

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

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

TESTIMONY

OF

NATHAN E. LANGSTON

ON BEHALF OF

ENTERGY SERVICES, INC.

October 16, 2000

1 **I. INTRODUCTION AND BACKGROUND**

2

3 Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.

4 A. My name is Nathan E. Langston. I am employed by Entergy Services, Inc.
5 ("ESI" or "the Company") as Vice President and Chief Accounting Officer. I
6 also serve as Vice President and Chief Accounting Officer for Entergy
7 Corporation ("Entergy"), Entergy Arkansas, Inc. ("EAI"), Entergy Gulf
8 States, Inc. ("EGSI"), Entergy Louisiana, Inc. ("ELI"), Entergy Mississippi,
9 Inc. ("EMI"), and Entergy New Orleans, Inc. ("ENOI") (collectively, the
10 "Operating Companies"), as well as Entergy Operations, Inc. ("Entergy
11 Operations"); System Energy Resources, Inc. ("SERI"); and other Entergy
12 affiliates. My business address is 639 Loyola Avenue, New Orleans, Louisiana
13 70113.

14

15 Q. ON WHOSE BEHALF ARE YOU TESTIFYING?

16 A. I am testifying for ESI on behalf of the Operating Companies.

17

18 Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION, PROFESSIONAL
19 AND WORK EXPERIENCE.

20 A. I have a Bachelor of Business Administration Degree, with a Major in
21 Accounting and a Minor in Management, from the University of Central

1 Arkansas. I also am a Certified Public Accountant. I joined Arkansas Power
2 & Light Company, now EAI, in 1971 as an entry level accountant and have
3 subsequently held numerous positions since then, including Manager of
4 General Accounting and Controller. In 1993, I joined ESI as Director, Tax
5 Services, a position in which I provided tax services to all of the Entergy
6 Operating Companies (EAI, EGSI, ELI, EMI, and ENOI). I was named to
7 my present position, Vice President and Chief Accounting Officer, in 1998.

8

9 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE A REGULATORY
10 COMMISSION?

11 A. Yes. In the past five years, I have testified in the following cases:
12 EGSI's Fourth Earnings Review – Louisiana Public Service Commission
13 (LPSC) Docket No. U-22491; EAI – Impact of Deregulation on State and
14 Local Taxes – Docket No. 97-451-U before the Arkansas Public Service
15 Commission (APSC); – Impact of Deregulation on State and Local Taxes –
16 Joint Legislative Oversight Committee Session; United States Bankruptcy
17 Court, Middle District of Louisiana, Cajun Electric Power Cooperative, Inc.
18 Debtor – Case No. 94-11474; Entergy Gulf States, Inc. vs. American
19 Commercial Terminals, Inc., a Division of American Commercial Marine
20 Service Company, and Burlington Northern and Santa Fe Railway Company –
21 Adversary Proceeding No. 97-1068; Entergy Gulf States, Inc. vs. Western

1 Fuels Association, Inc., Triton Coal Company, Inc., and Ralph R. Mabey,
2 Chapter 11 Trustee – Adversary Proceeding No. 97-1002; and Application of
3 Entergy Texas for Approval of Its Transition to Competition Plan and the
4 Tariffs Implementing the Plan, and for the Authority to Reconcile Fuel Costs,
5 to Set Revised Fuel Factors, and to Recover a Surcharge for Under-
6 Recovered Fuel Costs — Public Utility Commission of Texas (PUCT) Docket
7 No. 16705; and most recently, Business Separation Filing of Entergy Gulf
8 States, Inc – PUCT Docket No. 21957. Prior to the last five years, I
9 testified in numerous cases before this Commission, the APSC, and the
10 Missouri Public Service Commission.

11

12 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

13 A. My testimony will identify the nature, source, and investment in the assets
14 owned by the Operating Companies which are subsidiaries of Entergy
15 Corporation and affiliates of ESI and which are either directly utilized in the
16 transmission of electric power or associated with such transmission assets.
17 Such amounts may be grouped into two general categories:
18 1. those amounts related to specific transmission lines, substations, or other
19 “brick and mortar” transmission assets and;
20 2. all other transmission-related asset amounts not directly associated with
21 specific transmission assets, including regulatory assets.

1 My testimony will also identify those liabilities that are associated with the
2 transmission-related assets just described.

3 I will present the above data in Exhibits NEL-1 through NEL-7. The
4 assets and liabilities that I describe in this testimony are those that will
5 ultimately be transferred to the independent transmission company
6 (“Transco”) that ESI, on behalf of the Operating Companies, is requesting to
7 establish in response to FERC Order No. 2000. My testimony will provide a
8 listing (Exhibit NEL-1) of the transmission plant assets to be transferred from
9 the Operating companies to Transco. I will also present transmission-related
10 actual asset and liability data for the Operating Companies and a pro forma
11 Transco Balance Sheet (Exhibit NEL-2) as of December 31, 1999. My
12 testimony will also describe the determination of transmission-related asset
13 and liability data at the date those assets and liabilities actually are transferred
14 to Transco. I have also included in my testimony other exhibits supporting the
15 amounts shown in the exhibits described above.

16 The data presented in Exhibits NEL-1 through NEL-7 does not
17 include assets or liabilities of any other potential participants in the Transco.¹

18

¹ As discussed in the testimony of ESI witness Mr. Frank Gallaher, it may not be possible to transfer all of the Operating Companies’ transmission assets at December 15, 2001. Therefore, it may be necessary to use operating or agency agreements on an interim basis to acquire control of certain transmission assets from the Operating Companies. That contingency notwithstanding, ESI Exhibit NEL-2 which is presented for illustrative purposes only, and involves the pro forma presentation of historical data, has assumed that the transfer of all the Operating Companies’ transmission assets will occur no later

1 A. Because plant investment constitutes the largest single component of a
2 utility's balance sheet, the plant investment in Transco was first determined,
3 by Operating Company. Then, the other assets necessary for the operation of
4 the Transco were determined, either through specific assignment or use of
5 appropriate allocation factors (such as net plant in service). Liabilities either
6 specifically assignable or allocable to the Transco were then determined. The
7 capitalization of Transco is the difference between such total liabilities and
8 total assets. ESI Witness Mr. Frank Williford describes in his testimony the
9 allocation of such capitalization for each individual Operating Company and
10 for the total Transco. I have reflected this allocation process in the
11 preparation of Exhibit NEL-2.

12
13 **IV. TRANSMISSION LINES, SUBSTATIONS AND RELATED ASSETS**

14
15 Q. PLEASE DESCRIBE EXHIBITS NEL-3 AND NEL-4.

16 A. Exhibit NEL-3, shows the original transmission plant costs by FERC account,
17 by Operating Company (including ESI and by state for EGSI), as of December
18 31, 1999. Exhibit NEL-4 shows the related accumulated depreciation, by
19 FERC account, by Operating Company (including ESI and by state for EGSI).

20 The amounts shown in Exhibits NEL-3 and NEL-4 were derived from the
21 data contained in the FERC Form 1's for 1999 for each Operating Company

1 (FERC Accounts 350 through 359). These amounts have been adjusted to
2 reflect the transmission-related portion of substations which contain both
3 transmission and distribution facilities.² et Transmission plant costs are the
4 net book value of transmission plant assets (original cost as reduced by
5 accumulated depreciation).

6

7 Q HOW WAS THE TRANSMISSION-RELATED PORTION OF SUCH
8 COMMON USE SUBSTATION PROPERTY DETERMINED?

9 A. The major service provided by the substation as indicated by the number of
10 transmission lines that connect to it is the principal criterion used to assign
11 such common use property. The testimony of ESI witness Mr. George
12 Bartlett describes this process in more detail.

13

14 Q. ARE THERE ANY OTHER ADJUSTMENTS REFLECTED ON
15 EXHIBITS NEL-3 AND NEL-4?

16 A. Yes, adjustments have been made to both Exhibits NEL-3 and-4 to reflect the
17 exclusion of step-up transformers located in generating plant switchyards and
18 recorded on the Operating Companies' accounting records in FERC Account
19 353. An additional adjustment involves **General Plant**, which includes those

² The amounts shown in Exhibits NEL-3 and NEL-4 will be updated in the Company's December 2000 filing, which is discussed in the testimony of Mr. Gallaher, to reflect the current criterion to assign common use property to transmission. Such changes are expected to be immaterial.

1 property items recorded in FERC Accounts 389 through 399 that are used in
2 the general administration of the Operating Companies. The portion of these
3 accounts necessary for the operation of Transco will be transferred to
4 Transco, as reflected in Exhibits NEL-3 and NEL-4.

5 Also shown on Exhibit NEL-3 is **Construction Work in Progress**
6 **(CWIP)**, which includes those amounts contained in FERC Account 107
7 which involve projects under construction or development that are either
8 specific transmission projects or are general plant projects associated with the
9 transmission function.

10

11 **V. OTHER TRANSMISSION ASSETS**

12

13 Q. WHAT IS SHOWN ON EXHIBIT NEL-5?

14 A. **Cash and cash equivalents** will also be transferred to Transco in order for
15 Transco to meet its need for operating working capital as it begins operations.
16 Transco will initially have neither accounts receivables nor accounts payable.
17 The total amount to be transferred will be equal to the product of total
18 Operating Companies' cash and cash equivalents multiplied by the ratio of
19 Transco non-cash assets to total Operating Companies' non-cash assets
20 (including the non-cash assets to be transferred to Transco).

21 **Materials and supplies**, includes the cost of materials purchased

1 primarily for use in construction, or for operation and maintenance purposes,
2 and recorded in FERC Account 154, Plant Materials and Operating Supplies.

3 A portion of such amount, as shown on Exhibit NEL-5, is directly assigned
4 to, or (in the case of amounts originally identified with general plant),
5 allocated to the transmission function.

6 **Prepayments** associated with the prepayment of insurance and taxes
7 related to the transmission and related assets being transferred to Transco will
8 also be transferred to Transco.

9

10 **VI. DEFERRED DEBITS AND OTHER ASSETS**

11

12 Q. DO THE OPERATING COMPANIES HAVE DEFERRED DEBITS AND
13 OTHER ASSETS ASSIGNABLE OR ALLOCABLE TO THE
14 TRANSMISSION FUNCTION?

15 A. Yes. Exhibit NEL-6 identifies, and shows the amount of, the Operating
16 Companies' deferred debits and other assets (including regulatory assets) that
17 are identifiable, either through direct assignment or allocation, with the
18 transmission function as of December 31, 1999.

19

20 Q. WOULD YOU DESCRIBE EACH OF THE REGULATORY ASSETS
21 IDENTIFIABLE WITH THE TRANSMISSION FUNCTION?

1 A. **SFAS No. 109 Regulatory Asset – Net** – Statement of Financial Accounting
2 Standards (SFAS 109), *Accounting for Income Taxes*, requires entities to
3 record deferred income taxes for all temporary differences in accounting and
4 tax treatment of balance sheet amounts. SFAS No. 109 also requires utilities
5 subject to the provisions of SFAS No. 71, *Accounting for the Effects of*
6 *Certain Types of Regulation*, to record regulatory assets or liabilities related
7 to such temporary differences since such differences will impact future
8 ratemaking. A portion of the total SFAS No. 109 regulatory asset for the
9 Operating Companies’ is identifiable with the transmission function and
10 therefore is includable on the Transco balance sheet.

11 **Unamortized Loss on Reacquired Debt** (FERC Account 189) refers
12 to the unamortized difference between the amount paid upon reacquisition of
13 debt and the face value of such debt, net of any unamortized premium,
14 discount, debt expense and reacquisition costs, applicable to the debt
15 redeemed. Only the portion of such unamortized loss allocable to transmission
16 (based on net plant) is included on Exhibit NEL-6.

17 Also shown on Exhibit NEL-6 is **Unamortized debt expense** which
18 includes the expenses related to the issuance of debt securities that are
19 deferred in FERC Account 181 and amortized over the life of the respective
20 debt issues. This amount has been allocated to transmission based on net plant.

21

1 Q. WHAT LIABILITIES ARE ALLOCABLE TO TRANSCO?

2 A. For regulatory purposes only, the principal liability allocable to Transco is the
3 accumulated deferred income taxes related to the transmission “brick and
4 mortar” assets and other transmission related assets (as described above)
5 being transferred from the Entergy Operating Companies to Transco. A
6 smaller, but related liability is the accumulated investment tax credits related
7 to the transmission “brick and mortar” assets being transferred to Transco.
8 ESI believes that it is appropriate to obtain a Private Letter Ruling (PLR)
9 from the Internal Revenue Service regarding the transfer of accumulated
10 deferred income taxes and accumulated investment tax credits to Transco and
11 it intends to do so. Exhibit NEL-7 shows the accumulated deferred income
12 taxes and accumulated investment tax credits being transferred (provided IRS
13 concurrence is received). The appropriate accounting treatment for the
14 accumulated deferred income taxes and accumulated investment tax credits
15 will be determined following receipt of the PLR.

16 In addition, since Transco is an LLC and is treated as a partnership for
17 Federal income tax purposes, it will not pay any income taxes. Therefore, for
18 Generally Accepted Accounting Principles (“GAAP”), these amounts may not
19 be recorded as income tax items on the Transco’s books and records. It has
20 been a regulatory practice at the FERC to impute for ratemaking purposes the

1 income tax impacts as if the partnership was taxed at the partner's income tax
2 rate.

3

4 Q. WHAT OTHER LIABILITIES WILL BE TRANSFERRED TO TRANSCO?

5 A. Other liabilities to be transferred to Transco include prepayments for future
6 service received from transmission wheeling customers. These funds will be
7 used to fund transmission system improvements in accordance with the terms
8 of the interconnection agreements with these customers. Transmission
9 wheeling customers will receive appropriate credits on future service bills to
10 reflect these prepayments. As of December 31, 1999, such prepaid amounts
11 were \$3.8 million. These amounts are shown on Exhibit NEL-7.

12

13 Q. PLEASE DISCUSS HOW THE AMOUNT OF TRANSMISSION ASSETS,
14 REGULATORY ASSETS, AND OTHER ASSETS AND LIABILITIES OF
15 THE OPERATING COMPANIES TO BE TRANSFERRED TO TRANSCO
16 WILL BE DETERMINED AS OF THE DATE OF TRANSFER?

17 A. The same process as described earlier in this testimony will be followed to
18 calculate the amount of the Operating Companies' transmission "bricks and
19 mortar" assets, other assets and regulatory assets and offsetting liabilities to be
20 transferred to Transco at the time such transfer is to be made. The amounts of
21 such assets and liabilities will necessarily be different from those presented in

1 Exhibits NEL-2 through NEL-7 due to the passage of time between
2 December 31, 1999 (the date utilized in the exhibits) and the date of transfer
3 of the assets and liabilities. The net book value of transmission lines and
4 substations will be reduced by the additional (subsequent to January 1, 2000)
5 accumulated depreciation on such investment, offset by plant additions
6 (including those not yet closed to plant in service) subsequent to the beginning
7 of 2000. Other assets will be similarly impacted by the passage of time (i.e.,
8 amortization of regulatory assets and accumulated deferred income taxes).
9 The data presented in Exhibits NEL-2 through NEL-7 is intended to present
10 an approximation of the financial data of Transco assuming the formation of
11 Transco had taken place as of December 31, 1999. The amounts actually
12 transferred from the Operating Companies to Transco will be different from
13 those contained in Exhibits NEL-2 through NEL-7 due to the factors cited
14 above as well as to additional prepayments for service described above which
15 will be received during 2000 and 2001. There will also be additional
16 organizational costs for Transco incurred during 2000 and 2001, which will be
17 deferred and then transferred to Transco.

18

19 **VII. CONCLUSION**

20

21 Q. COULD YOU PLEASE SUMMARIZE YOUR TESTIMONY?

1 A. Yes. The Entergy Operating Companies have a substantial amount of
2 transmission plant assets, together with regulatory assets and other assets and
3 liabilities related to the transmission function. These assets and liabilities are
4 properly transferable to the Transco being proposed by ESI in this filing.

5

6 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

7 A. Yes.

ENTERGY ARKANSAS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
1	2001	A N O 500/161Kv Sub Total	\$ 11,857
2	2002	El Dor 500/345/115Kv Sub Total	11,382
3	2003	Ft Smith (O G & E) Bpms 500Kv Total	22
4	2004	Mablw 500/115Kv Sub Total	12,489
5	2005	Myflw 500/115Kv Sub Total	8,343
6	2006	Sheridan 500Kv Switch Yard Total	5,808
7	2007	W Memp 500/161Kv Sub Total	6,277
8	2008	Wht Blff 500/115Kv Sub Total	15,134
9	2009	Keo 500Kv Sub Total	5,838
10	2010	Dell 500/161Kv Sub Total	22,599
11	2011	Independence 500/161Kv Sub Total	18,501
12	2014	Hot Springs 500/115Kv Sub Total	16,361
13	2015	Mcneil 500/115 Kv Sub Total	13,510
14	2016	Transmission Dispatch Center E Total	3,764
15	2017	Pleasant Hill 500/161kv Sw. St Total	659
16	2101	Brnkly East 230/115Kv Sub Total	2,034
17	2102	Lk Vill Bagby 230/115Kv Sub Total	1,437
18	2103	Ritchie Plt 230Kv Sub Total	3,254
19	2104	Wdwrd 230/115Kv Sub Total	5,514
20	2105	Stuttgart-Ricuskey 230/115Kv S Total	4,885
21	2202	Cnwy W 161Kv Sub (Tr-Ds) Total	7
22	2203	Danvl 161Kv Sub Total	803
23	2204	Eureka Spgs Bpms 161Kv Sub Total	49
24	2205	Lr Pinn 161Kv Sub Total	1,295
25	2206	Moses Plt 161Kv Sub Total	856
26	2207	Nwprrt 161Kv Sub (Tr-Ds) Total	1,683
27	2209	Parkin 161Kv Sub Total	888
28	2210	Sylv H 161Kv Sub Total	1,316
29	2212	Blytheville Elm St 161Kv Total	2,131
30	2213	Blytheville Gen Plant 13/161Kv Total	144
31	2215	Paragould 161/115Kv Total	829
32	2216	Walnut Ridge 161/115Kv Total	1,868
33	2217	Water Valley 161/69Kv Total	487
34	2219	Hayti South 161Kv (Mo) Total	934
35	2220	Jim Hill Plant 161/115Kv (Mo) Total	2,063

ENTERGY ARKANSAS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
36	2229	Searcy-Price 161/115Kv Sub Total	1,923
37	2230	Bald Knob-Tetc #6 Pump Sta 161 Total	413
38	2233	Harrison East 161Kv Sub (Tr-Ds Total	1,199
39	2234	Jonesboro 161Kv Sub (Tr-Ds) Total	559
40	2235	Marked Tree 161Kv Sub (Tr-Ds) Total	566
41	2236	Morrilton East 161Kv Sub (Tr-D Total	930
42	2239	Quitman 161Kv Sub (Tr-Ds) Total	878
43	2240	Russellville East 161Kv Sub (T Total	887
44	2241	Thayer South 161-69Kv Sub Total	2,813
45	2245	Sage 161Kv Sw Station Total	1,045
46	2301	Amity Tap 115Kv Sw Sta (Hist) Total	81
47	2304	Jones Mill 138Kv Auto Tfx Sta Total	30
48	2305	Murfreesboro South 138/115Kv S Total	819
49	2306	Nashville (Swepeco) 138Kv Sub Total	33
50	2401	Arklahoma 115Kv Sub Total	2,476
51	2402	Blakely Bpms 115Kv Hydro Sta Total	30
52	2403	Carptr (Lic Proj) 115Kv Sub Total	1,035
53	2404	Couch Plt 115Kv Sub Total	944
54	2405	Degray Bpms 115Kv Hydro Sta Total	28
55	2406	Lk Cath Plt 115Kv Sub Total	212
56	2407	Lynch Plt 115Kv Sub Total	1,517
57	2408	Mablv Gas Turb Plt 115Kv Sub Total	76
58	2410	Remmel Plt (Lic Proj) 115Kv Su Total	198
59	2413	Wyatt 115Kv Sw Sta Total	1,081
60	2415	Jim Hill Plant 115Kv (Mo) Total	266
61	2416	Jim Hill Plant Gen Sta 13.2/11 Total	68
62	2419	Magnolia Calhoun Road 115Kv Sw Total	178
63	2420	Pine Bluff (Int'L Paper Co-Own Total	237
64	2425	Camden Maguire 115Kv Sub (Tr-D Total	597
65	2427	Crossett North 115Kv Sub (Tr-D Total	734
66	2431	El Dorado East 115Kv Sub (Tr-D Total	720
67	2436	Gillett 115 Kv Sub (Tr-Ds) Total	11
68	2438	Jacksonville North 115Kv Sub (Total	487
69	2443	L R South 115Kv Sub (Tr-Ds) Total	1,369
70	2444	L R West 115Kv Sub (Tr-Ds) Total	688
71	2446	Lr Kanis Rd 115/13.8 Kv Sub (T Total	2,655
72	2447	Monticello East 115Kv Sub (Tr- Total	889

ENTERGY ARKANSAS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
73	2448	N L R Dixie 115Kv Sub (Tr-Ds) Total	1,001
74	2449	N L R Levy 115Kv Sub (Tr-Ds) Total	831
75	2451	P B South 115Kv Sub (Tr-Ds) Total	805
76	2455	Mcnabb (Swepeco) 115Kv Sub Total	6
77	2456	L R Gaines 115Kv Sub (Tr-Ds) Total	3,687
78	2459	Pine Bluff Port Ip 115Kv Switc Total	500
79	2501	Hardy Switching Sta 69Kv Total	2
80	2502	Imboden Jct Swtiching Sta 69Kv Total	77
81	2805	Go Tran Power Trx,Reg,Cap Spar Total	857
82	2806	Go Power Tran Substa Spare Equ Total	910
83	2999	Bpms Ii System Design Total	302
84	3201	London 161Kv Sub Total	80
85	3202	Atkins_161Kv Sub Total	41
86	3203	Btsvl 161Kv Sub(Tr-Ds) Total	395
87	3204	Berryville 161Kv Sub Total	45
88	3205	Alcoa 115/13.8Kv Sub Total	25
89	3206	Bull Shoals 161Kv Sub Total	4
90	3207	Calico Rock 161Kv Sub Total	50
91	3208	Cash 161Kv Sub Total	75
92	3209	Cedar Grove 161Kv Sub Total	131
93	3210	Cherry Valley 161Kv Sub Total	80
94	3211	Clinton 161Kv Sub Total	44
95	3214	Cushman 161Kv Sub Total	211
96	3215	Danvl 161Kv Sub Total	52
97	3216	Dardanelle 161Kv Sub Total	45
98	3217	Fisher 161Kv Sub Total	37
99	3218	Flippin 161Kv Sub Total	36
100	3219	F City N 161Kv Sub Total	71
101	3220	F City S 161Kv Sub Total	70
102	3222	Faulkner Lk 115/13.8Kv Sub Total	0
103	3223	Beirne 115/13.8Kv Sub Total	161
104	3224	Harrison Evrtn Rd 161Kv Sub Total	149
105	3226	Gilmore 161Kv Sub Total	27
106	3227	Gleason 161Kv Sub Total	41
107	3228	Grnbr 161Kv Sub Total	69
108	3229	Grn Forest 161Kv Sub Total	44
109	3231	Hamlet 161Kv Sub Total	235

