Entergy

Entergy Arkansas, Inc.
425 West Capitol Avenue
P. O. Box 551
Little Rock, AR 72203
Tel 501 377 4457
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Steven K. Strickland
Director
Regulatory Affairs

REC'D TN
REGULATORY AUTH.
'99 DEC 2 PM 12 49
OFFICE OF THE
EXECUTIVE SECRETARY

November 19, 1999

RECEIVED
ADMINISTRATIVE
NOV 22 1999
TN REGULATORY AUTHORITY

Mr. Mike Horne
Financial Manager – Gas, Water & Electric Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: Tennessee Regulatory Authority Docket No. 99-00923 JR
Tariff Filing by Entergy Arkansas, Inc. for Interim Revision
to Energy Cost Recovery Rider

Dear Mr. Horne:

On November 17, 1999, Entergy Arkansas, Inc. (EAI) filed with the Arkansas Public Service Commission (APSC) an interim revision to EAI's Energy Cost Recovery Rider (Rider ECR) energy cost rate together with supporting workpapers. Rider ECR authorizes either EAI or the APSC General Staff to propose an interim revision to the then currently effective energy cost rate should a cumulative over or under recovery occur during a Rider Cycle that exceeds by 10 percent the Energy Cost utilized in the most recent energy cost rate determination. The requested date of effectiveness for this interim adjustment is January 1, 2000. A copy of this filing is attached.

The purpose of this letter is to file this identical revised redetermined Rider ECR energy cost rate with the Tennessee Regulatory Authority for its approval. As soon as the APSC issues an order approving this redetermined rate, a copy of the order will be forwarded to you. The redetermined energy cost rate will supersede the previously approved rate. All existing Rate Schedules remain in effect as they currently are except for the revised redetermined Rider ECR energy cost rate submitted with this filing. In addition, we have enclosed a check in the amount of $25.00 for the filing.

As shown on Attachment I, EAI's fuel and purchased power costs from January 1999 through September 1999 exceeded Rider ECR revenue by $35.3 million. EAI projects that fuel and purchased power costs for 1999 will exceed Rider ECR revenue by $20.4 million. The under-recovery for Rider ECR as of September 30,1999 exceeds the Energy Cost utilized in EAI's most recent Rider ECR determination by 45.7 percent. EAI proposes that an interim adjustment to collect this under-recovery be made effectiv 2000, and remain in

VOUCHER NO. 777115539
CC 2023 SRC. 281.03
AMT. REC. 25.00
DEPOSIT DATE 11/24/99

effect until the next Rider Cycle, April 1, 2000 to March 31, 2001. The interim adjustment would increase the Energy Cost Rate from $0.01157 per kWh to $0.01411 per kWh. The interim rate is based on estimated Rider ECR revenue, fuel and purchased energy cost, and the projected current under-recovery for the period January 1, 2000 through March 31, 2001. The annual Rider ECR re-determination will be filed in March 2000.

EAI is also proposing to synchronize the interim adjustment with the correction of a miscalculation of Rider ECR revenues for the true-up period January 1998 to December 1998 that was made in the March 1999 Rider ECR re-determination. The revenues used in the 1998 true-up calculation in the March 1999 filing incorrectly included estimated fuel-related revenues from certain special rate contract customers whose contracts do not include specific provisions related to the recovery of the Company's energy cost. The error overstated Rider ECR revenues by $16,036,409, thus reducing the filed under-recovery for 1998. When the error is corrected in the formula and carrying charges are added, pursuant to the Energy Cost Rate calculation, the filed under-recovery correction is increased to $17,672,822. If fuel-related revenues had been correctly calculated, the Energy Cost Rate would have been $0.01256 per kWh.

EAI estimates the total under-recovery amount of fuel and purchased power costs as of December 31, 1999, to be $57.1 million. By commencing recovery of this amount in January 2000, EAI expects to minimize the Energy Cost Rate adjustment at the annual Rider ECR re-determination. If the Rider ECR Energy Cost Rate was re-determined in March 2000, to be effective April 1, using current under-recovery calculations and EAI's projected energy costs between April 1, 2000 through March 31, 2001, the Rider ECR rate would be $0.01471 per kWh. If, however, the interim adjustment is made effective January 2000 and extends through March 2001, EAI projects that the rate would be $0.01411 per kWh. Therefore, the annual re-determination should require minimal adjustment on April 1, 2000, if the $0.01411 per kWh interim rate is approved. See Attachment II.

Moreover, as illustrated in Attachment III, the impact on customers of the adjustment to the Rider ECR rate will be mitigated somewhat by the proposed reductions in ANO Decommissioning Cost Rider (Rider M26) and the Grand Gulf Rider (Rider M33) which were filed with the Tennessee Regulatory Authority in Docket No. 99-00855 on November 3, 1999 for implementation on January 1, 2000. Implementing the interim adjustment to the Rider ECR rate in January 1, 2000 enhances rate stability by coinciding with the scheduled changes to Rider M26 and Rider M33. The first chart in Attachment III shows the impact of Riders M26, M33 and ECR under normal filing schedules, while the second chart shows the impact of implementing an interim Rider ECR energy cost rate.

EAI filed the annual re-determinations of Rider M26 and Rider M33 as required by the applicable rate schedules. Implementing the Rider ECR interim energy cost rate change simultaneously with the scheduled changes in Rider M26 and Rider M33 will stabilize customers' electricity bills from January 2000 through April 2000, as opposed to reducing overall rates in January 2000 and then increasing overall rates in April 2000. For a typical residential EAI customer using 1,000 kWh (without water heating), the current rates produce a total bill of $90.11 excluding taxes. Accounting for the expected reductions in Rider M33 and Rider M26, the same customer bill at the proposed Rider ECR rate of $0.01411 per kWh would be $90.73, a 0.7 percent increase. Without the proposed interim adjustment, the energy cost rate expected to be effective April 1, 2001 would be approximately $0.01471 per kWh, which would produce a bill of $91.13, a 1.4 percent increase in the current bill.

In summary, EAI proposes the following interim adjustment.

Rider Cycle	Interim Energy Cost Rate
January 1, 2000 – March 31, 2000	$0.01411/kWh

The annual Rider ECR re-determination will be filed per the Rider ECR rate schedule in March, 2000, to true up the interim rate with the Rider ECR re-determination formula.

Pursuant to Chapter 1220-4-1-.05 of the Tennessee Regulatory Authority General Public Utilities Rules, the notice provided for in that Chapter will be posted at EAI's Marion District Office, located at 215 Military Road, Marion, Arkansas from which our Tennessee customers are served. In addition, a summary of the proposed changes and the reasons for them will be published as a news release in local newspapers serving this area.

