190604	Rate Refund-State	119,581
190607	Transition Costs - Federal	(6,673)
190608	Transition Costs - State	7,987
190609	Sale Of Epa Allowances - Fed	57,119
190610	Sale Of Epa Allowances - St	12,110
190613	Severance Accrual - Federal	119,327
190614	Severance Accrual - State	26,924

Entergy Arkansas, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190615	AP Accruals Federal	2,251,129
190616	AP Accruals - State	447,062
190701	Fas 109 Adjustment - Fed	41,409,673
190702	Fas 109 Adjustment - State	10,160,082
190883	Adit-Contribution Cf	965,242
Total Other		<u>(28,431,497)</u>
Total Account 190		<u><u>(9,884,900)</u></u>

Entergy Arkansas, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
282111	Liberalized Depreciation-Fed	(514,365,160)
282112	Liberalized Deprec - State	(83,558,548)
282117	Section 481A Adj Fed	(18,043,932)
282118	Section 481A Adj State	(3,553,271)
282139	Constr Fund Interest-Fed	878,994
282140	Constr Fund Interest-St	179,725
282141	Cost Of Money On Aecc - Fed	(876,924)
282142	Cost Of Money On Aecc - St	(162,994)
282167	Taxes & Pensions Cap.- Fed	(3,446,418)
282168	Taxes & Pensions Cap - State	(476,371)
282175	Afdc Book Only Gross - Fed	(24,588,964)
282176	Afdc Book Only Gross - State	(4,911,991)
282211	Nuclear Fuel - Federal	(8,149,360)
282212	Nuclear Fuel - State	(1,669,011)
282217	Coal Car - Fed	(20,973,470)
282218	Coal Car - State	(4,162,336)
282221	Fiber Optics-Fed	(842,681)
282222	Fiber Optics - State	(167,352)
282223	Repairs & Maint Exp - Federal	(14,525,415)
282224	Repairs & Maint Exp - State	(2,907,668)
282311	Int Inc Pol Control Bonds-Fed	753,445
282312	Int Inc Pol Control Bonds-St	149,630
282341	Interest - Deferred Pay - Fed	(552,556)
282342	Interest - Deferred Pay - St	(102,726)
282351	Tax Int (Avoided Cost)-Fed	20,361,101
282352	Tax Int (Avoided Cost) - St	4,196,355
282371	Cont In Aid Of Constr - Fed	14,081,149
282372	Cont In Aid Of Constr - State	2,907,825
282381	Construction Power - Fed	(38,626)
282382	Construction Power - State	(7,146)
282391	Ises Book Deprec Cap - Fed	(412,315)
282392	Ises Book Deprec Cap - State	(74,378)
282461	Computer Software Cap - Fed	(24,789,370)
282462	Computer Software Cap - State	(4,975,834)
282465	Ises Synchronization Adj - Fed	(1,001,121)
282466	Ises Synchronization Adj - St	(186,580)
282481	Full Norm Of Prod Plant - Fed	(3,910,920)
282482	Full Norm Of Prod Plant - St	(816,671)
Total Ratemaking Balance		<u>(700,741,885)</u>
282281	Sfi Coal Program - Fed	(121,306)
282421	Gg1-Arrc-Cur Recvry Def-Fed	111,451,581
282422	Gg1-Arrc-Cur Recvry Def - St	20,814,303
282423	Gg1-Arrc-Inventory Def - Fed	(111,464,224)
282424	Gg1-Arrc-Inventory Def - St	(20,778,236)
Total Other		<u>(97,882)</u>
Total Account 282		<u>(700,839,766)</u>

ENTERGY ARKANSAS, INC.
ACCUMULATED DEFERRED INVESTMENT TAX CREDIT - 3%
FOR YEAR ENDED DECEMBER 31, 2005

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE
2552	ACCUM DEFERRED ITC 3%	2

Entergy Gulf States, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190191 & 190192	IPP Advances	11,132,530
190173	Interest Capitalized-Federal	(10,226)
190174	Interest Capitalized - State	(1,084)
190181	Contrib In Aid Of Constr-Fed	16,804,109
190182	Contrib In Aid Of Constr-St	2,607,016
190253	Removal Costs - Fed	19,350,828
Total Ratemaking Balance		<u>49,883,173</u>
190111	Intrst/Tax-Tax Deficienci-Fed	90,801
190112	Intrst/Tax-Tax Deficienci-St	9,688
190151	Taxable Unbilled Revenue-Fed	18,247,853
190152	Taxable Unbilled Revenue-St	2,830,569
190161	Property Ins Reserve-Fed	(101,981,865)
190162	Property Ins Reserve-State	(15,821,757)
190171	Inj & Damages Reserve-Fed	839,216
190172	Inj & Damages Reserve-State	130,082
190191	Customer Deposits-Fed	21,245,643
190192	Customer Deposits-State	1,907,979
190191 & 190192	IPP Advances	(11,132,530)
190211	Unfunded Pension Exp-Fed	(6,660,930)
190213	Minimum Pension Liab - Fed	81,008
190214	Minimum Pension Liab - State	132,891
190221	Fas 106 Other Retire Ben-Fed	17,343,819
190222	Fas 106 Other Retire Ben-State	2,688,944
190241	Deferred Fuel/Gas-Fed	(108,382,350)
190242	Deferred Fuel/Gas-St	(16,766,756)
190261	Obsolete Inventory - Fed	195,255
190262	Obsolete Inventory - State	30,292
190311	Decommissioning-Fed	(2,732,645)
190312	Decommissioning-State	58,955
190317	Fas 143 - Federal	9,235,766
190318	Fas 143 - State	1,534,937
190331	Accrued Medical Claims-Fed	1,032,553
190332	Accrued Medical Claims-State	160,191
190341	Accrued Dues & Contrib-Fed	(2,582)
190342	Accrued Dues & Contr-St	(405)
190351	Uncollect Accts Reserve-Fed	1,929,149
190352	Uncollect Accts Reserve-St	187,066
190391	Contract Def Revenue-Fed	412,083
190392	Contract Def Revenue-State	63,932
190397	Def. Misc. Services - Fed	43,107
190398	Def. Misc. Services - State	6,687
190443	Waste Site Clean Up Costs Fed	281,355
190444	Waste Site Clean Up Cost State	87,151
190451	Incentive-Fed	555,684
190452	Incentive-State	86,211
190455	Teamshr Over/Under Accrual-Fed	1,610,083
190456	Teamshr Over/Undr Accrual-St	249,791
190467	Gain-Nelson 1&2 Sale - Fed	(815,871)
190468	Gain On Sale Nelson-State	(276,508)
190513	Entergy Stck Invstmnt Plan-Fed	18,952
190514	Entergy Stock Invstmnt Plan-St	2,942
190517	Long-Term Incentive Comp-Feder	117,592
190518	Long-Term Incentive Comp-State	18,247
190519	Stock Options - Federal	92,161

Entergy Gulf States, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190520	Stock Options - State	9,835
190523	Stock Options Exercised-Fed	(2,417,527)
190524	Stock Options Exercised-St	(257,943)
190531	Deferred Director'S Fees-Fed	(656,571)
190532	Deferred Director'S Fees-St	(101,864)
190561	Def Compensation - Fed	6,405,132
190571	Def Pymt Trust-Fed	604,732
190603	Rate Refund-Federal	(6,958,916)
190604	Rate Refund-State	(1,079,630)
190607	Transition Costs - Federal	27,684,276
190608	Transition Costs - State	4,295,016
190609	Sale Of Epa Allowances - Fed	1
190613	Severance Accrual - Federal	(1,375,823)
190614	Severance Accrual - State	(213,447)
190621	O&M Recapture-Fed	(100,465)
190622	O&M Recapture-State	(220)
190631	Outage Accrual-Fed	4,632,265
190632	Outage Accrual-State	729,090
190653	Retroact. Rate Red Cont - Fed	118,530,544
190654	Retroact. Rate Red Cont - St	16,826,617
190655	W/O-Plant Held Fut Use - Fed	7,664,930
190656	W/O-Plant Held Fut Use - St	817,835
190701	Fas 109 Adjustment - Fed	38,913,591
190702	Fas 109 Adjustment - State	7,574,539
190731	Adit Wholesale Fed	5,197,495
190732	Adit Wholesale Stat	347,386
190883	Adit-Contribution Cf	432,815
Total Other		<u>46,488,129</u>
Total Account 190		<u><u>96,371,302</u></u>

Entergy Gulf States, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
281121	Start Up Costs-Fed	(53,427)
281122	Start Up Costs-State	(7,463)
281123	Start Up Costs-Fed-Retail	(2,079,304)
281124	Start Up Costs-State-Retail	(323,444)
281731	Start Up Costs-Wholesale - Fed	(92,157)
281732	Start Up Costs-Wholesale-State	(3,465)
Total Ratemaking Balance		<u><u>(2,559,260)</u></u>
Total Other		<u><u>0</u></u>
Total Account 281		<u><u>(2,559,260)</u></u>

Entergy Gulf States, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
282111	Liberalized Depreciation-Fed	(425,470,530)
282111	Liberalized Depreciation-Fed	(4,615,724)
282116	Liberalized Deprec-State-Whlse	(2,165,406)
282117	Section 481A Adj Fed	(16,909,488)
282171	Interest Cap - Afdc - Fed	(23,507,085)
282172	Interest Cap - Afdc - State	(3,646,954)
282183	Nonbase - Federal - Retail	(6,500,185)
282185	Nonbase - Federal - Whlse	(2,166,953)
282203	Nuclear Plnt Deprec-Fed-Retail	(340,689,746)
282205	Nuclear Plnt Deprec-Fed-Whsale	(22,604,534)
282206	Nuclear Plant Deprec-St-Whsale	(3,254,936)
282211	Nuclear Fuel - Federal	(7,477,839)
282212	Nuclear Fuel - State	(1,161,472)
282221	Fiber Optics-Fed	(512,784)
282222	Fiber Optics - State	(61,898)
282223	Repairs & Maint Exp - Federal	(27,821,483)
282224	Repairs & Maint Exp - State	(4,316,314)
282311	Int Inc Pol Control Bonds-Fed	1,171,800
282312	Int Inc Pol Control Bonds-St	181,796
282351	Tax Int (Avoided Cost)-Fed	15,791,440
282352	Tax Int (Avoided Cost) - St	2,449,943
282461	Computer Software Cap - Fed	(40,229,827)
282462	Computer Software Cap - State	(6,237,835)
282515	Spec Assigned-Fed Ws	(1,643,561)
282523	Big Cajun-Fed	(2,064,657)
282535	Adl Straight Line-Fed Ws	(1,223,118)
282543	Reg Asset-Spec Assign-Fed	9,946,360
282731	Adit - Wholesale - Fed	(2,554,906)
282732	Adit - Wholesale - St	(282,140)
Total Ratemaking Balance		<u>(917,578,036)</u>
282701	Fas 109 Adjustment - Fed	658,041
282702	Fas 109 Adjustment - State	(138,277)
282703	Fas 109 Adj - Fed - Retail	(358,093,597)
282704	Fas 109 Adj - State - Retail	(134,868,264)
282705	Fas 109 Adj - Fed - Whlse	1,085,664
282706	Fas 109 Adj - State - Whlse	1,515,171
282713	Fas 109 Adj -Fed-Retail-Abeyed	(51,368,112)
282723	Fas 109 Adj -Fed-Retail-Disall	(53,688,270)
282733	Fas 109 Adj -State-Retail-Unre	(29,635,714)
Total Other		<u>(624,533,358)</u>
Total Account 282		<u>(1,542,111,394)</u>