ENTERGY ARKANSAS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
110	3232	Hrsbrg 161Kv Sub Total	27
111	3234	Hrsn W 161Kv Sub Total	180
112	3235	Heb Spgs S 161Kv Sub Total	46
113	3236	Hughes 161Kv Sub Total	33
114	3238	Lepanto 161Kv Sub Total	21
115	3239	Lr Bringle 161Kv Sub Total	52
116	3240	Marion 161Kv Sub Total	54
117	3242	Marshall 161Kv Sub Total	80
118	3243	Melbourne 161Kv Sub Total	86
119	3244	Moorefield 161Kv Sub Total	85
120	3245	Moreland 161Kv Sub Total	61
121	3247	Morrl W 161Kv Sub Total	96
122	3248	Mt Home 161Kv Sub Total	53
123	3249	Mt View 161Kv Sub Total	25
124	3250	Mccory 161Kv Sub Total	25
125	3251	Newark 161Kv Sub Total	93
126	3252	Nwprrt Air Base 161Kv Sub Total	99
127	3253	Nwprrt Indl 161Kv Sub Total	310
128	3255	Omaha 161Kv Sub Total	25
129	3256	Osceola 161Kv Sub (Tr-Ds) Total	665
130	3257	Osceola Indl 161Kv Sub Total	59
131	3258	Parkin 161Kv Sub (Tr-Ds) Total	20
132	3259	Perryville 161Kv Sub Total	46
133	3262	Rusvl N 161Kv Sub Total	80
134	3263	Rusvl S 161Kv Sub Total	237
135	3264	Rutherford 161Kv Sub Total	831
136	3265	St Vincent 161Kv Sub Total	57
137	3266	Shoffner 161Kv Sub Total	113
138	3267	Southside 161Kv Sub (Tr-Ds) Total	413
139	3268	Summit 161Kv Sub Total	58
140	3269	Swifton 161Kv Sub Total	81
141	3270	Trumann 161Kv Sub Total	50
142	3271	W Memp Dover 161Kv Sub Total	98
143	3272	W Memp Gatwy 161Kv Sub Total	11
144	3273	W Memp Lehi 161Kv Sub Total	165
145	3274	W Memp Polk 161Kv Sub Total	196
146	3275	Wilson 161Kv Sub Total	416

ENTERGY ARKANSAS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
147	3276	Wynne Inld 161Kv Sub Total	47
148	3277	Wynne S 161Kv Sub Total	38
149	3278	Blytheville East I-55 161/33Kv Total	349
150	3280	Highland 161/69/12Kv Total	365
151	3281	Monette Jct 161/33Kv Total	101
152	3283	Rector 161/33/12Kv Total	90
153	3298	Pocahontas North 161/34.5/12Kv Total	74
154	3301	Bull Shoals 161/13.8Kv Total	505
155	3302	Bald Knob 161Kv Sub (New) Total	78
156	3303	Pangburn 161Kv Sub (New) Total	99
157	3304	Searcy S 161Kv Sub (New) Total	201
158	3305	Cave City 161Kv Sub Total	170
159	3306	Datto 161/115/34.5Kv Sub (New) Total	889
160	3307	Twist 161/13.8Kv Sub Total	119
161	3308	Hardy 161/12.47Kv Sub Total	237
162	3601	Almyra 115Kv Sub Total	31
163	3603	Alzheimer 115Kv Sub Total	29
164	3604	Arkdelph N 115Kv Sub (Tr-Ds) Total	36
165	3605	Arkdelph W 115Kv Sub Total	49
166	3608	Barton 115Kv Sub Total	28
167	3609	Baucum 115Kv Sub Total	81
168	3610	Bauxite 115Kv Sub (Tr-Ds) Total	122
169	3612	Bearden 115Kv Sub Total	34
170	3613	Beebe 115Kv Sub Total	58
171	3614	Benton N 115Kv Sub Total	39
172	3615	Benton S 115Kv Sub Total	29
173	3616	Bodcaw 115Kv Sub Total	0
174	3617	Brnkly E 115Kv Sub (Tr-Ds) Total	0
175	3618	Brnkly W 115Kv Sub Total	1
176	3619	Bryant 115Kv Sub Total	39
177	3620	Butterfield 115Kv Sub Total	108
178	3621	Cabot 115Kv Sub Total	55
179	3623	Camden N 115Kv Sub (Tr-Ds) Total	161
180	3624	Camden Paper Mill 115Kv Sub Total	21
181	3625	Carlisle 115Kv Sub (Tr-Ds) Total	255
182	3627	Carthage 115Kv Sub Total	106
183	3628	Clarendon 115Kv Sub Total	(3)

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
184	3629	Cotton Plt 115Kv Sub Total	31
185	3632	Crossett Paper Mill 115Kv Sub Total	260
186	3633	Crossett W 115Kv Sub Total	41
187	3634	Dalark 115Kv Sub (Tr-Ds) Total	137
188	3635	Dardanelle Dam 115Kv Sub Total	2
189	3636	Dermott 115Kv Sub (Tr-Ds) Total	299
190	3637	Des Arc 115Kv Sub Total	34
191	3638	Devalls Bluff 115Kv Sub Total	41
192	3639	Dewitt 115Kv Sub Total	62
193	3640	Dumas 115Kv Sub (Tr-Ds) Total	1,078
194	3641	Elaine 115Kv Sub Total	87
195	3642	EL DORADO PARNELL ROAD SUBS Total	52
196	3643	El Dor Donan 115Kv Sub (Tr-Ds) Total	148
197	3645	El Dor Jackson 115Kv Sub Total	248
198	3646	El Dor Lion 115Kv Sub Total	87
199	3647	El Dor Monsanto 115Kv Sub Total	110
200	3648	El Dor Newell 115Kv Sub Total	47
201	3649	El Dor Upland 115Kv Sub Total	172
202	3650	El Dor W 115Kv Sub (Tr-Ds) Total	181
203	3651	Emerson 115Kv Sub (Tr-Ds) Total	449
204	3652	England 115Kv Sub (Tr-Ds) Total	136
205	3653	Eudora 115Kv Sub Total	46
206	3654	Fordyce 115Kv Sub (Tr-Ds) Total	358
207	3657	Maumelle East 115/13.8Kv Sub Total	171
208	3658	Griffithville 115Kv Sub Total	88
209	3659	Gifford 115Kv Sub Total	204
210	3660	Gillett 115Kv Sub (Tr-Ds) Total	120
211	3661	Glendale 115Kv Sub Total	8
212	3662	Gurdon 115Kv Sub (Tr-Ds) Total	818
213	3663	Hamburg 115Kv Sub Total	54
214	3664	Hardin W 115Kv Sub Total	25
215	3665	Haskell 115Kv Sub Total	35
216	3666	Hays City 115Kv Sub Total	41
217	3667	Hazen 115Kv Sub Total	60
218	3668	Helena Central 115Kv Sub Total	72
219	3669	Helena S 115Kv Sub Total	74
220	3670	Hensley 115Kv Sub Total	41

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
221	3671	Hermitage 115Kv Sub Total	12
222	3672	Hilo 115Kv Sub Total	19
223	3673	Hollis-Aecc Hollis 115Kv Sub Total	37
224	3675	Hot Springs Royal 115Kv Sub Total	254
225	3676	Hot Spgs E 115Kv Sub Total	56
226	3677	Hot Spgs Indl 115Kv Sub Total	32
227	3678	Hot Spgs Milton 115Kv Sub Total	71
228	3679	Hot Spgs N 115Kv Sub Total	23
229	3680	Hot Spgs S 115Kv Sub Total	222
230	3681	Hot Spgs Union Carbide 115Kv S Total	67
231	3682	Hot Spgs Valley 115Kv Sub Total	56
232	3683	Hot Spgs Village 115Kv Sub Total	243
233	3684	Hot Spgs W 115Kv Sub Total	53
234	3685	Huttig 115Kv Sub Total	57
235	3686	Ingalls Ru (Tri P Sta) 115Kv S Total	1
236	3688	Jksnvl S 115Kv Sub Total	204
237	3690	Jct City 115Kv Sub Total	35
238	3691	Kerlin 115Kv Sub Total	55
239	3692	Kingsland 115Kv Sub Total	6
240	3693	Lk Cnwy 115Kv Sub Total	116
241	3694	Lk Vil Bagby 115Kv Sub (Tr-Ds) Total	25
242	3695	Lamartine 115Kv Sub Total	34
243	3696	Lewisville 115Kv Sub (Tr-Ds) Total	70
244	3697	L R Alexander 115Kv Sub Total	183
245	3698	L R Arch St 115Kv Sub Total	68
246	3699	L R Boyle Park 115Kv Sub (Tr-D Total	232
247	3700	L R Cammack 115Kv Sub Total	81
248	3701	L R Chicot 115Kv Sub Total	91
249	3702	L R East 115Kv Sub Total	40
250	3703	L R Fourche 115Kv Sub Total	16
251	3705	L R Garland 115Kv Sub (Tr-Ds) Total	262
252	3706	L R Hindman 115Kv Sub Total	164
253	3707	L R Indl 115Kv Sub Total	92
254	3709	L R Port 115Kv Sub Total	262
255	3710	L R Rock Ck 115Kv Sub Total	97
256	3712	L R Walton Heights 115Kv Sub Total	233
257	3713	Lr West 115Kv Sub (Tr-Ds) Total	20

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
258	3714	L R W Markham 115Kv Sub Total	213
259	3715	L R 8Th & Woodrow 115Kv Sub (T Total	208
260	3716	L R 23Rd & Spring 115Kv Sub Total	114
261	3717	L R 145Th St 115-13.8Kv Sub Total	106
262	3718	Lonoke E 115Kv Sub Total	34
263	3719	Magnl Dow 115Kv Sub Total	80
264	3721	Magnl S 115Kv Sub Total	103
265	3722	Magnl Steel 115Kv Sub Total	110
266	3723	Magnl W 115Kv Sub Total	65
267	3724	Malvern N 115Kv Sub Total	55
268	3725	Malvern S 115Kv Sub Total	115
269	3726	Marianna 115Kv Sub Total	52
270	3727	Marvell 115Kv Sub Total	126
271	3731	Montcl S 115Kv Sub Total	46
272	3732	Montrose (New) 115Kv Sub Total	38
273	3733	Magnolia East 115/13.8Kv Sub Total	382
274	3734	Morgan 115Kv Sub Total	46
275	3735	Moro 115Kv Sub Total	24
276	3736	Mt Pine N 115Kv Sub Total	369
277	3737	Mt Pine S 115Kv Sub Total	54
278	3738	Mcalmont 115Kv Sub Total	116
279	3739	Mcgehee 115Kv Sub Total	39
280	3743	N L R Westgate 115Kv Sub Total	113
281	3744	Ola 115Kv Sub Total	77
282	3747	P B Arsenal "C" 115Kv Sub Total	154
283	3748	P B Arsenal "D" 115Kv Sub Total	67
284	3749	P B Dierks 115Kv Sub Total	495
285	3750	P B East 115Kv Sub Total	38
286	3751	P B Mccamant 115Kv Sub (Tr-Ds) Total	199
287	3753	P B Watson Chapel 115Kv Sub Total	95
288	3754	P B West 115Kv Sub Total	58
289	3755	P B White Hall 115Kv Sub Total	42
290	3757	P B 34Th & Main 115Kv Sub Total	86
291	3758	Poyen 115Kv Sub Total	192
292	3759	Prescott 115Kv Sub Total	194
293	3760	Reynolds Casting Plt 115Kv Sub Total	137
294	3761	Rison 115Kv Sub Total	30

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
295	3762	Rohwer 115Kv Sub Total	38
296	3763	Searcy Price 115Kv Sub (Tr-Ds) Total	4
297	3764	Pine Bluff Industrial 115-13.8 Total	220
298	3765	Shrdn 115Kv Sub Total	107
299	3766	Sherrill 115Kv Sub Total	24
300	3767	Sherwood 115Kv Sub Total	153
301	3768	Shuler 115Kv Sub Total	141
302	3769	Pine Bluff Port 115Kv Substati Total	188
303	3770	Smackover 115Kv Sub Total	39
304	3771	Stephens 115Kv Sub Total	29
305	3772	Strong 115Kv Sub Total	39
306	3773	Stuttg N 115Kv Sub Total	44
307	3775	Taylor 115Kv Sub Total	34
308	3776	Ulm 115Kv Sub Total	69
309	3777	Varner 115Kv Sub Total	67
310	3778	Wabbaseka 115Kv Sub Total	40
311	3779	Warren E 115Kv Sub Total	91
312	3780	Warren W 115Kv Sub Total	71
313	3781	W Helena 115Kv Sub (Tr-Ds) Total	435
314	3782	Lakewood 115Kv Sub Total	162
315	3783	Wilmar 115Kv Sub Total	45
316	3784	Corning 115/33Kv Total	113
317	3788	Walnut Ridge Plant 115/33/12Kv Total	116
318	3789	Tet Sta #8 Metering 115/2.4Kv Total	1
319	3791	El Dorado Parkers Chapel 115Kv Total	125
320	3792	Lake Chicot Pumping Station 11 Total	196
321	3793	L R Mann Road 115Kv Sub Total	113
322	3794	Friendship 115-13.8Kv Sub Total	136
323	3795	Hot Springs-Mnt Valley 115-13. Total	147
324	3797	Amity 115/13.8Kv Sub Total	52
325	3798	Bismark 115/13.8Kv Sub Total	89
326	3800	Glenwood 115/13.8Kv Sub Total	46
327	3801	Mt Ida 115/13.8 Sub Total	40
328	3804	Little Rock Roland Road 115/13 Total	45
329	3810	Richwood 115/13.8Kv Sub (Aecc' Total	116
330	3811	Osceola North - 161/14.4kV Sub Total	375
331	4301	Hardy 69/12Kv Total	1

ENTERGY ARKANSAS, INC.
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Asset	Loc	Asset Description	Amount
332	4309	Thayer 69/4Kv (Mo) Total	104
333	4311	Lundford 69/12Kv Total	64
334	5037	Clarendon 13Kv Sub Total	3
335	5232	P B (4Th & Chestnut) 13Kv Sw S Total	3
336	5901	Go Power Trx,Regulator&Capacit Total	113
337	6001	Ano-Jct MablV-Og&E Conn (2 Lns Total	6,487
338	6002	A N O-Mayflower 500Kv Ln Total	10,948
339	6003	El Dor-La St Ln (Gsu) 500Kv Ln Total	2,031
340	6004	El Dor-La St Ln (Scec) 500Kv L Total	2,309
341	6005	MablV-El Dor 500Kv Ln Total	10,067
342	6006	MablV-Og&E Conn 500Kv Ln Total	9,874
343	6007	MablV-L R Pinn-Myflw 500Kv Ln Total	8,872
344	6008	Miss River-W Memp 500Kv Ln Total	1,370
345	6009	W Memp-MablV 500Kv Ln Total	27,998
346	6010	White Bluff-Keo 500Kv Ln Total	7,769
347	6011	White Bluff-Sheridan 500Kv Ln Total	5,400
348	6012	Dell-Mo St Ln (Asso Elec Corp) Total	3,378
349	6013	El Dorado-Mcneil 500Kv Ln Total	11,908
350	6014	Hot Springs-Mcneil 500Kv Ln Total	26,081
351	6015	Independence-Dell 500Kv Ln Total	32,446
352	6016	Independence-Keo 500Kv Ln Total	30,022
353	6017	Sheridan-Hot Springs 500Kv Ln Total	8,588
354	6018	W Memp's Tva 500Kv Ln Rvr Xing Total	7,167
355	6019	Dell Ehv-Miss River 500Kv Ln Total	12,441
356	6101	El Dor-La St Ln 345Kv Ln Total	3,239
357	6201	Lk Vill Bagby-Miss St Ln 230Kv Total	1,199
358	6202	Ritchie-Brnkly 230Kv Ln Total	2,389
359	6203	Ritchie-Miss River 230Kv Ln Total	1,530
360	6204	Ritchie-Woodward 230Kv Ln Total	8,714
361	6205	Ritch-WdwrD(Stuttg-Ricuskey Ta Total	2,539
362	6206	Ritchie Miss River (Circuit #2 Total	461
363	6301	A N O-Morrilton East 161Kv Ln Total	1,544
364	6302	A N O-Russellville East 161Kv Total	964
365	6303	Batesville-Norfork 161Kv Ln Total	1,743
366	6304	Btsvl-Norfork (Mt View Tap) 16 Total	693
367	6305	Brnkly-Moses 161Kv Ln Total	493
368	6306	Conway West-Hamlet 161Kv Ln Total	346

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
369	6307	Conway West-Morrilton East 161 Total	601
370	6308	Danville-Russellville East 161 Total	1,518
371	6309	Danville-Sub Sta Tie Lns 161Kv Total	30
372	6310	Hamlet-Heb Spgs S-Gr Fry 161Kv Total	1,246
373	6311	Hamlet-Hb Spg S-Gr Fry(Grbr Ta Total	380
374	6312	Gold Creek Sw Sta Sylvan Hills Total	2,063
375	6313	Hrsn E-Quitman 161Kv Ln Total	2,979
376	6314	Hrsn E-Swepco Conn 161Kv Ln Total	1,692
377	6315	Ises-Jct-Newport-Searcy Price Total	2,923
378	6316	Ises-Srcypr(Rthrfd,Sosde,Alzo, Total	5,263
379	6317	Jnsbro-Parkin 161Kv Ln Total	1,469
380	6318	Jnsbro-Parkin (Hrsbrg Tap) 161 Total	653
381	6319	Jnsbro-Parkin(Jcw&L Hergett Ta Total	801
382	6320	Jnsbro-Spa Inter-Conn 161Kv Ln Total	74
383	6321	L R Pinn-Morril E 161Kv Ln Total	2,068
384	6322	Marked Tree-Lepanto 161Kv Ln Total	202
385	6323	Morril E-Rusvl E 161Kv Ln Total	1,150
386	6324	Moses-Nwprrt 161Kv Ln Total	1,407
387	6325	Moses-Nwprrt(Augusta Taps-2 Lns Total	458
388	6326	Moses-Parkin 161Kv Ln Total	995
389	6327	Moses-Parkin (F City N Tap) 16 Total	104
390	6328	Moses-Parkin (Wynne Indl Tap) Total	85
391	6329	Moses-W Memp 161Kv Ln Total	1,286
392	6330	Nwprrt-Arkmo Conn (Alicia) 161K Total	1,052
393	6331	Nwprrt-Btsvl (Via I S E S) 161K Total	4,237
394	6333	Nwprrt-Jnsbro-Arkmo Conn 161Kv Total	8,654
395	6334	Nwprrt-Parkin-161Kv Ln Total	1,980
396	6335	Norfork-Ozk Bch(Bull Shoals Ta Total	4,297
397	6336	Osceola-Osceola Indl 161Kv Ln Total	157
398	6337	Parkin-Osceola 161 Kv Ln Total	887
399	6338	Parkin-W Memp 161Kv Ln Total	1,259
400	6339	Parkin-W Memp(W Memp Gatwy Tap Total	539
401	6340	W Memp-W Memp Lehi-Marked Tree Total	968
402	6341	Blyvl-Osceola-Ap&L Tie 161Kv L Total	2,509
403	6342	Blyvl-Ar/Mo St Ln 161Kv Hf Ln Total	1,032
404	6343	Blyvl-Blyvl Gen Sta 161Kv Hf L Total	176
405	6344	Bly-Dell-Monette Jct 161Kv Hf Total	1,451

ENTERGY ARKANSAS, INC.
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Asset	Loc	Asset Description	Amount
406	6345	Monette Jct-Paragould 161Kv Hf Total	1,233
407	6346	Rector-Paragould-Green Co Ln 1 Total	1,756
408	6347	Rector-Ar/Mo St Ln 161Kv Hf Ln Total	660
409	6348	Wlnt Rdg-Alicia Ap&L Tie 161Kv Total	594
410	6350	Hayti-Ar/Mo St Ln 161Kv Hf Ln Total	515
411	6351	Hayti-Jim Hill Plt 161Kv Hf Ln Total	741
412	6352	Hayti-Noranda Gen Sta 161Kv Hf Total	2,875
413	6353	Jim Hill Plt-Ar/Mo St Ln 161Kv Total	81
414	6358	Crooked Lake Sta-Barfield(Aecc Total	334
415	6361	Newport-Searcy Price 161Kv Ln Total	4,134
416	6362	Pocahontas-Datto 161Kv Ln Total	4,127
417	6365	Water Valley-Pocahontas N 161K Total	1,389
418	6366	Dell Ehv-Jct Blyvl-Osceola D/C Total	1,886
419	6367	Walnut Ridge-Hardy-Mo St Ln-16 Total	9,145
420	6368	Mo State Line-Thayer South 161 Total	104
421	6369	Cushman-Cave City 161 Kv Line Total	1,844
422	6370	Bull Shoal Dam Bull Shoals Sub Total	439
423	6501	Murfreesboro S Sw Sta-Jones Mi Total	1,605
424	6502	Murfrsbo S Swsta-J Mill-Mt Ida Total	758
425	6601	J Mills-Hs Ehv-Gurdon(Patrsn T Total	1,922
426	6602	Aklaho (Hollis Aecc Tap) 115Kv Total	28
427	6603	Aklaho-Danville(Hot Spgs M Tap Total	215
428	6606	Aklaho-Hs Ehv-Patrsn Al Plt 11 Total	1,749
429	6607	Aklaho-Hs Ehv-Patrsn(Degry Tap Total	368
430	6608	Aklaho-Danvll(Rynlds Cstng Plt Total	91
431	6609	Bauxite-Hurricane Ck 115Kv Ln Total	28
432	6610	Brnkly-Des Arc-Searcy Price 11 Total	1,585
433	6611	Brnkly-Miss River 115Kv Ln Total	2,056
434	6612	C Mag-Camden Paper Mill 115Kv Total	43
435	6613	C Mag-Eld Dn-La Stln(Eld E&Smk Total	2,910
436	6614	C Mag-El D Dn-La St Ln(Hays Ta Total	771
437	6615	C Mag-El D Dn-La St Ln(Hutg Ta Total	216
438	6616	C Mag-Eld Dn-La St Ln(Tetc Ps- Total	155
439	6617	C Mag-Eld Dn-La Stln(Strong Ta Total	142
440	6618	C Mag-Mcneil Ehv 115Kv Ln Total	909
441	6619	Carptr-Blakely 115Kv Ln Total	843
442	6620	Carptr-Hot Spgs Valley 115Kv L Total	389