Should this redetermination be revised in any form prior to acceptance by the APSC, a copy of all revisions will be forwarded to you immediately.

We respectfully request that the Tennessee Regulatory Authority grant approval of this Rider ECR redetermination to allow implementation on January 1, 2000. In addition to this original letter and attachments, five duplicate copies are included for your use. We also request that EAI be notified by telephone as soon as this rate is approved in order to expedite the necessary changes to the billing programs.

If you have any questions or need additional information, please do not hesitate to call me at (501) 377-4457 or Mr. Will Morgan at (501) 377-5489.

Sincerely,

Steve Strickland / WM

Steven K. Strickland, Director
Regulatory Affairs – AR

SS/tj
Attachments

DOCUMENTS FILED WITH THE

ARKANSAS PUBLIC SERVICE COMMISSION

ON NOVEMBER 17, 1999

INTERIM REDETERMINATION OF ENERGY COST RATE OF THE ENERGY COST RECOVERY RIDER ECR (RATE SCHEDULE NO. 38)

TO BE EFFECTIVE
JANUARY 1, 2000 – MARCH 31, 2000

ARK. PUBLIC SERV. COMM.
SECRETARY OF COMM.

Nov 17 11 42 AM '99

FILED

Entergy

Entergy Arkansas, Inc.
425 West Capitol Avenue
P. O. Box 551
Little Rock, AR 72203
Tel 501 377 4457
Fax 501 377 4415

Steven K. Strickland
Director
Regulatory Affairs

November 17, 1999

Ms. Jan Sanders, Secretary
Arkansas Public Service Commission
P. O. Box 400
1000 Center Street
Little Rock, AR 72203

Re: Originating Docket No 96-360-U
Reporting Docket No. 86-033-A
Interim Revision to Energy Cost Recovery Rider

Dear Ms. Sanders:

In accordance with Section 4 of Entergy Arkansas, Inc. (EAI or Company) Rate Schedule 38, the Energy Cost Recovery Rider (Rider ECR), EAI herewith files with the Arkansas Public Service Commission (APSC) an original and 13 copies of this letter setting forth an interim revision to EAI's Rider ECR energy cost rate together with supporting workpapers. Rate Schedule 38.4 authorizes either EAI or the APSC General Staff to propose an interim revision to the then currently effective energy cost rate should a cumulative over or under recovery occur during a Rider Cycle that exceeds by 10 percent the Energy Cost utilized in the most recent energy cost rate determination.

As shown on Attachment I, EAI's fuel and purchased power costs from January 1999 through September 1999 exceeded Rider ECR revenue by $35.3 million. EAI projects that fuel and purchased power costs for 1999 will exceed Rider ECR revenue by $20.4 million. The under-recovery for Rider ECR as of September 30,1999 exceeds the Energy Cost utilized in EAI's most recent Rider ECR determination by 45.7 percent. EAI proposes that an interim adjustment to collect this under-recovery be made effective January 1, 2000, and remain in effect until the next Rider Cycle, April 1, 2000 to March 31, 2001. The interim adjustment would increase the Energy Cost Rate from $0.01157 per kWh to $0.01411 per kWh. The interim rate is based on estimated Rider ECR revenue, fuel and purchased energy cost, and the projected current under-recovery for the period January 1, 2000 through March 31, 2001. The annual Rider ECR re-determination will be filed in March 2000.

EAI is also proposing to synchronize the interim adjustment with the correction of a miscalculation of Rider ECR revenues for the true-up period January 1998 to December 1998 that was made in the March 1999 Rider ECR

re-determination. The revenues used in the 1998 true-up calculation in the March 1999 filing incorrectly included estimated fuel-related revenues from certain special rate contract customers whose contracts do not include specific provisions related to the recovery of the Company's energy cost. The error overstated Rider ECR revenues by $16,036,409, thus reducing the filed under-recovery for 1998. When the error is corrected in the formula and carrying charges are added, pursuant to the Energy Cost Rate calculation, the filed under-recovery correction is increased to $17,672,822. If fuel-related revenues had been correctly calculated, the Energy Cost Rate would have been $0.01256 per kWh.

EAI estimates the total under-recovery amount of fuel and purchased power costs as of December 31, 1999, to be $57.1 million. By commencing recovery of this amount in January 2000, EAI expects to minimize the Energy Cost Rate adjustment at the annual Rider ECR re-determination. If the Rider ECR Energy Cost Rate was re-determined in March 2000, to be effective April 1, using current under-recovery calculations and EAI's projected energy costs between April 1, 2000 through March 31, 2001, the Rider ECR rate would be $0.01471 per kWh. If, however, the interim adjustment is made effective January 2000 and extends through March 2001, EAI projects that the rate would be $0.01411 per kWh. Therefore, the annual re-determination should require minimal adjustment on April 1, 2000, if the $0.01411 per kWh interim rate is approved. See Attachment II.

Moreover, as illustrated in Attachment III, the impact on customers of the adjustment to the Rider ECR rate will be mitigated somewhat by the proposed reductions in ANO Decommissioning Cost Rider (Rider M26) and the Grand Gulf Rider (Rider M33) which were filed with the Commission on November 1, 1999 for implementation on January 1, 2000. Implementing the interim adjustment to the Rider ECR rate in January 1, 2000 enhances rate stability by coinciding with the scheduled changes to Rider M26 and Rider M33. The first chart in Attachment III shows the impact of Riders M26, M33 and ECR under normal filing schedules, while the second chart shows the impact of implementing an interim Rider ECR energy cost rate.

EAI filed the annual re-determinations of Rider M26 and Rider M33 as required by the applicable rate schedules. Implementing the Rider ECR interim energy cost rate change simultaneously with the scheduled changes in Rider M26 and Rider M33 will stabilize customers' electricity bills from January 2000 through April 2000, as opposed to reducing overall rates in January 2000 and then increasing overall rates in April 2000. For a typical residential EAI customer using 1,000 kWh (without water heating), the current rates produce a total bill of $90.11 excluding taxes. Accounting for the expected reductions in Rider M33 and Rider M26, the same customer bill at the proposed Rider ECR rate of $0.01411 per kWh would be $90.73, a 0.7 percent increase. Without the

proposed interim adjustment, the energy cost rate expected to be effective April 1, 2001 would be approximately $0.01471 per kWh, which would produce a bill of $91.13, a 1.4 percent increase in the current bill.

In summary, EAI proposes the following interim adjustment.

Rider Cycle	Interim Energy Cost Rate
January 1, 2000 – March 31, 2000	$0.01411/kWh

The annual Rider ECR re-determination will be filed per the Rider ECR rate schedule no later than March 15, 2000, to true up the interim rate with the Rider ECR re-determination formula.

