

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

Entergy Services, Inc.,)	
)	
on behalf of the Entergy Operating)	Docket No. RT01-75
Companies: Entergy Arkansas, Inc., Entergy)	Docket No. ER01-_____
Gulf States, Inc., Entergy Louisiana, Inc.,)	Docket No. ER01-_____
Entergy Mississippi, Inc., and Entergy)	Docket No. ER01-_____
New Orleans, Inc.)	

DIRECT TESTIMONY

OF

DAVID N. BEEKMAN

ON BEHALF OF

ENTERGY SERVICES, INC.

December 29, 2000

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND BUSINESS AFFILIATION.

A. My name is David N. Beekman and my business address is 425 W. Capital, Suite 2400, Little Rock, AR 72201. I am employed by Entergy Services, Inc. ("ESI" or the "Company") as Regulatory Affairs Coordinator.

Q. ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A. I am appearing on behalf of the Entergy Operating Companies, namely Entergy Arkansas, Inc. ("EAI"), Entergy Gulf States, Inc. ("EGSI"), Entergy Louisiana, Inc. ("ELI"), Entergy Mississippi, Inc. ("EMI"), and Entergy New Orleans, Inc. ("ENO")(collectively, "Entergy" or the "Operating Companies").

Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A. I received my Bachelor of Science degrees in Electrical Engineering and in Mathematics in August 1970, and received the Master of Engineering Science degree in May 1974, all from Lamar University. In addition, I am a Certified Public Accountant in the States of Texas and Arkansas. I joined Gulf States Utilities Company (the predecessor to EGSI) upon graduation from Lamar University in August 1970 as an Engineer in the Information and Data Services Department, where I was responsible for

1 the on-line generation control computer system, and for the design,
2 implementation and modification of other large-scale technical computer
3 programs. In March 1976, I transferred to the Rate Department as a Rate
4 Engineer, with responsibilities in the area of the preparation of testimony
5 and exhibits, analysis of regulatory commission staff and intervenor
6 testimony, cost-of-service analyses, and rate design for cases in
7 Louisiana, Texas and the Federal Energy Regulatory Commission
8 ("FERC") jurisdictions. In January 1979, I became Director - Rate
9 Research, with responsibility for cost-of-service studies and rate design.
10 In April 1981, I accepted the position of Manager - Regulatory Affairs, with
11 responsibility in the areas of preparation of rate case filings, jurisdictional
12 allocation of Company cost data, and the analysis of local, regional and
13 national regulatory commission actions. In September 1994, I transferred
14 to ESI, the service company subsidiary of Entergy Corporation.

15

16 Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE THIS OR ANY OTHER
17 COMMISSION?

18 A. Yes. I have testified regarding cost-of-service studies, rate design, rate
19 moderation plans, pro forma adjustments to accounting data, and other
20 regulatory matters before the Louisiana Public Service Commission
21 ("LPSC"), and the Public Utility Commission of Texas ("PUCT"). I have
22 also testified regarding cost-of-service studies and have sponsored cost-

1 of-service studies, rate moderation plans and rate design in pre-filed
2 testimony before the FERC.

3

4 **II. PURPOSE OF TESTIMONY**

5 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
6 PROCEEDING?

7 A. Entergy currently provides both transmission and distribution services to
8 wholesale customers under its Open Access Transmission Tariff
9 (“Entergy OATT”). However, after the implementation of the Transco
10 proposed by Entergy in Docket No. RT01-75, it will not be practicable to
11 provide both transmission services and distribution services under a
12 single tariff because Transco will operate as a separate entity from the
13 Entergy Operating Companies, and because Transco will not own any
14 distribution facilities. Accordingly, it is necessary for the Operating
15 Companies to establish a FERC-approved tariff for application to: (1)
16 wholesale sales for resale customers, (2) wholesale transmission service
17 customers, and (3) generators whose output is sold in the wholesale
18 power market, and who have one or more points of delivery or receipt at
19 distribution voltages. A copy of the proposed Open Access Distribution
20 Services Tariff (“OADS Tariff”) is attached to the Application as Section
21 III, Attachment L. The purpose of my testimony is to address the terms
22 and conditions of the OADS Tariff and the proposed rate design.

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III. TERMS AND CONDITIONS

Q. WHO WILL BE AN ELIGIBLE CUSTOMER UNDER THE OADS TARIFF?

A. "Customers" under the OADS Tariff will include entities whose point of interconnection is at a distribution voltage (*i. e.*, below 69 kV) and who are: (1) wholesale customers of an Operating Company, (2) wholesale transmission service customers under the Entergy OATT, or (3) generators who are selling their generation into the wholesale power market, and who have one or more points of delivery or receipt at distribution voltages. However, unbundled retail transmission service customers or aggregators of such unbundled retail transmission service customers (*e. g.*, Retail Electric Providers under the Texas open access regulations adopted by the PUCT) will not be eligible customers under the OADS Tariff, nor will generators interconnected with an Operating Company's distribution system who choose not to sell their output in the wholesale power market.

Q. WHAT RATE WILL APPLY TO DISTRIBUTION SERVICES PROVIDED TO THE UNBUNDLED RETAIL TRANSMISSION SERVICE CUSTOMERS AND TO GENERATORS WHO DO NOT SELL INTO THE WHOLESale POWER MARKET?

A. Such distribution service will be provided pursuant to retail tariffs approved for each Operating Company by the appropriate retail regulator.

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IV. RATE DESIGN

Q. HOW ARE YOU PROPOSING THAT SERVICES UNDER THE OADS
TARIFF BE PRICED?

A. First, I recommend that the distribution services for existing wholesale sales for resale customers and wholesale transmission service customers (including new points of delivery or modifications to existing points of delivery for existing wholesale customers) be “grandfathered” for the remainder of their contract term at each customer’s now-current distribution rate. Existing Customers who are served under a wholesale formula rate (e. g., the EAI wholesale formula rate) would continue to have those distribution rates redetermined in accordance with the provisions of those formula rates. Second, I recommend that Customers who do not currently receive wholesale distribution services from ESI or an Operating Company be billed using the rate formulas contained in Attachment A to Appendix 1 to the OADS Tariff.

Q. ARE YOU PROPOSING TO BILL EACH POINT OF DELIVERY AS A
SEPARATE CUSTOMER UNDER THE OADS TARIFF?

A. Each delivery point for a Customer taking Point-to-Point Transmission Service under the Transco Tariff will be treated as a separate Customer under the OADS Tariff. Each delivery point within a particular Operating Company will be aggregated for an entity taking Network Integration

1 Transmission Service under the Transco Tariff for purposes of the OADS
2 Tariff.

3

4 Q. PLEASE DESCRIBE THE RATE FORMULAS CONTAINED IN
5 ATTACHMENT A TO APPENDIX 1.

6 A. Attachment A to Appendix 1 contains two rate formulas: one for
7 Distribution Substation Service and another for Distribution Primary Line
8 Service. These formulas compute a monthly \$/kW-month billing rate for
9 each of these two services. As is the case with the formula rates in the
10 Entergy OATT, the formula rates in the OADS Tariff will be redetermined
11 annually based on historic data for the preceding calendar year, and will
12 generally reflect FERC Form No. 1 data. Any non-Form No. 1 data will be
13 supported by detailed workpapers.