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
443	6621	Carptr-Arklahoma 115Kv Ln Total	394
444	6622	Couch-Gurdon 115Kv Ln Total	1,466
445	6623	Couch-Gurdon (Hope E Tap) 115K Total	150
446	6624	Couch-Gurdon (Hope N Tap) 115K Total	663
447	6626	Couch-Lewisville (Swepco Conn) Total	866
448	6627	Crstt N-Crstt Paper Mill 115Kv Total	40
449	6628	Crstt N-Lk Vill Bagby 115Kv Ln Total	4,434
450	6629	Crstt N-La St Ln #2 115Kv Ln Total	101
451	6630	Elaine-Gillett 115Kv Ln Total	1,720
452	6631	Mcneil Ehv-Mag S El Dor W El D Total	2,539
453	6632	Eld Dn-Eld W-Couch(Emerson Tap Total	3,229
454	6633	El Do E-Wyatt Prks Chapel 115K Total	1,901
455	6634	Eld 500Kv Sub C Mag Tie La Stl Total	435
456	6635	El Dor 500Kv Sub-Wrn E 115Kv L Total	1,465
457	6636	El D 500Kv Sub-Wrn E (Wrn W Ta Total	563
458	6637	Helena S-Ritchie S E Sta 115Kv Total	820
459	6638	Jksnvl N-Sylvan Hills 115Kv Ln Total	668
460	6639	Lake Cath-Arklahoma D/C 115Kv Total	456
461	6640	Lk Vill Bagby-La St Ln 115Kv L Total	772
462	6641	L R Gaines-L R Pinn 115Kv Ln Total	2,154
463	6642	L R Loop 115Kv Ln Total	4,102
464	6643	L R Loop(L R 23Rd & Spring Tap Total	284
465	6644	L R Pinn-Myflw 115Kv Ln Total	387
466	6645	L R South-Blakely 115Kv Ln Total	3,078
467	6646	L R South-Blakely(Benton N Tap Total	152
468	6647	L R South-Hs Ehv-Carptr 115Kv Total	5,808
469	6648	Lynch-Brnkly 115Kv Ln Total	2,454
470	6649	Lynch Searcy Price 115Kv Ln Total	4,882
471	6651	Lyn Sreypr(Tetc Mcr Psta Tap)1 Total	102
472	6652	Bald Knob (Tetc P Sta #6 Tap) Total	174
473	6653	Lynch-N L R Dixie 115Kv Ln Total	241
474	6654	Mablv-L R Pinn 115Kv Ln Total	3,090
475	6655	Mablv-L R Pinn (L R West Tie) Total	1,589
476	6656	Mablv-Port 115Kv Ln Total	692
477	6657	Mcneil Ehv-Couch #1 115Kv Ln Total	392
478	6658	Mcneil Ehv-Couch #2 115Kv Ln Total	430
479	6659	Couch S E S-La St Line 115Kv L Total	1,605

ENTERGY ARKANSAS, INC.
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	Asset Loc	Asset Description	Amount
480	6660	Mcneil Ehv-Lamartine 115Kv Ln Total	183
481	6661	Myflw 500Kv Sub-Sylvan Hills 1 Total	1,956
482	6662	Montcl E-Warren 115Kv Ln Total	561
483	6663	Mt Pine S-Hot Spgs Milton 115K Total	715
484	6664	N L R Dixie Syvan Hills 115Kv Total	518
485	6665	N L R Levy-Cnwy W 115Kv Ln Total	2,834
486	6667	P B Mccamnt-P B East 115Kv Ln Total	239
487	6668	Rommel-Arlaho 115Kv Ln Total	137
488	6669	Stuttg Ricusky-Dewitt-Gillett Total	924
489	6670	Sylv H-Sherwood-N L R Levy 115 Total	903
490	6671	W Helena-Elaine 115Kv Ln Total	810
491	6672	Wdwrdr-Brnkly 115Kv Ln Total	1,882
492	6673	Wdwrdr-Brnkly (Alzheimer Tap) 1 Total	155
493	6674	Wdwrdr-Brnkly (Stuttg N Tap) 11 Total	231
494	6675	Wdwrdr-Buttf Jct 115Kv Ln Total	6,844
495	6676	Wdwrdr-Buttf Jct(Hardin W Tap)1 Total	148
496	6677	Wdwrdr-Buttf Jct(Mlvrn N Tap)11 Total	89
497	6678	W Dwrdr-Camd Mag(Camd N Tap)115 Total	2,424
498	6679	Wdwrdr-Camd Mag(Mcclellan Tap)1 Total	104
499	6680	Wdwrdr-Camd Mag(Tetc P Sta G Ta Total	112
500	6681	Wdwrdr-Carptr 115Kv Ln Total	1,573
501	6682	Wdwrdr-Carptr(Tetc P Sta #4 Tap Total	326
502	6683	Wdwrdr-Crstt N-La St Ln 115Kv L Total	9,219
503	6684	Ww-Crstt N-La St Ln(Crstt W Ta Total	282
504	6685	Wdwrdr-Lk Vill Bagby 115Kv Ln Total	4,713
505	6686	Wdwrdr-Lk Vill Bagby(Dermott Ta Total	357
506	6687	Wdwrdr-L V Bagby(Pb E&Pb S Taps Total	717
507	6688	Wdwrdr-Lk Vill Bagby(Rohwer Tap Total	923
508	6689	Wdwrdr-Lynch 115Kv Ln Total	2,162
509	6690	Wdwrdr-Lynch (L R Port Tap) 115 Total	3,997
510	6691	Wdwrdr-Patrsn Al Plt 115Kv Ln Total	1,704
511	6692	Wdwrdr-P B Arsenal-L R South 11 Total	8,711
512	6693	Wdwrdr-P B Mccamant 115Kv Ln Total	252
513	6694	Wyatt-La St Ln 115Kv Ln Total	1,286
514	6695	Wyatt-La St Ln-(El D Upland Ta Total	354
515	6696	Datto-Corning-Tet Sta 8 115Kv Total	1,296
516	6697	Aecc Light-Paragould 115Kv Ln Total	3,473

ENTERGY ARKANSAS, INC.
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Asset	Loc	Asset Description	Amount
517	6698	Walnut Ridge Plt-W Ridge Sub 1 Total	31
518	6699	Walnut R Plt-Tet Sta 7-Aecc Lg Total	3,711
519	6700	Tet Sta 8-Ar/Mo St Ln 115Kv Hf Total	482
520	6701	Jim Hill Plt-Ar/Mo St Ln 115Kv Total	56
521	6703	Wdwrld-Lk Vil Bagby(Lk Chic P P Total	198
522	6704	Wdwrld-L Vil Bagby(Pb I P Co Ta Total	816
523	6705	L R South-Carpenter (Alcoa Tap Total	286
524	6706	Wdwrld Lk Vl Bagby(Macon Lk Sws Total	50
525	6707	Mcneil Ehv-Calhoun Rd Sw Sta 1 Total	203
526	6708	Little Rock Roland Rd Tap 115K Total	104
527	6709	Emerson-Louisiana State Line 1 Total	781
528	6711	Wdwd-Lv Bgby(Pb Prt Sw 115Kv L Total	2,127
529	6712	Cmdn Maguire-Mccleln 115Kv Ln Total	255
530	6713	Dumas Lock & Dam #2 115Kv Ln Total	4,308
531	6901	Imboden Jct-M Spring Dam 3 69K Total	209
532	6904	Water Valley Ap&L-Imboden Jct Total	263
533	6905	Alton-Ar/Mo St Ln 69Kv Hf Ln (Total	263
534	6999	Transmission Lines-Dummy Total	20
535	8001	Distribution Property-Arkansas Total	(0)
536	8502	Dewitt Office & Service Center Total	4,277
537			
538		Total	<u>\$ 746,730</u>

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
1	1190	Tx Beaumont Gen Pl Total	\$ 336
2	1350	Texas Western Transmission Total	2
3	1500	Tx-Distribution Lines Electric Total	131
4	21014	Winshire Substation Total	77
5	21036	Jasper Substation Total	811
6	21079	Dupone Sabine #4 sold to Dupon Total	58
7	21113	Neches Substation Total	5,207
8	21114	Front Substation Total	847
9	21115	Travis Substation Total	1,771
10	21118	North End Substation Total	210
11	21120	Stowell Substation Total	1,323
12	21121	Crockett Substation Total	725
13	21122	West End Total	1,229
14	21123	Dayton Bulk Substation Total	2,635
15	21124	Douchette Substation Total	1,385
16	21125	Bmt Operator Total	2,884
17	21126	Jirou Substation Total	111
18	21129	Gulf Chem #1 Substation Total	452
19	21130	Echo Substation Total	497
20	21131	South Beaumont Substation Total	2,341
21	21132	Orange Substation Total	3,383
22	21133	Firestone Substation Total	507
23	21136	Helbig Substation Total	3,744
24	21137	Amelia Bulk Substation Total	3,888
25	21138	Elizabeth Substation Total	955
26	21139	Kountze Bulk Substation Total	1,027
27	21140	North Silsbee Substation Total	156
28	21141	Raywood Substation Total	1,237
29	21142	Evadale Substation Total	2,196
30	21144	Mobil Chem #1 Substation Total	1,087
31	21147	Goodyear Cheek Substation Total	152
32	21149	Kirbyville Reg Total	14
33	21150	Sam Dam Total	171
34	21152	Newton Bulk Substation Total	709
35	21154	Toledo Bend Substation Total	319

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
36	21155	Cow Substation Total	2,525
37	21156	Gulfrich Substation Total	1,261
38	21164	China Substation Total	3,996
39	21167	Hartburg Substation Total	8,834
40	21178	Jasper Newton Rea Substation Total	255
41	21185	Gulfpoly Substation Total	481
42	21186	Parkdale Substation Total	298
43	21203	Fawil Substation Total	837
44	21207	Georgetown Substation Total	279
45	21209	Meeker Substation Total	296
46	21210	Cypress Sub Total	10,906
47	21224	Mclewis Sub 230-34.5/20Kv Total	50
48	21228	System Operator-Ecc (Bmt) Total	20,270
49	21237	Poly Substation Total	495
50	21247	Eldorado Sub (owned by EAI) Total	4
51	21249	Sta Equip Goodyear Cogen Total	(1)
52	21251	Ausimont Substation Total	21
53	21261	Ep 3 Master Sta Total	63
54	21266	Mount Olive Sub Total	12
55	21275	Quality Mills Total	6
56	21276	Bunch Gully 138kv Sub Total	5,725
57	22010	Groves Substation Total	311
58	22022	Central Substation Total	349
59	22035	Kolbs Substation Total	4,820
60	22036	Goodrich Substation Total	310
61	22038	Fort Worth Substation Total	715
62	22039	Dupont Beaumont Substation Total	850
63	22040	Koppers #1 Total	330
64	22042	Port Arthur Operations Office Total	175
65	22043	Port Neches Bulk Substation Total	2,062
66	22044	Atlantic Bulk Substation Total	1,273
67	22045	Mid County Substation Total	2,167
68	22046	Port Acres Bulk Substation Total	1,578
69	22047	Koppers #2 Substation Total	566
70	22048	Dupont Dee Substation Total	155
71	22050	Mobil Hebert Substation Total	324
72	22054	Induga Substation Total	1

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
73	22056	Explorer Substation Total	169
74	22057	Union Substation Total	319
75	22143	Sabine Substation Total	9,547
76	22144	Koppers Total	0
77	22149	Substation Improv Gulf Oil Total	422
78	22156	Savannah Substation Total	439
79	22277	Federal 69KV SUB Total	804
80	22278	Taylor Bayou Sub 69kV/13.8 Total	616
81	23080	Cleveland Substation Total	1,628
82	23082	Navasota Substation Total	2,782
83	23083	Huntsville Substation Total	1,526
84	23086	Hearne Substation Total	497
85	23087	Conroe Bulk Substation Total	2,361
86	23088	Corrigan Bulk Substation Total	439
87	23089	Rivtrin Total	1,714
88	23090	Pee Dee Total	528
89	23096	Poco Substation Total	1,174
90	23104	New Caney Total	355
91	23105	Lewis Creek Total	4,250
92	23109	Oak Ridge Substation Total	761
93	23112	Western Div Oper Total	384
94	23137	Jacinto Substation Total	3,635
95	23140	Longmire Substation Total	1,392
96	23156	Bryan Substation Total	1,273
97	23163	Goslin Substation Total	2,992
98	23166	Grimes Substation Total	12,993
99	23174	Metro Sub Total	97
100	23186	Pirkey Substation Total	14
101	23196	Alden 138/34.5kv Sub Total	167
102	23198	Lacon 138 / 13.8 kVA Sub Total	203
103	23301	Jayhawker Creek Transm 138Kv Total	43
104	31001	Texas Substation Spare Locatio Total	5,858
105	31002	Virginia Substation Total	19
106	31004	Bmt Water Works Substation Total	4
107	31006	Tanglewood Substation Total	22
108	31007	Maple Substation Total	6
109	31010	Gulf Chem No 2 Substation Total	50

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
110	31012	Cardinal Substation Total	103
111	31015	Mobil Chem #3 Substation Total	27
112	31016	Houston Chem Substation Total	67
113	31020	Briarcliff Substation Total	44
114	31021	Cordrey Substation Total	217
115	31022	Allied Chemical Substation Total	10
116	31023	Lovells Lake Substation Total	21
117	31025	Woodville Substation Total	105
118	31027	Mchale Substation Total	68
119	31031	Silsbee Substation Total	56
120	31033	Lincoln Substation Total	85
121	31038	Tyrrell Substation Total	4
122	31039	Winfree Substation Total	14
123	31041	Bauou Fannett Substation Total	18
124	31043	Lamar Substation Total	6
125	31045	Kirbyville Substation Total	21
126	31049	Lindberg Substation Total	316
127	31050	Batson Substation Total	42
128	31052	Adams Bayou Substation Total	12
129	31055	Rosedale Substation Total	25
130	31056	Loeb Substation Total	36
131	31058	Bridge City Substation Total	108
132	31059	Colonial Hebert Substation Total	30
133	31060	Sabra Substation Total	4
134	31062	Newton Substation Total	145
135	31064	Cabot Substation Total	33
136	31066	Blue Water Substation Total	13
137	31067	Hull Substation Total	68
138	31072	Transco Substation Total	19
139	31074	South Liberty Substation Total	136
140	31075	Eastgate Substation Total	140
141	31076	Dupont Sabine #2 Total	157
142	31080	American Bridge Substation Total	49
143	31082	Averill Substation Total	47
144	31083	Bragg Substation Total	20
145	31088	Gulf Lucas Substation Total	42
146	31092	Mcfaddin Substation Total	13

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
147	31105	Mobil Chem No 2 (Retired) Total	2
148	31107	Magnolia Ames Substation Total	192
149	31108	Bayshore Substation Total	105
150	31109	Daisetta Substation Total	247
151	31110	Kountze Substation Total	3
152	31111	Vidor Substation Total	212
153	31116	Yankee Doodle Substation Total	137
154	31127	Sour Lake Substation Total	161
155	31135	Fletcher Substation Total	29
156	31146	Dupont Sabine #3 Total	329
157	31148	Hankamer Substation Total	126
158	31160	Colonial Orange Substation Total	105
159	31162	Saratoga Substation Total	39
160	31165	Mayhaw Substation Total	70
161	31169	Bevil Substation Total	630
162	31170	Gordon Substation Total	122
163	31171	Cheek Substation Total	77
164	31176	Viway Substation Total	386
165	31180	Klemp Substation Total	35
166	31181	Himex Substation Total	16
167	31182	Bethsteel Substation Total	19
168	31184	Jason Substation Total	23
169	31188	Honey Substation Total	81
170	31191	Warren Substation Total	261
171	31192	Equitable Substation Total	35
172	31197	Hardin Substation Total	24
173	31211	National Substation Total	2
174	31212	Dome Substation Total	4
175	31213	Pennwalt Substation Total	34
176	31216	Hampton Substation Total	42
177	31218	Mcdonald Substation Total	222
178	31221	Crown Orange Substation Total	80
179	31223	Mclewis 69Kv Sub Total	18
180	31229	Colbert Substation Total	4
181	31233	Dorman Substation Total	118
182	31234	Big Hill Sub (Customer Owned) Total	32
183	31242	Leach Sub Total	14

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
184	31244	Philback Cogen (cust owned) Total	4
185	31255	Craigden Substation Total	27
186	31258	Sandy Shores Substation Total	22
187	31259	Inland - Orange Substation Total	36
188	31268	Cargil Wire Total	17
189	31271	Texaco Hillebrandt Substation Total	58
190	31273	Mabry Sub-Dist-69Kv-Cheek Tx Total	42
191	32002	Crowder Substation Total	50
192	32003	Westside Substation Total	16
193	32004	Lakeview Substation Total	45
194	32007	Dupont Capro Substation Total	199
195	32009	Manchester Substation Total	44
196	32013	Humphrey Substation Total	64
197	32015	Spurlock Substation Total	0
198	32018	Port Acres Substation Total	90
199	32020	Texas El Vista Substation Total	32
200	32026	Hanks Substation Total	382
201	32027	Bluebonnet Substation Total	0
202	32028	Port Neches Substation Total	383
203	32034	Lakeside Substation Total	1
204	32049	Atlanta Sub Total	39
205	32051	Jeff Chem No 2 Total	0
206	32052	Pabtex Substation Total	7
207	32058	Stonegate Substation Total	299
208	32061	Sunoco Total	8
209	32149	Gulf Oil Total	47
210	32155	Bayou Farms Total	9
211	33005	Conair Substation Total	29
212	33007	Humble Hearne 2 Substation Total	8
213	33009	Tesco Substation Total	14
214	33013	Madisonville Total	2
215	33017	Jeffcon Substation Total	153
216	33028	Somerville Substation Total	150
217	33031	Texas Hearne Substation Total	21
218	33035	Apl Hearne Substation Total	1
219	33043	Dobbin Total	325
220	33049	Gulf Trinity Substation Total	17

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
221	33052	Independence Substation Total	16
222	33055	Magnolia Grovton Substation Total	5
223	33062	Sinclair Hearne Total	90
224	33067	Gulf Livingston Subatation Total	2
225	33069	Caldwell Industrial Substation Total	143
226	33070	Tamina Substation Total	721
227	33071	Camden Substation Total	91
228	33073	Magnolia An Total	58
229	33093	Trinity Substation Total	15
230	33094	Livingston Substation Total	12
231	33098	Temco Substation Total	168
232	33099	Calvert Substation Total	15
233	33106	Wyntex Substation Total	62
234	33107	Panorama Substation Total	45
235	33108	Plantation Substation Total	54
236	33110	Sheawill Substation Total	156
237	33114	Cedar Substation Total	7
238	33119	Georgia Substation Total	79
239	33120	Splendora Substation Total	140
240	33121	Goree Substation Total	86
241	33124	Menard Substation Total	49
242	33128	Walker Substation Total	77
243	33132	Walden Substation Total	389
244	33133	Apollo Substation Total	105
245	33136	Kickapoo Substation Total	25
246	33138	Crystal Substation Total	177
247	33145	April Substation Total	249
248	33165	Security Substation Total	32
249	33184	Tarkington Substation Total	23
250	33188	Hickory Ridge Sub Total	1
251	33195	Lillard Dist 69Kv/13Kv Hardng Total	183
252	33196	Nitro 69/13.2 KV Sub. Total	33
253	33222	Long John Substation(Sheco own Total	22
254	70520	Nelson To Div Line To Hartburg Total	517
255	70547	Hartburg To Cypress 500Kv Ln Total	14,131
256	70559	Hartburg To Cleco Tie 500Kv Ln Total	6,274
257	71119	Grimes To Swepeco 345Kv Ln Total	7,871

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
258	72195	Hartburg To Helbig 230Kv Ln Total	4,358
259	72421	Helbig To Georgetown 230Kv Ln Total	2,058
260	72422	Helbig To Amelia Bulk 230Kv Ln Total	1,333
261	72428	Carlyss To Div Ln To Sabine (T Total	2,349
262	72488	Amelia Bulk To Cypress 230Kv L Total	2,145
263	72496	Sabine To Div Line To China 23 Total	5,098
264	72499	Sabine To Div Line To Kolbs 23 Total	3,878
265	72532	Sabine To Div Ln To Mid County Total	844
266	72554	Kolbs To Port Acres Bulk 230Kv Total	761
267	72568	Jacinto To Div Line To China 2 Total	3,899
268	72572	Georgetown To Sabine 230Kv Ln Total	3,117
269	72591	Mid County To Port Acres Bulk Total	67
270	72599	Amelia Bulk To China 230Kv Ln Total	984
271	74005	Neches To Sabine 138Kv Ln Total	1,885
272	74010	Dayton Bulk To H L & P Co 138K Total	256
273	74017	Neches To Evadale 138Kv Ln Total	1,559
274	74050	Longjohn-Cleveland 138kv line Total	1,604
275	74059	Pee Dee To Bryan 138Kv Ln Total	3,440
276	74066	South Beaumont To Cheek 138Kv Total	4,801
277	74066B	Str #152 To Dayton Bulk 138Kv Total	1,143
278	74083	Navasota-Adjacent-College Sta Total	1,339
279	74086	Dayton Bulk-Div Line-New Caney Total	789
280	74087	Lewis Creek To Huntsville 138K Total	751
281	74088	South Beaumont To Cheek 138Kv Total	429
282	74088B	Str #152 To Str #172 138Kv Ln Total	163
283	74091	Huntsville To Rivtrin 138Kv Ln Total	511
284	74093	Doucette To Diviln To Corrigan Total	1,543
285	74094	Grimes To Navasota 138Kv Ln Total	2,612
286	74096	Longmire To Navasota 138Kv Ln Total	2,884
287	74096A	Conroe Bulk To Str #363 138Kv Total	32
288	74097	Doucette To Sam Dam 138Kv Ln Total	767
289	74111R	Line #411 To Kickapoo 138Kv Ln Total	67
290	74112	Conroe Bulk To Grives 138Kv Ln Total	7,530
291	74131	138Kv Line Goslin - Spring Sub Total	154
292	74151	Stowell To Big Hill 138Kv Ln Total	469
293	74169	Metro To Oakridge 138Kv Ln Total	2,439
294	74172	Neches To Sabine 138Kv Ln Total	884