Should you have any questions concerning this filing, please call me at (501) 377-4457 or Mr. Will Morgan at (501) 377-5489.

Sincerely,

Steven K. Strickland
Attachments
SS/wm

c: All Parties of Record

Attachment I

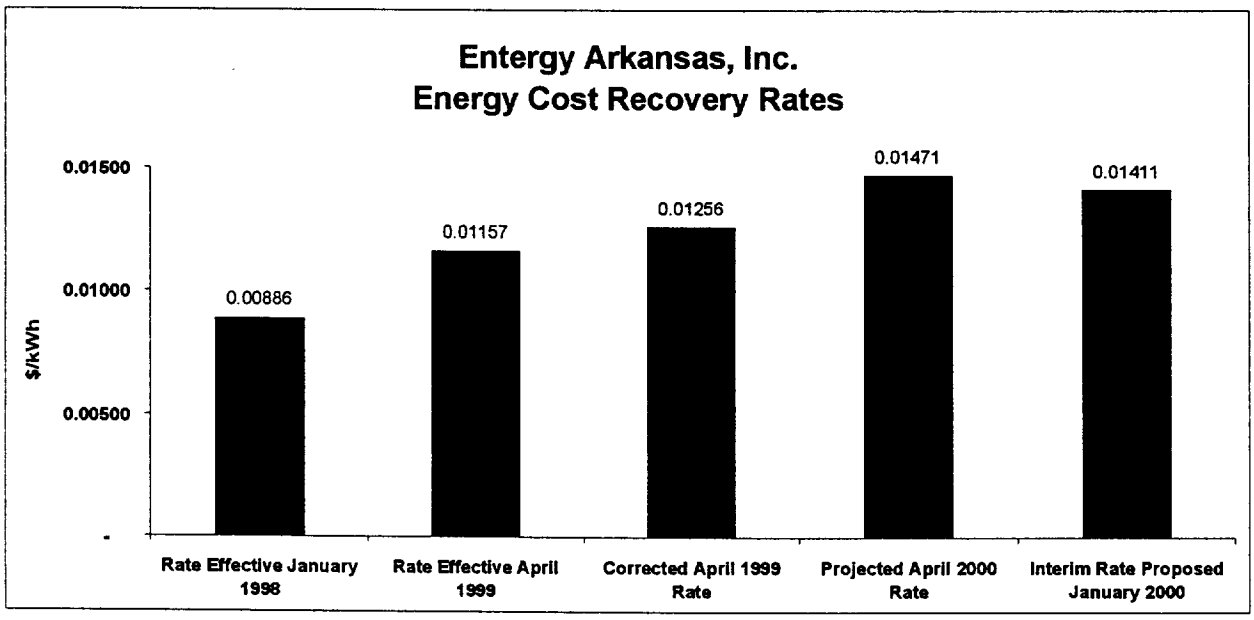
Entergy Arkansas, Inc.
Fuel and Purchased Energy Under Recovery
January 1999 - December 1999

Line No.	Month	Fuel and Purchased Power	Revenue Under Rider ECR	Difference
1	January 1999	19,102,903	12,737,128	
2	February 1999	14,235,826	11,099,019	
3	March 1999	9,673,326	10,704,660	
4	April 1999	4,647,493	13,429,846	
5	May 1999	15,459,486	13,918,333	
6	June 1999	16,924,333	16,448,651	
7	July 1999	38,166,547	19,572,206	
8	August 1999	36,205,338	22,301,637	
9	September 1999	22,433,209	21,308,889	
10	**Subtotal at September 1999**	**176,848,461**	**141,520,369**	**35,328,092**
11	October 1999	12,464,539	16,145,046	
12	November 1999	8,526,704	14,634,639	
13	December 1999	9,957,086	15,144,620	
	Total at December 1999	**207,796,789**	**187,444,674**	**20,352,116**

Attachment II

Entergy Arkansas, Inc.
Interim rate applicable to January 2000 - March 2000

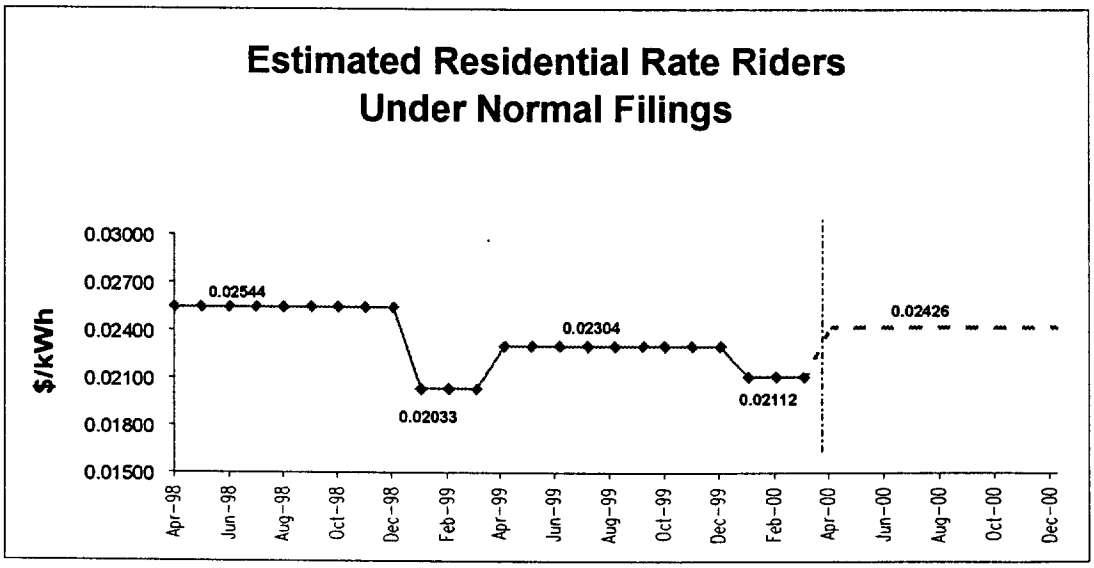
	Projected
1998 (Over)/Under Recovery (9/12 of $43,155,678)	32,366,759
1999 'Fuel Cost (Actual through Sept.)	207,796,789
1999 'ECR Revenues (Actual through Sept.)	(187,444,674)
Carrying Charges	4,382,285
December 1999 (Over)/Under Recovery	**57,101,159**
Projected Fuel Cost (Historically Based) January 2000 - March 2001	**257,293,989**
Total Cost to be Recovered January 2000 - March 2001	**314,395,148**
Projected kWh January 2000 - March 2001	22,285,261,000
ECR Rate Filing for Interim Rates Applicable January 2000 - March 2000	**0.01411**