**ENERGY GULF STATES, INC.
ELECTRIC ONLY
ACCUMULATED DEFERRED INVESTMENT TAX CREDIT - 3%
FOR YEAR ENDED DECEMBER 31, 2005**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE
2552	ACCUM DEFERRED ITC 3%	(648)

Entergy Louisiana, LLC
Accumulated Deferred Income Taxes
For Thirteen Month Ended December 31, 2005

Account	Account Description	Balance
190181	Contrib In Aid Of Constr-Fed	1,600,920
190182	Contrib In Aid Of Constr-St	284,499
190191 & 190192	IPP Advances	5,916,646
190251	Removal Cost - Fed	52,113,294
190252	Removal Cost - State	8,726,662
190881	Adit-Nol Carryforward-Fed	(2,489,170)
Total Ratemaking Balance		<u>66,152,851</u>
190100	SERI - Federal DIT	(100,909,032) ?
190111	Intrst/Tax-Tax Deficienci-Fed	751,809
190112	Intrst/Tax-Tax Deficienci-St	121,406
190161	Property Ins Reserve-Fed	(76,036,543)
190162	Property Ins Reserve-State	(12,278,764)
190171	Inj & Damages Reserve-Fed	3,520,959
190172	Inj & Damages Reserve-State	568,589
190191	Customer Deposits-Fed	13,905,469
190192	Customer Deposits-State	2,245,528
190191 & 190192	IPP Advances	(5,916,646)
190205	Accrued Seri Refund - Fed	(20,641,169)
190206	Accrued Seri Refund - State	(3,333,241)
190211	Unfunded Pension Exp-Fed	(7,213,119)
190212	Unfunded Pension Exp-State	(1,164,822)
190215	Supplemental Pension Plan-Fed	26,507
190216	Supplemental Pension Plan-St	4,264
190221	Fas 106 Other Retire Ben-Fed	25,582,650
190222	Fas 106 Other Retire Ben-State	4,131,218
190241	Deferred Fuel/Gas-Fed	(1,841,415)
190242	Deferred Fuel/Gas-St	(297,362)
190261	Obsolete Inventory - Fed	42,636
190262	Obsolete Inventory - State	6,885
190307	Sale/Leaseback-Fed	67,282,573
190308	Sale/Leaseback-State	21,857,149
190311	Decommissioning-Fed	2,336,700
190312	Decommissioning-State	496,118
190331	Accrued Medical Claims-Fed	1,925,492
190332	Accrued Medical Claims-State	310,939
190341	Accrued Dues & Contrib-Fed	5
190342	Accrued Dues & Contr-St	6
190351	Uncollect Accts Reserve-Fed	2,034,373
190352	Uncollect Accts Reserve-St	328,524
190361	Nsep Expenses-Fed	(52)
190362	Nsep Expenses-State	(10)
190381	La Energy Serv. - Fed	261,590
190382	La Energy Serv. - State	42,243
190391	Contract Def Revenue-Fed	55,068
190392	Contract Def Revenue-State	8,891
190397	Def. Misc. Services - Fed	(4)
190398	Def. Misc. Services - State	2
190421	Environmental Reserve-Fed	1,370,737
190422	Environmental Reserve-State	221,353
190451	Incentive-Fed	65,242
190452	Incentive-State	10,535
190455	Teamshr Over/Under Accrual-Fed	1,511,786
190456	Teamshr Over/Undr Accrual-Stat	244,128
190519	Stock Options - Federal	13,217
190520	Stock Options - State	2,136

Entergy Louisiana, LLC
Accumulated Deferred Income Taxes
For Thirteen Month Ended December 31, 2005

Account	Account Description	Balance
190523	Stock Options Exercised-Fed	(1,446,908)
190524	Stock Options Exercised-St	(233,650)
190531	Deferred Director'S Fees-Fed	(288,412)
190532	Deferred Director'S Fees-St	(46,579)
190603	Rate Refund-Federal	678,684
190604	Rate Refund-State	109,600
190613	Severance Accrual - Federal	(2,380,268)
190614	Severance Accrual - State	(384,378)
190701	Fas 109 Adjustment - Fed	36,550,310
190702	Fas 109 Adjustment - State	(5,947,538)
190882	Adit-Nol C/F - State	97,012,646
190883	Adit-Contribution Cf	327,403
Total Other		<u>45,605,458</u>
Total Account 190		<u><u>111,758,309</u></u>

Entergy Louisiana, LLC
Accumulated Deferred Income Taxes
For Thirteen Month Ended December 31, 2005

Account	Account Description	Balance
282111	Liberalized Depreciation-Fed	(392,721,194)
282117	Section 481A Adj Fed	(13,318,411)
282121	W3 Nuclear Plant Deprec - Fed	(357,834,178)
282151	Pensions Capitalized - Fed	(1,738,487)
282152	Pensions Capitalized - State	(207,365)
282161	Taxes Capitalized - Fed	(3,112,650)
282162	Taxes Capitalized - State	(372,087)
282171	Interest Cap - Afdc - Fed	(12,378,413)
282172	Interest Cap - Afdc - State	(1,998,945)
282191	Wf3 Nuclear Fuel Deprec - Fed	(555,043)
282223	Repairs & Maint Exp - Federal	(20,379,041)
282224	Repairs & Maint Exp - State	(3,290,903)
282311	Int Inc Pol Control Bonds-Fed	980,979
282312	Int Inc Pol Control Bonds-St	158,413
282351	Tax Int (Avoided Cost)-Fed	11,120,396
282352	Tax Int (Avoided Cost) - St	1,794,143
282461	Computer Software Cap - Fed	(18,856,778)
282462	Computer Software Cap - State	(3,045,095)
Total Ratemaking Balance		<u>(815,754,659)</u>
Total Other		<u>0</u>
Total Account 282		<u>(815,754,659)</u>

**ENTERGY LOUISIANA, LLC
ACCUMULATED DEFERRED INVESTMENT TAX CREDIT - 3%
FOR YEAR ENDED DECEMBER 31, 2005**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE
2552	ACCUM DEFERRED ITC 3%	0

Entergy Mississippi, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190181	Contrib In Aid Of Constr-Fed	8,619,723
190182	Contrib In Aid Of Constr-St	1,332,111
190191 & 190192	IPP Advances	8,707,881
190251	Removal Cost - Fed	(5,010,686)
190252	Removal Cost - State	(753,851)
190881	Audit-Nol Carryforward-Fed	(2,129,462)
Total Ratemaking Balance		<u>10,765,716</u>
190131	Ggi-Arrc-Over/Under Rcv-Fed	2
190132	Ggi-Arrc-Over/Under Rcv-St	1
190151	Taxable Unbilled Revenue-Fed	1,015,142
190152	Taxable Unbilled Revenue-St	152,653
190161	Property Ins Reserve-Fed	(27,337,368)
190162	Property Ins Reserve-State	(4,110,898)
190171	Inj & Damages Reserve-Fed	1,548,502
190172	Inj & Damages Reserve-State	232,870
190191	Customer Deposits-Fed	11,862,518
190192	Customer Deposits-State	1,783,841
190191 & 190192	IPP Advances	(8,707,881)
190205	Accrued Seri Refund - Fed	(43,194,948)
190206	Accrued Seri Refund - State	(6,495,480)
190211	Unfunded Pension Exp-Fed	(2,239,279)
190212	Unfunded Pension Exp-State	(336,741)
190215	Supplemental Pension Plan-Fed	217,452
190216	Supplemental Pension Plan-St	32,700
190221	Fas 106 Other Retire Ben-Fed	(557,175)
190222	Fas 106 Other Retire Ben-State	(83,783)
190241	Deferred Fuel/Gas-Fed	11,129,402
190242	Deferred Fuel/Gas-St	1,673,592
190281	Standard Coal Plant-Fed	133,430
190282	Standard Coal Plant-State	20,065
190331	Accrued Medical Claims-Fed	1,014,909
190332	Accrued Medical Claims-State	152,621
190341	Accrued Dues & Contrib-Fed	(32,799)
190342	Accrued Dues & Contr-St	(4,933)
190351	Uncollect Accts Reserve-Fed	607,176
190352	Uncollect Accts Reserve-St	91,305
190391	Contract Def Revenue-Fed	38,446
190392	Contract Def Revenue-State	5,780
190421	Environmental Reserve-Fed	308,899
190422	Environmental Reserve-State	46,446
190451	Incentive-Fed	1,018,086
190452	Incentive-State	153,096
190455	Teamshr Over/Under Accrual-Fed	(103,265)
190456	Teamshr Over/Undr Accrual-Stat	(15,529)
190511	Equity Own 2-Fed	170,297
190512	Equity Own 2-State	25,609
190513	Entergy Stck Invstmnt Plan-Fed	(13,208)
190514	Entergy Stock Invstmnt Plan-St	(1,989)
190517	Long-Term Incentive Comp-Feder	119,896
190518	Long-Term Incentive Comp-State	18,028

Entergy Mississippi, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190519	Stock Options - Federal	122,087
190520	Stock Options - State	18,362
190523	Stock Options Exercised-Fed	(2,256,893)
190524	Stock Options Excerised-St	(339,387)
190531	Deferred Director'S Fees-Fed	(111,661)
190532	Deferred Director'S Fees-St	(16,793)
190541	Taxable Relocations-Fed	57,549
190542	Taxable Relocations-State	8,653
190603	Rate Refund-Federal	307,674
190604	Rate Refund-State	46,265
190609	Sale Of Epa Allowances - Fed	16,517
190610	Sale Of Epa Allowances - St	2,486
190613	Severance Accrual - Federal	22,590
190614	Severance Accrual - State	3,399
190701	Fas 109 Adjustment - Fed	9,919,968
190702	Fas 109 Adjustment - State	1,172,966
190883	Adit-Contribution Cf	338,001
Total Other		<u>(50,350,729)</u>
Total Account 190		<u>(39,585,012)</u>