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
295	74178R	Line #578 To Texoma 138Kv Ln Total	56
296	74183	Adjacent To College Sta To Bry Total	703
297	74187	Jacino To Div Line To Cypress Total	6,440
298	74188	Cypress To Kountze Bulk 138Kv Total	532
299	74295	Orange To Div Ln To Nelson (Tx Total	943
300	74296	Orange To Lake Charles Divisio Total	282
301	74403	Goslin To Str #22 Of Ln #169 1 Total	1,729
302	74411	Rivtrin To Corrigan Bulk 138Kv Total	1,307
303	74415	Poco To Livingston 138Kv Ln Total	2,777
304	74415A	Rich To Jacinto 138Kv Ln Total	2,952
305	74419	Rivtrin To Poco 138Kv Ln Total	2,223
306	74420	Cleco To Newton Bulk 138Kv Ln Total	1,767
307	74424	China To Raywood 138Kv Ln Total	631
308	74429	So Beaumont To Div Ln To Centr Total	505
309	74430	Cypress To Div Line To Poco 13 Total	4,306
310	74435	Raywood To Shiloh 138Kv Ln Total	426
311	74442	National To Gsu To Dayton Bulk Total	336
312	74449	Newton Bulk To Toledo Bend 138 Total	1,031
313	74455	Sam Damto Newton Bulk 138Kv Ln Total	786
314	74457	Neches Station To So Beaumont Total	1,517
315	74475	Bayshore To Stowell 138Kv Ln Total	716
316	74476	Line 476-Tx Total	33
317	74485	Huntsville To Grimes 138Kv Ln Total	3,640
318	74485H	Huntsville To Grimes History Total	21
319	74487	Lewis Creek To Rivtrin 138Kv L Total	1,556
320	74488	Amelia Bulk To Cypress History Total	11
321	74490	Grimes To Adjacent To College Total	3,906
322	74492	Sabine To Cow 138Kv Ln Total	1,292
323	74496A	Sabine To Structure #3 138Kv L Total	6
324	74503	Security Sub-Lewis Creek 138Kv Total	3,519
325	74509	Rivtrin To Pee Dee 138Kv Ln Total	255
326	74514	Sabine To Orange 138Kv Ln Total	468
327	74515	Sabine-Div Ln-Port Neches Bulk Total	1,759
328	74516	Sabine-Dic Ln-Port Neches Bulk Total	288
329	74518	Midcounty To Port Neches Bulk Total	292
330	74518A	Kolbs To Str #20 138Kv Ln Total	47
331	74519	Union To Mid County 138Kv Ln Total	730

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
332	74523	Line #587 To Jeffcon 138Kv Ln Total	156
333	74524	Lewis Creek To Jacinto 138Kv L Total	1,247
334	74527	Sabine To Orange 138Kv Ln Total	272
335	74528	Neches Sta To Carroll Street 1 Total	903
336	74528D	Line 528A-Tx Total	27
337	74533R	Line #86 To Klemp 138Kv Ln Total	1,458
338	74536	Shiloh To Bayshore 138Kv Ln Total	460
339	74538	Kountze Bulk To Evadale 138Kv Total	639
340	74541R	Line #435 To Gordon 138Kv Ln Total	489
341	74542	Raywood-City Of Liberty (Natio Total	273
342	74543R	Line #93 To Camden 138Kv Ln Total	130
343	74548R	Cow To Dupont Sabine #4 138Kv Total	260
344	74549R	Cow To Dupont Sabine #3 138Kv Total	375
345	74552	Big Hill To Div Ln To Mid Coun Total	1,535
346	74552A	Line #552 To Port Acres Bulk 1 Total	17
347	74555	Jeffcon To Line #503 138Kv Ln Total	119
348	74556	Cow To Gulfpoly 138Kv Ln Total	790
349	74557R	Line #87 To Georgia 138Kv Ln Total	30
350	74558R	Line #91 To Line #485 138Kv Ln Total	645
351	74569	Lewis Creek To Goslin 138Kv Ln Total	2,779
352	74569B	Str #3 To Str #8 138Kv Ln Total	1
353	74571	Jacinto To Line #582 138Kv Ln Total	3,393
354	74578	Central To Union 138Kv Ln Total	234
355	74579	Jacinto To Cleveland 138Kv Ln Total	739
356	74582	Line #571 To Oak Ridge 138Kv L Total	1,026
357	74584	Orange To Gulfpoly 138Kv Ln Total	90
358	74586	New Caney To Conroe Bulk 138Kv Total	2,349
359	74587	Conroe Bulk To Lewis Creek 138 Total	566
360	74588	Kountze Bulk To Doucette 138Kv Total	931
361	74596	Lewis Creek To Longmire 138Kv Total	10
362	74597	Jasper To Jason 138Kv Ln Total	142
363	74599	Amelia Bulk To China History Total	700
364	74802	Eastgate To H.L.&P. (Huffman) Total	1,000
365	74803	Goslin To Metro 138Kv Ln Total	2,941
366	74808	Cleveland to Jayhawker Total	6
367	74809	Conroe To Oakridge 138Kv Ln Total	313
368	74828	Carroll Street To So Beaumont Total	582

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
369	77000	Transmission Lines Unclassifie Total	1,664
370	77006	Amelia Bulk To Raywood 69Kv Ln Total	2,608
371	77051	Travis To Jirou 69Kv Ln Total	159
372	77053R	Line #51 To Bethlehem Steel 69 Total	89
373	77058B	Str #313D To Navasota 69Kv Ln Total	21
374	77059	Pee Dee To Bryan History Total	0
375	7705BD	Line 5B-Tx Total	1
376	7705CD	Line 5C-Tx Total	1
377	77060	Navasota To Caldwell Industria Total	1,476
378	77062R	South Beaumont To Winshire 69K Total	893
379	77067	North End To Helbig 69Kv Ln Total	556
380	77067A	Str #70 To Str #77 69Kv Ln Total	4
381	77072	Mobil Hebert To Dupont Beaumon Total	56
382	77073	Neches To Mobil Chem #2 69Kv L Total	111
383	77073B	Line #73 To Str #72 69Kv Ln Total	43
384	77075A	Line #114 To Line #75 69Kv Ln Total	21
385	77075C	Str #73B/560 To Str #73B/72 69 Total	2
386	77075R	Colbert-Div Ln-So Beaumont Bul Total	103
387	77076R	Front Street To American Steel Total	215
388	77077	Kolbs To Port Neches Bulk 69Kv Total	291
389	77079	Kolbs To Texaco 69Kv Ln Total	332
390	77081	Echo To Str #380A 69Kv Ln Total	957
391	77082	Line 82-Tx Total	2
392	77083	Navasota To Adjac To Col Sta H Total	60
393	77084	West End To Helbig 69Kv Ln Total	956
394	77084A	Str #50 To North End 69Kv Ln Total	6
395	77085R	Hearne To Calbert Bulk 69Kv Ln Total	286
396	77088A	Line #445 To Str #98A/12 69Kv Total	5
397	77089R	Stowell To Himex 69Kv Ln Total	679
398	77090	Line #454 To Pennwalt 69Kv Ln Total	79
399	77098	So Beaumont To Div Ln To Dupon Total	404
400	77098A	Neches To Str #12 69Kv Ln Total	87
401	77100R	Line #458 To Lamar 69Kv Ln Total	15
402	77102R	Line #6 To Saratoga 69Kv Ln Total	12
403	77103R	Line #6 To Hull 69Kv Ln Total	6
404	77104R	Line #6 To So Liberty 69Kv Ln Total	36
405	77107	Port Neches Bulk To Groves 69K Total	103

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
406	77107B	Line #107 To Line #107 69Kv Ln Total	3
407	77108R	Line #85 To Sinclair Hearne 69 Total	35
408	77109	Groves To Atlantic Bulk 69Kv L Total	652
409	77110	Winshire To UtepcO 69Kv Ln Total	1
410	77114	So Beaumont To Colonial Hebert Total	873
411	77117	Kolbs To Atlantic Bulk 69Kv Ln Total	463
412	77122R	Line #114 To Mcfaddin 69Kv Ln Total	29
413	77132	Line #59 To Texas Hearne 69Kv Total	15
414	77141	Meeker To Poly 69Kv Ln Total	66
415	77148	Travis To Crockett 69Kv Ln Total	315
416	77155	Yankee Doodle To Crockett 69Kv Total	14
417	77159	Bryan To Hearne 69Kv Ln Total	1,298
418	77162	Amelia Bulk To Poly 69Kv Ln Total	85
419	77168	Gallier To Meeker 69Kv Ln Total	164
420	77175R	Line #89 To Blue Water 69Kv Ln Total	1,179
421	77182	Bryan To Hearne 69Kv Ln Total	261
422	77183	Adjacent To Colelge Station To Total	1
423	77185R	Line #62 To Bayou Fannett 69Kv Total	22
424	77189R	Line #117 To Pabtex 69Kv Ln Total	67
425	77191	Gulf Oil To Fort Worth 69Kv Ln Total	397
426	77194	Texaco To Fort Worth 69Kv Ln Total	90
427	77198R	Line #510-Beaumont Water Works Total	33
428	77404	Kolbs To Savannah 69Kv Ln Total	769
429	77407	Crockett To West End 69Kv Ln Total	184
430	77408	Westend To Parkdale 69Kv Ln Total	169
431	77409R	Line #81 To Kirbyville 69Kv Ln Total	201
432	77410R	Winshire To Stowell 69Kv Ln Total	226
433	77413	Neches To Vidor 69Kv Ln Total	317
434	77414R	Line #564 To Sprulock 69Kv Ln Total	87
435	77416R	Line #148 To Averill 69Kv Ln Total	68
436	77425R	Jasper-Jasper Newton Elec Coop Total	2
437	77427	Port Neches Bulk To Goodrich 6 Total	127
438	77429A	Line #497 To Str #164 69Kv Ln Total	10
439	77433	North Silsbee To Evadale 69Kv Total	357
440	77436	Line #182 To Humble Hearne 69K Total	16
441	77439	Line #81 To Fawil 69Kv Ln Total	247
442	77440	Raywood To Dayton Bulk 69Kv Ln Total	601

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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	Asset Loc	Asset Description	Amount
443	77443R	Line #576 To Cardinal 69Kv Ln Total	34
444	77445	Neches To Mobil Chem #1 69Kv L Total	305
445	77446	Line #191 To P.S.E. 69Kv Ln Total	17
446	77448	Dupont Beaumont To Dupont Capr Total	31
447	77450	Sstr #6 To Str #30 69Kv Ln Total	25
448	77452	Neches To Houston Chemical 69K Total	21
449	77454	Houston Chemical To Mobil Chem Total	9
450	77455	Sam Dam To Newton Bulk Hist Total	34
451	77456	West End To Amelia Bulk 69Kv L Total	654
452	77456A	Line #456 To Line #456 69Kv Ln Total	50
453	77458	South Beaumont To Lincoln 69Kv Total	168
454	77459	Line 459-Tx Total	6
455	77460R	Line #81 To Sabra 69Kv Ln Total	31
456	77461	Dupont Beaumont To Kolbs 69Kv Total	141
457	77462	Meeker To Goodyear Cheek 69Kv Total	252
458	77463	Line #585 To Line #408 69Kv Ln Total	89
459	77464	Koppers #2 To Koppers #1 69Kv Total	88
460	77466	West End To Goodyear Cheek 69K Total	746
461	77467	Helbig To Line #470 69Kv Ln Total	495
462	77468	Gallier To Elizabeth 69Kv Ln Total	341
463	77470	Silsbee To North Silsbee 69Kv Total	198
464	77473	Port Acres Bulk To Gulf Oil 69 Total	1,445
465	77474	Line #506 To Cabot 69Kv Ln Total	31
466	77477	Port Neches Bulk To Jeff Chem Total	23
467	77479	Line 479-Tx Total	27
468	77484	Port Acres Bulk To Koppers #1 Total	(94)
469	77495	Vidor To Line #525 69Kv Ln Total	528
470	77497	Magnolia To Kolbs Sub 69Kv Ln Total	557
471	77498	Dupont Dee To Goodrich 69Kv Ln Total	300
472	77500	Cow To Orange 69Kv Ln Total	215
473	77502	Line #595 To Aplha 69Kv Ln Total	110
474	77505	Orange To Winfree 69Kv Ln Total	107
475	77506	Orange To Firestone 69Kv Ln Total	330
476	77507	Firestone Orange To Gulf Chem Total	14
477	77508	Orange To Front 69Kv Ln Total	269
478	77510	Jirou To North End 69Kv Ln Total	407
479	77512	Gulf Chem #1 To Gulf Chem #2 6 Total	37

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
480	77517	Line #505 To Bridge City 69Kv Total	188
481	77519A	Line #107 To Dead End Str 69Kv Total	16
482	77522	Line #590 To Allied Chemical 6 Total	24
483	77523A	Conroe Bulk To Str #587/39 69K Total	8
484	77523B	Str #72 To Conroe 69Kv Ln Total	228
485	77525	Orangebulk To Echo 69Kv Ln Total	289
486	77530	Port Neches Bulk-Atlantic Bulk Total	177
487	77535	Bryan To Caldwell Industrial 6 Total	2,129
488	77537	Line #81 To Owens Illinois 69K Total	21
489	77545	Elizabeth To Amelia Bulk 69Kv Total	32
490	77550R	Koppers #1 To Koppers #3 69Kv Total	19
491	77561	Gulf Chem #1 To Gulfrich 69Kv Total	94
492	77562	Neches To Mobil Chem #2 69Kv L Total	37
493	77562A	Line #73 To Str #90/6 69Kv Ln Total	11
494	77564	Mobil Hebert To Explorer 69Kv Total	746
495	77564A	Line #473 To Line #484 69Kv Ln Total	2
496	77566	Neches To Mobil Chem #3 69Kv L Total	(0)
497	77574	Explorer To Port Acres Bulk 69 Total	62
498	77575	Bridge City To Firestone Orang Total	257
499	77576	South Beaumont To Lincoln 69Kv Total	305
500	77577	Jeff Chem #2 To Jeff Chem #1 6 Total	9
501	77580	Conroe To Str #41 69Kv Ln Total	16
502	77581	Parkdale To Helbig 69Kv Ln Total	133
503	77585	Elizabeth To Helbig 69Kv Ln Total	690
504	77590	Gulfrich To Cow 69Kv Ln Total	257
505	77594R	Line #6 To Hardin 69Kv Ln Total	267
506	77595	Echo To Front 69Kv Ln Total	340
507	77595A	Str #595/215 To Front 69Kv Ln Total	76
508	77598	Dupont Beaumont To Dupont Dee Total	23
509	77804R	Line #525 To Huber 69Kv Ln Total	153
510	77805	Savannah To Koppers #2 69Kv Ln Total	218
511	77806	Port Neches To Magnolia 69Kv L Total	59
512	77898	Neches To South Beaumont 69Kv Total	275
513	79999	Transm Lines - Dummy Total	3
514	9015	Beaumont Edison Plaza Office B Total	5
515	9270	Port Arthur Office & S/C Total	3,094
516			

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Asset Description	Amount
517	Total	<u>\$ 402,230</u>

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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	Asset Loc	Asset Description	Amount
1	1000	Distribution - Mass Property Total	\$ 140
2	1840	Big Cajun Common Total	(0)
3	23119	Evergreen Switching Station Total	26
4	27009	Flordia St. Substation Total	142
3	27016	Belfair Substation Total	617
4	27020	Gonzales Substation Total	255
4	27029	Crown Zellerbach Substation Total	575
5	27071	Drusilla Substation Total	152
5	27084	Oak Villa Substation Total	1,681
6	27093	Alaska Street Substation Total	152
6	27094	Louisiana State Substation Total	3,912
7	27097	Beauregard Substation Total	745
7	27098	East Substation Total	309
8	27100	L S U Substation Total	203
8	27101	Blount Substation Total	652
9	27102	Jackson Substation Total	475
9	27104	Harelson Substation Total	3,724
10	27105	Grace Substation Total	511
10	27106	Addis Sub Total	4,052
11	27107	Mickens Substation Total	316
11	27108	Wyandotte Substation Total	1,098
12	27110	Willow Glen Substation Total	23,206
12	27112	Greenwell Springs Substation Total	122
13	27115	Capitol Substation Total	112
13	27116	Goudchaux Substation Total	111
14	27117	Geismar Substation Total	335
14	27121	Port Hudson Substation Total	4,946
15	27123	Wilbert Substation Total	1,112
15	27125	Tiger Substation Total	3,190
16	27128	Julia Substation Total	148
16	27129	Alchem Substation Total	899
17	27130	Shell Chem Substation Total	277
17	27131	Copol Total	202
18	27132	Moler Substation Total	232
18	27137	Monochem Substation Total	365

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
19	27140	Cosmar substation Total	418
19	27141	Repapco Substation Total	309
20	27142	Conway Substation Total	2,272
20	27149	Gloria Substation Total	374
21	27151	Delmont Substation Total	767
21	27156	Marydale Substation Total	107
22	27157	Stauffer Substation Total	354
22	27158	Geigy Substation Total	416
23	27159	Hazel Substation Total	770
23	27160	Francis Substation Total	528
24	27163	Brown Substation Total	93
24	27168	Downtown Substation Total	1,349
25	27171	Coly Substation Total	14,890
25	27174	Jaguar Substation Total	7,508
26	27187	Fancy Point Substation Total	22,714
26	27190	Scenic Substation Total	129
27	27191	Southwood Substation Total	346
27	27198	Webre Substation Total	5,920
28	27200	Mcknight Substation Total	8,400
28	27202	Kaiser #2 Sub Total	159
29	27212	Air Products Substation Total	158
29	27222	Cajun 1 Substation Total	6
30	27229	Belle Helena Substation Total	1,231
30	27232	Hoechst Substation Total	254
31	27233	Devil Swamp Substation Total	750
31	27246	Dawson Creek Total	1,211
32	27256	Big Cajun No 2 Substation Total	1,797
32	27258	Baton Rouge Operator Total	3,409
33	27259	Sorrento Substation Total	12
33	27263	Plant Daniel Total	14
34	27272	Turnerville 69Kv Transm Switch Total	1,151
34	2790	La Baton Rouge Gen. Plant Total	613
35	28022	Alfol Substation Total	426
35	28126	Staufco Substation Total	643
36	28130	Lafayette Substation Total	1,265
36	28131	Jennings Substation Total	3,193
37	28134	Sulphur Switchng Substation Total	148

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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	Asset Loc	Asset Description	Amount
37	28141	Chlomal Substation Total	960
38	28143	Five Points Substation Total	291
38	28146	Ann Substation Total	197
39	28149	East Broad Substation Total	448
39	28150	Sunset Substation Total	133
40	28151	Butadiene Substation Total	133
40	28153	Firestone Substation Total	537
41	28154	Lake Chas Bulk Substation Total	1,888
41	28155	Nelson Substation Total	17,393
42	28156	Pci Substation Total	996
42	28157	Carlyss Substation Total	6,693
43	28158	Reigel Substation Total	84
43	28159	Cit Con Substation Total	0
44	28160	Meaux Substation Total	1,605
44	28161	Lake Substation Total	102
45	28163	Lawtag Substation Total	39
45	28164	Scott Substation Total	3,370
46	28167	Bayou Warehouse Substation Total	438
46	28168	Richard Substation Total	11,424
47	28169	Champagne Substation Total	1,257
47	28170	Cecelia Substation Total	1,618
48	28171	Moril Substation Total	1,951
48	28172	Solac Substation Total	3,940
49	28179	Hercules #2 Total	340
49	28182	Gulf Oxygen Sub Total	116
50	28203	Flake Sub Total	469
50	28212	Citgo Sub Total	659
51	28213	Conoco Sub Total	526
51	28226	Olin TDI Substation Total	328
52	28234	Certainreed Sub Total	184
52	28235	Doc Bonin Substation Total	66
53	28238	Mossville Sub Total	2,776
53	28239	PPG Sub Total	1,051
54	28277	L.C. Operator Total	2,794
54	28279	Cooper Sub (owned by CLECO) Total	12
55	28280	Plaisance Subst. (owned CLECO) Total	18
55	28281	Ivanhoe Total	9

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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	Asset Loc	Asset Description	Amount
56	28292	Bayou D'Inde Substation Total	7
56	28293	Arizona Substation Total	3
57	28294	Citcon West Substation Total	580
57	28302	Sphere Sub Total	1
58	2850	La Lake Charles Trans. Total	319
58	29999	La Unclassified Transmission S Total	361
59	37001	Louisiana Substation Spare Loc Total	4,175
59	37003	Jefferson Substation Total	59
60	37004	Alsen Substation Total	15
60	37006	Essen Substation Total	108
61	37007	Denham Springs Substation Total	122
61	37008	Seventy Second Substation Total	13
62	37011	Irion Substation Total	14
62	37015	Lockhart Substation Total	6
63	37017	Duplesis Substation Total	199
63	37018	Angola Substation Total	4
64	37019	Salt Dome Substation Total	145
64	37021	Northdale Substation Total	57
65	37028	Dixie Baker Substation Total	2
65	37030	Baker Substation Total	21
66	37031	Westdale Substation Total	42
66	37032	Sharp Substation Total	133
67	37035	Maryland Tank Substation Total	2
67	37045	Clinton Substation Total	3
68	37048	Highland Substation Total	85
68	37049	Gardnere Substation Total	654
69	37065	Broussard Substation Total	28
69	37066	Zoar Substation Total	494
70	37068	Oak Grove Substation Total	153
70	37070	Sears Substation Total	47
71	37075	Main Line Substation Total	17
71	37080	Tejac Substation Total	2
72	37085	Colfel Substation Total	270
72	37087	Sandy Creek Substation Total	4
73	37089	Pecue Substation Total	963
73	37091	Starhill Substation Total	48
74	37113	Livonia Substation Total	252

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)**

	Asset Loc	Asset Description	Amount
74	37120	Brady Heights 69Kv Substation Total	62
75	37126	Zachary Substation Total	91
75	37143	Mcmanus Substation Total	47
76	37146	Enjay Substation Total	60
76	37150	Thomas Substation Total	148
77	37153	Aster Substation Total	44
77	37154	Campus Substation Total	52
78	37161	Swan Substation Total	60
78	37162	Kaiser Substation Total	12
79	37164	Concord Substation Total	754
79	37165	Esso Substation Total	1,556
80	37166	Sidco Substation Total	57
80	37173	Polyform Substation Total	2
81	37185	Fairground Substation Total	5
81	37188	Nesser Substation Total	53
82	37189	Shenandoah Substation Total	85
82	37197	Gravel Substation Total	1
83	37199	Grant Substation Total	73
83	37205	Cohen Substation Total	1,073
84	37211	Stadium Substation Total	102
84	37214	Vulchlor Substation Total	0
85	37218	Enco Substation Total	2
85	37220	Waterloo Substation Total	572
86	37221	Ward Creek 230/13.8Kv Sub Total	487
86	37225	Feliciana Substation Total	2
87	37228	Pam Substation Total	3
87	37230	Loblolly Substation Total	13
88	37234	Parker Substation Total	121
88	37242	Weiner Sub Total	681
89	37244	Formosa Sub Total	89
89	37245	Claire Substation Total	82
90	37251	Placid Sub (customer owned) Total	1
90	37255	Lively Sub Total	75
91	37257	Sutan Sub Total	34
91	37262	Aac Corp Total	144
92	37269	Woodstock Substation Total	15
92	37271	Exxon Pipeline Sub Total	139