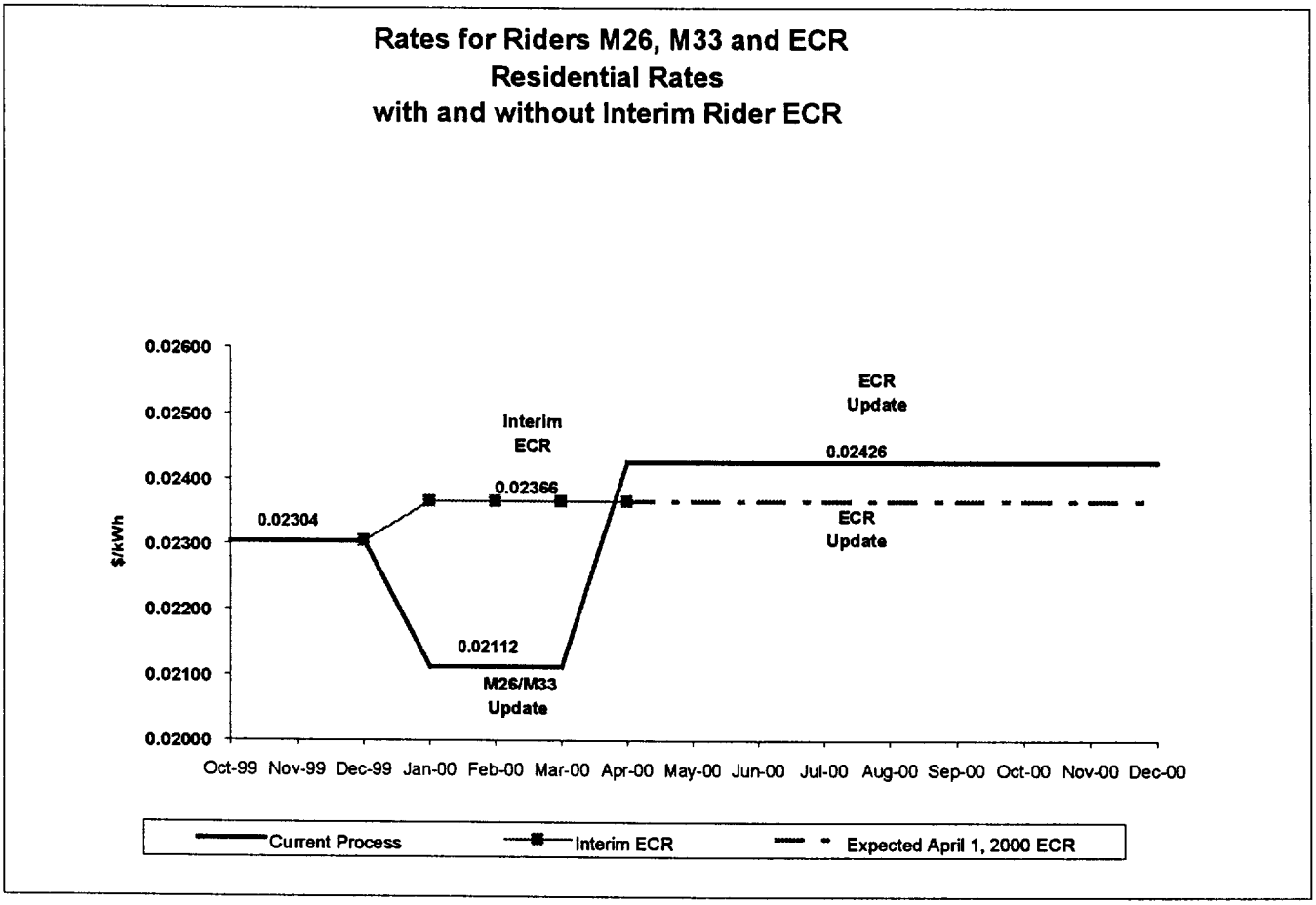


Attachment III

Entergy Arkansas, Inc.
Projected Exact Recovery Riders ECR, Grand Gulf M33 and Decommissioning M26
Residential Rates ($/kWh)

	ECR	M33	M26	Total
April 1998	0.00886	0.01558	0.00100	0.02544
May 1998	0.00886	0.01558	0.00100	0.02544
June 1998	0.00886	0.01558	0.00100	0.02544
July 1998	0.00886	0.01558	0.00100	0.02544
August 1998	0.00886	0.01558	0.00100	0.02544
September 1998	0.00886	0.01558	0.00100	0.02544
October 1998	0.00886	0.01558	0.00100	0.02544
November 1998	0.00886	0.01558	0.00100	0.02544
December 1998	0.00886	0.01558	0.00100	0.02544
January 1999	0.00886	0.01082	0.00065	0.02033
February 1999	0.00886	0.01082	0.00065	0.02033
March 1999	0.00886	0.01082	0.00065	0.02033
April 1999	0.01157	0.01082	0.00065	0.02304
May 1999	0.01157	0.01082	0.00065	0.02304
June 1999	0.01157	0.01082	0.00065	0.02304
July 1999	0.01157	0.01082	0.00065	0.02304
August 1999	0.01157	0.01082	0.00065	0.02304
September 1999	0.01157	0.01082	0.00065	0.02304
October 1999	0.01157	0.01082	0.00065	0.02304
November 1999	0.01157	0.01082	0.00065	0.02304
December 1999	0.01157	0.01082	0.00065	0.02304
January 2000	0.01157	0.00906	0.00049	0.02112
February 2000	0.01157	0.00906	0.00049	0.02112
March 2000	0.01157	0.00906	0.00049	0.02112
April 2000	0.01471	0.00906	0.00049	0.02426
May 2000	0.01471	0.00906	0.00049	0.02426
June 2000	0.01471	0.00906	0.00049	0.02426
July 2000	0.01471	0.00906	0.00049	0.02426
August 2000	0.01471	0.00906	0.00049	0.02426
September 2000	0.01471	0.00906	0.00049	0.02426
October 2000	0.01471	0.00906	0.00049	0.02426
November 2000	0.01471	0.00906	0.00049	0.02426
December 2000	0.01471	0.00906	0.00049	0.02426




Rates for Riders M26, M33 and ECR
Residential Rates
with and without Interim Rider ECR
0.02600
0.02500
0.02400
0.02300
0.02200
0.02100
0.02000
$/kWh
0.02304
Interim
ECR
0.02366
0.02112
M26/M33
Update
ECR
Update
0.02426
ECR
Update
Oct-99 Nov-99 Dec-99 Jan-00 Feb-00 Mar-00 Apr-00 May-00 Jun-00 Jul-00 Aug-00 Sep-00 Oct-00 Nov-00 Dec-00
Current Process
Interim ECR
Expected April 1, 2000 ECR