14

15 Q. WHAT RATE OF RETURN ON COMMON EQUITY ("ROE") HAVE YOU
16 USED IN THE OADS TARIFF?

17 A. I have used the 13.0 percent ROE recommended in this proceeding by
18 Company witness Bruce Fairchild.

19

20 Q. SECTION 1.01 OF THE OADS TARIFF NOTES THAT SEPARATE
21 RATES WILL BE ESTABLISHED FOR EGSI'S TEXAS AND LOUISIANA
22 OPERATIONS. WHY ARE YOU PROPOSING TO ESTABLISH A
23 SEPARATE RATE FOR THOSE AREAS?

1 A. First, the proposal reflects the fact that the PUCT will implement its retail
2 open access program on January 1, 2002, and that EGSI's Texas
3 distribution operations will become a separate legal entity. Second, the
4 dividing line between EGSI's Texas and Louisiana service areas is the
5 Sabine River, which acts as a natural barrier to cross-border service.
6 There are no Texas distribution customers served by Louisiana
7 distribution facilities, and no Louisiana distribution customers served by
8 Texas distribution facilities.

9
10 Q. WHAT IS THE DIFFERENCE BETWEEN THE TWO RATE FORMULAS?

11 A. The Distribution Substation Service rate is based on the revenue
12 requirement associated with distribution substation facilities (*i. e.*, facilities
13 whose investment is recorded in FERC Plant Accounts 360.1, 361, 362
14 and 370.1), and is applicable to all non-grandfathered Customers who
15 use distribution substation facilities. The Distribution Primary Line
16 Service charge is based on the revenue requirement associated with
17 distribution line facilities (*i. e.*, facilities whose investment is recorded in
18 FERC Plant Accounts 360.2, 364 and 365), and is applicable to those
19 non-grandfathered Customers who also use distribution line facilities.

20
21 Q. WOULD A CUSTOMER SERVED FROM A DISTRIBUTION PRIMARY
22 LINE PAY BOTH THE DISTRIBUTION SUBSTATION SERVICE CHARGE
23 AND THE DISTRIBUTION PRIMARY LINE SERVICE CHARGE?

1 A. Yes, they would.

2

3 Q. HOW IS THE DISTRIBUTION SUBSTATION BILLING DEMAND
4 DEVELOPED?

5 A. The Customer's Distribution Substation Load is the maximum of the sum
6 of the following three values for each delivery point on the Company's
7 distribution system for the same month and adjusted for losses to the low
8 side of the distribution transformer: (1) the higher of the Customer's 60-
9 minute metered load or the corresponding scheduled load, (2) the 60-
10 minute net generation from the Customer's generators located on the load
11 side of the meter which are electrically interconnected with the
12 Company's facilities, and (3) the 60-minute net power purchased by
13 Customer and delivered on the Customer's side of the meter.

14

15 Q. HOW IS THE DISTRIBUTION PRIMARY LINE BILLING DEMAND
16 DEVELOPED?

17 A. The Customer's Distribution Primary Line Load is the maximum of the
18 sum of the following three values for each delivery point on the
19 Company's distribution system for the same month and adjusted for
20 losses to the low side of the distribution transformer: (1) the higher of the
21 Customer's 60-minute metered load or the corresponding scheduled load,
22 (2) the 60-minute net generation from the Customer's generators located
23 on the load side of the meter which are electrically interconnected with

1 the Company's facilities, and (3) the 60-minute net power purchased by
2 Customer and delivered on the Customer's side of the meter.

3

4 Q. HOW WILL THE DISTRIBUTION SUBSTATION SERVICE CHARGE
5 AND THE DISTRIBUTION PRIMARY LINE SERVICE CHARGE BE
6 REDETERMINED?

7 A. The process will be essentially the same as the rate redetermination
8 process in the Entergy OATT: (1) an annual informational filing will be
9 made on or about May 1 of each year and the redetermined rates will
10 become effective, subject to refund, on June 1, (2) the annual
11 informational filing will reflect the most accurate data available at the time
12 of the filing for the preceding calendar year (generally, data from each
13 Operating Company's FERC Form No. 1), (3) the Commission Staff,
14 Customers and the Company (collectively, "Parties") will have 90 days to
15 review the redetermination of the rates and notify the Parties in writing of
16 any errors, (4) the Company will then have 30 days to incorporate all
17 proposed error corrections with which it agrees and submit a corrected
18 redetermination filing to the FERC, (5) Customers and Staff would then
19 have 30 days to review the corrected redetermination filing and to file a
20 complaint pursuant to Section 206 of the Federal Power Act if the
21 Company failed to address any alleged complaint in a satisfactory
22 manner, and (6) the corrected rates would become effective, subject to
23 refund, on October 1 and remain in effect until subsequently superseded.

1 Any refunds or surcharges, as applicable, would be made with interest
2 once the redetermined rates become final.

3

4 Q. WHAT WILL BE THE INITIAL RATES UNDER THE OADS TARIFF?

5 A. Exhibit DNB-1 shows the development of the Distribution Substation
6 Service Rate and the Distribution Primary Line Service Rate based on
7 data for the calendar year 1999. I proposed that these rates become
8 effective as of the Initial Effective Date, and remain in effect until the first
9 informational filing is made on or about May 1, 2003.

10

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V. CONCLUSION

2 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

3 A. Yes, at this time.

AFFIDAVIT

STATE OF TEXAS)
)
COUNTY OF TRAVIS)

DAVID N. BEEKMAN, being duly sworn, deposes and states:
that the attached are his sworn direct testimony and exhibits and that the
statements contained therein are true and correct to the best of his
knowledge, information and belief.



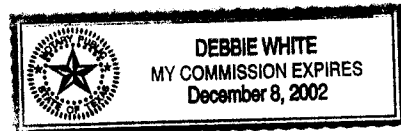
David N. Beekman

SWORN AND SUBSCRIBED BEFORE ME,
this 29 day of December, 2000.