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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	Asset Loc	Asset Description	Amount
93	37739	Equitable Resource Substation Total	0
93	38003	Elton Substation Total	70
94	38006	Church Substation Total	23
94	38007	Hackberry Substation Total	6
95	38009	Broadmoor Sub Total	56
95	38010	Carter Substation Total	190
96	38012	Hollywood Substation Total	147
96	38014	Anse Labutte Total	17
97	38015	Hunter Substation Total	53
97	38019	Maurice Substation Total	3
98	38021	Interstate Pipe Line Substatio Total	8
98	38024	Duson Substation Total	13
99	38027	Carencro Substation Total	41
99	38030	Delcambre Rural Substation Total	45
100	38032	Kaplan Substation Total	22
100	38033	Lake Arthur Substation Total	84
101	38038	Gueydan Substation Total	5
101	38039	Westlake Sub Total	33
102	38044	Port Barre Substation Total	7
102	38046	Estherwood Substation Total	6
103	38047	Smith Substation Total	56
103	38049	Evangeline Substation Total	24
104	38051	Mcneese Substation Total	12
104	38054	Dixie Breaux Substation Total	12
105	38056	Dixie Suplhur Substation Total	20
105	38057	Billeaud Substation Total	7
106	38058	Texas Erath Substation Total	3
106	38059	Barnett Oil Mill Substation Total	4
107	38062	Parks Substation Total	8
107	38064	Gulf Krotz Substation Total	5
108	38065	Dischler Substation Total	10
108	38067	Winn Substation Total	69
109	38068	Goosport Sub Total	55
109	38073	Oak Park Substation Total	43
110	38074	Jungle Gardens Substation Total	12
110	38076	St Martinville Substation Total	24
111	38078	Colonial L C Substation Total	92

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
111	38079	Holliday Substation Total	22
112	38081	Gillis Substation Total	287
112	38082	Greenwich Substation Total	12
113	38087	Maplewood Substation Total	16
113	38089	Thornwell Substation Total	1
114	38093	Iowa Substation Total	16
114	38094	Davison Chemical Total	21
115	38097	Morse Substation Total	7
115	38098	Trousdale Total	26
116	38100	Air Force Base Total	2
116	38107	Clifton Ridge Total	12
117	38118	Cokhan Substation Total	9
117	38119	Burton Substation Total	223
118	38122	Colonial Welsh Substation Total	6
118	38123	Colonial Springs Total	54
119	38124	Gecko Substation Total	63
119	38125	Erath Substation Total	5
120	38129	Averico Substation Total	27
120	38140	New Iberia Substation Total	235
121	38147	Contraband Sub Total	82
121	38148	Ford Substation Total	35
122	38165	Colonial Academy Total	0
122	38174	Lone Star Total	27
123	38175	Toomey Sub Total	385
123	38176	Ellis Substation Total	16
124	38181	Egan Substation Total	7
124	38187	Lake Ch Pipe Ln Total	2
125	38189	Choupique Total	22
125	38202	International Substation Total	13
126	38205	Opel Substation Total	14
126	38206	Welsh #2 Substation Total	5
127	38210	Expline Substation Total	11
127	38211	Texsul Substation Total	27
128	38214	Texlake Substation Total	2
128	38218	Acadia Substation Total	110
129	38223	Mermentau Sub Total	36
129	38225	Chalkley Substation Total	2

**ENTERGY GULF STATES, INC. (LOUISIANA
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
130	38240	Jupiter Total	1
130	38245	Big Three Substation Total	11
131	38246	Polycit Sub Total	78
131	38252	Vincent Sub Total	567
132	38257	Duboin Substation Total	302
132	38261	Ellender Substation Total	31
133	38264	Gillis Gas Total	5
133	38268	Verdine Sub Total	52
134	38269	Pecan Grove Sub Total	1
134	38270	Contank Sub Total	5
135	38271	Rice Cogen Substation Total	1
135	38287	Legion Sub Total	86
136	38296	Mimosa Substation Total	68
136	38300	Sweet Crude Substation Total	44
137	38303	Rose Bluff Metering Sub Total	5
137	60000	River Bend-Fancy Point (Gen Le Total	339
138	60342	Willow Glen To Coly 500Kv Ln Total	3,334
138	60343	Willow Glen To Lp&L (Little Gy Total	2,468
139	60345	Webre To Div Line To Richard 5 Total	10,297
139	60346	Willow Glen-Lp&L(Ctr Of Mis Rv Total	57
140	60520	Nelson To Div Ln To Hartburg (Total	2,596
140	60620	Nelson To Richard 500Kv Ln Total	9,266
141	60734	Mcknight - M.P.C.(C/L Of Pearl Total	39,203
141	60741	Colt To Mcknight 500Kv Ln Total	3,614
142	60742	Mcknight To Mp&L To Franklin 5 Total	2,647
142	60745	Big Cajun #2 To Webre 500Kv Ln Total	9,945
143	60746	Fancy Point To Big Cajun #2 50 Total	4,881
143	60752	Fancy Point To Mcknight 500Kv Total	18,806
144	60760	Webre To Richard Sub 500 Kv Li Total	0
144	62226	Rose Bluff To Carlyss 230 Kv L Total	3,262
145	62241	Pecan Grove To Carlyss 230Kv L Total	(488)
145	62252	Nelson To Moss Bluff 230Kv Ln Total	708
146	62263	Nelson To Cleco 230Kv Ln Total	1,635
146	62302	Hazel To Oak Villa 230Kv Ln Total	542
147	62318	Conway-Vulcan Materials (Vulch Total	229
147	62328	Belle Helene To Woodstock 230K Total	546
148	62333	Dawson Creek To Willow Glen 23 Total	3,383

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
148	62350	Jaguar To Enco 230Kv Ln Total	455
149	62351	Enjay To Jaguar 230Kv Ln Total	342
149	62352	Fancy Point To Enjay 230Kv Ln Total	14,286
150	62353	Port Hudson To Fancy Point 230 Total	1,940
150	62354	Fancy Point To Port Hudson 230 Total	1,236
151	62358	Placid To Formosa 230Kv Ln Total	634
151	62385	Addis To Placid 230Kv Ln Total	2,422
152	62388	Conway To Lp&L Co To Bagtelle Total	475
152	62389	Tiger To Willow Glen 230Kv Ln Total	699
153	62395	Willow Glen To Harelson 230Kv Total	1,373
153	62428	Carlyss To Div Ln To Sabine (L Total	4,271
154	62608	Chalkley Bulk To Solac 230Kv L Total	1,084
154	62609	Solac To Pecan Grove 230Kv Ln Total	1,541
155	62652	Nelson To Carlyss 230Kv Ln Total	962
155	62680	Moss Bluff To Chalkley Bulk 23 Total	368
156	62695	Ppg To Verdine 230Kv Ln Total	56
156	62696	Ppg To Carlyss 230Kv Ln Total	1,403
157	62697	Verdine To Nelson 230Kv Ln Total	1,306
157	62711	Willow Glen To Coly 230Kv Ln Total	1,589
158	62712	Moler To Port Hudson 230Kv Ln Total	2,106
158	62715	Fancy Point-Cep Coop (Big Caju Total	2,403
159	62715D	Line 715A-La Total	2
159	62716	Line #715 To Grant 230Kv Ln Total	249
160	62718	Willow Glen To Belle Helene 23 Total	1,882
160	62718A	Line #718 To Line #328 230Kv L Total	418
161	62721	Line 721-La Total	204
161	62729	Esso To Hazel 230Kv Ln Total	252
162	62730	Willow Glen To Lp&L To Evergre Total	349
162	62731	Addis-C.E.P. Coop (Big Cajun#1 Total	1,476
163	62731A	Evergreen To Str #732/124 230 Total	180
163	62732	Dow Cogen To Addis 230Kv Ln Total	201
164	62733	Exxon To Downtown 230Kv Ln Total	302
164	62740	230Kv Line (La-Tl Unidentified Total	0
165	62743	Esso To Exxon 230Kv Ln Total	614
165	62747	Coly To Colfel 230Kv Ln Total	524
166	62750	Coly To Jaguar 230Kv Ln Total	4,921
166	62751	Str #1 To Line #711 230Kv Ln Total	422

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
167	62753	Downtown To Dawson Creek 230Kv Total	31
167	62758	La Sta Unit 4A To Exxon 230Kv Total	11
168	62777	Woodstock To Vulcan Materials Total	100
168	62780	Formosa To Enco 230Kv Ln Total	35
169	62781	Line 781-La Total	366
169	62782	Tiger To Addis 230Kv Ln Total	661
170	62783	Exxon To Enco 230Kv Ln Total	414
170	62785	Enco To Ecorp 230Kv Ln Total	40
171	62787	Line #350 To Esso 230Kv Ln Total	104
171	62787A	Str #1 To Str #5 230Kv Ln Total	99
172	62790	Willow Glen To Tiger 230Kv Ln Total	709
172	62791	Harelson To Oak Villa 230Kv Ln Total	129
173	62795	Willow Glen To Harelson 230Kv Total	576
173	62997	Addis To Air Liquide Sub 230Kv Total	1,420
174	64029	Conoco To Olin Tdi 138Kv Ln Total	28
174	64203	Jennings To Richard 138Kv Ln Total	3,000
175	64209	Polycit To Citgo 138Kv Ln Total	63
175	64218	Conoco To Staufco 138Kv Ln Total	44
176	64223R	Moril To Bayou Warehouse 138Kv Total	1,002
176	64225	Cecelia To Moril 138Kv Ln Total	2,621
177	64228	Meaux To Leblanc #2 138Kv Ln Total	17
177	64229	Olin Tdi To Carlyss 138Kv Ln Total	429
178	64232	Scott To Judge 138Kv Ln Total	35
178	64233	Richard To Scott 138Kv Ln Total	728
179	64236	Krotz Springs-Div Ln-Livonia 1 Total	783
179	64242	Arizona To Citcon-West 138Kv L Total	652
180	64245	Line #619 To Jefferosn Island Total	55
180	64248R	Citcon-West To Carlyss 138Kv L Total	272
181	64252	Nelson To Moss Bluff Hisotry Total	1
181	64254	Lake Charles Bulk To Richard 1 Total	4,041
182	64255	Bonin To Gsu To Cecelia 138Kv Total	155
182	64256	Scott-City Of Lafayette At Bon Total	283
183	64257	Scott To Cecelia 138Kv Ln Total	2,285
183	64279	Scott To Colonial Academy 138K Total	2,294
184	64289	Scott To Champagne 138Kv Ln Total	834
184	64295	Orange-Div Ln-Nelson (La) 138K Total	2,345
185	64296	Orange To Lake Charles Div (La Total	980

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
185	64297	Staufco To Nelson 138Kv Ln Total	491
186	64297D	Str #296/506 To Str #296/514 1 Total	61
186	64298	Lake Charles Bulk To Jennings Total	1,699
187	64300	Willow Glen To Gonzales 138Kv Total	9,796
187	64300A	Str #182 To Line #331 138Kv Ln Total	43
188	64301	Cecelia-Div Ln-Wilbert (2 Line Total	970
188	64303	Wilbert To Louisiana Station 1 Total	1,171
189	64305	Louisiana Sta To Str #21 138Kv Total	478
189	64312	Wilbert To Livonia 138Kv Ln Total	904
190	64313	Geigy To Stauffer 138Kv Ln Total	159
190	64314	Louisiana Station To Thomas 13 Total	1,066
191	64316	Stauffer To Cosmar 138Kv Ln Total	323
191	64317	Cosmar To Alchem 138Kv Ln Total	231
192	64326	Air Products To Geigy 138Kv Ln Total	70
192	64331	Shenandoah To Line #300 138Kv Total	27
193	64338R	Line #368 To Starhill 138Kv Ln Total	68
193	64368	Port Hudson To Crown Zellerbac Total	915
194	64387	Str #315/2 To Str #315/39 138K Total	48
194	64389A	Str #702/146 To Willow Glen 13 Total	251
195	64390	Willow Glen To Geismar 138Kv L Total	529
195	64391	Willow Glen To Str #166 138Kv Total	1,289
196	64392	Addis To Wilbert 138Kv Ln Total	846
196	64396	Geismar To Wyandotte 138Kv Ln Total	305
197	64397	Alchem To Monochem 138Kv Ln Total	352
197	64397A	Str #48 To Str #57 138Kv Ln Total	279
198	64398	Monochem To Conway 138Kv Ln Total	1,274
198	64600	Moril To Cleco To Hopkins St 1 Total	10
199	64601	Mossville To Bayou D Inde 138K Total	2,306
199	64601D	Line 601A-La Total	36
200	64603	Mossville To Nelson 138Kv Ln Total	425
200	64603D	Line 603A-La Total	41
201	64616	Carlyss to Nelson 138 Kv Line Total	2,116
201	64618	Judice To Meaux 138Kv Ln Total	628
202	64619	Leblanc #2 To Moril 138Kv Ln Total	928
202	64621	Nelson To Cleco To Deridder 13 Total	453
203	64636	Champagne Bulk-Cleco-Plaisance Total	142
203	64640R	Line #298 To Colonial Welsh 13 Total	144

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
204	64641	Champagne To Krotz Springs 138 Total	2,559
204	64642R	Line #641 To Colonial Springs Total	72
205	64643	Bayour D Inde To Polycit 138Kv Total	1,253
205	64647	Richard To Scott 138Kv Ln Total	1,325
206	64654	Nelson To Lake Charles Bulk 13 Total	809
206	64665	Arizone To Citgo 138Kv Ln Total	544
207	64679	Colonial Academy To Richard 13 Total	699
207	64698	Nelson To Lake Charles Bulk 13 Total	766
208	64699	Bayou Warehouse To Cleco(Ivanh Total	68
208	64702	Addis To Willow Glen 138Kv Ln Total	1,172
209	64707	Willow Glen To Alchem 138Kv Ln Total	514
209	64708	Wyandotte To Shell Chem 138Kv Total	231
210	64711A	Str #9 To Willow Glen 138Kv Ln Total	33
210	64713	Willow Glen To Air Products 13 Total	835
211	64714	Thomas To Port Hudson 138Kv Ln Total	558
211	64717	Port Hudson To Repapco 138Kv L Total	373
212	64720	Gonzales To Lp&L 138Kv Ln Total	199
212	64729	Esso To Hazel History Total	2
213	64768	Repapco To Crown Zellerbach 13 Total	632
213	64788	Shell Chem To Cownay 138Kv Ln Total	375
214	64798	Conway To Wyandotte 138Kv Ln Total	241
214	65315	Addis To Lp&L (Paincourtville) Total	517
215	67001	Transmission Lines Unclassifie Total	2,888
215	67013	Chlomal To Jennings 69Kv Ln Total	3,349
216	67013A	Line #13 To Line #13 69Kv Ln Total	62
216	67015	Catalyst To Choupique 69Kv Ln Total	245
217	67018	Jennings To Scott 69Kv Ln Total	2,399
217	67038R	Line #39 To Texlake 69Kv Ln Total	42
218	67039	Lawtag To Lake Arthur 69Kv Ln Total	429
218	67040	Winn To Thornwell 69Kv Ln Total	173
219	67044R	Line #18 To Tejas 69Kv Ln Total	94
219	67045R	Line #18 To Estherwood 69Kv Ln Total	308
220	67206	Choupiaueto Line #208 69Kv Ln Total	1,485
220	67207	Line #209 To Line #208 69Kv Ln Total	104
221	67208	Line #623 To Alligator 69Kv Ln Total	1,884
221	67212R	Line #18 To Dischler 69Kv Ln Total	342
222	67213	Mossville To Alfol 69Kv Ln Total	88

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
222	67214	Guld Oxygen To Alfol 69Kv Ln Total	760
223	67216	Scott To Sunset 69Kv Ln Total	939
223	67217	Sunset To Champagne 69Kv Ln Total	828
224	67219	Line 219-La Total	49
224	67220	Lafayette To New Iberia 69Kv L Total	1,498
225	67224R	Mobil To International 69Kv Ln Total	470
225	67227	Sulphur Switching To Mossville Total	84
226	67230	Catalyst To Clifton Ridge 69Kv Total	204
226	67231R	Line #630 To Hillebrandt 69Kv Total	5
227	67234	Line #214 To Line #253A 69Kv L Total	15
227	67237	Anse Labute To Cleco 69Kv Ln Total	62
228	67238R	Line #292 To Sweet Crude Sub 6 Total	169
228	67240	Line 240-La Total	65
229	67247R	Line #280 To Erath 69Kv Ln Total	50
229	67249	Scott To Meaux 69Kv Ln Total	169
230	67250	Line #12 To Welsh #2 69Kv Ln Total	13
230	67253	Mossville To Alfol 69Kv Ln Total	128
231	67253A	Line #253 To Westlake 69Kv Ln Total	122
231	67259	Lafayette To Gecko 639Kv Ln Total	426
232	67259D	Line 259A-La Total	6
232	67264	Line 264-La Total	(2)
233	67268	Chlomal To Reigel 69Kv Ln Total	575
233	67269	Line 269-La Total	4
234	67270	Lake Arthur To Line #610 69Kv Total	408
234	67271	Line #278 To Line #602 69Kv Ln Total	19
235	67275	P.C.I. To Firestone 69Kv Ln Total	110
235	67276	Ann To Broad 69Kv Ln Total	91
236	67277	Line #253 To Continental Oil 6 Total	5
236	67278	Chlomal To Smith 69Kv Ln Total	360
237	67280	Five Points To Moril 69Kv Ln Total	741
237	67281R	Line #280 To Texas Erath 69Kv Total	345
238	67282	Mossville To Sphere 69Kv Ln Total	361
238	67282R	S-3 To S-41 (Line #282A) 69Kv Total	387
239	67283	Chlomal To Ann 69Kv Ln Total	318
239	67284	Pci To Hercules #2 69Kv Ln Total	116
240	67285	Line #292 To Expline 69Kv Ln Total	20
240	67288	Line 288-La Total	51

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
241	67290	Carlyss To Butadiene 69Kv Ln Total	106
241	67291R	Butadiene To Cities Service 69 Total	165
242	67292R	Carlyss To Catalyst 69Kv Ln Total	1,412
242	67293R	Line #15 To Lone Star Cement 6 Total	93
243	67294	Line #220 To St Martinville 69 Total	447
243	67299	Lake Charles Buld To Chlomal 6 Total	70
244	67308	Fireco To Copol 69Kv Ln Total	63
244	67309	Addis To Fireco 69Kv Ln Total	452
245	67310R	Line #739 To Salt Dome 69Kv Ln Total	219
245	67312A	Line #311 To Str #1 69Kv Ln Total	15
246	67319	Harelson To Florids 69Kv Ln Total	361
246	67330	Julia To Tiger 69Kv Ln Total	185
247	67330A	Line #330 To Line #399 69Kv Ln Total	12
247	67332	Clount To Zachary 69Kv Ln Total	996
248	67334	Jackson To Francis 69Kv Ln Total	1,436
248	67336	Belfair To East 69Kv Ln Total	220
249	67336A	Line #319 To Line #710 69Kv Ln Total	57
249	67339	Line #739 To Irion 69Kv Ln Total	272
250	67340	Harrelson To Gloria 69Kv Ln Total	517
250	67341R	Line #344 To Feliciana 69Kv Ln Total	38
251	67344	Jackson To Clinton Sub 69Kv Ln Total	437
251	67348	Blount To Grace 69Kv Ln Total	82
252	67349R	Line #739 To Pam 69Kv Ln Total	342
252	67355	Hoechst To Port Hudson 69Kv Ln Total	237
253	67356	Devil Swamp To Port Hudson 69K Total	933
253	67357	Blount To Hoechst 69Kv Ln Total	243
254	67359	Harrelson To Coly 69Kv Ln Total	951
254	67360R	Coly To Fairground 69Kv Ln Total	587
255	67362	Jaguar To Blount 69Kv Ln Total	144
255	67363	Greenwell Springs To Mickens 6 Total	244
256	67364	Louisiana Station To Scenic 69 Total	250
256	67365	Port Hudson To Jackson 69Kv Ln Total	1,075
257	67367	Brown To Blount 69Kv Ln Total	342
257	67368A	Line #365 To Line #368 69Kv Ln Total	5
258	67369	Line #371 To Gloria 69Kv Ln Total	484
258	67370	Jaguar To Mickens 69Kv Ln Total	609
259	67370A	Str #11 To Str #66 69Kv Ln Total	155

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
259	67370B	Louisiana Sta To Str #D 69Kv L Total	21
260	67371	Harelson To Greenwell Springs Total	421
260	67372A	Line #340 To Line #372 69Kv Ln Total	182
261	67372R	Nesser To Line #399 69Kv Ln Total	928
261	67373	Jefferson To East 69Kv Ln Total	545
262	67375	Tiger To Lsu 69Kv Ln Total	113
262	67376	Lsu To Alaska 69Kv Ln Total	93
263	67377	Tiger To Beauregard 69Kv Ln Total	90
263	67378	Louisiana Station To Capitol 6 Total	392
264	67379	Harelson To Drusilla 69Kv Ln Total	119
264	67380	Northdale To Capitol 69Kv Ln Total	147
265	67381	Kaiser To Jaguar 69Kv Ln Total	60
265	67382	Beauregard To Tiger 69Kv Ln Total	546
266	67382A	Str #378/75 To Str #78 69Kv Ln Total	52
266	67383R	Line #367 To Maryland Tank 69K Total	4
267	67384	Jaguar To Grace 69Kv Ln Total	603
267	67386R	Francis To Angola 69Kv Ln Total	879
268	67393	Line #759 To Str #58 69Kv Ln Total	226
268	67399	East To Tiger 69Kv Ln Total	310
269	67602	East Broad To Lake Charles Bul Total	164
269	67604	Carlyss To Firestone 69Kv Ln Total	76
270	67606	P.C.I. To Butadiene 69Kv Ln Total	38
270	67607	P.C.I. To Carlyss 69Kv Ln Total	84
271	67610	Meaux To Line #270 Tap 69Kv Ln Total	937
271	67611R	Jennings To Church 69Kv Ln Total	522
272	67612	Champagne To Str #294 69Kv Ln Total	315
272	67613	East Broad To Solac 69Kv Ln Total	831
273	67614	Lake To Solac 69Kv Ln Total	466
273	67617	Meaux To Duhon 69Kv Ln Total	768
274	67622R	Line #216 To Interstate Pipeli Total	113
274	67623	Carlyss To Sulphur Switching 6 Total	233
275	67624	East Broad To Lake 69Kv Ln Total	219
275	67625	Cecelia To Moril 69Kv Ln Total	948
276	67625A	Line #294 To Line #625 69Kv Ln Total	20
276	67626R	Line #259 To Dixie Breaux 69Kv Total	59
277	67629	Line #639 To Mcneese 69Kv Ln Total	3
277	67630	Mossville To Burton 69Kv Ln Total	493