REVISED MARCH 1999 ECR WORKPAPERS

Entergy Arkansas, Inc.
True-up Adjustment
January 1998 - December 1998
($000)

Line No.	Month	(1) EC Energy Cost	(2) SRI Spc Rate Cont Sales (kWh) w/ Incremental Fuel	(3) PACR Annual Avg Avoided Engy Cst Rate Rdr M23	(4) SUBTOTAL (EC - SRI * PACR) * EAF	(5) RR Revenue Under Rider ECR	(6) PTU Prior Period True-up Adjust	(7) SUBTOTAL (RR - PTU)	(8) SUBTOTAL Col 4 - Col 7	(9) Monthly Carrying Charge Rate	(10) TUA TRUE-UP ADJUSTMENT
1	January 1998	13,485,684	4,894,132	0.02171	11,159,785	12,362,823	(1,888,036)	14,250,860	(3,091,075)	1.13359	(3,504,012)
2	February 1998	11,935,328	5,850,932	0.02171	9,849,306	10,668,001	(1,888,036)	12,556,037	(2,706,731)	1.12778	(3,052,597)
3	March 1998	21,005,024	5,180,532	0.02171	17,426,480	10,506,809	(1,888,036)	12,394,845	5,031,635	1.12198	5,645,393
4	April 1998	22,197,000	5,730,932	0.02171	18,410,740	10,144,852	(1,888,036)	12,032,888	6,377,852	1.11617	7,118,767
5	May 1998	30,101,483	5,287,732	0.02171	25,011,895	10,074,345	(1,888,036)	11,962,381	13,049,514	1.11036	14,489,658
6	June 1998	30,140,403	5,601,332	0.02171	25,038,679	14,051,879	(1,888,036)	15,939,916	9,098,764	1.10455	10,050,040
7	July 1998	34,346,999	5,502,132	0.02171	28,549,198	16,798,286	(1,888,036)	18,686,322	9,862,875	1.09874	10,836,736
8	August 1998	30,767,160	5,786,932	0.02171	25,558,096	17,067,749	(1,888,036)	18,955,785	6,602,311	1.09293	7,215,864
9	September 1998	25,288,717	5,799,732	0.02171	20,988,295	15,028,971	(1,888,036)	16,917,007	4,071,288	1.08713	4,426,020
10	October 1998	13,612,397	5,425,332	0.02171	11,255,856	14,139,750	(1,888,036)	16,027,786	(4,771,930)	1.08132	(5,159,983)
11	November 1998	11,306,678	4,761,332	0.02171	9,344,681	10,709,444	(1,888,036)	12,597,481	(3,252,800)	1.07551	(3,498,419)
12	December 1998	12,996,519	3,902,132	0.02171	10,769,735	10,201,498	(1,888,036)	12,089,535	(1,319,799)	1.06970	(1,411,789)
13	**Total (Over)/ Under Recovery**	**257,183,390**	**63,723,184**	**N/A**	**213,362,747**	**151,754,405**	**(22,656,437)**	**174,410,842**	**38,951,905**	**N/A**	**43,155,678**
								Monthly Amortization April 1999 - March 2000			3,596,307

Note:
(1) Reference WP-4
(2) Reference WP-12
(3) Reference WP-14
(4) Where EAF = .8341
(5) Reference WP-12
(6) Reference WP-15. For this initial True-up Period, the True-up adjustment consists of the Final M27 Over/Recovery, Nuclear Refueling Reserve and Excess Capacity M39 Over-recovery refund over the 12 months ended December 1998.
(7) Net of the ECR Revenue and True Adjustment.
(8) Over/Under Recovery before Carrying Charges.
(9) The Carrying Charge Rate for the initial Over/Under Recovery Period is calculated for 24 Months due to the initial rider cycle being 15 months. Also the Rate of Return was based on 1998 EAI Evaluation Report rate of 6.97%. (Reference WP - 21)
(10) True-up Adjustment is the Monthly Carrying Charge Rate * Column 8.

Entergy Arkansas, Inc.
ECR Revenue Summary
January 1998 - December 1998
($000)

Line No.	Month	ECR Revenue	Imputed ECR Revenues	Fuel Revenue from Cancel/Rebill	Total ECR Revenue	Spc Rate Cont Sales (kWh) w/ Incremental Fuel	Avoided Cost Rate	Spc Rate Cont Incremental Fuel	Total Retail Fuel Revenue
		ECR Revenue							
1	January 1998	10,355,335	288,548	1,718,940	12,362,823	4,894,132	0.02171	106,252	12,469,075
2	February 1998	10,321,771	299,888	46,342	10,668,001	5,850,932	0.02171	127,024	10,795,024
3	March 1998	10,220,175	282,324	4,309	10,506,809	5,180,532	0.02171	112,469	10,619,278
4	April 1998	9,716,880	336,777	91,195	10,144,852	5,730,932	0.02171	124,419	10,269,270
5	May 1998	9,547,697	366,334	160,314	10,074,345	5,287,732	0.02171	114,797	10,189,141
6	June 1998	13,199,417	404,928	447,534	14,051,879	5,601,332	0.02171	121,605	14,173,484
7	July 1998	15,912,431	444,290	441,565	16,798,286	5,502,132	0.02171	119,451	16,917,737
8	August 1998	16,159,791	485,641	422,317	17,067,749	5,786,932	0.02171	125,634	17,193,383
9	September 1998	14,743,104	489,648	(203,782)	15,028,971	5,799,732	0.02171	125,912	15,154,883
10	October 1998	13,674,464	464,866	420	14,139,750	5,425,332	0.02171	117,784	14,257,534
11	November 1998	10,200,468	509,087	(111)	10,709,444	4,761,332	0.02171	103,369	10,812,813
12	December 1998	9,824,226	377,048	224	10,201,498	3,902,132	0.02171	84,715	10,286,213
13	Total	143,875,759	4,749,380	3,129,266	151,754,405	63,723,184	N/A	1,383,430	153,137,835

Workpapers for Interim Rate Development

INTERIM ENERGY COST RATE DEVELOPMENT
ENERGY COST RATE FORMULA
ESTIMATED TEST YEAR ENDED DECEMBER 31, 1999
($)