Entergy Mississippi, Inc.
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
282111	Liberalized Depreciation-Fed	(259,773,445)
282112	Liberalized Deprec - State	(32,679,023)
282117	Section 481A Adj Fed	(5,321,968)
282118	Section 481A Adj State	(800,294)
282125	Excess Deprec Reserve - Fed	360
282161	Taxes Capitalized - Fed	(617,628)
282162	Taxes Capitalized - State	(62,735)
282171	Interest Cap - Afdc - Fed	(8,461,331)
282172	Interest Cap - Afdc - State	(1,272,384)
282223	Repairs & Maint Exp - Federal	(9,354,819)
282224	Repairs & Maint Exp - State	(1,406,738)
282351	Tax Int (Avoided Cost)-Fed	9,405,127
282352	Tax Int (Avoided Cost) - St	1,434,057
282461	Computer Software Cap - Fed	(13,818,643)
282462	Computer Software Cap - State	(2,077,993)
Total Ratemaking Balance		<u>(324,807,457)</u>
282281	Sfi Coal Program - Fed	(175,687)
Total Other		<u>(175,687)</u>
Total Account 282		<u><u>(324,983,144)</u></u>

ENTERGY MISSISSIPPI, INC.
ACCUMULATED DEFERRED INVESTMENT TAX CREDIT - 3%
FOR YEAR ENDED DECEMBER 31, 2005

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE
255	ACCUM DEF INV TAX CREDIT	0

Entergy New Orleans, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
190181	Contrib In Aid Of Constr-Fed	(22,149)
190182	Contrib In Aid Of Constr-St	(36,973)
190251	Removal Cost - Fed	4,284,124
190252	Removal Cost - State	697,703
190881	Adit-Nol Carryforward-Fed	(676,933)
Total Ratemaking Balance		<u>4,245,772</u>
190161	Property Ins Reserve-Fed	(32,776,112)
190162	Property Ins Reserve-State	(5,292,859)
190171	Inj & Damages Reserve-Fed	1,725,451
190172	Inj & Damages Reserve-State	278,634
190191	Customer Deposits-Fed	47,274
190192	Customer Deposits-State	7,635
190205	Accrued Seri Refund - Fed	(12,469,958)
190206	Accrued Seri Refund - State	(2,013,711)
190211	Unfunded Pension Exp-Fed	1,470,023
190212	Unfunded Pension Exp-State	231,413
190215	Supplemental Pension Plan-Fed	225,537
190216	Supplemental Pension Plan-St	36,701
190221	Fas 106 Other Retire Ben-Fed	1,999,276
190222	Fas 106 Other Retire Ben-State	322,857
190331	Accrued Medical Claims-Fed	400,766
190332	Accrued Medical Claims-State	64,718
190341	Accrued Dues & Contrib-Fed	(54,001)
190342	Accrued Dues & Contr-St	(8,724)
190351	Uncollect Accts Reserve-Fed	8,457,052
190352	Uncollect Accts Reserve-St	1,365,687
190391	Contract Def Revenue-Fed	7,859
190392	Contract Def Revenue-State	1,269
190416	Lease - Rental Expense - St	7,104
190421	Environmental Reserve-Fed	42,330
190422	Environmental Reserve-State	6,857
190451	Incentive-Fed	537,600
190452	Incentive-State	86,816
190513	Entergy Stck Invstmnt Plan-Fed	4,853
190514	Entergy Stock Invstmnt Plan-St	788
190517	Long-Term Incentive Comp-Feder	92,277
190518	Long-Term Incentive Comp-State	14,901
190519	Stock Options - Federal	45,919
190520	Stock Options - State	7,417
190523	Stock Options Exercised-Fed	(893,053)
190524	Stock Options Excerised-St	(144,214)
190531	Deferred Director'S Fees-Fed	(1,155)
190532	Deferred Director'S Fees-St	(188)
190603	Rate Refund-Federal	30,302
190604	Rate Refund-State	4,891
190610	Sale Of Epa Allowances - St	(1)
190613	Severance Accrual - Federal	101,379
190614	Severance Accrual - State	16,372
190701	Fas 109 Adjustment - Fed	3,714,693
190702	Fas 109 Adjustment - State	523,170
190883	Adit-Contribution Cf	160,233
Total Other		<u>(31,613,922)</u>
Total Account 190		<u>(27,368,150)</u>

Entergy New Orleans, Inc.
Electric Only
Accumulated Deferred Income Taxes
For Year Ended December 31, 2005

Account	Account Description	Balance
282111	Liberalized Depreciation-Fed	(58,638,615)
282112	Liberalized Deprec - State	(9,650,161)
282117	Section 481A Adj Fed	(1,427,324)
282118	Section 481A Adj State	(230,476)
282171	Interest Cap - Afdc - Fed	(2,942,154)
282172	Interest Cap - Afdc - State	(475,119)
282223	Repairs & Maint Exp - Federal	(1,698,303)
282224	Repairs & Maint Exp - State	(274,253)
282351	Tax Int (Avoided Cost)-Fed	1,572,464
282352	Tax Int (Avoided Cost) - St	254,823
282461	Computer Software Cap - Fed	(7,515,798)
282462	Computer Software Cap - State	(1,213,689)
Total Ratemaking Balance		<u>(82,238,605)</u>
Total Other		<u>0</u>
Total Account 282		<u>(82,238,605)</u>

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
)
)
Entergy Services, Inc.)

v.

Docket No. EL01-88-015

EXHIBIT LC-38
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)

FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Entergy Gulf States, Inc.	Year/Period of Report End of <u>2005/Q4</u>
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Name of Respondent Entergy Gulf States, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of <u>2005/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	See Footnote Detail	197,740,385	-39,849,503
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	197,740,385	-39,849,503
9	Gas		
10	See Footnote Detail	2,379,616	51,595
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	2,379,616	51,595
17	Other (See Footnote Detail)	141,095,362	134,469,112
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	341,215,363	94,671,204

Notes

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Entergy Gulf States, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2006	2005/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 2 Column: a

	BALANCE AT BEG OF YEAR	BALANCE AT END OF YEAR
<u>ELECTRIC</u>		
Accrued Dues & Contributions	(\$2,987)	(\$2,987)
Accrued Medical	1,089,121	1,192,744
ADIT Contribution Carryforward	432,815	432,815
ADIT Wholesale	6,555,235	5,544,881
Bad Debts	428,583	2,116,215
Contract Deferred Revenue	37,866	476,015
Contribution in Aid of Construction	14,294,674	19,411,125
Customer Deposits	33,389,210	23,153,622
Decommissioning Costs	(1,571,429)	(2,673,690)
Deferred Compensation	6,266,510	6,405,132
Deferred Directors' Fees	-	(758,435)
Deferred Fuel and Purchased Power	(34,764,444)	(125,149,106)
Deferred Miscellaneous Services	29,139	49,794
Deferred Payments Trust Contribution	604,732	604,732
Employee Stock Investment Plan	21,894	21,894
EPA Allowances	1	1
SFAS 109 Adjustment	58,051,335	46,488,130
SFAS 143	6,486,912	10,770,703
Incentive Compensation	786,586	641,895
Injuries & Damages Reserve	15,169	969,298
Interest Capitalized	(18,893)	(11,310)
Interest/Tax Tax Deficiencies	11,949	100,489
Long-Term Incentive Compensation	184,527	135,839
Obsolete Inventory	-	225,547
Other Post Employment Benefits	17,489,623	20,032,763
Power Plant Inventory Recapture	(100,685)	(100,685)
Property Insurance Reserve	-	(117,803,622)
Rate Refund	(4,265,778)	(8,038,546)
Removal Costs	22,814,964	19,350,828
Retirement Plan	(4,131,443)	(6,447,031)
Retroactive Rate Reduction	32,928,723	6,526,742
River Bend Unit 1 Fuel Outage Accrual	(1,604,435)	5,361,355
Severance Accrual	(1,238,870)	(1,589,270)
Stock Options	160,532	101,996
Stock Options Exercised	(3,683,342)	(2,675,470)
Teamsharing	162,716	1,859,874
Transition Cost	31,979,292	31,979,292
Unbilled Revenue	14,516,625	21,078,422
Waste Site Clean-Up	383,958	368,506
TOTAL ELECTRIC	\$197,740,385	(\$39,849,503)
	=====	=====

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-39
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Compliance Filing
FERC Docket No. EL01-88 Remand
LPSC Adjustments to Compliance Model Inputs-ADIT A/C 190 and 282
To Restate on Same Basis as Exhibits ETR-26 and ETR-28
(000's)

Positive Value Equals Debit Balance - Negative Value Equals Credit Balance

Account	Description	EAI	EGSI	ELL	EMI	ENOI
Total Account 190 per Books		(9,885)	(39,850)	111,758	(39,585)	(27,368)
190161	Property Ins Reserve-Fed		(101,982)	(76,037)	(27,337)	(32,776)
190162	Property Ins Reserve-St		(15,822)	(12,279)	(4,111)	(5,293)
190701	FAS 109 Adjustment - Fed	41,410	38,914	36,550	9,920	3,715
190702	FAS 109 Adjustment - St	10,160	7,575	(5,948)	1,173	523
Adjusted Account 190 - Based on ETR-26/ETR-28		<u>(61,455)</u>	<u>31,466</u>	<u>169,471</u>	<u>(19,230)</u>	<u>6,463</u>
Account 190 Ratemaking Balance Per Compliance Filing		<u>18,547</u>	<u>49,883</u>	<u>66,153</u>	<u>10,766</u>	<u>4,246</u>
Difference - Positive Amount Added to Rate Base		<u>(80,001)</u>	<u>(18,417)</u>	<u>103,318</u>	<u>(29,995)</u>	<u>2,217</u>
Total Account 282 per Books		(700,840)	(1,542,111)	(815,755)	(324,983)	(82,239)
282701	FAS 109 Adjustment - Fed		658			
282702	FAS 109 Adjustment - St		(138)			
282703	FAS 109 Adj. - Fed - Retail		(358,094)			
282704	FAS 109 Adj. - State - Retail		(134,868)			
282705	FAS 109 Adj. - Fed - Whlse		1,086			
282706	FAS 109 Adj. - State - Whlse		1,515			
282713	FAS 109 Adj. - Fed - Retail-Abeyed		(51,368)			
282723	FAS 109 Adj. - Fed - Retail-Disall		(53,688)			
282733	FAS 109 Adj. - State - Retail-Unreg		(29,636)			
Adjusted Account 282 - Based on ETR-26/ETR-28		<u>(700,840)</u>	<u>(917,578)</u>	<u>(815,755)</u>	<u>(324,983)</u>	<u>(82,239)</u>
Account 282 Ratemaking Balance Per Compliance Filing		<u>(700,742)</u>	<u>(917,578)</u>	<u>(815,755)</u>	<u>(324,807)</u>	<u>(82,239)</u>
Difference - Negative Amount Subtracted From Rate Base		<u>(98)</u>	<u>-</u>	<u>-</u>	<u>(176)</u>	<u>-</u>
Total Change in ADIT Inputs		(80,099)	(18,417)	103,318	(30,171)	2,217
NPPR Allocation Factor + PPRXN Allocation Factor		<u>46.77%</u>	<u>59.12%</u>	<u>56.32%</u>	<u>28.22%</u>	<u>26.73%</u>
Total Change in Rate Base		(37,462)	(10,888)	58,189	(8,514)	593
As-Filed Grossed up Rate of Return		<u>12.74%</u>	<u>11.61%</u>	<u>11.95%</u>	<u>11.13%</u>	<u>10.42%</u>
Annual Return on Change to Rate Base		<u>(4,773)</u>	<u>(1,264)</u>	<u>6,954</u>	<u>(948)</u>	<u>62</u>
7/12 Return on Change to Rate Base		<u>(2,784)</u>	<u>(737)</u>	<u>4,056</u>	<u>(553)</u>	<u>36</u>

Note: The Remand Bandwidth Formula Computes the Return on Rate Base Based Upon a 7/12 Factor to Represent June through December 2005.