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
278	67631	Scott To Lafayette 69Kv Ln Total	231
278	67632R	Line #637 To Ort Barre 69Kv Ln Total	27
279	67633R	Line #285-Colonial Lake Charle Total	19
279	67635R	Line #224 To Jungle Gardens 69 Total	47
280	67637	Line #217 To Line #612 69Kv Ln Total	10
280	67639	Solac To Reigel 69Kv Ln Total	379
281	67644	Gecko To Cecelia 69Kv Ln Total	91
281	67645	Line #249 To Averico 69Kv Ln Total	170
282	67649	Meaus To Five Points 69Kv Ln Total	179
282	67655R	Line #282 To Cokhan 69Kv Ln Total	53
283	67657	Sulphur Switching To Burton 69 Total	84
283	67658	Line #217 To Barnet Oil Mill 6 Total	42
284	67660	Mossville To Gulf Oxygen 69Kv Total	81
284	67662R	Line #18 To Ellis 69Kv Ln Total	75
285	67673R	Line #602 To Gillis Gas 69Kv L Total	192
285	67676	Reigel To Solac 69Kv Ln Total	118
286	67682	Sphere To Flake 69Kv Ln Total	119
286	67684	Line No 684-La Total	25
287	67687R	Hunter To Kaplan 69Kv Ln Total	52
287	67688	Line #268-J.D.E. Coop-Chalkley Total	55
288	67689R	Line #216 To Gulk Krotz 69Kv L Total	92
288	67700	Port Hudson To Zachary 69Kv Ln Total	284
289	67705	Beauregard To Julia 69Kv Ln Total	70
289	67706	Belfair To Northdale 69Kv Ln Total	136
290	67710	Florida To Belfair 69Kv Ln Total	337
290	67722	Tiger To Alaska 69Kv Ln Total	614
291	67723	Port Hudson To Grancis 69Kv Ln Total	679
291	67724R	Line #723 To Grant 69Kv Ln Total	87
292	67725R	Line #739 To Sidco 69Kv Ln Total	44
292	67735	Tap Fm Ln #364-Exxon Pipeline Total	84
293	67739	Addia To Copol 69Kv Ln Total	747
293	67749	Line 749-La Total	16
294	67756	Grace To Devilswamp 69Kv Ln Total	61
294	67759	Gloria To Coly 69Kv Ln Total	621
295	67759A	Line #759 To Line #359 69Kv Ln Total	8
295	67762	Goudchaux To Jaguar 69Kv Ln Total	208
296	67764	Scenic To Goudcaaux 69Kv Ln Total	143

**ENTERGY GULF STATES, INC. (LOUISIANA
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	Asset Loc	Asset Description	Amount
296	67767	Mickens To Brown 69Kv Ln Total	157
297	67779	Drusilla To Jefferson 69Kv Ln Total	307
297	67784	Louisiana Station To Kaiser 69 Total	87
298	67786R	Line #386 To Tunica 69Kv Ln Total	7
298	79998	Transm Lines - Dummy Total	59
299			
299		Total	\$ 524,067

ENTERGY LOUISIANA, INC.
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	Asset Loc	Asset Description	Amount
1	0008	Int/GP - Subs Total	10
2	0039	Winnfield 230/115Kv Sw Station Total	1,161
3	0041	Rilla 115Kv Sw Station Total	1,190
4	0042	Monroe 115Kv Sw Station Total	1,968
5	0043	Winnfield Station D 115Kv Sw S Total	59
6	0044	Mount Olive 500Kv Sw Station Total	10,062
7	0045	Monroe Power Plant 69Kv Sw Sta Total	1,708
8	0046	Jonesboro 115Kv Substation Total	32
9	0047	Delta Point 115Kv Station Total	6
10	0050	Bogalusa 115Kv Sw Station Total	3,239
11	0051	Sorrento 230/500Kv Sw Station Total	1,858
12	0052	Madisonville 240Kv Sw Station Total	9
13	0053	Bogalusa 500Kv Sw.Station Total	6,197
14	0055	Southport 230Kv Sw Station Total	4,169
15	0062	Union Carbide 230Kv Sw Station Total	3,164
16	0063	Hooker Chemical 230Kv Sw Stati Total	2,826
17	0065	Waterford 230Kv Sw Station Total	16,975
18	0066	Waterford #3 230Kv Sw Station Total	3,230
19	0067	Churchill 500Kv Sw Station Total	34
20	0068	Waterford 500Kv Switch Yard Total	7,229
21	0070	Little Gypsy Ses 230Kv Sw Stat Total	13,933
22	0080	Ninemile Point Ses 230Kv Sw St Total	6,746
23	0090	Sterlington Ses 115Kv Sw Stati Total	5,999
24	0091	Sterlington 500/115Kv Sw Stati Total	14,021
25	0099	Transmission Switch Yards Vari Total	119
26	0101	Southern Div. Transmission Lin Total	416
27	0102	Arkansas State-Minden Total	434
28	0103	Sterlington-Camden Total	287
29	0104	Sterlington-Crossett #1 Total	237
30	0105	Sterlington-Crossett #2 Total	260
31	0106	Sterlington-Vicksburg Total	2,140
32	0107	Sterlington-West Monroe Total	986
33	0108	West Monroe-South Monroe Total	279
34	0109	South Monroe-Standard Total	533
35	0110	Standard-Natchez Total	563

ENTERGY LOUISIANA, INC.
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	Asset Loc	Asset Description	Amount
36	0111	Standard-Winnfield 115Kv Ln Total	434
37	0112	Winnfield-Hodge Total	5,808
38	0113	Mississippi State-Amite Total	565
39	0114	Amite-Bogalusa Total	1,064
40	0115	Amite-Little Gypsy Total	12,639
41	0116	Amite-Natchez Total	249
42	0117	Standard-Cantoment #6 Total	372
43	0118	New Orleans-Gulfport Total	2,229
44	0119	Winnfield-Station D Total	1,512
45	0120	Minden-Station E Total	346
46	0121	Hodge-Station E Total	329
47	0122	Sterlington-Red Gum Total	1,438
48	0123	Sterlington-Bastrop Total	322
49	0125	Slidell-Bogalusa Total	6,789
50	0126	Luling-Raceland Total	1,206
51	0127	Ninemile-Churchill Jct #1 Total	1,137
52	0128	Raceland-Napoleonville Total	1,572
53	0129	Sterlington-Minden Total	2,643
54	0130	Napoleonville-Plaquemine Total	1,527
55	0131	Raceland-Houma Total	2,388
56	0132	Sarepta-Cullen Total	74
57	0133	Orleans-Chalmette-Kaiser Total	1,842
58	0134	Ninemile-Snake Farm (Wb) Total	1,219
59	0135	Ninemile-Churchill Jct #2 Total	289
60	0136	Churchill Jct-Westwego Total	116
61	0137	Churchill Jct-Luling Jct Total	1,213
62	0138	Minden-La Ordinance Plant Total	105
63	0139	Vienna-Bernice Total	279
64	0140	Corey-Columbia Total	222
65	0141	Raceland-Valentine Total	4,204
66	0142	Bogalusa-Mississippi State Total	388
67	0143	Bastrop-Oak Grove Total	701
68	0144	Sailes-Coushatta Total	379
69	0145	Valentine-Golden Meadow Total	1,433
70	0146	Snake Farm-Bogalusa Total	7,776
71	0147	Oak Grove-Arkansas State Total	228
72	0148	Golden Meadow-Leeville Total	1,519

ENTERGY LOUISIANA, INC.
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	Asset Loc	Asset Description	Amount
73	0149	Westwego-Barataria Total	972
74	0150	Chalmette-Michoud Total	1,256
75	0151	Labarre-Lake Shore Total	864
76	0152	Sorrento-Burnside Total	291
77	0153	Swartz-Rilla Total	436
78	0154	Sarepta-Haynesville Total	289
79	0155	Red Gum-St Joseph Total	143
80	0156	Gretna-Port Nickel Total	3,010
81	0157	Terrebonne-Bayou Boeuf Total	4,300
82	0158	Chalmette-Port Nickel Total	1,640
83	0159	Paris Sub-Canal #2 Total	160
84	0160	Lg-Lake Ponchartrain Total	1,081
85	0161	Coteau-Lta Base Total	609
86	0162	Ponchartrain-Lake Shore Total	2,554
87	0163	Hammond-Ponchatoula Total	1,609
88	0164	Gretna-Holiday-Kaiser 115Kv Ln Total	1,828
89	0165	Jena-Midway Total	162
90	0166	Red Gum-Jonesville Total	1,152
91	0167	Poydras-Yscloskey Total	487
92	0168	Port Nickel-Bohemia Total	1,675
93	0169	Leeville-Caminada Total	367
94	0170	Oak Grove-Darnell Total	227
95	0171	Hodge-Chatham Total	315
96	0172	Barataria-Golden Meadow Total	2,780
97	0173	Vienna-Ruston Total	58
98	0175	Lg Sw Yard Tie Lines Total	410
99	0176	South Ferriday Jct-Natchez Total	1,282
100	0177	Ninemile-Churchill Jct #3 Total	473
101	0178	Ninemile-Carrollton River Xing Total	617
102	0179	Sterlington-Drew Total	1,845
103	0180	Bogalusa-Hattiesburg Total	1,557
104	0181	Vicksburg-Sterlington-Arkansas Total	15,510
105	0182	Mccall-Donaldsonville Total	602
106	0183	Lg-Belle Pt-Bagatelle-Sorrento Total	9,834
107	0184	Lg-Destrehan-Orleans (Icrr) Total	5,388
108	0185	Lg-Wf 500Kv River Xing (Eb) Total	1,254
109	0186	Plaquemine-Willow Glen 500Kv Total	4,188

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
110	0187	Lg-Snake Farm-Orleans Airline Total	4,883
111	0188	Lg-G.S.U. 500Kv Total	8,095
112	0189	North Bastrop Tap Line Total	175
113	0190	Tallulah-South Tallulah Jct Total	326
114	0191	Taft-Vacherie Total	1,772
115	0192	Barataria-Myrtle Grove Total	2,295
116	0193	Vacherie-Donsldsonville Total	4,843
117	0194	Shreveport-Sarepta-Ark State Total	1,115
118	0195	North Bastrop-Crossett #2 Total	57
119	0196	Ponchatoula-Madisonville Total	2,986
120	0197	Midway-Jonesville Total	550
121	0198	St Rosalie-Nopsi Total	74
122	0199	Lower Coast-Churchill Jct Total	4,888
123	0200	Saline Bayou-Montgomery South Total	748
124	0201	Gretna Market St 115Kv Sub Total	2
125	0202	Columbia Tap Line Total	113
126	0203	Chalmette-Packenham-Kaiser Total	553
127	0204	Arkansas St. Coushatta 500Kv Total	8,330
128	0205	Bernice-Junction City Total	313
129	0206	Houma-Chauvin Total	2,982
130	0207	Mccall-Plaquemine Total	1,560
131	0208	Wf-Raceland Total	2,911
132	0209	Ponchartrain-University City Total	585
133	0210	Bagatelle-G.S.U Total	957
134	0211	Chauvin-Valentine Total	2,308
135	0212	Darnell-Tallulah Total	1,343
136	0213	Paris-Nopsi Total	4,025
137	0214	Wf Units 1 & 2 Wf Sw Station Total	587
138	0215	Taft-Luling Jct Total	3,980
139	0216	Ninemile-Snake Farm E.B. Total	747
140	0217	Lg-Wf 500Kv River X-Ing (Wb) Total	1,694
141	0218	Montgomery-Vemco Total	42
142	0220	Drew-Frostcraft Total	1,010
143	0221	Lg-University City Total	4,074
144	0222	Vacherie-Thibodaux Total	3,006
145	0223	Sterlington Unit #7 Stl Sw Yd Total	73
146	0224	Thibodaux-Terrebonne Total	4,928

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
147	0225	Monroe 69Kv System Total	1,797
148	0227	Wf Unit #3 Wf Sw Station Total	560
149	0228	Churchill Jct-S Pacific Jct Total	585
150	0229	Gretna-Churchill Jct Total	1,902
151	0230	Churchill Sw Sta-St Rosalie Total	261
152	0231	Churchill Sw Sta-Waterford Total	19,223
153	0232	Lakeshore-Orleans Parish Total	1,712
154	0233	South Tallulah Jct-Newellton Total	175
155	0234	Alliance-Buras Total	122
156	0235	Ninemile-Churchill Sw Sta Total	1,552
157	0236	Clovelly-Loop Total	1,410
158	0237	Terrebonne-Coteau Total	2,822
159	0239	Leeville-Fourchon Total	2,220
160	0240	Lg-Bayou Steel Total	850
161	0241	Sterl 500 Sw Sta-115 Tie Ln #1 Total	95
162	0242	Bogalusa-Mississippi State (Fr Total	8,421
163	0243	Waterford 500Kv Waterford 230K Total	386
164	0244	Winnfield Sub-City Of Winn. 11 Total	8
165	0245	Sterlinton-Selman 230Kv Line Total	4,318
166	0247	Cane River-Cajun/Vemco 115Kv T Total	12
167	0248	Haynesville Arkansas State 115 Total	750
168	0249	Montgomery-Winnfield 230Kv Lin Total	4,987
169	0251	Ninemile-Southport 230Kv Line Total	7,390
170	0252	Sterl 500 Sw Sta-115 Tie Ln #2 Total	92
171	0253	Grambling-Danville 230 Line Total	7,089
172	0254	Wtfd-Raceland-Valentine 230Kv Total	8,290
173	0255	Bernice-Haynesville 115Kv Line Total	13
174	0256	Mt-Olive-Vienna 115Kv Line Total	221
175	0257	Mt.Olive-Grambling 230Kv Line Total	761
176	0258	Mt.Olive 500-230Kv Tie Line Total	172
177	0259	Waterford-Frisco 230 Kv Line Total	5,870
178	0260	Selman-Rilla 230Kv Line Total	4,358
179	0261	Northern Div. Transmission Lin Total	1,475
180	0401	Go Power Substation Spare Equi Total	409
181	0402	Bastrop 115Kv Sub Total	486
182	0403	Galion 115Kv Sub Total	119
183	0404	Oak Ridge 115Kv Sub Total	536

ENTERGY LOUISIANA, INC.
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	Asset Loc	Asset Description	Amount
184	0405	North Bastrop 115Kv Sub Total	232
185	0406	Russell Sage 115Kv Substation Total	327
186	0407	Delhi 115Kv Sub Total	451
187	0410	Lucky 115Kv Sub Total	75
188	0412	Grambling 115Kv Sub Total	478
189	0413	Vienna 115Kv Sub Total	1,308
190	0414	Bernice 115Kv Sub Total	136
191	0417	Plantation 115Kv Sub Total	188
192	0418	Red Gum 115Kv Sub Total	799
193	0419	Black River 115Kv Sub Total	195
194	0420	Vidalia 115Kv Sub Total	11
195	0422	Minden 115Kv Sub Total	756
196	0423	Sailes 115Kv Sub Total	935
197	0425	La Ordnance Plant 115Kv Sub Total	44
198	0426	Jonesboro 115Kv Sub Total	55
199	0430	464 Monroe 115Kv Sub Total	405
200	0431	Montgomery 115Kv Sub Total	2,131
201	0432	Hodge 115Kv Sub Total	1,095
202	0433	Dodson 115Kv Sub Total	81
203	0436	Danville 230Kv Sub Total	2,795
204	0437	Oak Grove 115Kv Sub Total	883
205	0438	Darnell 115Kv Sub Total	88
206	0441	Borgne Ave 230/13.8Kv Subs Total	86
207	0442	Many 115Kv Sub Total	566
208	0443	Standard 115Kv Sub Total	1,125
209	0444	Winnfield 115Kv Sub Total	1,356
210	0445	Riverton 115Kv Sub Total	101
211	0446	Columbia 115Kv Sub Total	198
212	0447	Alto 115Kv Sub Total	152
213	0448	Haynesville 115Kv Sub Total	253
214	0449	Winn Prison 115Kv Sub Total	231
215	0451	Cheniere 115-13.8 Kv_Substatio Total	51
216	0452	Sarepta 115Kv Sub Total	1,093
217	0453	Internatl Paper Co 115Kv Sub Total	56
218	0454	Springhill 115Kv Sub Total	107
219	0457	Tallulah 115Kv Sub Total	959
220	0462	Winnsboro 115Kv Sub Total	656

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
221	0463	Wisner 115Kv Sub Total	167
222	0465	Lamkin 115Kv Sub Total	362
223	0467	West Monroe 115Kv Sub Total	591
224	0468	Swartz 115Kv Sub Total	758
225	0469	Sterl-Walnut Grove 115Kv Sub Total	359
226	0470	Frostkraft 115Kv Sub Total	1,062
227	0472	Beaver Creek 115Kv Sub Total	228
228	0474	Cane River 115Kv Sub Total	1,257
229	0476	Lamy Lane 69Kv Sub Total	255
230	0477	Arcadia 115Kv Sub Total	185
231	0478	Ringgold 115Kv Sub Total	670
232	0479	Selman Field 69Kv Sub Total	4,076
233	0480	Canal St 69Kv Sub Total	546
234	0481	Buckhorn 69Kv Sub Total	228
235	0482	Jena 115Kv Sub Total	212
236	0483	Ada 115Kv Sub Total	135
237	0484	Prairie Rd (Monroe) 115Kv Sub Total	140
238	0485	Drew 115Kv Sub Total	409
239	0486	Midway 115Kv Sub Total	64
240	0487	Downsville 115Kv Sub Total	383
241	0488	General Motors 69Kv Sub Total	50
242	0489	Cadeville 115Kv Sub Total	51
243	0502	Amite 115Kv Sub Total	1,225
244	0503	Bogalusa (Gaylord) 115Kv Sub Total	0
245	0504	Franklinton 115Kv Sub Total	935
246	0505	Independence 115Kv Sub Total	314
247	0511	North Slidell 230Kv (Cleco) Total	7
248	0512	Slidell 230Kv Sub Total	1,457
249	0513	Madisonville 230Kv Sub Total	54
250	0517	Hammond 115Kv Sub Total	2,867
251	0527	Kentwood 115Kv Sub Total	35
252	0528	Romeville 230Kv Substation Total	1
253	0531	Laplace 115Kv Sub Total	65
254	0532	Belle Point 115Kv Sub Total	1,897
255	0535	Ponchatoula 115Kv Sub Total	331
256	0537	Sorrento 115Kv Sub Total	665
257	0538	Lutcher 115Kv Sub Total	179

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset	Loc	Asset Description	Amount
258	0539	Burnside 115Kv Sub Total	63
259	0540	Bagatelle 230Kv Sub Total	2,248
260	0542	Good Hope 230Kv Substation Total	70
261	0543	Sunshine 230Kv Substation Total	12
262	0545	Norco 230Kv Subs Total	6,262
263	0547	Snake Farm 115Kv Sub Total	5,002
264	0548	Labarre Road 230Kv Sub Total	2,452
265	0549	Norco (North) 115Kv Sub Total	567
266	0550	Harahan 115Kv Sub Total	1,318
267	0551	Lakeshore 115Kv Sub Total	1,795
268	0552	Kenner 115Kv Sub Total	857
269	0553	Ponchartrain 230Kv Sub Total	933
270	0554	Destrehan 230Kv Sub Total	291
271	0555	Paris 230Kv Sub Total	1,789
272	0556	Cleary 230Kv Sub Total	214
273	0557	South Norco 230Kv Sub Total	2,015
274	0558	University City 230Kv Sub Total	1,463
275	0560	Mandeville 230/34.5 Kv Substat Total	35
276	0562	Bogalusa (Camelia) 115Kv Sub Total	751
277	0563	Talisheek 115Kv Sub Total	1
278	0564	Convent 230Kv Sub Total	759
279	0565	Frisco 230Kv Sub Total	2,308
280	0566	Claytonia 115Kv Sub.(Big Three Total	47
281	0567	Southport 230Kv Sub.(Big Three Total	10
282	0602	Westwego 115Kv Sub Total	426
283	0603	Avondale 230Kv Sub Total	310
284	0604	Harvey 230Kv Sub Total	424
285	0605	Barataria 115Kv Sub Total	932
286	0606	Chancellor 230Kv Sub Total	286
287	0607	Chalmette 115Kv Sub Total	1,004
288	0608	Port Nickel 115Kv Sub Total	566
289	0609	Poydras 115Kv Sub Total	543
290	0610	Bohemia 115Kv Sub Total	73
291	0612	Mccall 115Kv Sub Total	200
292	0613	Plaquemine 115Kv Sub Total	1,750
293	0614	Evergreen 230Kv Sub Total	4,800
294	0615	St James 230Kv Sub Total	719

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
295	0616	Meraux 115Kv Sub Total	2,016
296	0617	Estelle 230Kv Sub Total	955
297	0618	Live Oak 115Kv Sub Total	37
298	0622	Waggaman 230Kv Sub Total	264
299	0623	Paradis 115Kv Sub Total	536
300	0624	American Cynamid 230Kv Sub Total	1,007
301	0625	Luling 115Kv Sub Total	1,906
302	0627	Waterford 230Kv Sub Total	317
303	0631	Greenwood (Sleca) 115Kv Sub Total	7
304	0632	Magnolia 230Kv Sub Total	29
305	0637	Napoleonville 115Kv Sub Total	136
306	0638	Thibodaux 230Kv Sub Total	1,218
307	0639	Paincourtville 230Kv Sub Total	407
308	0642	Raceland 230Kv Sub Total	2,592
309	0643	Valentine 115Kv Sub Total	3,443
310	0644	Clovelly 230Kv Sub Total	603
311	0645	Leeville 115Kv Sub Total	561
312	0647	Coteau 230Kv Sub Total	717
313	0648	Gibson 230Kv Sub Total	1,158
314	0649	Humphreys 115Kv Sub Total	210
315	0650	Terrebonne 230Kv Sub Total	2,857
316	0651	Houma 115Kv Sub Total	427
317	0652	Chauvin 230Kv Sub Total	618
318	0653	Kaiser 230Kv Sub Total	215
319	0655	Belle Chasse 115Kv Sub Total	2
320	0656	Holiday 115Kv Sub Total	107
321	0657	Behrman 230Kv Sub Total	3,142
322	0658	Arabi 230Kv Sub Total	244
323	0659	Gretna 115Kv Sub Total	1,297
324	0660	Golden Meadow 115Kv Sub Total	1,055
325	0661	Packenham 230Kv Sub Total	1,065
326	0662	Alliance 230Kv Sub Total	414
327	0663	Vacherie 230Kv Sub Total	1,537
328	0664	Donaldsonville 230Kv Sub Total	560
329	0665	Welcome 230Kv Sub Total	1,347
330	0666	Lower Coast 230Kv Sub Total	432
331	0667	Peters Road 230Kv Sub Total	315

ENTERGY LOUISIANA, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
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Asset Loc	Asset Description	Amount
332	0668 Carlisle 230Kv Sub Total	458
333	0670 Myrtle Grove 115Kv Sub Total	37
334	0674 Bayou Verret 230Kv Substation Total	1,927
335	0675 Dutch Bayou 230 Kv Sub. Total	1,824
336	1000 Distribution-Mass Property Total	4
337	4047 Askland Pipeline Co 34.5 Kv Total	39
338	4080 Bernice 34.5Kv Sub Total	1
339	4232 Ferriday Dist Sub #2 34.5Kv Total	37
340	4245 Fort Polk North 34.5Kv Sub Total	14
341	5050 Amite 22Kv Distribution Sub Total	0
342	5850 Washington St Tammany Substati Total	1
343	6182 Donaldsonville 13.8Kv Total	0
344	6295 Gulf Oil 34.5Kv Swsta Alliance Total	0
345	6820 Valentine Pulp & Paper 34.5Kv Total	1
346	6824 Venice 34.5Kv Sub Total	4
347	9305 Transmission & Dist Dispatch C Total	3,272
348	9310 Southern Control Center Total	1,975
349	9405 Cane River 115Kv Sub Total	6
350	9439 Nor Division-Control Center Total	742
351	9517 Sorrento 230kv Switching Sta. Total	0
352	9617 Southern Control Center Total	747
353		
354	Total	<u>\$ 551,049</u>