Line No		Amount	Workpaper Reference
1	ECR = ENERGY COST RATE		
2	$ECR = \frac{TUA + PEC * EAF}{PES}$		
3	WHERE,		
4	TUA = TRUE-UP ADJUSTMENT FOR THE ENERGY COST PERIOD INCLUDING CARRYING CHARGES		
5	$TUA = \sum_{j=1}^{12} \left((EC_j - SRI_j \cdot PACR) * EAF - (RR_j - PTU_j) \right) * \left(1 + CCR * \frac{21 - j}{12} \right)$		
6	WHERE,		
7	EC_j = ENERGY COST FOR MONTH j OF THE ENERGY COST PERIOD		
8	$EC_j = FE_j + PE_j + RSC_j - FR_j$		
9	WHERE,		
10	FE_j = FUEL EXPENSE CHARGED TO ACCOUNTS 501, 518, AND		
11	547 IN MONTH j OF THE ENERGY COST PERIOD		
12	PE_j = PURCHASED ENERGY EXPENSE CHARGED TO ACCOUNT		
13	555 IN MONTH j OF THE ENERGY COST PERIOD, BUT		
14	EXCLUDING THE RETAINED SHARE PORTION OF GRAND		
15	GULF FUEL CHARGES		
16	RSC_j = GRAND GULF RETAINED SHARE ENERGY CHARGE IN		
17	MONTH j OF THE ENERGY COST PERIOD		
18	FR_j = THE COMPONENT OF REVENUE FROM POWER POOL SALES		
19	AND SYSTEM SALES TO OTHER UTILITIES UNDER SCHEDULES		
20	MSS-3 AND MSS-5 OF THE ENTERGY SYSTEM AGREEMENT,		
21	RESPECTIVELY, THAT IS ASSOCIATED WITH THE RECOVERY		
22	OF FUEL AND PURCHASED ENERGY COSTS IN MONTHj OF		
23	THE ENERGY COST PERIOD		
24	SRI_j = SALES (kWh) UNDER SPECIAL RATE CONTRACTS WHICH PROVIDE FOR		
25	RECOVERY OF INCREMENTAL FUEL COSTS DURING MONTH j OF THE		
26	ENERGY COST PERIOD		
27	PACR = ANNUAL AVERAGE AVOIDED ENERGY COST RATE ($/kWh) AT PRIMARY		
28	VOLTAGE LEVEL FOR THE ENERGY COST PERIOD AS SET OUT IN THE		
29	MOST RECENT FILING WITH THE COMMISSION PURSUANT TO COGENERATION		
30	SERVICE RIDER M23 OR ANY SUPERSEDING RATE SCHEDULE		
31	EAF = ENERGY COST ALLOCATION FACTOR MOST RECENTLY APPROVED BY THE		
32	COMMISSION FOR APPLICATION IN THIS RIDER ECR =	0.8341	
33	RR_j = REVENUE UNDER RIDER ECR FOR MONTH j OF THE ENERGY COST PERIOD		
34	PTU_j = PRIOR PERIOD TRUE-UP ADJUSTMENT APPLICABLE FOR MONTH j OF		
35	THE ENERGY COST PERIOD		
36	CCR = CARRYING CHARGE RATE		
37	TUA = TRUE-UP ADJUSTMENT FOR THE ENERGY COST PERIOD INCLUDING CARRYING CHARGES =	57,101,159 (1)	WP - 3

DEVELOPMENT OF ENERGY COST RATE

Line No						Amount	Workpaper Reference
1	PEC	=	PROJECTED ENERGY COST FOR THE PROJECTED ENERGY				
2			COST PERIOD				
3	PEC	=	$\left[\sum_{J=1}^{12} EC_j + NRFA \right]$				
4	WHERE,						
5		EC	=	ENERGY COST FOR MONTH j OF THE ENERGY			
6				COST PERIOD (15 Months)	=	310,536,286	WP - 4
7		NRFA	=	NUCLEAR REFUELING OUTAGE ADJUSTMENT			
8		NFRA	=	GACR * (RHD1 * CAP1 + RHD2 * CAP2 + RHDGG * CAPGG)			
9		WHERE,					
10			GACR	=	ANNUAL AVERAGE AVOIDED ENERGY COST RATE ($/kWh) AT		
11					GENERATION LEVEL FOR THE ENERGY COST PERIOD AS SET OUT		
12					IN THE MOST RECENT FILING WITH THE COMMISSION PURSUANT		
13					TO COGENERATION SERVICE RIDER M23 OR ANY		
14					SUPERSEDING RATE SCHEDULE =	0.02098	WP - 14
15			RHD1	=	INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE HOURS		
16					FOR ANO UNIT 1 BETWEEN THE ENERGY COST PERIOD		
17					AND THE PROJECTED ENERGY COST PERIOD =	(480.00)	
18					ACTUAL REFUELING HOURS 840		WP - 16
19					PROJECTED REFUELING HOUR 360		WP - 16
20			CAP1	=	NET CAPABILITY (kW) OF ANO UNIT 1 AT THE END OF THE		
21					ENERGY COST PERIOD =	836,000	
22			RHD2	=	INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE		
23					HOURS FOR ANO UNIT 2 BETWEEN THE ENERGY COST PERIOD		
24					AND THE PROJECTED ENERGY COST PERIOD =	658.39	
25					ACTUAL REFUELING HOURS 1142		WP - 16
26					PROJECTED REFUELING HOUR 1800		WP - 16
27			CAP2	=	NET CAPABILITY (kW) OF ANO UNIT 2 AT THE END OF		
28					THE ENERGY COST PERIOD =	858,000	
29			RFDGG	=	INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE		
30					HOURS FOR ANO UNIT 2 BETWEEN THE ENERGY COST PERIOD		
31					AND THE PROJECTED ENERGY COST PERIOD =	(864.00)	
32					ACTUAL REFUELING HOURS 864		WP - 16
33					PROJECTED REFUELING HOUR 0		WP - 16
34			CAPGG	=	NET CAPABILITY (kW) OF EAI'S ALLOCATED SHARE OF GRAND		
35					GULF AT THE END OF THE ENERGY COST PERIOD AS REDUCED		
					BY THE RETAINED SHARE =	303,420	WP - 16
36		NRFA	=	NUCLEAR REFUELING OUTAGE ADJUSTMENT =		(2,067,291)	
37		PEC	=	PROJECTED ENERGY COST FOR THE PROJECTED ENERGY			
38				COST PERIOD =		308,468,995	
39		PES	=	RETAIL SALES (kWh) SUBJECT TO THIS RIDER ECR FOR THE			
40				PROJECTED ENERGY COST PERIOD =		22,285,261,000	WP - 18
41	ECR	=	ENERGY COST RATE ($/kWh) =			0.01411	

NOTE:

(1) Pursuant to Paragraph 38.4 Interim Adjustment of the Energy Cost Recovery Rider ECR "Should a cumulative over-recovery or under-recovery balance arise during any Rider Cycle which exceeds ten (10) percent of the Energy Cost determined for the Energy Cost Period included in the most recently filed rate redetermination . . .may propose an iterim revision to the then currently effective Energy Cost Rate.", with high usage and high incremental energy cost the current under-recovery balance is greater than 10% of the Energy Cost for the Energy Cost Period. See workpaper 3.