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-40
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

EXHIBIT S-1

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Louisiana Public Service Commission

Docket Nos.: EL10-65-005

v.

**Entergy Corporation
Entergy Services, Inc.
Entergy Louisiana, LLC
Entergy Arkansas, Inc.
Entergy Mississippi, Inc.
Entergy New Orleans, Inc.
Entergy Gulf States Louisiana, L.L.C.
Entergy Texas, Inc.**

Entergy Services, Inc.

**ER14-2085-001
ER11-3658-001
ER12-1920-001
ER13-1595-001
(Consolidated)**

DIRECT AND ANSWERING TESTIMONY

OF

**COMMISSION TRIAL STAFF WITNESS
JANICE GARRISON NICHOLAS**



JULY 2, 2015

**Office of Administrative Litigation
Federal Energy Regulatory Commission
Washington, D.C. 20426**

**Louisiana Public Service Commission v.
Entergy Corporation, et al.
Docket Nos. EL10-65-005, et al.**

**Exhibit S-1
Page 13 of 20**

1 ELL's Account 4043AM is equivalent to FERC Account 404, *Amortization*
2 *of Limited-Term Electric Utility Plant*, and ELL's Account 1113AM is equivalent
3 to FERC Account 111, *Accumulated Provision for Amortization of Electric Utility*
4 *Plant*. (Exhibits S-8 and S-11)

5 **Q. Is ELL correctly accounting for and reporting in Form 1 its Waterford 3**
6 **Sale/Leaseback plant investment and related depreciation?**

7 **A. No.**

8 ELL incorrectly accounts for and reports in Form 1, the Waterford 3
9 Sale/Leaseback plant investment in FERC Account 101.1, *Property Under Capital*
10 *Leases*.

11 Also, ELL is incorrectly accounting for the related depreciation of the
12 Waterford 3 Sale/Leaseback plant investment as amortization in FERC Account
13 404, *Amortization of Limited-Term Electric Plant*, and Account 111, *Accumulated*
14 *Provision for Amortization of Electric Utility Plant*.

15 For financial accounting and Form 1 reporting purposes, there has not been
16 a sale of and a leaseback of the 9.3 percent interest in Waterford 3. The
17 transactions were accounted for as a financing and not a capital lease. The
18 Commission's Uniform System of Accounts (18 C.F.R. Part 101) requires the
19 original cost of electric utility plant which is owned by the utility and used to
20 provide electric service, as is the case with ELL's 9.3 percent interest in Waterford

**Louisiana Public Service Commission v.
Entergy Corporation, et al.
Docket Nos. EL10-65-005, et al.**

**Exhibit S-1
Page 14 of 20**

1 3, to be recorded in FERC Account 101, *Electric Plant In Service*, and the related
2 depreciation to be recorded in FERC Account 403, *Depreciation Expense*, and
3 FERC Account 108, *Accumulated Provision for Depreciation of Electric Utility*
4 *Plant*. (Exhibit S-13)

5 **Q. From a compliance perspective, how would you characterize ELL's incorrect**
6 **accounting and Form 1 reporting?**

7 A. I would characterize them merely as compliance errors or account
8 misclassifications. That is, the incorrect accounts used by ELL did not result in
9 any significant misstatement of ELL's Form 1 financial statements.

10 **Q. Please identify which ELL Form 1 reports were used as the source of**
11 **Bandwidth inputs for ESI's 2011-2014 Bandwidth Calculations.**

12 A. It is my understanding that ELL's 2010-2013 Form 1 reports were used.

13 **Q. Does ELL's incorrect accounting and Form 1 reporting affect ESI's 2011-**
14 **2014 Bandwidth Calculations?**

15 A. Trial Staff witness John K. Sammon addresses the effect of this incorrect
16 accounting and Form 1 reporting on the 2011-2014 Bandwidth Calculations at
17 issue in this proceeding.

18 **Q. What is your recommendation regarding ELL's accounting and Form 1**
19 **reporting for the Waterford 3 Sale/Leaseback plant investment and its**
20 **related depreciation?**

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-41
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY SERVICES, INC., et al
FEDERAL ENERGY REGULATORY COMMISSION
Docket No. ER08-1056-002

Response of: Entergy Services, Inc., et al
to the Twentieth Set of Data Requests
of Requesting Party: Louisiana Public Service
Commission

Question No.: LPSC 20-4

Part No.:

Addendum:

Question:

Refer to the \$2.3 million in additional Blytheville turbine refurbishing costs as referenced in request 20-3 above:

- a. Were these Blytheville turbine refurbishing costs originally expensed in 2001 or some other period? If so, please provide a copy of all correspondence, studies, or analysis relied upon by EAI to book the costs in this manner or describing or summarizing this treatment.
- b. If these costs were originally expensed, were they subsequently reclassified. If so, please provide copies of those accounting entries and provide a copy of all correspondence, studies, or analyses relied upon by EAI to reclassify the costs in this manner or describing or summarizing this treatment.
- c. Please provide a copy of all accounting transactions completed, including journal entries, to book the additional \$2.3 million in costs to all FERC accounts for all periods and any subsequent reclasses or reversals to other FERC accounts.

Response:

- a. No, the costs were not expensed in 2001.
- b. See response to part a.
- c. Blytheville Provision for Accumulated Depreciation Amounts in Dollars

Beginning Balance year 2001	(1,940,541.00)
Removal Closed to Provision for Accum. Depreciation	16,000,000.00
Retirements Booked in December 2002	4,035,445.00
AFUDC	123,960.00
Other	18,102.00
Total	18,236,966.00

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-42
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY SERVICES, INC., et al
FEDERAL ENERGY REGULATORY COMMISSION
Docket No. ER08-1056-002

Response of: Entergy Services, Inc., et al
to the Twentieth Set of Data Requests
of Requesting Party: Louisiana Public Service
Commission

Question No.: LPSC 20-3

Part No.:

Addendum:

Question:

Please reference page 51 of the Arkansas Public Service Commission's Order in Docket No. 06-101-U dated June 15, 2007 which states that EAI incurred \$18,236,966 in 2001 to refurbish the Blytheville turbine. Please reconcile this amount with the \$15.9 million recorded in 2001 and reversed in 2002 as referenced on the footnote page associated with EAI's 2002 Form 1, Page 321, line 71. In the reconciliation, be sure to include all charges to all other FERC accounts in all periods.

Response:

The additional \$2.3 million related to the refurbishment of the Blytheville turbine was primarily due to retirements of assets that were previously recorded to plant in service.

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-43
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ELECTRONIC CODE OF FEDERAL REGULATIONS**e-CFR data is current as of February 26, 2016**

Title 18 → Chapter I → Subchapter C → Part 101

Title 18: Conservation of Power and Water Resources

PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT

AUTHORITY: 16 U.S.C. 791a-825r, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352, 7651-7651o.

SOURCE: Order 218, 25 FR 5014, June 7, 1960, unless otherwise noted.

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting part 101, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

EFFECTIVE DATE NOTE: At 58 FR 18004-18006, Apr. 7, 1993, part 101 was amended by redesignating Definitions 30 through 38 as 31 through 39 and adding new Definition 30; adding paragraph 21 under the General Instructions; adding Accounts 158.1, 158.2, 182.3, and 254 under Balance Sheet Accounts; adding Accounts 407.3, 407.4, 411.8, and 411.9 under Income Accounts; and adding Account 509 under Operation and Maintenance Expense Accounts. The added text contains information collection and recordkeeping requirements and will not become effective until approval has been given by the Office of Management and Budget.

NOTE: Order 141, 12 FR 8503, Dec. 19, 1947, provides in part as follows:

Prescribing a system of accounts for public utilities and licensees under the Federal Power Act. The Federal Power Commission acting pursuant to authority granted by the Federal Power Act, particularly sections 301(a), 304(a), and 309, and paragraph (13) of section 3, section 4(b) thereof, and finding such action necessary and appropriate for carrying out the provisions of said act, hereby adopts the accompanying system of accounts entitled "Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act," and the rules and regulations contained therein; and *it is hereby ordered:*

(a) That said system of accounts and said rules and regulations contained therein be and the same are hereby prescribed and promulgated as the system of accounts and rules and regulations of the Commission to be kept and observed by public utilities subject to the jurisdiction of the Commission and by licensees holding licenses issued by the Commission, to the extent and in the manner set forth therein;

(b) That said system of accounts and rules and regulations therein contained shall, as to all public utilities now subject to the jurisdiction of the Commission and as to all present licensees, become effective on January 1, 1937, and as to public utilities and licensees which may hereafter become subject to the jurisdiction of the Commission, they shall become effective as of the date when such public utility becomes subject to the jurisdiction of the Commission or on the effective date of the license;

(c) That a copy of said system of accounts and rules and regulation contained therein be forthwith served upon each public utility subject to the jurisdiction of the Commission, and each licensee or permittee holding a license or permit from the Commission.

This system of accounts supersedes the system of accounts prescribed for licensees under the Federal Water Power Act; and Order No. 13, entered November 20, 1922, prescribing said system of accounts, was rescinded effective January 1, 1937.

Applicability of system of accounts. This system of accounts is applicable in principle to all licensees subject to the Commission's accounting requirements under the Federal Power Act, and to all public utilities subject to the provisions of the Federal Power Act. The Commission reserves the right, however, under the provisions of section 301(a) of the Federal Power Act to classify such licensees and public utilities and to prescribe a system of classification of accounts to be kept by and which will be convenient for and meet the requirements of each class.

This system of accounts is applicable to public utilities, as defined in this part, and to licensees engaged in the generation and sale of electric energy for ultimate distribution to the public.

This system of accounts shall also apply to agencies of the United States engaged in the generation and sale of electric energy for ultimate distribution to the public, so far as may be practicable, in accordance with applicable statutes.

D. Gains or losses from the sale of land and land rights or other disposition of such property previously recorded in this account and not placed in utility service shall be recorded directly in accounts 411.6 or 411.7, as appropriate, except when determined to be significant by the Commission. Upon such a determination, the amounts shall be transferred to account 256, Deferred Gains from Disposition of Utility Plant, or account 187, Deferred Losses from Disposition of Utility Plant, and amortized to accounts 411.6, Gains from Disposition of Utility Plant, or 411.7, Losses from Disposition of Utility Plant, as appropriate.