Notary Public

My Commission Expires: _____



**ENTERGY TRANSCO
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

DISTRIBUTION SUBSTATION SERVICE RATE SUMMARY

<u>LINE NO.</u>	<u>DESCRIPTION</u>	
1	Distribution Substation Service Rates	
2	Entergy Arkansas, Inc.	\$0.32 /kW-Month
3	Entergy Gulf States, Inc. - Louisiana	\$0.29 /kW-Month
4	Entergy Gulf States, Inc. - Texas	\$0.37 /kW-Month
5	Entergy Louisiana, Inc.	\$0.37 /kW-Month
6	Entergy Mississippi, Inc.	\$0.48 /kW-Month
7	Entergy New Orleans, Inc.	\$0.35 /kW-Month

**ENTERGY TRANSCO
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

DISTRIBUTION PRIMARY LINE SERVICE RATE SUMMARY

<u>LINE NO.</u>	<u>DESCRIPTION</u>	
1	Distribution Primary Line Service Rates	
2	Entergy Arkansas, Inc.	\$0.84 /kW-Month
3	Entergy Gulf States, Inc. - Louisiana	\$0.59 /kW-Month
4	Entergy Gulf States, Inc. - Texas	\$0.90 /kW-Month
5	Entergy Louisiana, Inc.	\$0.81 /kW-Month
6	Entergy Mississippi, Inc.	\$0.83 /kW-Month
7	Entergy New Orleans, Inc.	\$0.30 /kW-Month

**DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS

Line No.	<u>Description</u>	Parameter <u>Value</u>	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5	TX		
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 7.49%	C.1
8	DR = Debt Capitalization Ratio	= 49.24%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 6.71%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 5.02%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 45.74%	C.1
13	TX = Composite Corporate After Tax Rate		
14	TX = (1 - S)(1 - F)		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 6.50%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 60.78%	
19	CC = Before Tax Cost of Capital	= 14.03%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 529,013,780	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= 241,210	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 529,254,990	

**ENTERGY ARKANSAS, INC.
 DISTRIBUTION SERVICE RATES
 FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
 Attachment H
 Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5				
6	Where:			
7	PPLT = Production Plant In Service	=	2,378,924,215	C.4
8	TPLT = Transmission Plant In Service	=	757,895,428	C.4
9	DPLT = Distribution Plant In Service	=	1,487,204,527	C.4
10	DPR = Distribution Plant Ratio	=	0.3216	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15				
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	16,410,846	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	136,439,155	C.5
20	DLR = Distribution Labor Ratio	=	0.1203	

**ENTERGY ARKANSAS, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	131,078,397	C.5
6	EEI = Edison Electric Institute Expenses	=	264,439	C.5
7	EPRI = Electric Power Research Institute Expense	=	796,750	C.5
8	RRE = Retail Regulatory Commission Expense	=	2,589,856	C.5
9	AG = Includable Administrative and General O&M Expense	=	127,427,352	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\text{TXO - PYTX - RRT}}{\text{PPLT + TPLT + DPLT}}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	36,668,732	C.5
17	PYTX = Payroll Related Tax Expense	=	12,127,203	C.5
18	RRT = Retail Related Taxes Other (1)	=	2,896,934	C.5
19	PPLT = Production Plant In Service	=	2,378,924,215	C.4
20	TPLT = Transmission Plant In Service	=	757,895,428	C.4
21	DPLT = Distribution Plant In Service	=	1,487,204,527	C.4
22	OTR = Other Tax Rate	=	0.0047	

Note:

- 1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

ENTERGY ARKANSAS, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
4				
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	169,642,123	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	63,714,774	C.6
14	DPLT = Distribution Plant In Service	=	1,487,204,527	C.4
15	DLR = Distribution Labor Ratio	=	0.1203	B.1.1.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	141,372,743	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	57,005,911	C.6
19	DPR = Distribution Plant Ratio	=	0.3216	B.1.1.2
20	MS = Materials and Supplies	=	85,611,783	C.6
21	PPT = Prepaid Taxes and Insurance	=	4,234,486	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	529,254,990	B.1.1.1
23	DSRB = Distribution Substation Rate Base	=	90,965,704	
24	CC = Before Tax Cost of Capital	=	14.03%	B.1.1.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	4,025,822	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GDX} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	50,316,854	C.6
31	AG = Includable Administrative and General O&M Expense	=	127,427,352	B.1.1.3
32	GDX = General Plant Depreciation Expense	=	15,699,910	C.6
33	OTR = Other Tax Rate	=	0.0047	B.1.1.3
34	PYTX = Payroll Related Tax Expense	=	12,127,203	C.5
35	DXP = Total Distribution Expense	=	75,983,827	
36	ITCWO = Investment Tax Credit Write-Off	=	5,135,826	C.6
37	TX = Composite Corporate After Tax Rate	=	60.78%	B.1.1.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	78,072,019	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.32	

ENTERGY ARKANSAS, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2				
3	DPIR * (DLRB * CC + DLDX + (DLPLT / DPLT) * (DXP - DPR * ITCWO / TX))			
4	DPLSR = <hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> DPLKW			
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.76	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = DLPLT - DLDR + (DLPLT / DPLT) * [DLR * (GPLT - GDR) + DPR * (MS + PPT - ADIT)]			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC			
11	Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1,			
12	Paragraph 4.B To This OADS Tariff	=	553,574,052	C.4
13	DLDR = Distribution Line Plant Accumulated Depreciation Associated			
14	With FERC Plant Accounts 360.2, 364 and 365	=	205,486,885	C.6
15	DPLT = Distribution Plant In Service	=	1,487,204,527	C.4
16	DLR = Distribution Labor Ratio	=	0.1203	B.1.1.2
17	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	141,372,743	C.4
18	GDR = General Plant Accumulated Depreciation - Excluding Coal			
19	Mining Equipment	=	57,005,911	C.6
20	DPR = Distribution Plant Ratio	=	0.3216	B.1.1.2
21	MS = Materials and Supplies	=	85,611,783	C.6
22	PPT = Prepaid Taxes and Insurance	=	4,234,486	C.6
23	ADIT = Accumulated Deferred Income Taxes	=	529,254,990	B.1.1.1
24	DLRB = Distribution Line Rate Base	=	299,264,513	
25	CC = Before Tax Cost of Capital	=	14.03%	B.1.1.1

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

**ENTERGY ARKANSAS, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	16,852,074	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	50,316,854	C.6
7	AG = Includable Administrative and General O&M Expense	=	127,427,352	B.1.1.3
8	GDX = General Plant Depreciation Expense	=	15,699,910	C.6
9	OTR = Other Tax Rate	=	0.0047	B.1.1.3
10	PYTX = Payroll Related Tax Expense	=	12,127,203	C.5
11	DXP = Total Distribution Expense	=	75,983,827	
12	ITCWO = Investment Tax Credit Write-Off	=	5,135,826	C.6
13	TX = Composite Corporate After Tax Rate	=	60.78%	B.1.1.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	78,072,019	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.84	

**ENTERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

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Exhibit DNB-1

COMMON PARAMETERS

Line No.	<u>Description</u>	Parameter <u>Value</u>	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5	TX		
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 8.57%	C.1
8	DR = Debt Capitalization Ratio	= 49.32%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 7.11%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 6.88%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 43.80%	C.1
13	TX = Composite Corporate After Tax Rate		
14	TX = (1 - S)(1 - F)		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 5.35%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 61.52%	
19	CC = Before Tax Cost of Capital	= 14.28%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 707,179,271	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= 78,756	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 707,258,027	

**ENERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5				
6	Where:			
7	PPLT = Production Plant In Service	=	4,703,455,448	C.4
8	TPLT = Transmission Plant In Service	=	944,132,200	C.4
9	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
10	DPR = Distribution Plant Ratio	=	0.2070	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15				
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	15,363,487	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	97,735,772	C.5
20	DLR = Distribution Labor Ratio	=	0.1572	

**ENTERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
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Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	129,131,803	C.5
6	EEI = Edison Electric Institute Expenses	=	339,813	C.5
7	EPRI = Electric Power Research Institute Expense	=	403,985	C.5
8	RRE = Retail Regulatory Commission Expense	=	14,050,745	C.5
9	AG = Includable Administrative and General O&M Expense	=	114,337,260	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\text{TXO - PYTX - RRT}}{\text{PPLT + TPLT + DPLT}}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	108,649,978	C.5
17	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
18	RRT = Retail Related Taxes Other (1)	=	49,939,859	C.5
19	PPLT = Production Plant In Service	=	4,703,455,448	C.4
20	TPLT = Transmission Plant In Service	=	944,132,200	C.4
21	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
22	OTR = Other Tax Rate	=	0.0067	

Note:

- 1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

**ENTERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
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Exhibit DNB-1

DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3				
4	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	98,767,961	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	54,230,237	C.6
14	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
15	DLR = Distribution Labor Ratio	=	0.1572	B.1.2.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	176,552,390	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	66,159,299	C.6
19	DPR = Distribution Plant Ratio	=	0.2070	B.1.2.2
20	MS = Materials and Supplies	=	90,039,918	C.6
21	PPT = Prepaid Taxes and Insurance	=	11,409,719	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	707,258,027	B.1.2.1
23	DSRB = Distribution Substation Rate Base	=	37,300,317	
24	CC = Before Tax Cost of Capital	=	14.28%	B.1.2.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	1,810,560	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GDX} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	44,684,915	C.6
31	AG = Includable Administrative and General O&M Expense	=	114,337,260	B.1.2.3
32	GDX = General Plant Depreciation Expense	=	12,028,001	C.6
33	OTR = Other Tax Rate	=	0.0067	B.1.2.3
34	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
35	DXP = Total Distribution Expense	=	76,188,405	
36	ITCWO = Investment Tax Credit Write-Off	=	6,740,110	C.6
37	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.2.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	41,163,755	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.29	

**ENTERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

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DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2	DPIR * (DLRB * CC + DLDX + (DLPLT / DPLT) * (DXP - DPR * ITCWO / TX))			
3	DPLSR = $\frac{\text{DPIR} * (\text{DLRB} * \text{CC} + \text{DLDX} + (\text{DLPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX}))}{\text{DPLKW}}$			
4	DPLKW			
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.78	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = DLPLT - DLDR + (DLPLT / DPLT) * [DLR * (GPLT - GDR) + DPR * (MS + PPT - ADIT)]			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC			
11	Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1,			
12	Paragraph 4.B To This OADS Tariff	=	232,324,371	C.4
13	DLDR = Distribution Line Plant Accumulated Depreciation Associated			
14	With FERC Plant Accounts 360.2, 364 and 365	=	116,015,234	C.6
15	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
16	DLR = Distribution Labor Ratio	=	0.1572	B.1.2.2
17	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	176,552,390	C.4
18	GDR = General Plant Accumulated Depreciation - Excluding Coal			
19	Mining Equipment	=	66,159,299	C.6
20	DPR = Distribution Plant Ratio	=	0.2070	B.1.2.2
21	MS = Materials and Supplies	=	90,039,918	C.6
22	PPT = Prepaid Taxes and Insurance	=	11,409,719	C.6
23	ADIT = Accumulated Deferred Income Taxes	=	707,258,027	B.1.2.1
24	DLRB = Distribution Line Rate Base	=	99,285,134	
25	CC = Before Tax Cost of Capital	=	14.28%	B.1.2.1

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

**ENTERGY GULF STATES, INC. - LOUISIANA
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

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Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	5,200,107	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	44,684,915	C.6
7	AG = Includable Administrative and General O&M Expense	=	114,337,260	B.1.2.3
8	GDX = General Plant Depreciation Expense	=	12,028,001	C.6
9	OTR = Other Tax Rate	=	0.0067	B.1.2.3
10	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
11	DXP = Total Distribution Expense	=	76,188,405	
12	ITCWO = Investment Tax Credit Write-Off	=	6,740,110	C.6
13	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.2.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	41,163,755	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.59	

**ENTERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

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Exhibit DNB-1

COMMON PARAMETERS

Line No.	<u>Description</u>	<u>Parameter Value</u>	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5	TX		
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 8.57%	C.1
8	DR = Debt Capitalization Ratio	= 49.32%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 7.11%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 6.88%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 43.80%	C.1
13	TX = Composite Corporate After Tax Rate		
14	$TX = (1 - S)(1 - F)$		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 0.00%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 65.00%	
19	CC = Before Tax Cost of Capital	= 13.74%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 707,179,271	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= 78,756	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 707,258,027	

**ENTERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
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Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5	PPLT + TPLT + DPLT			
6	Where:			
7	PPLT = Production Plant In Service	=	4,703,455,448	C.4
8	TPLT = Transmission Plant In Service	=	944,132,200	C.4
9	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
10	DPR = Distribution Plant Ratio	=	0.2070	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15	PXAG			
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	15,363,487	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	97,735,772	C.5
20	DLR = Distribution Labor Ratio	=	0.1572	

**ENTERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

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COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	129,131,803	C.5
6	EEI = Edison Electric Institute Expenses	=	339,813	C.5
7	EPRI = Electric Power Research Institute Expense	=	403,985	C.5
8	RRE = Retail Regulatory Commission Expense	=	14,050,745	C.5
9	AG = Includable Administrative and General O&M Expense	=	114,337,260	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\quad}{\quad}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	108,649,978	C.5
17	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
18	RRT = Retail Related Taxes Other (1)	=	49,939,859	C.5
19	PPLT = Production Plant In Service	=	4,703,455,448	C.4
20	TPLT = Transmission Plant In Service	=	944,132,200	C.4
21	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
22	OTR = Other Tax Rate	=	0.0067	

Note:

1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

**ENTERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
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Exhibit DNB-1

DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
4				
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	96,351,612	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	39,883,386	C.6
14	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
15	DLR = Distribution Labor Ratio	=	0.1572	B.1.3.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	176,552,390	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	66,159,299	C.6
19	DPR = Distribution Plant Ratio	=	0.2070	B.1.3.2
20	MS = Materials and Supplies	=	90,039,918	C.6
21	PPT = Prepaid Taxes and Insurance	=	11,409,719	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	707,258,027	B.1.3.1
23	DSRB = Distribution Substation Rate Base	=	49,407,881	
24	CC = Before Tax Cost of Capital	=	13.74%	B.1.3.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	1,719,010	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GD} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	44,684,915	C.6
31	AG = Includable Administrative and General O&M Expense	=	114,337,260	B.1.3.3
32	GD = General Plant Depreciation Expense	=	12,028,001	C.6
33	OTR = Other Tax Rate	=	0.0067	B.1.3.3
34	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
35	DXP = Total Distribution Expense	=	76,188,405	
36	ITCWO = Investment Tax Credit Write-Off	=	6,740,110	C.6
37	TX = Composite Corporate After Tax Rate	=	65.00%	B.1.3.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	36,540,514	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.37	

**ENTERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
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Section II
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DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2				
3				
4	DPLSR = $\frac{\text{DPIR} * (\text{DLRB} * \text{CC} + \text{DLDX} + (\text{DLPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX}))}{\text{DPLKW}}$			
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.79	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = $\text{DLPLT} - \text{DLDR} + (\text{DLPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1, Paragraph 4.B To This OADS Tariff	=	291,391,569	C.4
11				
12	DLDR = Distribution Line Plant Accumulated Depreciation Associated With FERC Plant Accounts 360.2, 364 and 365	=	128,553,475	C.6
13				
14	DPLT = Distribution Plant In Service	=	1,474,524,513	C.4
15	DLR = Distribution Labor Ratio	=	0.1572	B.1.3.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	176,552,390	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal Mining Equipment	=	66,159,299	C.6
18	DPR = Distribution Plant Ratio	=	0.2070	B.1.3.2
19	MS = Materials and Supplies	=	90,039,918	C.6
20	PPT = Prepaid Taxes and Insurance	=	11,409,719	C.6
21	ADIT = Accumulated Deferred Income Taxes	=	707,258,027	B.1.3.1
22				
23	DLRB = Distribution Line Rate Base	=	141,485,832	
24	CC = Before Tax Cost of Capital	=	13.74%	B.1.3.1
25				

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

**ENERGY GULF STATES, INC. - TEXAS
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	7,631,700	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	44,684,915	C.6
7	AG = Includable Administrative and General O&M Expense	=	114,337,260	B.1.3.3
8	GDX = General Plant Depreciation Expense	=	12,028,001	C.6
9	OTR = Other Tax Rate	=	0.0067	B.1.3.3
10	PYTX = Payroll Related Tax Expense	=	11,193,106	C.5
11	DXP = Total Distribution Expense	=	76,188,405	
12	ITCWO = Investment Tax Credit Write-Off	=	6,740,110	C.6
13	TX = Composite Corporate After Tax Rate	=	65.00%	B.1.3.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	36,540,514	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.90	

**ENTERGY LOUISIANA, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS

Line No.	<u>Description</u>	Parameter <u>Value</u>	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5	TX		
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 7.76%	C.1
8	DR = Debt Capitalization Ratio	= 49.99%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 7.14%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 5.20%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 44.81%	C.1
13	TX = Composite Corporate After Tax Rate		
14	TX = (1 - S)(1 - F)		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 5.35%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 61.52%	
19	CC = Before Tax Cost of Capital	= 13.95%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 682,471,424	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= -2	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 682,471,422	

**ENTERGY LOUISIANA, INC.
 DISTRIBUTION SERVICE RATES
 FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
 Attachment H
 Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5	PPLT + TPLT + DPLT			
6	Where:			
7	PPLT = Production Plant In Service	=	3,161,134,659	C.4
8	TPLT = Transmission Plant In Service	=	564,832,204	C.4
9	DPLT = Distribution Plant In Service	=	1,294,801,211	C.4
10	DPR = Distribution Plant Ratio	=	0.2579	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15	PXAG			
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	16,077,368	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	99,785,609	C.5
20	DLR = Distribution Labor Ratio	=	0.1611	

**ENTERGY LOUISIANA, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	99,609,904	C.5
6	EEI = Edison Electric Institute Expenses	=	307,957	C.5
7	EPRI = Electric Power Research Institute Expense	=	517,932	C.5
8	RRE = Retail Regulatory Commission Expense	=	2,703,334	C.5
9	AG = Includable Administrative and General O&M Expense	=	96,080,681	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\text{TXO - PYTX - RRT}}{\text{PPLT + TPLT + DPLT}}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	75,447,057	C.5
17	PYTX = Payroll Related Tax Expense	=	9,288,883	C.5
18	RRT = Retail Related Taxes Other (1)	=	19,074,322	C.5
19	PPLT = Production Plant In Service	=	3,161,134,659	C.4
20	TPLT = Transmission Plant In Service	=	564,832,204	C.4
21	DPLT = Distribution Plant In Service	=	1,294,801,211	C.4
22	OTR = Other Tax Rate	=	0.0094	

Note:

- 1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

ENTERGY LOUISIANA, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
4				
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	197,349,504	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	70,199,997	C.6
14	DPLT = Distribution Plant In Service	=	1,294,801,211	C.4
15	DLR = Distribution Labor Ratio	=	0.1611	B.1.4.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	132,566,760	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	30,251,611	C.6
19	DPR = Distribution Plant Ratio	=	0.2579	B.1.4.2
20	MS = Materials and Supplies	=	84,026,622	C.6
21	PPT = Prepaid Taxes and Insurance	=	2,975,257	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	682,471,422	B.1.4.1
23	DSRB = Distribution Substation Rate Base	=	106,254,893	
24	CC = Before Tax Cost of Capital	=	13.95%	B.1.4.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	5,576,465	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GDX} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	38,980,958	C.6
31	AG = Includable Administrative and General O&M Expense	=	96,080,681	B.1.4.3
32	GDX = General Plant Depreciation Expense	=	6,847,747	C.6
33	OTR = Other Tax Rate	=	0.0094	B.1.4.3
34	PYTX = Payroll Related Tax Expense	=	9,288,883	C.5
35	DXP = Total Distribution Expense	=	69,230,298	
36	ITCWO = Investment Tax Credit Write-Off	=	5,064,825	C.6
37	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.4.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	82,035,572	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.37	