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
1	0100	Mass Property Total	\$ 31
2	3001	Unspecified Total	24
3	3002	Allen Sta Bpms Rtu Tva/Ent Tie Total	23
4	3005	Attala 230/115Kv Trans Substat Total	3,632
5	3007	Bakers Creek 230Kv Substation Total	40
6	3010	Batesville 230/115Kv Trans Sub Total	2,740
7	3020	Baxter Wilson Ses Transmission Total	13,574
8	3030	Benton-Capline 115Kv Substatio Total	52
9	3040	Belzoni 115Kv Substation Total	54
10	3050	Belzoni Tap 115Kv Switching St Total	5
11	3055	Birmingham Steel 230/34.5 Sub. Total	293
12	3060	Bolton 115Kv Sub Total	285
13	3070	Bovina 115Kv Substation Total	131
14	3080	Bowling Green 115Kv Switching Total	120
15	3090	Brandon 115Kv Substation Total	108
16	3100	Rankin 230/115/13.8Kv Trans Su Total	5,189
17	3110	Brandon-Marquette Substation Total	22
18	3130	Brookhaven 115Kv Substation Total	774
19	3140	Brookhaven South 115Kv Substat Total	86
20	3145	Brookhvn W 115Kv Switch. Sta Total	14
21	3150	Byram 115Kv Substation Total	1,119
22	3160	Canton 230Kv Substation Total	654
23	3162	Caney Creek 115Kv Switching St Total	35
24	3170	Carthage 115Kv Substation Total	80
25	3180	Centreville 115Kv Substation Total	75
26	3185	Charity Church 230/13.8Kv Subs Total	522
27	3190	Charleston 115Kv Substation Total	26
28	3200	Clarksdale 115Kv Substation Total	682
29	3210	Cleveland 115Kv Substation Total	346
30	3220	Cleveland-South 115Kv Substati Total	89
31	3230	Clinton 115Kv Substation Total	83
32	3240	Clinton Industrial 230Kv Subst Total	299
33	3250	Coldwater 115Kv Substation Total	50
34	3260	Colonial Pipeline 115Kv Substa Total	194
35	3270	Como 115Kv Substation Total	32

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
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	Asset Loc	Asset Description	Amount
36	3280	Crenshaw 115Kv Substation Total	49
37	3290	Crystal Springs 115Kv Substati Total	258
38	3300	Desoto(Barnsville) 115Kv Subst Total	48
39	3310	Drew 115Kv Substation Total	33
40	3320	Delta Ses Transmission Sub Total	1,138
41	3330	Durant 115Kv Substation Total	156
42	3340	Edwards 115Kv Substation Total	63
43	3345	Elliot 115Kv Substation Total	77
44	3346	Elliott 115Kv Switching Statio Total	231
45	3350	Enid 230Kv Substation Total	219
46	3360	Fayette 115Kv Substation Total	183
47	3370	Fernwood 115Kv Substation Total	98
48	3380	Flora 115Kv Substation Total	84
49	3390	Florence 115Kv Substation Total	63
50	3395	Flowers 115/13.8Kv Substation Total	71
51	3396	Flowers 115Kv Switching Statio Total	232
52	3400	Flowood 115Kv Substation Total	362
53	3405	Fannin Road 115Kv Substation Total	232
54	3410	Klean Steel 115Kv Substation Total	24
55	3420	Franklin 500/115Kv Trans Subst Total	9,412
56	3425	Freeport 500/230Kv Trans Subst Total	5,324
57	3428	Gallman 115Kv Substation Total	139
58	3430	G.Andrus Ses- 230/115Kv Trans Total	3,367
59	3440	Georgetown 115Kv Substation Total	121
60	3445	Gillsburg 115 Kv Switch Sta Total	131
61	3450	Gloster 115Kv Substation Total	371
62	3460	Grand Gulf Nuclear- 115Kv Dist Total	695
63	3470	Grand Gulf Nuclear-500Kv Trans Total	10,969
64	3480	Greenbrook 115Kv Substation Total	102
65	3490	Greenville 115Kv Substation Total	1,388
66	3500	Greenville East 115Kv Substati Total	62
67	3510	Greenville Industrial 115Kv Su Total	73
68	3520	Greenville Midtown 115Kv Subst Total	68
69	3530	Greenville North 115Kv Substat Total	635
70	3540	Greenville Southeast 115Kv Sub Total	86
71	3542	Greenville-Tcepa 115Kv Switchi Total	5
72	3550	Greenwood 115Kv Substation Total	773

ENTERGY MISSISSIPPI, INC.
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	Asset Loc	Asset Description	Amount
73	3552	Greenwood-Depa(Shell) 115Kv Sw Total	94
74	3560	Grenada 115Kv Substation Total	311
75	3570	Grenada South 115Kv Substation Total	178
76	3580	Hazlehurst 115Kv Substation Total	72
77	3590	Hernando 115Kv Substation Total	511
78	3600	Hollandale 115Kv Substation Total	185
79	3605	Homochitto 115Kv Substation Total	12
80	3610	Horn Lake 230/161/115/13.8Kv S Total	7,227
81	3620	Indianola 115Kv Substation Total	109
82	3630	Indianola 230/115Kv Trans Subs Total	3,822
83	3640	Inverness 115Kv Substation Total	63
84	3650	Inverness 115Kv Switching Stat Total	21
85	3655	Jackson-Airport 115Kv Substati Total	96
86	3665	Jackson-Country Club 115Kv Sub Total	58
87	3670	Jackson-East 115Kv Substation Total	1,234
88	3673	Jackson-Elton Road 115Kv Subst Total	129
89	3675	Jackson-Fondren 115Kv Substati Total	316
90	3680	Jackson-Forest Hill 115Kv Subs Total	57
91	3682	Jackson-Larson St. 115Kv Subst Total	125
92	3685	Jackson-Gallatin St. 115Kv Sub Total	123
93	3687	Jackson-Hanging Moss Substatio Total	20
94	3688	Jackson-Hico 115Kv Switching S Total	13
95	3690	Jackson-Kingswood 115Kv Substa Total	59
96	3695	Jackson-Livingston Rd. 115Kv S Total	218
97	3700	Jackson-Medical Center 115Kv S Total	122
98	3705	Jackson-Miami St. 115Kv Substa Total	37
99	3710	Jackson-Monument St. 115Kv Sub Total	1,443
100	3715	Jackson-North 115Kv Substation Total	72
101	3720	Jackson-Northeast 115Kv Substa Total	687
102	3725	Jackson-Northside Dr. 230Kv Su Total	576
103	3730	Jackson-Northwest 115Kv Substa Total	238
104	3735	Jackson-Northwest 115Kv Switch Total	153
105	3740	Jackson-Old Canton Rd. 115Kv S Total	72
106	3744	Jaxn-Rex Brown Sys Dispatch Ce Total	343
107	3745	Rex Brown Ses Trans Station Ya Total	4,537
108	3750	Rex Brown 230/115Kv Trans Subs Total	3,008
109	3755	Jackson-Robinson Rd. 230Kv Sub Total	401

ENTERGY MISSISSIPPI, INC.
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	Asset Loc	Asset Description	Amount
110	3760	Jackson-South 230/115Kv Substa Total	6,382
111	3765	Jackson-Southwest 115Kv Substa Total	440
112	3770	Jackson-Treatment Plant 115Kv Total	26
113	3775	Jackson-West 115Kv Substation Total	58
114	3780	Johns-Mansville(Natchez) 115Kv Total	213
115	3790	Jonestown 115Kv Substation Total	22
116	3800	Kosciusko 115Kv Substation Total	163
117	3805	Jackson-Lakeover 500/115Kv Tra Total	23,534
118	3807	Lake Castle 230/13.8 Kv Sub Total	1,898
119	3810	Leland 115Kv Substation Total	70
120	3820	Lexington 115Kv Substation Total	36
121	3830	Liberty 115Kv Substation Total	844
122	3840	Liberty Capline 115Kv Substati Total	41
123	3850	Liberty Interstate Pipeline 11 Total	17
124	3856	Lorman 115Kv Switching Station Total	16
125	3860	Luckney 230Kv Substation Total	415
126	3870	Lula 115Kv Substation Total	47
127	3880	Hoy Road 230Kv Substation Total	502
128	3890	Magee 115Kv Substation Total	1,400
129	3900	Marks 115Kv Substation Total	63
130	3910	Mayersville(Midvalley) 115Kv S Total	7
131	3920	Mcadams 500/230Kv Transmission Total	13,787
132	3930	Mccomb 115Kv Substation Total	644
133	3940	Mccomb-West 115Kv Substation Total	70
134	3945	Mcknight Substa-Bpms Rtu Tie G Total	21
135	3950	Meadville 115Kv Substation Total	61
136	3960	Mendenhall 115Kv Substation Total	37
137	3970	Midnight 115Kv Substation Total	49
138	3972	Midway 115Kv Switch Sta Total	138
139	3975	Midway Road 115Kv Substation Total	63
140	3980	Mid-Valley Pipeline 115Kv Subs Total	18
141	3982	Minter City 115Kv Switching St Total	17
142	4000	Moorhead 115Kv Substation Total	166
143	4010	Morton 115Kv Substation Total	63
144	4020	Natchez 115Kv Substation Total	1,082
145	4022	Natchez-Southeast 115Kv Switch Total	57
146	4030	Natchez Industrial Park 115Kv Total	146

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
147	4040	Natchez Ses Transmission Subst Total	1,322
148	4050	Natchez-South 115Kv Substation Total	863
149	4060	New Hebron 115Kv Substation Total	108
150	4070	Nesbit 115Kv Substation Total	25
151	4075	Nesbit 115Kv Switching Station Total	59
152	4080	Pelahatchie 115Kv Substation Total	451
153	4090	Pickens 230/115Kv Substation Total	4,719
154	4100	Plantation Pipeline 115Kv Subs Total	19
155	4105	Plum Point 115Kv Substation Total	126
156	4110	Port Gibson 115Kv Substation Total	533
157	4120	Raleigh 115Kv Substation Total	33
158	4130	Rankin Industrial/Richland 115 Total	45
159	4140	Raymond 115Kv Substation Total	181
160	4150	Raymond Capline 115Kv Substati Total	43
161	4160	Ray Braswell 500/230/115Kv Tra Total	12,480
162	4170	Redwood 115Kv Switching Statio Total	22
163	4180	Ridgeland 115Kv Substation Total	84
164	4185	Robinsonville 230Kv Substation Total	1,448
165	4190	Rolling Fork 115Kv Substation Total	663
166	4200	Rosedale 115Kv Substation Total	56
167	4210	Roxie 115Kv Substation Total	59
168	4220	Jonestown (Rudyard) 115Kv Swit Total	197
169	4230	Ruleville 115Kv Substation Total	96
170	4240	Sardis 115Kv Substation Total	86
171	4250	Schlater 115Kv Substation Total	357
172	4260	Senatobia 115Kv Substation Total	60
173	4268	Shaw 115Kv Switching Station Total	132
174	4270	Shelby 115Kv Substation Total	28
175	4280	Shelby 115Kv Switching Station Total	135
176	4290	Silver Creek 115Kv Substation Total	660
177	4300	Vicksburg-Spencer Potash 115Kv Total	71
178	4305	Star 115 Kv Substation Total	113
179	4310	Stringtown 115Kv Substation Total	75
180	4320	Terry 115Kv Substation Total	59
181	4325	Tillatoba 230/115Kv Trans Subs Total	3,712
182	4340	Tunica 115Kv Substation Total	267
183	4345	Tunica 230/115Kv Transmission Total	5,812

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
184	4350	Tylertown 115Kv Substation Total	465
185	4360	Utica 115Kv Substation Total	46
186	4365	Vicksburg-Vertac 115Kv Substat Total	19
187	4370	Vicksburg 115Kv Substation Total	970
188	4380	Vicksburg-East 115Kv Substatio Total	33
189	4385	Vicksburg-East 115Kv Switching Total	23
190	4390	Vicksburg-North 115Kv Substati Total	2,302
191	4400	Vicksburg-Openwood 115Kv Subst Total	74
192	4410	Vicksburg-South 115Kv Substati Total	59
193	4420	Vicksburg-Southeast 115Kv Subs Total	85
194	4430	Vicksburg-West 115Kv Substatio Total	80
195	4440	Walls 115Kv Substation Total	84
196	4450	Webb 115Kv Substation Total	52
197	4452	Wesson 115/13.8Kv Substation Total	173
198	4453	West Point 500Kv Sta Bpms Rtu Total	21
199	4455	Whitfield 115Kv Substation Total	69
200	4460	Winona 115Kv Substation Total	679
201	4462	Woodville 115Kv Substation Total	39
202	4465	Yandell Road 230/13.8Kv Substa Total	673
203	4470	Yazoo City 115Kv Substation Total	43
204	4475	Yazoo City Municipal 115Kv Swi Total	431
205	4480	Yazoo City 115Kv Switching Sta Total	832
206	4555	Jaxn-Water Works 13Kv Switchra Total	1
207	4556	Jayess 115Kv Switching Station Total	40
208	4585	Carrollton-Depa 115Kv Switchin Total	39
209	4590	Collins-Miss Power Sub Connect Total	22
210	4595	Crosby-Smepa 115Kv Special Loc Total	18
211	4600	Florence-Spepa 115Kv Special L Total	0
212	4607	Ludlow-Tva Scott Switching Sta Total	(0)
213	4615	Natchez-International Paper Co Total	14
214	4625	Yazoo City-Miss Chemical Corp Total	1
215	4630	Jackson-System Spare Transform Total	1,759
216	4635	Jackson-Mobile Substation Total	18
217	4770	Parkside 115/13.8Kv Dist Subst Total	144
218	4775	Lakelnd Dr 230/13.8Kv Dist Sub Total	263
219	4990	Acona 115Kv Switching Station Total	54
220	5000	Transm Lines - Dummy Total	107

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
221	5005	Acona Tap Line 115Kv Total	8
222	5010	Airport-Brandon Trans Line Total	1,420
223	5020	Batesville-Como Trans Line Total	257
224	5040	Batesville-Marks Trans Line Total	600
225	5060	Batesville-Sardis-Senatobia Tr Total	602
226	5080	Belzoni Switch St.-Belzoni Tra Total	238
227	5100	Benton Capline Tap Trans Line Total	213
228	5120	Bolton-Raymond Capline Trans L Total	154
229	5140	Bolton-Utica Trans Line Total	542
230	5160	Bovina-Openwood Trans Line Total	500
231	5180	Brandon-Kosciusko Part 1 Trans Total	594
232	5181	Brandon-Kosciusko Part 2 Trans Total	733
233	5182	Brandon-Kosciusko Part 3 Trans Total	532
234	5200	Bwses-River Crossing 500Kv Tra Total	1,039
235	5220	Bwses-South Vicksburg Trans Li Total	164
236	5240	Bwses-Vicksburg Trans Line Total	595
237	5260	Bwses-Yazoo City Switch Stat. Total	2,200
238	5270	Canton To Pickens 230Kv Line Total	114
239	5280	Carrolton-Depa **Used Trans Li Total	22
240	5300	Charleston Tap Trans Line Total	252
241	5320	Cleveland-Barnesville(Desoto) Total	9,795
242	5340	Cleveland-Indianola Trans Line Total	4,918
243	5360	Colonial Pipeline Loop Trans L Total	99
244	5366	Crystal Springs - Gallman Tran Total	225
245	5370	Depa-Shell Tap Total	96
246	5380	Dses-Greenwood Trans Line Total	1,933
247	5400	Dses-North Greenville Part 1 T Total	1,438
248	5401	Dses-North Greenville Part 2 T Total	3,324
249	5420	Dses-Webb Trans Line Total	1,808
250	5440	East Jackson Substation Loop T Total	236
251	5460	East Vicksburg Tap Trans Line Total	218
252	5470	Elliot Substation Loop Line Total	151
253	5475	Elton Road Tap Line Total	41
254	5477	Flowers 115Kv Loop Line Total	480
255	5480	Fondren-Medical Center Trans L Total	305
256	5500	Fondren Tie Line Trans Line Total	182
257	5520	Franklin Double Circuit Loop T Total	249

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
258	5521	Franklin Ehv-Louisiana State L Total	17,869
259	5523	Franklin Ehv Sub-South Brookha Total	2,463
260	5525	Freeport To Tunica 230Kv Line Total	4,085
261	5530	Freeport To Batesville 230 Kv Total	(0)
262	5540	Gases-Bagby 230Kv Trans Line Total	336
263	5560	Gases-Greenville Double Circui Total	501
264	5580	Gases-Indianola 230Kv Trans Li Total	1,806
265	5600	Gloster-Centerville Trans Line Total	238
266	5620	Ggns-Bwses 500Kv Trans Line Total	5,526
267	5640	Ggns-Franklin 500Kv Trans Line Total	7,994
268	5660	Greenville-Bagby Trans Line Total	2
269	5680	Greenville-Leland 115Kv Total	608
270	5700	Greenville-Midtown Trans Line Total	277
271	5720	Greenville-No. Greenville Prt 1 Total	56
272	5721	Greenville-No. Greenville Prt Total	144
273	5740	Greenville-Rbses Part 1 Trans Total	1,216
274	5741	Greenville-Rbses Part 2 Trans Total	1,003
275	5760	Greenville-Yazoo City/Tcepa Tr Total	55
276	5780	Greenville-Midtown-No. Greenvil Total	170
277	5800	Greenwood-Durant Trans Line Total	913
278	5810	Greenwood-Grenada Trans Line Total	4
279	5820	Greenwood-Indianola Trans Line Total	758
280	5840	Grenada-Batesville Trans Line Total	2,535
281	5860	Grenada-Winona Part 1 Trans Li Total	136
282	5861	Grenada-Winona Part 2 Total	225
283	5880	Hernando-Horn Lake Trans Line Total	1,641
284	5900	Hernando-Senatobia Trans Line Total	248
285	5920	Hollandale-Rolling Fork Trans Total	341
286	5940	Horn Lake-Barnesville Trans Li Total	251
287	5942	Horn Lake-Freeport 230Kv Trans Total	1,632
288	5945	Horn Lake-Greenbrook 115Kv Tap Total	1,017
289	5960	Horn Lake-Memphis Trans Line Total	140
290	5980	Indianola-Belzoni Trans Line Total	589
291	6000	Indianola 115/230Kv Part 1 Tra Total	209
292	6001	Indianola 115-230Kv Part 2 Tra Total	6
293	6020	Indianola-Tillatoba 230Kv Tran Total	5,229
294	6040	Industrial Park-Red Gum Trans Total	825

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
295	6060	Inverness Tap Trans Line Total	52
296	6080	Jaxn-Old Canton Rd. Tap Trans Total	5
297	6100	Jaxn-East Loop Part 1 Trans Li Total	507
298	6101	Jaxn-East Loop Part 2 Trans Li Total	454
299	6102	Jaxn-East Loop Part 3 Trans Li Total	39
300	6105	Rex Brown - Lakeover D/C 115Kv Total	665
301	6115	Jaxn-Med Center-E.Jaxn 115Kv L Total	2,475
302	6120	Jaxn-Treatment Plant Trans Lin Total	73
303	6140	Jayess Tap Trans Line**Used*** Total	320
304	6160	Johns Mansville-So. Natchez Tr Total	256
305	6180	Jonestown Tap Trans Line Total	53
306	6190	Leland-Indianola 115Kv Total	3,325
307	6200	Lexington Tap Trans Line Total	144
308	6220	Liberty Capline Tap Trans Line Total	15
309	6240	Liberty-Liberty Switch Station Total	437
310	6260	Liberty Tap Trans Line Total	112
311	6280	Lorman-Swepa Tap Trans Line ** Total	47
312	6300	Lula-Batesville 230Kv Total	3,183
313	6320	Lula-Miss. River Crossing Total	133
314	6340	Magee-Collins Trans Line Total	162
315	6345	Magee-Silver Creek Total	2,420
316	6350	Magee-Swmepa Sub Trans Line Total	19
317	6360	Magee-Raleigh Trans Line Total	470
318	6380	Marks-Webb Trans Line Total	3,296
319	6400	Marquette Cement Plant Tap Tra Total	392
320	6410	Mcadams To Indianola 230Kv Lin Total	8,525
321	6415	Mcadams-Kosciusko 230Kv Dc Loo Total	2,667
322	6416	Mcadams-Pickens 230Kv Line Total	2,624
323	6420	Mccomb-Tylertown Trans Line Total	1,158
324	6440	Mccomb-West Mccomb Trans Line Total	211
325	6460	Midvalley Tap-Minter City Tran Total	244
326	6470	Minter City-Depa Trans Line Total	136
327	6500	Monument St.-Fondren Trans Lin Total	252
328	6520	Morton-Forest Trans Line Total	312
329	6540	Natchez-Amite Trans Line Total	552
330	6560	Natchez-Johns Mansville Trans Total	117
331	6562	Natchez Sub-South Natchez 115K Total	1,523

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
332	6600	Nesbitt Tap Trans Line Total	185
333	6620	North Jaxn-Northeast Jaxn Tran Total	951
334	6640	North Jaxn-Rbses Trans Line Total	458
335	6660	Northeast Jackson Loop Trans L Total	140
336	6680	Northwest Jackson Tap Trans Li Total	143
337	6700	Nses-Brookhaven Part 1 Trans L Total	1,827
338	6701	Nses-Brookhaven Part 2 Trans L Total	891
339	6720	Nses-Natchez/Amite Tie Trans L Total	249
340	6740	Nses-Natchez Trans Line Total	256
341	6760	Nses-Port Gibson Part 1 Total	827
342	6761	Nses-Port Gibson Part 2 Trans Total	878
343	6780	Nses-Red Gum Trans Line Total	143
344	6785	Openwood-North Vicksburg 115Kv Total	1,056
345	6800	Pelahatchie-Morton Trans Line Total	220
346	6820	Pickens To Durant 115Kv Trans Total	2,145
347	6830	Pickens 230Kv/115Kv Connection Total	30
348	6840	Plantation Pipeline Tap Trans Total	198
349	6850	Plum Point Tap Line Total	24
350	6860	Port Gibson-Ggns Trans Line Total	268
351	6875	Raymond Capline-Raymond Substa Total	186
352	6880	Ray Braswell-Bwses 500Kv Trans Total	3,078
353	6900	Ray Braswell-Gases 230Kv Prt 1 Total	302
354	6901	Ray Braswell-Gases 230kv Prt2 Total	5,403
355	6910	Ray Braswell-S.W.Jxn Part 1 Tr Total	240
356	6920	Ray Braswell-S.W.Jxn Part 2 Tr Total	846
357	6940	Ray Braswell-Vicksburg Trans L Total	945
358	6960	Ray Braswell-West Point 500Kv Total	7,610
359	6980	Ray Brswel-Franklin-Willowglen Total	6,888
360	7000	Rbses-Brandon Trans Line Total	2,257
361	7020	Rbses-Clinton-Ray Braswell Tra Total	363
362	7060	Rbses To Hoy Road 230Kv Line Total	8,036
363	7080	Rbses-Monument St.-So.Jackson Total	935
364	7100	Rbses-Ray Braswell 230Kv Trans Total	650
365	7120	Rbses 230/115Kv Tie Trans Line Total	40
366	7130	Rex Brown 500 Kv Loop Line Total	6,544
367	7140	Redwood-Rolling Fork Trans Lin Total	1,049
368	7160	Rolling Fork-Mayersville Trans Total	120