E. The property included in this account shall be classified according to the detail accounts (301 to 399) prescribed for electric plant in service and the account shall be maintained in such detail as though the property were in service.

NOTE: Materials and supplies, meters and transformers held in reserve, and normal spare capacity of plant in service shall not be included in this account.

106 Completed construction not classified—Electric (Major only).

At the end of the year or such other date as a balance sheet may be required by the Commission, this account shall include the total of the balances of work orders for electric plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed electric plant accounts.

NOTE: For the purpose of reporting to the Commission the classification of electric plant in service by accounts is required, the utility shall also report the balance in this account tentatively classified as accurately as practicable according to prescribed account classifications. The purpose of this provision is to avoid any significant omissions in reported amounts of electric plant in service.

107 Construction work in progress—Electric.

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

B. Work orders shall be cleared from this account as soon as practicable after completion of the job. Further, if a project, such as a hydroelectric project, a steam station or a transmission line, is designed to consist of two or more units or circuits which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in electric plant in service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.

C. Expenditures on research, development, and demonstration projects for construction of utility facilities are to be included in a separate subdivision in this account. Records must be maintained to show separately each project along with complete detail of the nature and purpose of the research, development, and demonstration project together with the related costs.

108 Accumulated provision for depreciation of electric utility plant (Major only).

A. This account shall be credited with the following:

(1) Amounts charged to account 403, Depreciation Expense, or to clearing accounts for current depreciation expense for electric plant in service.

(2) Amounts charged to account 403.1, Depreciation expense for asset retirement costs, for current depreciation expense related to asset retirement costs in electric plant in service in a separate subaccount.

(3) Amounts charged to account 421, Miscellaneous Nonoperating Income, for depreciation expense on property included in account 105, Electric Plant Held for Future Use. Include, also, the balance of accumulated provision for depreciation on property when transferred to account 105, Electric Plant Held for Future Use, from other property accounts. Normally account 108 will not be used for current depreciation provisions because, as provided herein, the service life during which depreciation is computed commences with the date property is includible in electric plant in service; however, if special circumstances indicate the propriety of current accruals for depreciation, such charges shall be made to account 421, Miscellaneous Nonoperating Income.

(4) Amounts charged to account 413, Expenses of Electric Plant Leased to Others, for electric plant included in account 104, Electric Plant Leased to Others.

(5) Amounts charged to account 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work, or to clearing accounts for current depreciation expense.

(6) Amounts of depreciation applicable to electric properties acquired as operating units or systems. (See electric plant instruction 5.)

(7) Amounts charged to account 182, Extraordinary Property Losses, when authorized by the Commission.

(8) Amounts of depreciation applicable to electric plant donated to the utility.

(The utility shall maintain separate subaccounts for depreciation applicable to electric plant in service, electric plant leased to others and electric plant held for future use.)

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance. When retirement, costs of removal and salvage are entered originally in retirement work orders, the net total of such work orders may be included in a separate subaccount hereunder. Upon completion of the work order, the proper distribution to subdivisions of this account shall be made as provided in the following paragraph.

C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant:

- (1) Steam production,
- (2) Nuclear production,
- (3) Hydraulic production,
- (4) Other production,
- (5) Transmission,
- (6) Distribution,
- (7) Regional Transmission and Market Operation, and
- (8) General.

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification:

- (a) The amount of accrual for depreciation,
- (b) The book cost of property retired,
- (c) Cost of removal,
- (d) Salvage, and
- (e) Other items, including recoveries from insurance.

Separate subsidiary records shall be maintained for the amount of accrued cost of removal other than legal obligations for the retirement of plant recorded in Account 108, Accumulated provision for depreciation of electric utility plant (Major only).

D. When transfers of plant are made from one electric plant account to another, or from or to another utility department, or from or to nonutility property accounts, the accounting for the related accumulated provision for depreciation shall be as provided in electric plant instruction 12.

E. The utility is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

109 [Reserved]

110 Accumulated provision for depreciation and amortization of electric utility plant (Nonmajor only).

A. This account shall be credited with the following:

(1) Amounts charged to account 403 Depreciation Expense, to account 404 Amortization of Limited-Term Electric Plant, to account 405, Amortization of Other Electric Plant, to account 413, Expenses of Electric Plant Leased to Others, to account 416. Costs and Expenses of Merchandising, Jobbing and Contract Work, or to clearing accounts for currently accruing depreciation and amortization.

(2) Amounts charged to account 403.1, Depreciation expense for asset retirement costs, in electric utility plant in service in a separate subaccount.

(3) Amounts of depreciation applicable to electric properties acquired as operating units or systems. (See electric plant instruction 4.)

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-44
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ARKANSAS PUBLIC SERVICE COMMISSION
PUBLIC SERVICE COMMISSION
STATE OF ARKANSAS

JUN 15 4 16 PM '07

ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF)
ENTERGY ARKANSAS, INC. FOR APPROVAL)
OF CHANGES IN RATES FOR RETAIL)
ELECTRIC SERVICE)

FILED
DOCKET NO. 06-101-U
ORDER NO. 10

ORDER

Summary

On August 15, 2006, Entergy Arkansas, Inc. ("EAI") filed in this Docket its Application seeking an increase in the rates it charges its Arkansas retail electric customers. As later amended, EAI seeks a retail revenue requirement increase of \$106,534,000 or approximately 11.79% above its current authorized retail revenue requirement. However, based upon the evidence presented in this Docket, the Commission finds that EAI's retail revenue requirement is excessive and should be reduced by approximately \$5.67 million effective as of June 15, 2007. Among other adjustments the Commission denied EAI's request for an 11.25% return on equity. Instead, the Commission set EAI's return on equity at 9.9%.

The Commission also denied EAI's request to recover a number of expenses from its ratepayers, including reducing the level of incentive pay and stock options requested by EAI by over \$21 million, and by rejecting EAI's request for its ratepayers to pay for entertainment expenses which included tickets to sporting events and concerts, golf balls and golf tournament expenses, and dinners and alcohol to entertain political figures.

Further, the Commission approved EAI's request to recover costs relating to projects and organizations that promote new technologies and research and

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Docket No. 06-101-U
Order No. 10
Page 51 of 131

Staff's most current recommendation for plant to be included in rate base, except that the Commission approves EAI's inclusion of broadband equipment.

Accumulated Depreciation/Depreciation Expense

Blytheville Turbine Removal Costs

Staff witness Marshall testifies that EAI has held \$18,236,966 in costs it incurred in 2001 for refurbishing its Blytheville turbine and now seeks to transfer that full debit balance to the Accumulated Depreciation account, labeling it a cost of removal and thereby increasing rate base. Witness Marshall testifies that, as indicated in protected information supplied by EAI, the adjustment made by EAI is not appropriate, and recommends the Commission disallow this \$18 million increase to plant. (T. 1424)

Staff witness Plunkett testifies that, in addition to rate base treatment, EAI also requests current recovery of those costs in the amount of \$3,647,393 annually, assuming a five year amortization, and she recommends that this amortization also be disallowed. (T. 1469)

In support of both the rate base and expense treatment, EAI witness Wright testifies that these costs were accounted for pursuant to appropriate accounting standards when EAI capitalized and posted them to accumulated depreciation for current rate treatment as an amortization. (T. 529-530) Further he states that Staff did not challenge the capitalization treatment of these costs during its audit of EAI's previously effective Regulatory Earnings Review Tariff, ("RERT") in the year in which they were incurred and therefore these costs should be included both in rate base and as an expense at this time. (T. 529-530, 532, 561-O) Mr. Wright testifies that Staff has not asserted and does not now assert that these costs are not legitimate, reasonable, and

Docket No. 06-101-U
Order No. 10
Page 52 of 131

recoverable (T. 529), irrespective of when they were incurred (T. 530) or whether the facility's now discontinued lease payments are still reflected in current rates. (T. 561-P) He also asserts that this filing is EAI's first opportunity to request amortization of the capitalized cost. (T. 530) Mr. Wright recommends that the Commission allow "the recovery of this prudently incurred cost, and the cost should remain in rate base as it has been in previous earnings reviews." (T. 532)

In her Protected Surrebuttal Testimony²⁹ Staff witness Marshall describes the character or nature of the Blytheville turbine removal costs. With witness Plunkett's support, Ms. Marshall testifies that these costs were current charges when incurred in 2001 and are, therefore, out of period, non-recurring charges which should be removed from rate base with no related amortization allowed in current rates. (T. 1424, 1442, 1469, 1480) We agree with Ms. Marshall's description of those costs and with her conclusion regarding the appropriate ratemaking treatment for these costs.

The Commission finds that the record does not support EAI's proposal to include these 2001 lease-related costs in rate base nor does it support allowing the amortization of these costs in expense. Such costs are both non-recurring and clearly out of period and, based on the description provided by Ms. Marshall, are more appropriately deemed to be expense and, thus, should have been recognized in the year incurred. The Commission also finds that recognition in current rates of these six year old costs would constitute retroactive ratemaking³⁰.

²⁹Marshall Protected Surrebuttal Testimony at page 7, lines 13-14. (T. 1453)

³⁰The Commission notes again inconsistent treatment proposed by EAI. Mr. Wright recommends a capturing of these 6 year old Blytheville costs for current accrual, asserting that this is EAI's first opportunity to seek recovery. (T.530) However, Mr. Wright does not similarly propose that the Commission capture and accrue EAI's cost reductions related to the cessation of the Blytheville lease. Mr.

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
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 v.)
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Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-45
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
Docket No. EL01-88-015

Response of: Entergy Services, Inc.
to the First Set of Data Requests
of Requesting Party: Louisiana Public Service
Commission

Prepared Under the Direction of: Kelly
Louque
Filed: 2/5/16

Question No.: LPSC 1-4

Part No.:

Addendum:

Question:

Please refer to the Spindletop Regulatory Asset recorded on the books of EGSI in account 182.3, Other Regulatory Assets. Please provide the monthly amortization expense for each month during 2005 by account and subaccount, if any. Please provide a detailed description of the subaccount if one was used.

Response:

ESI submitted the instant compliance filing based on the tariff accepted in Docket Nos. EL01-88-004 and EL01-88-006 [see Docket No. EL01-88-007, Order on Remand at P 34 (note 41) (Oct. 20, 2011)], which does not reflect guidance from subsequent orders addressing how various inputs to the tariff should be quantified.

EGSI amortized the Spindletop Regulatory Asset at \$134,167 for each month of 2005 to account 407338, Spindletop Cap Cost La Amort.

The preparer certifies that the above response is true and accurate to the best of his/her knowledge, information and belief formed after reasonable inquiry.

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
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 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-46
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)

FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Entergy Gulf States, Inc.