ENTERGY LOUISIANA, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2				
3	$DPIR * (DLRB * CC + DLDX + (DLPLT / DPLT) * (DXP - DPR * ITCWO / TX))$			
4	DPLSR =	DPLKW		
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.79	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = $DLPLT - DLDR + (DLPLT / DPLT) * [DLR * (GPLT - GDR) + DPR * (MS + PPT - ADIT)]$			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC			
11	Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1,			
12	Paragraph 4.B To This OADS Tariff	=	562,223,808	C.4
13	DLDR = Distribution Line Plant Accumulated Depreciation Associated			
14	With FERC Plant Accounts 360.2, 364 and 365	=	241,687,957	C.6
15	DPLT = Distribution Plant In Service	=	1,294,801,211	C.4
16	DLR = Distribution Labor Ratio	=	0.1611	B.1.4.2
17	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	132,566,760	C.4
18	GDR = General Plant Accumulated Depreciation - Excluding Coal			
19	Mining Equipment	=	30,251,611	C.6
20	DPR = Distribution Plant Ratio	=	0.2579	B.1.4.2
21	MS = Materials and Supplies	=	84,026,622	C.6
22	PPT = Prepaid Taxes and Insurance	=	2,975,257	C.6
23	ADIT = Accumulated Deferred Income Taxes	=	682,471,422	B.1.4.1
24	DLRB = Distribution Line Rate Base	=	261,009,734	
25	CC = Before Tax Cost of Capital	=	13.95%	B.1.4.1

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

**ENTERGY LOUISIANA, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	18,829,290	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	38,980,958	C.6
7	AG = Includable Administrative and General O&M Expense	=	96,080,681	B.1.4.3
8	GDX = General Plant Depreciation Expense	=	6,847,747	C.6
9	OTR = Other Tax Rate	=	0.0094	B.1.4.3
10	PYTX = Payroll Related Tax Expense	=	9,288,883	C.5
11	DXP = Total Distribution Expense	=	69,230,298	
12	ITCWO = Investment Tax Credit Write-Off	=	5,064,825	C.6
13	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.4.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	82,035,572	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.81	

**ENTERGY MISSISSIPPI, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS

Line No.	<u>Description</u>	Parameter Value	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5			
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 7.44%	C.1
8	DR = Debt Capitalization Ratio	= 48.34%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 6.70%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 5.46%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 46.20%	C.1
13	TX = Composite Corporate After Tax Rate		
14	TX = (1 - S)(1 - F)		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 5.00%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 61.75%	
19	CC = Before Tax Cost of Capital	= 13.92%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 218,411,954	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= 198,024	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 218,609,978	

**ENTERGY MISSISSIPPI, INC.
 DISTRIBUTION SERVICE RATES
 FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
 Attachment H
 Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5	PPLT + TPLT + DPLT			
6	Where:			
7	PPLT = Production Plant In Service	=	594,085,258	C.4
8	TPLT = Transmission Plant In Service	=	424,761,807	C.4
9	DPLT = Distribution Plant In Service	=	616,755,797	C.4
10	DPR = Distribution Plant Ratio	=	0.3771	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15	PXAG			
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	10,125,243	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	33,943,858	C.5
20	DLR = Distribution Labor Ratio	=	0.2983	

**ENTERGY MISSISSIPPI, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
Attachment H
Exhibit DNB-1

COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	55,337,868	C.5
6	EEI = Edison Electric Institute Expenses	=	163,903	C.5
7	EPRI = Electric Power Research Institute Expense	=	0	C.5
8	RRE = Retail Regulatory Commission Expense	=	1,273,954	C.5
9	AG = Includable Administrative and General O&M Expense	=	53,900,011	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\text{TXO - PYTX - RRT}}{\text{PPLT + TPLT + DPLT}}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	44,012,983	C.5
17	PYTX = Payroll Related Tax Expense	=	3,843,149	C.5
18	RRT = Retail Related Taxes Other (1)	=	11,429,352	C.5
19	PPLT = Production Plant In Service	=	594,085,258	C.4
20	TPLT = Transmission Plant In Service	=	424,761,807	C.4
21	DPLT = Distribution Plant In Service	=	616,755,797	C.4
22	OTR = Other Tax Rate	=	0.0176	

Note:

1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

ENTERGY MISSISSIPPI, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

Section II
Attachment H
Exhibit DNB-1

DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
4				
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	113,789,094	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	35,822,321	C.6
14	DPLT = Distribution Plant In Service	=	616,755,797	C.4
15	DLR = Distribution Labor Ratio	=	0.2983	B.1.5.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	104,902,638	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	22,282,407	C.6
19	DPR = Distribution Plant Ratio	=	0.3771	B.1.5.2
20	MS = Materials and Supplies	=	17,067,964	C.6
21	PPT = Prepaid Taxes and Insurance	=	1,302,674	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	218,609,978	B.1.5.1
23	DSRB = Distribution Substation Rate Base	=	68,582,441	
24	CC = Before Tax Cost of Capital	=	13.92%	B.1.5.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	3,153,686	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GD} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	30,939,733	C.6
31	AG = Includable Administrative and General O&M Expense	=	53,900,011	B.1.5.3
32	GD = General Plant Depreciation Expense	=	4,026,927	C.6
33	OTR = Other Tax Rate	=	0.0176	B.1.5.3
34	PYTX = Payroll Related Tax Expense	=	3,843,149	C.5
35	DXP = Total Distribution Expense	=	60,220,652	
36	ITCWO = Investment Tax Credit Write-Off	=	1,499,760	C.6
37	TX = Composite Corporate After Tax Rate	=	61.75%	B.1.5.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	49,633,799	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.48	

ENTERGY MISSISSIPPI, INC.
DISTRIBUTION SERVICE RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 1999

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Attachment H
Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2	DPIR * (DLRB * CC + DLDX + (DLPLT / DPLT) * (DXP - DPR * ITCWO / TX))			
3	DPLSR =	-----		
4		DPLKW		
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.78	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = DLPLT - DLDR + (DLPLT / DPLT) * [DLR * (GPLT - GDR) + DPR * (MS + PPT - ADIT)]			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC			
11	Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1,			
12	Paragraph 4.B To This OADS Tariff	=	233,541,587	C.4
13	DLDR = Distribution Line Plant Accumulated Depreciation Associated			
14	With FERC Plant Accounts 360.2, 364 and 365	=	50,104,472	C.6
15	DPLT = Distribution Plant In Service	=	616,755,797	C.4
16	DLR = Distribution Labor Ratio	=	0.2983	B.1.5.2
17	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	104,902,638	C.4
18	GDR = General Plant Accumulated Depreciation - Excluding Coal			
19	Mining Equipment	=	22,282,407	C.6
20	DPR = Distribution Plant Ratio	=	0.3771	B.1.5.2
21	MS = Materials and Supplies	=	17,067,964	C.6
22	PPT = Prepaid Taxes and Insurance	=	1,302,674	C.6
23	ADIT = Accumulated Deferred Income Taxes	=	218,609,978	B.1.5.1
24	DLRB = Distribution Line Rate Base	=	164,176,641	
25	CC = Before Tax Cost of Capital	=	13.92%	B.1.5.1