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
369	7180	Shelby Tap Trans Line Total	98
370	7200	Silver Creek-Louisiana Part 1 Total	1,028
371	7201	Silver Creek-Louisiana Part 2 Total	184
372	7210	Shaw-Depa Tap Trans Line Total	698
373	7220	Smithdale-Liberty Trans Line Total	633
374	7240	South Brookhaven Tap Trans Lin Total	141
375	7260	South Cleveland Loop Trans Lin Total	160
376	7280	South Grenada Loop Trans Line Total	131
377	7300	South Jaxn-Amite Part 1 Trans Total	1,767
378	7301	South Jaxn-Amite Part 2 Trans Total	702
379	7302	South Jaxn-Amite Part 3 Trans Total	502
380	7320	South Jaxn-Airport Trans Line Total	421
381	7330	South Jackson-Birmingham 230Kv Total	2,005
382	7340	South Jaxn-Magee Trans Line Total	1,396
383	7350	South Jackson To Rankin 230 Kv Total	1,468
384	7360	South Jaxn-Ray Braswell 115Kv Total	104
385	7375	South Jaxn-Ray Braswell 230Kv Total	5,769
386	7380	South Jaxn-Silver Creek Trans Total	1,691
387	7400	South Natchez-Industrial Park Total	157
388	7420	South Vicksburg-Port Gibson Tr Total	541
389	7440	So.East Natchez-Kingston*Used* Total	185
390	7460	So.West Jaxn Loop==>North Tran Total	194
391	7465	So.West Jaxn Loop<==South Tran Total	37
392	7470	Tillatoba Shell Trans Line Total	10
393	7480	Tunica-Como Trans Line Total	648
394	7490	Tunica To Ritchie 230 Kv Line Total	2,571
395	7500	Vicksburg-Miss.River Crossing/ Total	8
396	7520	Vicksburg-Redwood Trans Line Total	1,017
397	7530	Vertac-Spencer Potash Trans Li Total	49
398	7540	Walls Substation Loop<=South T Total	18
399	7541	Walls Substation Loop=>North T Total	18
400	7545	Wesson 115Kv Line Connect Total	411
401	7560	West Jaxn Substation Loop-West Total	262
402	7561	West Jaxn Substation Loop-East Total	49
403	7565	Whitfield Tap 115Kv Trans Line Total	441
404	7580	Winona-Greenwood Trans Line Total	557
405	7600	Winona-Kosciusko Trans Line Total	500

ENTERGY MISSISSIPPI, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
406	7610	Yandell Road 230Kv Loop Line Total	764
407	7620	Yazoo City-Miss. Chemical Tran Total	65
408	7640	Yazoo City Switch Stat-Pickens Total	1,312
409	7680	Yazoo C.Switch Stat-Yazoo City Total	38
410	9406	Jaxn-System Dispatch Center (R Total	4,829
411	9851	Aerial Mapng Sftware-Ctrl Grid Total	57
412			
413		Total	\$ 417,823

ENTERGY NEW ORLEANS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

	Asset Loc	Asset Description	Amount
1	0081	Gulf Outlet 69KV Loop Total	\$ 323
2	0083	Twr 2002 Orleans - Twr 2002 Je Total	635
3	0084	Michoud Ses-St Tammy Parish Li Total	3,125
4	0085	Michoud Ses-Paterson Subst Total	1,112
5	0086	Midtown Sub-Paterson Ses Total	1,613
6	0087	Market St Station-Orleans/Jeff Total	1,286
7	0088	Ave. C Sub-Orleans/Jeff Parish Total	76
8	0089	Midtown Sub-Orlns/Jef Prsh Ln(Total	896
9	0090	Midtown Sub-Ave. C Sub Total	512
10	0091	Market St Station-A.B. Paterso Total	4,347
11	0092	Market St Station-Midtown Sub(Total	769
12	0093	A.B.Paterson-Orleans/St Bernar Total	1,157
13	0094	Michoud Ses To Michoud Ses-Tra Total	2,450
14	0095	Midtown Sub-Orleans To Jeff Pa Total	950
15	0096	Midtown Sub-Michoud Station Total	3,548
16	0097	Market St Station-Michoud Ses Total	5,642
17	0098	Delta Sub - Structure #1172 Total	4,799
18	0099	Michoudses-Orleans-St Bernard Total	377
19	0200	Syst Spare Equip-Nopsi Subs Total	61
20	0220	Almonaster 230/24Kv Substation Total	323
21	0225	Avenue C 115/13.8Kv Substation Total	283
22	0235	Claiborne 115/13.8Kv Substatio Total	1,366
23	0240	Curran 230/24Kv Substation Total	600
24	0245	Delta 115/13.8Kv Substation Total	1,238
25	0250	Derbigny 230/24Kv Substation Total	2,878
26	0255	Dublin 115Kv Substation Total	19
27	0265	Gentilly Road 115Kv Switching Total	195
28	0270	Gulf Outlet 115/69/24Kv Substa Total	1,412
29	0275	Joliet 115/24Kv Substation Total	344
30	0280	Market Street 115/13.8Kv Distr Total	814
31	0281	Market Street 230Kv Transmissi Total	2,724
32	0285	Michoud Transmission Substatio Total	3,869
33	0295	Napoleon 230/24Kv Substation Total	467
34	0300	Notre Dame 115/13.8Kv Substati Total	186
35	0305	A.B. Paterson 115Kv Transmissi Total	1,364

ENTERGY NEW ORLEANS, INC.
TRANSCO TRANSMISSION PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Asset Description	Amount
36	0310 Pauger 115/24Kv Substation Total	159
37	0315 Pontchartrain Park 115/13.8Kv Total	196
38	0320 Sherwood Forest 115/24Kv Subst Total	290
39	0322 Tricou 230/24Kv Substation Total	792
40	0325 Valence 115/13.8Kv Substation Total	246
41	0380 Midtown 230Kv Trans/Switching Total	6,600
42	1 Nopsi Total	316
43		
44	Total	<u>\$ 60,359</u>

ENTERGY ARKANSAS, INC.
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	3614 Benton N 115Kv Sub Total	\$ 7
3	8406 Benton - Saline County Total	112
4	8448 Wynne - Cross County Total	38
5	8609 Camden Serv Center - Ouachita Total	123
6	8672 Newport - Jackson County Total	204
7	8711 Lr Port Bushing Storage-Pulask Total	496
8	8717 Lr Mabelvale Const Off - Pulas Total	297
9	8723 Lr Port Trf Strg Lay/Dn-Pulask Total	469
10	8743 Lr Go Port Auth-Td&S - Pulaski Total	2,082
11		
12	Subtotal	3,827
13		
14	Allocated Locations	
15	8426 Lr Go Port Auth-Ddc&Tdc-Pulask Total	200
16	9018 Telecommunications-Ark Total	3
17	9196 Transportation Equip-Ark Total	128
18	9905 Stores Equipment-Ark Total	6
19	9927 Tools,Shop&Garage Equip--Ark Total	1,137
20	9985 Microwave Systems-Ark Total	29
21		
22	Subtotal	1,503
23		
24	Allocated Accounts	
25	391.1 Office Furniture & Equipment	242
26	391.2 Computer Equipment	191
27	391.3 Data Handling Equipment	19
28	397.1 Communication Equipment	1,061
29	397.2 Microwave & Fiber Optics	3,919
30		
31	Subtotal	5,431
32		
33	Total	\$ 10,761

ENTERGY GULF STATES, INC. (TEXAS)
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	0008 Int/GP - Subs Total	\$ 19
3	1150 Tx Beaumont Trans. Total	76
4	9071 Beaumont Substation-Gp Total	295
5	9105 Conroe Branch Office & Garage Total	222
6	9110 Conroe S/C Garage Total	77
7	9115 Conroe S/C Office Total	223
8	9155 Hartburg Total	138
9	9160 Helbig Pavilion Total	454
10	9217 Lewis Creek Substation-Gp Total	76
11	9270 Port Arthur Office & S/C Total	151
12	9275 Port Arthur Office Bldg(9Th & Total	182
13		
14	Subtotal	<u>1,912</u>
15		
16	Allocated Locations	
17	9210 Laclede Office Building Total	243
18	9215 Laclede Salvage Building Total	121
19		
20	Subtotal	<u>364</u>
21		
22	Allocated Accounts	
23	391.1 Office Furniture & Equipment	56
24	391.2 Computer Equipment	119
25	391.3 Data Handling Equipment	26
26	397.1 Communication Equipment	298
27	397.2 Microwave & Fiber Optics	4,322
28		
29	Subtotal	<u>4,821</u>
30		
31	Total	<u><u>\$ 7,097</u></u>

ENTERGY GULF STATES, INC. (LOUISIANA)
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	28130 Lafayette Substation Total	\$ 682
3	9500 Acadiana Total	0
4	9565 Government St Service Center Total	526
5	9600 Lafayette(S/C & Business Offic Total	454
6	9625 Lake Charles S/C Maint Garage Total	125
7	9640 Lake Charles S/C Substation Bu Total	153
8	9680 Ryan Street S/C Total	41
9		
10	Subtotal	<u>1,982</u>
11		
12		
13	Allocated Accounts	
14	391.1 Office Furniture & Equipment	64
15	391.2 Computer Equipment	108
16	391.3 Data Handling Equipment	1
17	397.1 Communication Equipment	149
18	397.2 Microwave & Fiber Optics	2,789
19		
20	Subtotal	<u>3,111</u>
21		
22	Total	<u><u>\$ 5,093</u></u>

ENTERGY LOUISIANA, INC.
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	0006 Int/GP - Transmit Power Total	\$ 16
3	0008 Int/GP - Subs Total	3
4	0163 Hammond-Ponchatoula Total	0
5	0565 Frisco 230Kv Sub Total	0
6	0623 Paradis 115Kv Sub Total	(0)
7	9310 Southern Control Center Total	7
8	9315 Mss Computer Center Total	97
9	9375 Fleet Equip Center Total	26
10	9401 Nor Division-Service Center Total	1,137
11	9521 N.O.Hydraulic Repair Shop-Met Total	796
12	9621 Terrebonne 230Kv Sub Total	1
13	9625 Gretna-Relle Total	18
14	9650 Raceland 230Kv Sub Total	58
15	9686 Destrehan Office Southern Divi Total	86
16		
17	Subtotal	2,246
18		
19	Allocated Locations	
20	9330 State Transformer Shop	235
21	9402 Nor Division-Storeroom	57
22	9502 Se Division-Storeroom	11
23	9602 Wb Division-Storeroom	59
24		
25	Subtotal	362
26		
27	Allocated Accounts	
28	391.1 Office Furniture & Equipment	82
29	391.2 Computer Equipment	105
30	391.3 Data Handling Equipment	30
31	397.1 Communication Equipment	961
32	397.2 Microwave & Fiber Optics	4,430
33		
34	Subtotal	5,609
35		
36	Total	\$ 8,217

ENTERGY MISSISSIPPI, INC.
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	3490 Greenville 115Kv Substation Total	\$ 1
3	3890 Magee 115Kv Substation Total	1
4	4160 Ray Braswell 500/230/115Kv Tra Total	1
5	4290 Silver Creek 115Kv Substation Total	0
6	5340 Cleveland-Indianola Trans Line Total	9
7	9228 Ggns Switchyard Uc&M Headquart Total	193
8	9610 Ray Braswell Microwave Statn-G Total	12
9		
10	Subtotal	<u>217</u>
11		
12	Allocated Locations	
13	9175 Clinton Storeroom - General Pr	29
14	9260 Greenville Storeroom-General P	10
15	9385 Jaxn-Mayes St. Warehouse-Gener	100
16	9395 Jaxn-Mayes St. Stores Yard-Gen	9
17	9430 Jaxn-Transformer Repair-Genera	149
18	9460 Mccomb-Hwy 98 Stores Yard-Gene	0
19		
20	Subtotal	<u>297</u>
21		
22	Allocated Accounts	
23	391.1 Office Furniture & Equipment	53
24	391.2 Computer Equipment	71
25	391.3 Data Handling Equipment	8
26	397.1 Communication Equipment	1,600
27	397.2 Microwave & Fiber Optics	1,524
28		
29	Subtotal	<u>3,256</u>
30		
31	Total	<u><u>\$ 3,770</u></u>

ENTERGY NEW ORLEANS, INC.
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

Asset Loc	Description	Amount
1	Specifically Assigned Locations	
2	9030 Michoud Fiber Optic Site	\$ 87
3		
4	Subtotal	<u>87</u>
5		
6		
7	Allocated Accounts	
8	391.1 Office Furniture & Equipment	4
9	391.2 Computer Equipment	4
10	391.3 Data Handling Equipment	0
11	397.1 Communication Equipment	21
12	397.2 Microwave & Fiber Optics	125
13		
14	Subtotal	<u>154</u>
15		
16	Total	<u><u>\$ 241</u></u>

ENTERGY SERVICES, INC.
TRANSCO GENERAL PLANT IN SERVICE BY LOCATION
AS OF DECEMBER 31, 1999
(Amounts in Thousands)

- 1 Refer to Exhibit NEL-3, column headed "**ESI**", lines 17-19, for ESI general
- 2 plant amounts to be transferred to Transco. These amounts were derived by
- 3 calculating the average cost of individual items of equipment (desks, computers,
- 4 etc.) within FERC Account 391 and multiplying such average cost by the
- 5 expected number of such items of equipment to be transferred to Transco.

**TRANSCO
PRO FORMA PLANT IN SERVICE
DECEMBER 31, 1999
(Amounts in Thousands)**

Plant Acct	Description	EAI	EGSI - TX (1)	EGSI - LA (1)	ELI	EMI	ENOI	ESI	TOTAL
		\$	\$	\$	\$	\$	\$		\$
1	Intangible Plant	2,109	435	600	1,255	626	300		5,326
2									
3	Land and Land Rights	45,208	37,351	45,303	24,068	22,057	1,562		175,549
4	Structures and Improvements	18,860	8,056	4,647	9,255	16,652	1,238		58,708
5	Station Equipment	236,221	180,104	218,626	225,408	175,570	24,559		1,060,487
6	Towers and Fixtures	138,602	26,328	66,427	60,305	40,531	8,902		341,096
7	Poles and Fixtures	110,430	76,657	94,059	123,352	74,365	15,813		494,676
8	Overhead Conductor and Devices	197,327	73,580	94,526	107,230	88,648	7,213		568,524
9	Underground Conduit	9	-	8	-	-	461		478
10	Underground Conductor and Devices	11	-	249	1,295	-	611		2,165
11	Roads and Trails	62	154	222	136	-	-		574
12									
13	Total Transmission Plant	746,730	402,230	524,067	551,049	417,823	60,359		2,702,257
14									
15	Land and Land Rights	55	175	79	1	15	87		413
16	Structures and Improvements	3,833	1,387	1,491	1,987	204	-		8,903
17	Office Furniture and Equipment	242	56	64	82	53	4	1,151	1,653
18	Computer Equipment	191	119	108	105	71	4	1,482	2,079
19	Data Handling Equipment	19	26	1	30	8	-	265	350
20	Transportation Equipment	47	23	3	67	(1)	-		139
21	Stores Equipment	18	121	22	3	4	-		168
22	Tools, Shop and Garage Equipment	1,257	370	134	306	132	-		2,199
23	Laboratory Equipment	25	160	212	188	148	-		732
24	Power Operated Equipment	81	27	35	38	5	-		185
25	Communications Equipment	4,980	4,620	2,938	5,391	3,124	146		21,198
26	Miscellaneous Equipment	13	14	5	18	7	-		58
27	Other Tangible Plant	-	-	-	-	-	-		-
28									
29	Total General Plant	10,761	7,097	5,093	8,217	3,770	241	2,898	38,077
30									
31	Grand Total Plant in Service	759,600	409,762	529,760	560,520	422,220	60,900	2,898	2,745,660
32									
33	Property under Capital Leases					276			276
34									
35	Construction Work in Progress	41,774	13,180	17,006	24,024	15,465	3,052		114,501
36									
37	TOTAL UTILITY PLANT	\$ 801,374	\$ 422,943	\$ 546,766	\$ 584,544	\$ 437,960	\$ 63,952	\$ 2,898	\$ 2,860,437
38									

(1) Amounts shown represent actual physical locations and not allocations based on demand between states for ratemaking purpose
Totals may not add due to rounding

TRANSCO
PRO FORMA ACCUMULATED PROVISION FOR DEPRECIATION
DECEMBER 31, 1999
 (Amounts in Thousands)

Plant Acct	Description	EAI	EGSI - TX (1)	EGSI - LA (1)	ELI	EMI	ENOI	ESI	TOTAL
		\$	\$	\$	\$	\$	\$		\$
303	Intangible Plant	808	94	68	369	157	148		1,645
350	Land and Land Rights	15,871	10,101	14,960	10,505	6,623	152		58,212
352	Structures and Improvements	9,543	3,770	3,467	4,234	6,267	615		27,897
353	Station Equipment	96,422	92,712	116,469	93,671	58,046	13,343		470,662
354	Towers and Fixtures	61,702	18,647	43,473	39,663	17,072	7,838		188,394
355	Poles and Fixtures	39,946	32,605	41,096	57,486	14,501	10,662		196,296
356	Overhead Conductor and Devices	85,670	33,652	52,342	51,729	31,677	4,515		259,584
357	Underground Conduit	-	-	8	-	-	626		634
358	Underground Conductor and Devices	-	-	273	697	-	829		1,799
359	Roads and Trails	18	117	207	89	-	-		431
	Total Transmission Plant	309,172	191,603	272,295	258,073	134,186	38,580		1,203,909
389	Land and Land Rights	-	-	-	-	-	-		0
390	Structures and Improvements	1	665	284	647	63	-		2,506
391.1	Office Furniture and Equipment	84	36	31	15	8	(13)	1,029	1,191
391.2	Computer Equipment	102	35	34	15	8	2	1,244	1,439
391.3	Data Handling Equipment	11	38	3	6	1	0	173	230
392	Transportation Equipment	180	10	6	(6)	(0)	-		189
393	Stores Equipment	2	23	5	(0)	1	-		30
394	Tools, Shop and Garage Equipment	460	72	38	70	23	-		662
395	Laboratory Equipment	5	74	74	53	27	-		232
396	Power Operated Equipment	1	3	30	-	3	-		37
397	Communications Equipment	2,036	1,657	927	1,335	460	113		6,527
398	Miscellaneous Equipment	(2)	7	3	13	1	-		23
399	Other Tangible Plant	-	-	-	-	-	-		-
	Total General Plant	3,725	2,619	1,435	2,148	594	101	2,446	13,068
	Grand Total	\$ 313,705	\$ 194,316	\$ 273,799	\$ 260,590	\$ 134,937	\$ 38,829	\$ 2,446	\$ 1,218,622

(1) Amounts shown represent actual physical locations and not allocations based on demand between states for ratemaking purpose

Totals may not add due to rounding

Exhibit NEL-5

TRANSCO
 PRO FORMA OTHER ASSETS
 DECEMBER 31, 1999
 (Amounts in Thousands)

Description	EAI	EGSI - TX	EGSI - LA	ELI	EMI	ENOI	ESI	TOTAL
1 Cash and cash equivalents	\$ 910	\$ 1,325	\$ 1,575	\$ 658	\$ 1,252	\$ 229	\$ 99	\$ 6,049
2 Materials and Supplies	1,734	860	1,027	902	805	27		5,356
3 Prepayments	345	1,638	512	329	438	47		3,309
4 Total Current Assets	\$ 2,990	\$ 3,823	\$ 3,114	\$ 1,889	\$ 2,496	\$ 303	\$ 99	\$ 14,714

Totals may not add due to rounding

TRANSCO
PRO FORMA DEFERRED DEBITS AND OTHER ASSETS
DECEMBER 31, 1999
 (Amounts in Thousands)

Description	EAI	EGSI - TX	EGSI - LA	ELI	EMI	ENOI	ESI	TOTAL
1 SFAS 109 Regulatory Asset - Net	\$ 21,198	\$ (851)	\$ (951)	\$ 16,160	\$ 71,180	\$ (623)		\$ 106,112
2 Unamortized Loss on Reacquired Debt	8,639	2,568	3,066	3,882	4,413	93		22,660
3 Unamortized debt expense	1,022	1,002	1,196	1,706	696	76		5,697
TOTAL DEFERRED DEBITS AND OTHER ASSETS	<u>\$ 30,859</u>	<u>\$ 2,718</u>	<u>\$ 3,310</u>	<u>\$ 21,748</u>	<u>\$ 76,289</u>	<u>\$ (455)</u>	<u>\$ -</u>	<u>\$ 134,469</u>

Totals may not add due to rounding

TRANSCO
PRO FORMA ACCUMULATED DEFERRED INCOME TAXES AND
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS
AND OTHER DEFERRED CREDITS
DECEMBER 31, 1999
(Amounts in Thousands)

Description	EAI	EGSI - TX	EGSI - LA	ELI	EMI	ENOI	ESI	TOTAL
Accumulated Deferred Income Taxes *								
1 Liberalized Depreciation	\$ 100,382	\$ 31,644	\$ 38,766	\$ 88,213	\$ 63,197	\$ 7,614	\$ 551	\$ 330,367
2 All Other	21,283	(3,196)	(3,572)	1,008	40,161	(595)		55,089
3 Total	<u>\$ 121,665</u>	<u>\$ 28,448</u>	<u>\$ 35,194</u>	<u>\$ 89,221</u>	<u>\$ 103,358</u>	<u>\$ 7,019</u>	<u>\$ 551</u>	<u>\$ 385,456</u>
4								
5								
6								
Accumulated Deferred Investment Tax Credits *								
7 Pre-1971 Investment Tax Credits	\$ 111	\$ 28	\$ 44	\$ -	\$ 80	\$ 12		\$ 275
8 Post-1970 Investment Tax Credits	14,848	3,438	2,832	4,171	5,139	631		31,060
9 Total	<u>\$ 14,960</u>	<u>\$ 3,465</u>	<u>\$ 2,876</u>	<u>\$ 4,171</u>	<u>\$ 5,219</u>	<u>\$ 643</u>	<u>\$ -</u>	<u>\$ 31,334</u>
10								
11								
12								
13								
14								
Obligations under Capital Leases					245			245
15								
16					3,844			3,844
17								
18								
19 Total	<u>\$ 136,625</u>	<u>\$ 31,913</u>	<u>\$ 38,070</u>	<u>\$ 93,392</u>	<u>\$ 112,666</u>	<u>\$ 7,662</u>	<u>\$ 551</u>	<u>\$ 420,879</u>

Totals may not add due to rounding

* Under Generally Accepted Accounting Principles (GAAP), these items may not be recorded in the deferred income tax accounts. See testimony page 12.