Entergy Arkansas, Inc.
True-up Adjustment
January 1999 - December 1999

Line No.	Month	(1) EC Energy Cost	(2) SRI Spc Rate Cont Sales (kWh) w/ Incremental Fuel	(3) PACR Annual Avg Avoided Engy Cst Rate Rdr M23	(4) SUBTOTAL (EC - SRI * PACR) * EAF	(5) RR Revenue Under Rider ECR	(6) PTU Prior Period True-up Adjust	(7) SUBTOTAL (RR - PTU)	(8) SUBTOTAL Col 4 - Col 7	(9) Monthly Carrying Charge Rate	(10) TUA TRUE-UP ADJUSTMENT	(11) Cumulative Under Recovery	(12) % of Energy Cost for Cost Period
1	Under Recovery at 12/31/98											43,155,678	23.75%
2	January 1999	22,975,536	3,307,210	0.02211	19,102,903	12,737,128	0	12,737,128	6,365,775	1.11267	7,083,007	50,238,685	27.65%
2	February 1999	17,141,790	3,369,545	0.02211	14,235,826	11,099,019	0	11,099,019	3,136,807	1.10703	3,472,539	53,711,225	29.56%
3	March 1999	11,667,526	3,175,207	0.02211	9,673,326	10,704,660	0	10,704,660	(1,031,334)	1.10140	(1,135,911)	52,575,314	28.93%
4	April 1999	5,663,129	4,127,732	0.02211	4,647,493	13,429,846	3,596,307	9,833,540	(5,186,047)	1.09577	(5,682,715)	43,296,293	23.83%
5	May 1999	18,623,473	4,031,732	0.02211	15,459,486	13,918,333	3,596,307	10,322,026	5,137,460	1.09013	5,600,499	45,300,485	24.93%
6	June 1999	20,290,532	0	0.02211	16,924,333	16,448,651	3,596,307	12,852,344	4,071,989	1.08450	4,416,072	46,120,250	25.38%
7	July 1999	45,757,759	0	0.02211	38,166,547	19,572,206	3,596,307	15,975,900	22,190,647	1.07887	23,940,824	66,464,768	36.58%
8	August 1999	43,406,471	0	0.02211	36,205,338	22,301,637	3,596,307	18,705,331	17,500,007	1.07323	18,781,533	81,649,994	44.94%
9	September 1999	26,895,107	0	0.02211	22,433,209	21,308,889	3,596,307	17,712,582	4,720,627	1.06760	5,039,741	83,093,428	45.73%
10	October 1999 *	14,943,698	0	0.02211	12,464,539	16,145,046	3,596,307	12,548,740	(84,201)	1.06197	(89,419)	79,407,703	43.70%
11	November 1999 *	10,222,640	0	0.02211	8,526,704	14,634,639	3,596,307	11,038,333	(2,511,629)	1.05633	(2,653,109)	73,158,288	40.26%
12	December 1999 *	11,937,520	0	0.02211	9,957,086	15,144,620	3,596,307	11,548,314	(1,591,228)	1.05070	(1,671,903)	67,890,078	37.36%
13	**Total (Over)/ Under Recovery**	**249,525,183**	**18,011,426**	**N/A**	**207,796,789**	**187,444,674**	**32,366,759**	**155,077,915**	**52,718,874**	**N/A**	**57,101,159**		

Note:
* Estimated
(1) Reference WP-4
(2) Reference WP-12
(3) Reference WP-14
(4) Where EAF = .8341
(5) Reference WP-12
(6) Reference WP-15
(7) Net of the ECR Revenue and Pior Period True-up Adjustment.
(8) Over/Under Recovery before Carrying Charges.
(9) The Carrying Charge Rate for the initial Over/Under Recovery Period uses the Rate of Return was based on 1999 EAI Evaluation Report rate of 6.76%. (Reference WP - 17)
(10) True-up Adjustment is the Monthly Carrying Charge Rate * Column 8.
(11) Prior Month Balance - Column 6 + Column 10
(12) Energy Cost for the Cost Peris is $181,703,627. See workpaper 20.

Entergy Arkansas, Inc.
Energy Cost for the True-up Adjustment
January 1999 - December 1999
($)

Line No.	Month		FE Fuel Expense	PE Purchased Energy Expense	Grand Gulf Retained Share Fuel Charges	Grand Gulf Retained Share Energy (kWh)	RSC Grand Gulf Retained Share Charge	FR Fuel Recovery Revenue	EC Energy Cost
1	January 1999		15,569,812	13,429,309	147,723	19,275,440	404,399	6,280,261	22,975,536
2	February 1999		12,244,642	9,729,732	228,231	45,120,680	946,632	5,550,986	17,141,790
3	March 1999		19,601,819	8,501,982	308,019	54,505,040	1,143,516	17,271,771	11,667,526
4	April 1999		17,369,518	12,356,516	319,174	38,406,060	805,759	24,549,490	5,663,129
5	May 1999		21,221,750	11,944,854	327,950	43,095,500	904,144	15,119,324	18,623,473
6	June 1999		25,766,721	15,348,786	315,727	41,144,420	863,210	21,372,458	20,290,532
7	July 1999		28,527,456	38,019,095	322,046	27,069,980	567,928	21,034,674	45,757,759
8	August 1999		28,528,411	31,783,731	305,026	23,575,580	494,616	17,095,261	43,406,471
9	September 1999		23,504,831	16,244,475	296,344	41,143,460	863,190	13,421,044	26,895,107
10	October 1999	*	24,245,000	8,288,000	23,600	538,523	11,298	17,577,000	14,943,698
11	November 1999	*	22,489,000	13,078,000	76,000	2,556,719	53,640	25,322,000	10,222,640
12	December 1999	*	31,633,000	8,101,000	317,000	35,630,140	747,520	28,227,000	11,937,520
13	Total		270,701,959	186,825,480	2,986,838	372,061,541	7,805,851	212,821,269	**249,525,183**
			(1)	(2)	(2)	(2)	(3)	(4)	(5)

Convert to 15 Months of Cost by Dividing 15 months MWh by 12 Months MWH (6) **310,536,286**

Note:
* Estimated
1) Reference WP - 5
2) Reference WP - 9
3) Grand Gulf Retained Share Energy * (average annual avoided energy cost rate at generation level as set out in the most recently filed Avoided Cost Bulletin) Avoided Cost = ($0.02098/kWh) Reference WP - 14
4) Reference WP - 11
5) FE + PE - Grand Gulf Retained Share Fuel Charges + RSC - FR
6) See Workpaper 18.