Year/Period of Report

End of 2005/Q4

Name of Respondent Energy Gulf States, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Decontamination & Decommissioning Assessment					
2	from the Department of Energy	2,289,492	119,173	518	826,761	1,581,904
3						
4	SFAS 109 Accounting for Income Taxes - Federal					
5	Louisiana Retail Jurisdiction	189,795,515	24,580,478	Various	18,933,120	195,442,873
6	Texas Retail Jurisdiction	200,014,821	28,912,123	Various	35,245,443	193,681,501
7	Gas Department	422,368	657,888	Various	168,627	913,629
8						
9	SFAS 109 Accounting for Income Taxes - State					
10	Louisiana Retail Jurisdiction	144,419,568	8,051,457	Various	7,418,868	145,052,157
11	Gas Department	97,614	102,915	Various	26,028	174,501
12						
13	Deferred Fuel Under Recovery - Electric					
14	Louisiana Retail Jurisdiction	8,119,263	142,471,374	Various	42,792,080	107,798,557
15	Texas Retail Jurisdiction	79,876,762	147,247,107	Various	27,379,996	199,743,873
16						
17	Deferred Fuel Under Recovery - Gas	3,444,965	16,734,490	Various	11,731,671	8,447,804
18						
19	Early Retirement Program - Texas Retail	1,077,283		926	164,256	913,027
20						
21	River Bend AFUDC Gross-up	71,367,000				71,367,000
22						
23	Accumulated Amortization - River Bend AFUDC	(33,840,222)		407	1,894,800	-35,735,022
24						
25	Spindletop Gas - Louisiana	42,254,429	1,304	407	1,610,000	40,645,733
26						
27	SGR Spur Capital Cost - Louisiana	1,960,444		407	156,836	1,803,608
28						
29	Redirect Distribution Accum. Depreciation	79,097,925				79,097,925
30						
31	Low Level Rad Waste	3,147,000		131	3,147,000	
32						
33	SFAS 112 Reserve					
34	Louisiana Retail Jurisdiction	480,643	56,730			537,373
35	Texas Retail Jurisdiction	405,903	43,760			449,663
36	Gas Department	11,554	3,108			14,662
37						
38	System Benefit Fund	9,263,585				9,263,585
39						
40						
41	Minimum Pension Liability		14,361,447			14,361,447
42						
43						
44	TOTAL	866,911,682	913,951,589		374,473,478	1,406,389,793

Name of Respondent Energy Gulf States, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Accumulated Provision for Property Insurance					
2	Louisiana Retail Jurisdiction	44,153,330	188,518,135	Various	83,275,759	149,395,706
3	Texas Retail Jurisdiction	12,720,458	304,179,245	Various	124,407,823	192,491,880
4	Gas Department	259,699	340,141	Various	294,738	305,102
5						
6	SFAS 133					
7	Louisiana Retail Jurisdiction	3,677,916	199,690	Various	3,677,916	199,690
8	Gas Department	863,596		Various	863,596	
9						
10	Deferred Capacity Perryville	1,287,428	9,483,012	Various	650,321	10,120,119
11						
12	Ssts Deferred Under-Recovery		12,589,592	557	8,535,798	4,053,794
13						
14	Asset Retirement Obligation - Fossil/Steam		8,260,485	426	939,244	7,321,241
15						
16	Texas Capacity Rider		6,653,685			6,653,685
17						
18	Other	243,323	384,250	407	334,797	292,776
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
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42						
43						
44	TOTAL	866,911,682	913,951,589		374,473,478	1,406,389,793

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
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)
)
Entergy Services, Inc.)

v.

Docket No. EL01-88-015

EXHIBIT LC-47
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Compliance Filing
FERC Docket No. EL01-88 Remand
LPSC Adjustments to Compliance Model Inputs
Add Costs Related to Grossed-Up AFUDC for River Bend
(\$ millions)

	<u>Amount</u>
Grossed Up AFUDC for RB - Currently Recorded in Account 182.3	71.367
Grossed Up AFUDC for RB Accumulated Amortization - Currently Recorded in Account 182.3	<u>(35.735)</u>
Total Grossed Up AFUDC for River Bend to add to Rate Base	35.632
As-Filed Grossed-Up Rate of Return (8.27% + 3.34%)	<u>11.61%</u>
Total Grossed Up AFUDC on RB Annual Return on Rate Base	<u>4.137</u>
Total Grossed Up AFUDC on RB Annual Return on Rate Base - 7/12th Allocation	<u>2.413</u>
Amortization Expense Recorded During 7 Months (June 2005 - December 2005)	1.105
Total Grossed Up AFUDC on RB Costs to Add to Production Costs	<u>3.518</u>

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-48
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 10-K

(Mark One)

**X ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the Fiscal Year Ended December 31, 2006

OR

**TRANSITION REPORT PURSUANT TO SECTION 13
OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _____ to _____

Commission File Number	Registrant, State of Incorporation, Address of Principal Executive Offices, Telephone Number, and IRS Employer Identification No.	Commission File Number	Registrant, State of Incorporation, Address of Principal Executive Offices, Telephone Number, and IRS Employer Identification No.
1-11299	ENTERGY CORPORATION (a Delaware corporation) 639 Loyola Avenue New Orleans, Louisiana 70113 Telephone (504) 576-4000 72-1229752	1-31508	ENTERGY MISSISSIPPI, INC. (a Mississippi corporation) 308 East Pearl Street Jackson, Mississippi 39201 Telephone (601) 368-5000 64-0205830
1-10764	ENTERGY ARKANSAS, INC. (an Arkansas corporation) 425 West Capitol Avenue Little Rock, Arkansas 72201 Telephone (501) 377-4000 71-0005900	0-5807	ENTERGY NEW ORLEANS, INC. (a Louisiana corporation) 1600 Perdido Street, Building 529 New Orleans, Louisiana 70112 Telephone (504) 670-3620 72-0273040
1-27031	ENTERGY GULF STATES, INC. (a Texas corporation) 350 Pine Street Beaumont, Texas 77701 Telephone (409) 838-6631 74-0662730	1-9067	SYSTEM ENERGY RESOURCES, INC. (an Arkansas corporation) Echelon One 1340 Echelon Parkway Jackson, Mississippi 39213 Telephone (601) 368-5000 72-0752777
1-32718	ENTERGY LOUISIANA, LLC (a Texas limited liability company) 446 North Boulevard Baton Rouge, Louisiana 70802 Telephone (225) 381-5868 75-3206126		

Entergy Corporation and Subsidiaries
Notes to Financial Statements

2004	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
	(In Thousands)					
Computed at statutory rate (35%)	\$80,946	\$105,194	\$72,440	\$38,688	\$15,729	\$64,386
Increases (reductions) in tax resulting from:						
State income taxes net of federal income tax effect	12,204	8,289	6,411	3,845	1,158	7,665
Regulatory differences - utility plant items	13,775	6,951	10,052	(1,482)	1,373	10,528
Amortization of investment tax credits	(4,827)	(5,316)	(5,128)	(1,405)	(444)	(3,476)
Flow-through/permanent Differences	(9,127)	(7,080)	(3,576)	(2,114)	(878)	(993)
Other - net	(3,907)	250	(724)	(492)	(70)	(97)
Total income taxes	<u>\$89,064</u>	<u>\$108,288</u>	<u>\$79,475</u>	<u>\$37,040</u>	<u>\$16,868</u>	<u>\$78,013</u>
Effective Income Tax Rate	38.5%	36.0%	38.4%	33.5%	37.5%	42.4%

Significant components of net deferred and noncurrent accrued tax liabilities for Entergy Corporation and subsidiaries as of December 31, 2006 and 2005 are as follows:

	2006	2005
	(In Thousands)	
Deferred and Noncurrent Accrued Tax Liabilities:		
Net regulatory assets/liabilities	(\$1,334,341)	(\$1,150,210)
Plant-related basis differences	(5,992,434)	(5,487,161)
Power purchase agreements	(1,755,345)	(2,422,967)
Nuclear decommissioning trusts	(915,380)	(859,712)
Other	(615,371)	(643,793)
Total	<u>(10,612,871)</u>	<u>(10,563,843)</u>
Deferred Tax Assets:		
Accumulated deferred investment tax credit	118,990	125,521
Capital losses	256,089	119,003
Net operating loss carryforwards	2,002,541	2,788,864
Sale and leaseback	242,630	238,557
Unbilled/deferred revenues	39,566	25,455
Pension-related items	790,383	406,346
Reserve for regulatory adjustments	114,451	120,792
Customer deposits	77,166	70,222
Nuclear decommissioning liabilities	790,052	720,464
Other	405,490	561,242
Valuation allowance	(33,507)	(38,791)
Total	<u>4,803,851</u>	<u>5,137,675</u>
Net deferred and noncurrent accrued tax liability	<u>(\$5,809,020)</u>	<u>(\$5,426,168)</u>

Entergy Corporation and Subsidiaries
Notes to Financial Statements

At December 31, 2006, Entergy had \$713.1 million in net realized federal capital loss carryforwards that will expire as follows: \$75.9 million in 2007, \$0.8 million in 2008, \$230.2 million in 2009, and \$406.2 million in 2011.

At December 31, 2006, Entergy had estimated federal net operating loss carryforwards of \$4.8 billion primarily resulting from changes in tax accounting methods relating to (a) the Registrant Subsidiaries' calculation of cost of goods sold and (b) Non-Utility Nuclear's 2005 mark-to-market tax accounting election, and (c) losses due to Hurricane Rita. Both tax accounting method changes produce temporary book tax differences, which will reverse in the future. Approximately \$2.0 billion of the net operating loss, attributable to the two tax accounting method changes, is expected to reverse within two years. The timing of the reversal depends on several variables, including the price of power. If the federal net operating loss carryforwards are not utilized, they will expire in the years 2023 through 2026.

At December 31, 2006, Entergy had estimated state net operating loss carryforwards of \$4.8 billion, primarily resulting from Entergy Louisiana Holdings' mark-to-market tax election, the Utility companies' change in method of accounting for tax purposes related to cost of goods sold, and Non-Utility Nuclear's 2005 mark-to-market tax accounting election. If the state net operating loss carryforwards are not utilized, they will expire in the years 2008 through 2021.

For 2006 and 2005, valuation allowances are provided against UK capital loss and UK net operating loss carryforwards, federal and state capital loss carryforwards, and certain state net operating loss carryforwards.

On October 22, 2004, the American Jobs Creation Act of 2004 (the Act) was enacted. The Act promotes domestic production and investing activities by providing a number of tax incentives including a temporary incentive to repatriate accumulated foreign earnings, subject to certain limitations, by providing an 85% dividends received deduction for certain repatriated earnings and also providing a tax deduction of up to 9% of qualifying production activities. In 2004, Entergy repatriated \$59.1 million of accumulated foreign earnings, which resulted in approximately \$11.0 million of tax benefit. At December 31, 2006 and December 31, 2005, Entergy had no undistributed earnings from subsidiary companies outside the United States that are being considered for repatriation. In accordance with FSP 109-1, which was issued by the FASB to address the accounting for the impacts of the Act, the allowable production tax credit will be treated as a special deduction in the period in which it is deducted rather than treated as a tax rate change during 2004. The adoption of FSP 109-1 and FSP 109-2, also issued by the FASB to address the accounting for the repatriation provisions of the Act, did not have a material effect on Entergy's financial statements.