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

**ENTERGY MISSISSIPPI, INC.
 DISTRIBUTION SERVICE RATES
 FOR THE TEST YEAR ENDED DECEMBER 31, 1999**

Section II
 Attachment H
 Exhibit DNB-1

DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	7,356,937	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	30,939,733	C.6
7	AG = Includable Administrative and General O&M Expense	=	53,900,011	B.1.5.3
8	GDX = General Plant Depreciation Expense	=	4,026,927	C.6
9	OTR = Other Tax Rate	=	0.0176	B.1.5.3
10	PYTX = Payroll Related Tax Expense	=	3,843,149	C.5
11	DXP = Total Distribution Expense	=	60,220,652	
12	ITCWO = Investment Tax Credit Write-Off	=	1,499,760	C.6
13	TX = Composite Corporate After Tax Rate	=	61.75%	B.1.5.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	49,633,799	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.83	

**ENTERGY NEW ORLEANS, INC.
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COMMON PARAMETERS

Line No.	<u>Description</u>	Parameter <u>Value</u>	<u>Reference</u>
1	<u>COST OF CAPITAL</u>		
2	CC = Before Tax Cost of Capital		
3	$PF * PR + CE * CR$		
4	$CC = D * DR + \frac{\quad}{TX}$		
5	TX		
6	Where:		
7	D = Embedded Cost Rate Of Long-Term Debt	= 7.95%	C.1
8	DR = Debt Capitalization Ratio	= 52.95%	C.1
9	PF = Embedded Cost Rate of Preferred Stock	= 4.82%	C.1
10	PR = Preferred Stock Capitalization Ratio	= 6.34%	C.1
11	CE = 0.1300	= 13.00%	C.1
12	CR = Common Equity Capitalization Ratio	= 40.71%	C.1
13	TX = Composite Corporate After Tax Rate		
14	TX = (1 - S)(1 - F)		
15	Where:		
16	S = Effective Statutory State Corporate Income Tax Rate	= 5.35%	C.2
17	F = Statutory Federal Corporate Income Tax Rate	= 35.00%	C.2
18	TX = Composite Corporate After Tax Rate	= 61.52%	
19	CC = Before Tax Cost of Capital	= 13.31%	
20	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
21	ADIT = Accumulated Deferred Income Taxes		
22	ADIT = ADTL + ITC		
23	Where:		
24	ADTL = The Balances in Accounts 190, 281, 282, and 283 as Reduced By		
25	1) Any Amounts Associated With Regulatory Assets Or Liabilities		
26	Created by the Action of a Retail Regulator and		
27	2) Other Amounts not Generally and Properly Includable		
28	for Cost of Service Purposes	= 38,472,594	C.3
29	ITC = Accumulated Deferred Investment Tax Credit - 3% Portion Only	= 93,843	C.3
30	ADIT = Accumulated Deferred Income Taxes	= 38,566,437	

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COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>PLANT RATIO</u>			
2	DPR = Distribution Plant Ratio			
3	DPLT			
4	DPR = $\frac{\text{DPLT}}{\text{PPLT} + \text{TPLT} + \text{DPLT}}$			
5				
6	Where:			
7	PPLT = Production Plant In Service	=	150,830,139	C.4
8	TPLT = Transmission Plant In Service	=	64,471,070	C.4
9	DPLT = Distribution Plant In Service	=	296,020,315	C.4
10	DPR = Distribution Plant Ratio	=	0.5789	
11	<u>LABOR RATIO</u>			
12	DLR = Distribution Labor Ratio			
13	DL			
14	DLR = $\frac{\text{DL}}{\text{PXAG}}$			
15				
16	Where:			
17	DL = Distribution Labor Charged to O&M Expense	=	4,173,812	C.5
18	PXAG = Payroll Charged to O&M Expense, Excluding Administrative and			
19	General O&M Expense	=	11,799,854	C.5
20	DLR = Distribution Labor Ratio	=	0.3537	

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COMMON PARAMETERS (Cont'd)

Line No.	<u>Description</u>			
1	<u>A&G EXPENSE</u>			
2	AG = Includable Administrative and General O&M Expense			
3	AG = AGXP - EEI - EPRI - RRE			
4	Where:			
5	AGXP = Total Administrative and General O&M Expense	=	31,549,103	C.5
6	EEI = Edison Electric Institute Expenses	=	74,466	C.5
7	EPRI = Electric Power Research Institute Expense	=	0	C.5
8	RRE = Retail Regulatory Commission Expense	=	2,129,659	C.5
9	AG = Includable Administrative and General O&M Expense	=	29,344,978	
10	<u>OTHER TAX RATE</u>			
11	OTR = Other Tax Rate			
12	TXO - PYTX - RRT			
13	OTR = $\frac{\text{TXO - PYTX - RRT}}{\text{PPLT + TPLT + DPLT}}$			
14	PPLT + TPLT + DPLT			
15	Where:			
16	TXO = Taxes Other Than Income Taxes (Account 408.1)	=	32,481,035	C.5
17	PYTX = Payroll Related Tax Expense	=	1,393,819	C.5
18	RRT = Retail Related Taxes Other (1)	=	21,595,724	C.5
19	PPLT = Production Plant In Service	=	150,830,139	C.4
20	TPLT = Transmission Plant In Service	=	64,471,070	C.4
21	DPLT = Distribution Plant In Service	=	296,020,315	C.4
22	OTR = Other Tax Rate	=	0.0186	

Note:

1) Includes, but not limited to, Gross Receipts Tax, Franchise Taxes, Regulatory Assessment Taxes/Fees, Use Taxes, Occupation Taxes and all other similar taxes levied on the basis of retail customers, retail MWh sales or retail revenues

**ENTERGY NEW ORLEANS, INC.
DISTRIBUTION SERVICE RATES
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DISTRIBUTION SUBSTATION SERVICE RATE