Entergy Corporation and Subsidiaries
Notes to Financial Statements

Significant components of net deferred and long-term accrued tax liabilities for the Registrant Subsidiaries as of December 31, 2006 and 2005 are as follows:

2006	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
	(In Thousands)					
Deferred and Long-term Accrued Tax Liabilities:						
Net regulatory assets/liabilities	(\$230,946)	(\$535,242)	(\$154,836)	(\$66,643)	\$50,489	(\$217,394)
Plant-related basis differences - net	(1,283,165)	(1,716,700)	(1,110,307)	(456,210)	(253,782)	(480,188)
Power purchase agreements	-	-	(848,723)	-	-	-
Rate refunds	-	-	-	-	-	-
Deferred fuel	(855)	(44,977)	(43,986)	(24,176)	(7,727)	(1,930)
Other reserves	-	-	-	-	-	-
Nuclear decommissioning trusts	(155,319)	(63,131)	(80,395)	-	-	(112,134)
Other	(87,412)	(29,710)	(112,203)	(53,019)	(1,333)	(8,917)
Total	<u>(1,757,697)</u>	<u>(2,389,760)</u>	<u>(2,350,450)</u>	<u>(600,048)</u>	<u>(212,353)</u>	<u>(820,563)</u>
Deferred Tax Assets:						
Accumulated deferred investment tax credit	23,473	30,691	34,339	4,225	1,215	26,262
Sale and leaseback	-	-	88,646	-	-	153,984
Purchased power agreements	-	-	-	-	-	95,598
NOL carryforward	150,055	217,430	127,289	17,001	68,515	-
Unbilled/Deferred revenues	6,175	27,379	-	4,349	-	-
Pension-related items	127,222	93,772	93,666	33,363	33,008	19,099
Reserve for regulatory adjustments	-	114,451	-	-	-	-
Rate refund	-	88	-	-	-	67,273
Customer deposits	10,580	34,758	16,804	15,024	273	-
Nuclear decommissioning liabilities	195,325	69,694	90,999	-	-	134,298
Other	20,244	18,388	38,781	5,565	7,533	17,530
Total	<u>533,074</u>	<u>606,651</u>	<u>490,524</u>	<u>79,527</u>	<u>110,544</u>	<u>514,044</u>
Net deferred tax liability	<u>(\$1,224,623)</u>	<u>(\$1,783,109)</u>	<u>(\$1,859,926)</u>	<u>(\$520,521)</u>	<u>(\$101,809)</u>	<u>(\$306,519)</u>
2005	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
	(In Thousands)					
Deferred and Long-term Accrued Tax Liabilities:						
Net regulatory assets/liabilities	(\$163,482)	(\$499,595)	(\$186,296)	(\$39,274)	\$40,806	(\$219,117)
Plant-related basis differences - net	(1,291,435)	(1,684,872)	(1,086,571)	(415,259)	(182,209)	(545,848)
Power purchase agreements	(4,075)	(1,141)	(964,086)	(75)	-	-
Rate refunds	(40,429)	-	(23,186)	(49,336)	(14,448)	-
Deferred fuel	(80,109)	(132,096)	(2,139)	(29,978)	(12,881)	(6,885)
Other reserves	-	(10,442)	-	(27,457)	(40,477)	-
Nuclear decommissioning trusts	(141,294)	(52,226)	(71,996)	-	-	(94,888)
Other	(73,391)	(4,871)	(167,078)	(16,909)	(3,567)	(9,799)
Total	<u>(1,794,215)</u>	<u>(2,385,243)</u>	<u>(2,501,352)</u>	<u>(578,288)</u>	<u>(212,776)</u>	<u>(876,537)</u>
Deferred Tax Assets:						
Accumulated deferred investment tax credit	25,108	32,525	35,569	4,727	1,374	27,592
Sale and leaseback	-	-	89,140	-	-	149,417
Purchased power agreements	-	-	-	-	-	100,909
NOL carryforward	311,609	418,903	162,393	54,096	66,267	-
Unbilled/Deferred revenues	-	24,043	-	1,212	-	-
Pension-related items	64,018	21,699	49,149	12,739	15,244	11,529
Reserve for regulatory adjustments	-	120,792	-	-	-	-
Rate refund	-	6,530	-	-	-	170,222
Customer deposits	30,882	23,189	16,151	-	120	-
Nuclear decommissioning liabilities	183,409	22,630	84,568	-	-	125,660
Other	17,291	20,315	13,183	424	193	16,617
Total	<u>632,317</u>	<u>690,626</u>	<u>450,153</u>	<u>73,198</u>	<u>83,198</u>	<u>601,946</u>
Net deferred tax liability	<u>(\$1,161,898)</u>	<u>(\$1,694,617)</u>	<u>(\$2,051,199)</u>	<u>(\$505,090)</u>	<u>(\$129,578)</u>	<u>(\$274,591)</u>

Entergy Corporation and Subsidiaries
Notes to Financial Statements

As of December 31, 2006, estimated federal net operating loss carryforwards were \$335.1 million for Entergy Arkansas, \$635.8 million for Entergy Gulf States, \$75 million for Entergy Louisiana, \$50.7 million for Entergy Mississippi, and \$145.0 million for Entergy New Orleans, primarily resulting from a change in tax accounting method relating to the calculation of cost of goods sold and losses due to Hurricane Rita. The tax accounting method change produces temporary book tax differences, which will reverse in the future. If the federal net operating loss carryforwards are not utilized, they will expire in the years 2023 through 2026.

As of December 31, 2006, estimated state net operating loss carryforwards were \$581.6 million for Entergy Arkansas, \$83.1 million for Entergy Gulf States, \$75 million for Entergy Louisiana, and \$372.4 million for Entergy New Orleans. Entergy Louisiana's deferred tax balances reflect the effects of Entergy Louisiana's tax sharing agreement with its parent, Entergy Louisiana Holdings. If the state net operating loss carryforwards are not utilized, they will expire in the years 2008 through 2010 for Entergy Arkansas, 2018 through 2020 for Entergy Gulf States, 2021 for Entergy Louisiana, and 2018 through 2021 for Entergy New Orleans.

Income Tax Audits

Entergy is currently under audit by the IRS with respect to tax returns for tax periods 1999 through 2003, and is subject to audit by the IRS and other taxing authorities for subsequent tax periods. The amount and timing of any tax assessments resulting from these audits are uncertain, and could have a material effect on Entergy's financial position and results of operations. Entergy believes that the contingency provisions established in its financial statements will sufficiently cover the liabilities that are reasonably estimable associated with tax matters. Certain material audit matters as to which management believes there is a reasonable possibility of a future tax payment are discussed below.

Depreciable Property Lives

In October 2006, Entergy Arkansas, Entergy Louisiana Holdings, Entergy Mississippi, Entergy New Orleans, and System Energy satisfied their tax liabilities related to the 1996 - 1998 IRS audit cycle. The most significant issue in the audit involved the classification of certain depreciable property using shortened lives for tax purposes. Entergy Arkansas, Entergy Louisiana Holdings, Entergy Mississippi, and Entergy New Orleans partially conceded accelerated tax depreciation associated with these assets. Entergy Gulf States was not part of the settlement and did not change its accounting method for these certain assets until 1999. Also in October 2006, Entergy concluded settlement discussions with IRS Appeals related to the 1999 - 2001 audit cycle. The settlement was substantially similar to the settlement that was reached for the 1996 - 1998 audit cycle. The total cash concession related to these deductions for all years subsequent to 1998 is \$38 million plus interest of \$9 million.

Because this issue relates to the timing of when depreciation expense is deducted, the conceded amount will be recovered in future periods.

Mark-to-Market of Certain Power Contracts

In 2001, Entergy Louisiana Holdings changed its method of accounting for income tax purposes related to its wholesale electric power contracts. The most significant of these is the contract to purchase power from the Vidalia hydroelectric project. On audit of Entergy Louisiana Holdings' 2001 tax return, the IRS made an adjustment reducing the amount of the deduction associated with this method change. The adjustment had no material effect on Entergy Louisiana Holdings' earnings and required no additional payment of 2001 income tax. The Vidalia contract method change has resulted in estimated cumulative cash flow tax benefits of approximately \$655 million through December 31, 2006. This benefit could reverse in the years 2007 through 2031 depending on several variables, including the price of power. The tax accounting election has had no effect on total book income tax expense.

THIS FILING IS	
Item 1: <input type="checkbox"/> An Initial (Original) Submission	OR <input checked="" type="checkbox"/> Resubmission No. _____

Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Entergy Gulf States, Inc.	Year/Period of Report End of <u>2006/Q4</u>
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Entergy Gulf States, Inc.	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 06/15/2007	2006/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

utility plant items	540	5,087	11,135	255	2,441	9,525
Amortization of investment tax credits	(4,452)	(5,316)	(3,691)	(1,332)	(424)	(3,476)
Flow-through/permanent Differences	(3,148)	(8,843)	(4,420)	(1,344)	(1,439)	(6,626)
Other - net	(2,363)	(1,730)	7,867	(400)	(73)	8
Total income taxes	<u>\$96,949</u>	<u>\$110,270</u>	<u>\$96,819</u>	<u>\$33,952</u>	<u>\$1,790</u>	<u>\$69,343</u>
Effective Income Tax Rate	35.7%	34.8%	43.0%	35.3%	58.9%	38.3%

2004	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
(In Thousands)						
Computed at statutory rate (35%)	\$80,946	\$105,194	\$72,440	\$38,688	\$15,729	\$64,386
Increases (reductions) in tax resulting from:						
State income taxes net of federal income tax effect	12,204	8,289	6,411	3,845	1,158	7,665
Regulatory differences - utility plant items	13,775	6,951	10,052	(1,482)	1,373	10,528
Amortization of investment tax credits	(4,827)	(5,316)	(5,128)	(1,405)	(444)	(3,476)
Flow-through/permanent Differences	(9,127)	(7,080)	(3,576)	(2,114)	(878)	(993)
Other - net	(3,907)	250	(724)	(492)	(70)	(97)
Total income taxes	<u>\$89,064</u>	<u>\$108,288</u>	<u>\$79,475</u>	<u>\$37,040</u>	<u>\$16,868</u>	<u>\$78,013</u>
Effective Income Tax Rate	38.5%	36.0%	38.4%	33.5%	37.5%	42.4%

Significant components of net deferred and long-term accrued tax liabilities for the Registrant Subsidiaries as of December 31, 2006 and 2005 are as follows:

2006	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
(In Thousands)						
Deferred and Long-term Accrued Tax Liabilities:						
Net regulatory assets/liabilities	(\$230,946)	(\$535,242)	(\$154,836)	(\$66,643)	\$50,489	(\$217,394)
Plant-related basis differences - net	(1,283,165)	(1,716,700)	(1,110,307)	(456,210)	(253,782)	(480,188)
Power purchase agreements	-	-	(848,723)	-	-	-
Rate refunds	-	-	-	-	-	-
Deferred fuel	(855)	(44,977)	(43,986)	(24,176)	(7,727)	(1,930)
Other reserves	-	-	-	-	-	-
Nuclear decommissioning trusts	(155,319)	(63,131)	(80,395)	-	-	(112,134)
Other	(87,412)	(29,710)	(112,203)	(53,019)	(1,333)	(8,917)
Total	<u>(1,757,697)</u>	<u>(2,389,760)</u>	<u>(2,350,450)</u>	<u>(600,048)</u>	<u>(212,353)</u>	<u>(820,563)</u>
Deferred Tax Assets:						
Accumulated deferred investment tax credit	23,473	30,691	34,339	4,225	1,215	26,262
Sale and leaseback	-	-	88,646	-	-	153,984
Purchased power agreements	-	-	-	-	-	95,598
NOL carryforward	150,055	217,430	127,289	17,001	68,515	-

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Unbilled/Deferred revenues	6,175	27,379	-	4,349	-	-
Pension-related items	127,222	93,772	93,666	33,363	33,008	19,099
Reserve for regulatory adjustments	-	114,451	-	-	-	-
Rate refund	-	88	-	-	-	67,273
Customer deposits	10,580	34,758	16,804	15,024	273	-
Nuclear decommissioning liabilities	195,325	69,694	90,999	-	-	134,298
Other	20,244	18,388	38,781	5,565	7,533	17,530
Total	<u>533,074</u>	<u>606,651</u>	<u>490,524</u>	<u>79,527</u>	<u>110,544</u>	<u>514,044</u>
Net deferred tax liability	<u>(\$1,224,623)</u>	<u>(\$1,783,109)</u>	<u>(\$1,859,926)</u>	<u>(\$520,521)</u>	<u>(\$101,809)</u>	<u>(\$306,519)</u>

2005	Entergy Arkansas	Entergy Gulf States	Entergy Louisiana	Entergy Mississippi	Entergy New Orleans	System Energy
(In Thousands)						
Deferred and Long-term Accrued Tax Liabilities:						
Net regulatory assets/liabilities	(\$163,482)	(\$499,595)	(\$186,296)	(\$39,274)	\$40,806	(\$219,117)
Plant-related basis differences - net	(1,291,435)	(1,684,872)	(1,086,571)	(415,259)	(182,209)	(545,848)
Power purchase agreements	(4,075)	(1,141)	(964,086)	(75)	-	-
Rate refunds	(40,429)	-	(23,186)	(49,336)	(14,448)	-
Deferred fuel	(80,109)	(132,096)	(2,139)	(29,978)	(12,881)	(6,885)
Other reserves	-	(10,442)	-	(27,457)	(40,477)	-
Nuclear decommissioning trusts	(141,294)	(52,226)	(71,996)	-	-	(94,888)
Other	(73,391)	(4,871)	(167,078)	(16,909)	(3,567)	(9,799)
Total	<u>(1,794,215)</u>	<u>(2,385,243)</u>	<u>(2,501,352)</u>	<u>(578,288)</u>	<u>(212,776)</u>	<u>(876,537)</u>

Deferred Tax Assets:						
Accumulated deferred investment tax credit	25,108	32,525	35,569	4,727	1,374	27,592
Sale and leaseback	-	-	89,140	-	-	149,417
Purchased power agreements	-	-	-	-	-	100,909
NOL carryforward	311,609	418,903	162,393	54,096	66,267	-
Unbilled/Deferred revenues	-	24,043	-	1,212	-	-
Pension-related items	64,018	21,699	49,149	12,739	15,244	11,529
Reserve for regulatory adjustments	-	120,792	-	-	-	-
Rate refund	-	6,530	-	-	-	170,222
Customer deposits	30,882	23,189	16,151	-	120	-
Nuclear decommissioning liabilities	183,409	22,630	84,568	-	-	125,660
Other	17,291	20,315	13,183	424	193	16,617
Total	<u>632,317</u>	<u>690,626</u>	<u>450,153</u>	<u>73,198</u>	<u>83,198</u>	<u>601,946</u>
Net deferred tax liability	<u>(\$1,161,898)</u>	<u>(\$1,694,617)</u>	<u>(\$2,051,199)</u>	<u>(\$505,090)</u>	<u>(\$129,578)</u>	<u>(\$274,591)</u>

As of December 31, 2006, estimated federal net operating loss carryforwards were \$335.1 million for Entergy Arkansas, \$635.8 million for Entergy Gulf States, \$75 million for Entergy Louisiana, \$50.7 million for Entergy Mississippi, and \$145.0 million for Entergy New Orleans, primarily resulting from a change in tax accounting method relating to the calculation of cost of goods sold and losses due to Hurricane Rita. The tax accounting method change produces temporary book tax differences, which will reverse in the future. If the federal net operating loss carryforwards are not utilized, they will expire in the years 2023 through 2026.

As of December 31, 2006, estimated state net operating loss carryforwards were \$581.6 million for Entergy

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Arkansas, \$83.1 million for Entergy Gulf States, \$75 million for Entergy Louisiana, and \$372.4 million for Entergy New Orleans. Entergy Louisiana's deferred tax balances reflect the effects of Entergy Louisiana's tax sharing agreement with its parent, Entergy Louisiana Holdings. If the state net operating loss carryforwards are not utilized, they will expire in the years 2008 through 2010 for Entergy Arkansas, 2018 through 2020 for Entergy Gulf States, 2021 for Entergy Louisiana, and 2018 through 2021 for Entergy New Orleans.

Income Tax Audits

Entergy is currently under audit by the IRS with respect to tax returns for tax periods 1999 through 2003, and is subject to audit by the IRS and other taxing authorities for subsequent tax periods. The amount and timing of any tax assessments resulting from these audits are uncertain, and could have a material effect on Entergy's financial position and results of operations. Entergy believes that the contingency provisions established in its financial statements will sufficiently cover the liabilities that are reasonably estimable associated with tax matters. Certain material audit matters as to which management believes there is a reasonable possibility of a future tax payment are discussed below.

Income Tax Litigation

On November 16, 2006, the IRS issued a Notice of Deficiency to Entergy for the tax years 1997 and 1998. The Notice asserts that Entergy owes additional tax of \$17.3 million for 1997 and \$61.7 million for 1998. Entergy and the IRS have settled all issues for 1997 and 1998 except for those raised in the Notice, which are described as follows: 1) The IRS believes that U.K. Windfall Tax paid by London Electricity, a former subsidiary of Entergy, was not an eligible tax under the foreign tax credit provisions of the Internal Revenue Code. Entergy believes that it properly claimed a foreign tax credit for the tax year 1998 attributable to the Windfall Tax paid by London Electricity. This issue accounts for \$59.7 million of the 1998 deficiency and results in interest exposure of \$49.1 million. 2) The IRS denied Entergy's change in method of accounting for street lighting assets and the related increase in depreciation deductions for 1997 and 1998. Entergy believes that street lighting assets are a separate line of business not subject to the same 20-year depreciable life as distribution assets, but rather are properly classified as having a 7-year depreciable life. This issue accounts for all of the 1997 deficiency of \$17.3 million and \$2 million of the 1998 deficiency and results in interest exposure of \$13.5 million. On December 6, 2006, Entergy filed a petition in the U.S. Tax Court requesting a redetermination of these issues and the resulting deficiencies.

FASB Interpretation No. 48

FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes" (FIN 48) was issued in July 2006 and is effective for Entergy in the first quarter of 2007. FIN 48 establishes a "more-likely-than-not" recognition threshold that must be met before a tax benefit can be recognized in the financial statements. If a tax deduction is taken on a tax return, but does not meet the more-likely-than-not recognition threshold, an increase in income tax liability, above what is payable on the tax return, is required to be recorded. Additional disclosure in the footnotes to the financial statements will also be required for such liabilities. Entergy does not expect that the adoption of FIN 48 will materially affect its financial position, results of operations, or cash flows. Entergy expects that the cumulative effect of the adoption of FIN 48 will result in a reduction to consolidated retained earnings at January 1, 2007 in the range of \$3 million to \$5 million.

NOTE 4. REVOLVING CREDIT FACILITIES, LINES OF CREDIT AND SHORT-TERM BORROWINGS

Entergy Arkansas, Entergy Gulf States, and Entergy Mississippi each has credit facilities available as of December 31, 2006 as follows:

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Louisiana Public Service Commission)
)
 v.)
)
Entergy Services, Inc.)

Docket No. EL01-88-015

EXHIBIT LC-49
OF
LANE KOLLEN

ON BEHALF OF THE
LOUISIANA PUBLIC SERVICE COMMISSION

Entergy Compliance Filing
FERC Docket No. EL01-88 Remand
LPSC Adjustments to Compliance Model Inputs-Correct NOL Carryforward ADIT Amounts in Account 190
(\$ millions)

Positive Value Equals Debit Balance - Negative Value Equals Credit Balance

Account	Description	EAI	EGSI	ELL	EMI	ENOI
As Reported in Entergy ADIT Workpapers 4.1.1 through 4.5.2						
190881	ADIT-NOL Carryforward-FED	9.722	-	(2.489)	(2.129)	(1.955)
190882	ADIT-NOL Carryforward-State (Not Incl as Ratemaking)	-	-	97.013	-	-
Total ADIT NOL Carryforward Reflected in Entergy Workpapers		9.722	-	94.523	(2.129)	(1.955)
NOL Carryforward ADIT at 12/31/2005 per Form 1 Notes and 10-K		311.609	418.903	162.393	54.096	66.267
Change in ADIT Inputs for Acct 190 - Add to Rate Base		301.887	418.903	67.870	56.225	68.222
NPPR Allocation Factor + PPRXN Allocation Factor - As Filed		46.77%	59.12%	56.32%	28.22%	26.73%
Total Change in Rate Base		141.192	247.655	38.224	15.867	18.236
As-Filed Grossed up Rate of Return		12.74%	11.61%	11.95%	11.13%	10.42%
Annual Return on Change to Rate Base		17.988	28.753	4.568	1.766	1.900
7/12 Return on Change to Rate Base		10.493	16.772	2.665	1.030	1.108

Note: The Remand Bandwidth Formula Computes the Return on Rate Base Based Upon a 7/12 Factor to Represent June through December 2005. The State NOL Carryforward ADIT in Account 190882 for ELL should be included as a ratemaking balance. That amount was the subject of another LPSC recommended adjustment, so it is assumed to have already been part of the ratemaking

Document Content(s)

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Kollen Affidavit.PDF.....2-2

Kollen Exhibits Final (LC-25 - LC-49).PDF.....3-139