Line No.	<u>Description</u>			
1	DSSR = Distribution Substation Service Rate (\$/kW-Month)			
2				
3	DSSR = $\frac{\text{DSRB} * \text{CC} + \text{DSDX} + (\text{DSPLT} / \text{DPLT}) * (\text{DXP} - \text{DPR} * \text{ITCWO} / \text{TX})}{\text{DSKW}}$			
4				
5	Where:			
6	DSRB = Distribution Substation Rate Base			
7	DSRB = $\text{DSPLT} - \text{DSDR} + (\text{DSPLT} / \text{DPLT}) * [\text{DLR} * (\text{GPLT} - \text{GDR}) + \text{DPR} * (\text{MS} + \text{PPT} - \text{ADIT})]$			
8	Where:			
9	DSPLT = Distribution Substation Plant In Service Balances In FERC Plant			
10	Accounts 360.1, 361, 362 and 370.1 As Defined In Appendix 1,			
11	Paragraph 3.B To This OADS Tariff	=	40,958,458	C.4
12	DSDR = Distribution Substation Plant Accumulated Depreciation Associated			
13	With FERC Plant Accounts 360.1, 361, 362 and 370.1	=	25,798,274	C.6
14	DPLT = Distribution Plant In Service	=	296,020,315	C.4
15	DLR = Distribution Labor Ratio	=	0.3537	B.1.6.2
16	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	26,600,912	C.4
17	GDR = General Plant Accumulated Depreciation - Excluding Coal			
18	Mining Equipment	=	12,890,386	C.6
19	DPR = Distribution Plant Ratio	=	0.5789	B.1.6.2
20	MS = Materials and Supplies	=	10,263,242	C.6
21	PPT = Prepaid Taxes and Insurance	=	300,885	C.6
22	ADIT = Accumulated Deferred Income Taxes	=	38,566,437	B.1.6.1
23	DSRB = Distribution Substation Rate Base	=	13,588,217	
24	CC = Before Tax Cost of Capital	=	13.31%	B.1.6.1
25	DSDX = Distribution Substation Plant Depreciation Expense Associated With			
26	FERC Plant Accounts 360.1, 361, 362 and 370.1.	=	1,513,940	C.6
27	DXP = Total Distribution Expense			
28	DXP = $\text{DOM} + \text{DLR} * \text{AG} + \text{DLR} * \text{GDX} + \text{OTR} * \text{DPLT} + \text{PYTX} * \text{DLR}$			
29	Where:			
30	DOM = Distribution O&M Expense	=	9,346,158	C.6
31	AG = Includable Administrative and General O&M Expense	=	29,344,978	B.1.6.3
32	GDX = General Plant Depreciation Expense	=	1,627,955	C.6
33	OTR = Other Tax Rate	=	0.0186	B.1.6.3
34	PYTX = Payroll Related Tax Expense	=	1,393,819	C.5
35	DXP = Total Distribution Expense	=	26,300,256	
36	ITCWO = Investment Tax Credit Write-Off	=	446,814	C.6
37	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.6.1
38	DSKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
39	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
40	Following Three Values For Each Delivery Point On The Company's System			
41	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
42	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
43	Corresponding Period At The Less Than 69kV Voltage Level;			
44	2) The Net Generation Supplied By Generators Of Applicable Customers			
45	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
46	3) Power Purchased By Applicable Customers Receiving OADS That Is			
47	Delivered On The Customer's Side Of The Meter	=	19,842,152	C.6
48	DSSR = Distribution Substation Service Rate (\$/kW-Month)	=	\$0.35	

**ENTERGY NEW ORLEANS, INC.
DISTRIBUTION SERVICE RATES
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DISTRIBUTION PRIMARY LINE SERVICE RATE

Line No.	<u>Description</u>			
1	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)			
2				
3	DPIR * (DLRB * CC + DLDX + (DLPLT / DPLT) * (DXP - DPR * ITCWO / TX))			
4	DPLSR = <hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> DPLKW			
5	Where:			
6	DPIR = Distribution Primary Line Investment Ratio For Accounts 360.2, 364 And 365 (1)	=	0.67	C.6
7	DLRB = Distribution Line Rate Base			
8	DLRB = DLPLT - DLDR + (DLPLT / DPLT) * [DLR * (GPLT - GDR) + DPR * (MS + PPT - ADIT)]			
9	Where:			
10	DLPLT = Distribution Line Plant In Service Consisting Of Balances In FERC			
11	Plant Accounts 360.2, 364 and 365, As Defined In Appendix 1,			
12	Paragraph 4.B To This OADS Tariff	=	49,628,686	C.4
13	DLDR = Distribution Line Plant Accumulated Depreciation Associated			
14	With FERC Plant Accounts 360.2, 364 and 365	=	24,135,973	C.6
15	DPLT = Distribution Plant In Service	=	296,020,315	C.4
16	DLR = Distribution Labor Ratio	=	0.3537	B.1.6.2
17	GPLT = General Plant In Service - Excluding Coal Mining Equipment	=	26,600,912	C.4
18	GDR = General Plant Accumulated Depreciation - Excluding Coal			
19	Mining Equipment	=	12,890,386	C.6
20	DPR = Distribution Plant Ratio	=	0.5789	B.1.6.2
21	MS = Materials and Supplies	=	10,263,242	C.6
22	PPT = Prepaid Taxes and Insurance	=	300,885	C.6
23	ADIT = Accumulated Deferred Income Taxes	=	38,566,437	B.1.6.1
24	DLRB = Distribution Line Rate Base	=	23,587,987	
25	CC = Before Tax Cost of Capital	=	13.31%	B.1.6.1

Note:

1) The Following Primary Line Investment Ratios Shall Apply For The Various Operating Companies:

EAI	=	0.76
EGSI-LA	=	0.78
EGSI-TX	=	0.79
ELI	=	0.79
EMI	=	0.78
ENOI	=	0.67

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DISTRIBUTION SERVICE RATES
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DISTRIBUTION PRIMARY LINE SERVICE RATE (Cont'd)

Line No.	<u>Description</u>			
1	DLDX = Distribution Line Plant Depreciation Expense Associated With FERC			
2	Plant Accounts 360.2, 364 and 365	=	1,340,223	C.6
3	DXP = Total Distribution Expense			
4	DXP = DOM + DLR * AG + DLR * GDX + OTR * DPLT + PYTX * DLR			
5	Where:			
6	DOM = Distribution O&M Expense	=	9,346,158	C.6
7	AG = Includable Administrative and General O&M Expense	=	29,344,978	B.1.6.3
8	GDX = General Plant Depreciation Expense	=	1,627,955	C.6
9	OTR = Other Tax Rate	=	0.0186	B.1.6.3
10	PYTX = Payroll Related Tax Expense	=	1,393,819	C.5
11	DXP = Total Distribution Expense	=	26,300,256	
12	ITCWO = Investment Tax Credit Write-Off	=	446,814	C.6
13	TX = Composite Corporate After Tax Rate	=	61.52%	B.1.6.1
14	DPLKW = Distribution Substation Demand (kW) For The Test Year, Which Shall Be The			
15	Sum Over The 12 Months Of The Test Year Of The Maximum Of The Sum Of The			
16	Following Three Values For Each Delivery Point On The Company's System			
17	Adjusted For Losses To The Low Side Of The Distribution Transformer:			
18	1) The Higher Of The Load Delivered Or The Load Scheduled For The			
19	Corresponding Period At The Less Than 69kV Voltage Level;			
20	2) The Net Generation Supplied By Generators Of Applicable Customers			
21	Receiving OADS That Is Located On The Customer's Side Of The Meter;			
22	3) Power Purchased By Applicable Customers Receiving OADS That Is			
23	Delivered On The Customer's Side Of The Meter	=	19,842,152	C.6
24	DPLSR = Distribution Primary Line Service Rate (\$/kW-Month)	=	\$0.30	