15 Months Ending 3/31/2001	12 Months Ending 3/31/2001
22,285,261	17,906,873

Entergy Arkansas, Inc.
Fuel Costs Accounts 501, 518, 547 and Substitute Fuel Energy
January 1999 - December 1999
($)

Line No.	Month	A/C 501	A/C 518	A/C 547	Substitute Generation Engy	TOTAL FE
1	January 1999	11,774,836	3,941,704	31,028	(177,756)	15,569,812
2	February 1999	9,230,731	3,255,842	11,708	(253,639)	12,244,642
3	March 1999	14,568,062	7,022,406	2,248	(1,990,897)	19,601,819
4	April 1999	13,629,387	6,659,328	120,278	(3,039,475)	17,369,518
5	May 1999	16,961,116	6,667,407	40,047	(2,446,819)	21,221,750
6	June 1999	20,194,597	6,524,712	346,591	(1,299,180)	25,766,721
7	July 1999	22,704,559	6,730,471	563,061	(1,470,635)	28,527,456
8	August 1999	22,151,608	6,654,196	345,984	(623,378)	28,528,411
9	September 1999	19,763,912	4,592,825	156,807	(1,008,714)	23,504,831
10	October 1999	24,245,000 *			-	24,245,000
11	November 1999	22,489,000 *			-	22,489,000
12	December 1999	31,633,000 *			-	31,633,000
13	Total Fuel for ECR	229,345,808	52,048,892	1,617,752	(12,310,493)	270,701,959
		(1)	(2)	(3)	(4)	(5)

Notes:
* Estimated
(1) Reference WP - 6
(2) Reference WP - 7
(3) Reference WP - 8
(4) Reference WP - 13
(5) Sum of A/C 501, A/C 518, A/C 547 and Substitute Generation Energy.

Entergy Arkansas, Inc.
Energy Cost Recovery Rider ECR
Twelve Months Ended December 31, 1999

Account Number	January	February	March	April	May	June	July	August	September	October	November	December	Total
501 Total	(41,641.53)	69,204.83	101,229.84	192,282.19	237,450.33	15,812.34	25,747.91	28,264.45	53,110.65	0.00	0.00	0.00	681,186.79
5011 Total	43,589.34	78,909.25	96,048.69	22,732.53	85,160.89	27,715.38	75,009.08	100,903.42	114,299.67	0.00	0.00	0.00	644,368.25
5012 Total	705,624.83	1,925,886.88	3,700,842.80	4,095,774.42	4,661,782.63	7,141,755.48	11,452,849.36	14,122,169.48	8,118,061.06	0.00	0.00	0.00	55,924,746.94
5013 Total	11,067,263.69	7,156,730.28	10,669,940.20	9,318,597.81	11,976,721.74	13,009,314.04	11,150,952.17	7,900,270.93	11,478,440.91	0.00	0.00	0.00	93,728,231.77
Grand Total	11,774,836.33	9,230,731.24	14,568,061.53	13,629,386.95	16,961,115.59	20,194,597.24	22,704,558.52	22,151,608.28	19,763,912.29	0.00	0.00	0.00	150,978,533.75

Entergy Arkansas, Inc.
Energy Cost Recovery Rider ECR
Twelve Months Ended December 31, 1999

Account Number	January	February	March	April	May	June	July	August	September	October	November	December	Total
5181	2,455,545.36	1,909,058.48	4,325,469.63	4,181,515.60	4,335,960.15	4,200,036.51	4,340,041.54	4,341,232.73	2,834,266.43				32,923,126.43
5182	615,345.00	566,176.00	1,214,152.00	1,171,204.00	1,103,920.00	1,114,461.00	1,144,570.00	1,143,780.00	750,318.00				8,823,926.00
5183	293,556.60	263,774.17	744,877.53	554,125.82	502,124.02	490,742.22	514,112.14	443,648.62	341,459.95				4,148,421.07
5184	179,184.07	118,760.74	276,472.63	291,048.33	263,968.26	258,038.26	270,313.02	264,100.47	205,346.56	0.00	0.00	0.00	2,127,232.34
5185	83,399.25	83,399.25	146,761.02	146,761.02	146,761.02	146,761.02	146,761.02	146,761.02	146,761.02				1,194,125.64
5186	314,673.44	314,673.44	314,673.44	314,673.44	314,673.44	314,673.44	314,673.44	314,673.44	314,673.44				2,832,060.96
Grand Total	3,941,703.72	3,255,842.08	7,022,406.25	6,659,328.21	6,667,406.89	6,524,712.45	6,730,471.16	6,654,196.28	4,592,825.40	0.00	0.00	0.00	52,048,892.44

Entergy Arkansas, Inc.
Energy Cost Recovery Rider ECR
Twelve Months Ended December 31, 1999

Account Number	January	February	March	April	May	June	July	August	September	October	November	December	Total
547 Total	31,027.74	11,707.74	2,248.14	120,277.58	40,047.33	346,590.87	563,061.30	345,984.48	156,806.91	0.00	0.00	0.00	1,617,752.09

Entergy Arkansas, Inc.
Purchase Power and Grand Gulf A/C 555 Detail
January 1999 - December 1999

	Grand Gulf Retained Share Calculation (kWh)				Net Purchase Energy Expense			Grand Gulf Retain Share Fuel Charges	
	Total Grand Gulf kWh	22% Retained Share	Less: System Sales	Net Retained Share	Purchases	Substitute Energy	Net Purchase Energy Expense	Grand Gulf Costs	Retained Share
January 1999	127,002,000	27,940,440	8,665,000	19,275,440	15,151,912	(1,722,603)	13,429,309	671,468	147,723
February 1999	205,094,000	45,120,680	0	45,120,680	10,248,337	(518,604)	9,729,732	1,037,412	228,231
March 1999	278,332,000	61,233,040	6,728,000	54,505,040	9,334,143	(832,161)	8,501,982	1,400,086	308,019
April 1999	291,723,000	64,179,060	25,773,000	38,406,060	13,053,971	(697,455)	12,356,516	1,450,790	319,174
May 1999	299,525,000	65,895,500	22,800,000	43,095,500	12,813,295	(868,442)	11,944,854	1,490,683	327,950
June 1999	286,311,000	62,988,420	21,844,000	41,144,420	17,447,621	(2,098,835)	15,348,786	1,435,121	315,727
July 1999	294,759,000	64,846,980	37,777,000	27,069,980	51,724,811	(13,705,716)	38,019,095	1,463,844	322,046
August 1999	295,289,000	64,963,580	41,388,000	23,575,580	37,091,450	(5,307,719)	31,783,731	1,386,480	305,026
September 1999	288,493,000	63,468,460	22,325,000	41,143,460	17,636,978	(1,392,503)	16,244,475	1,347,018	296,344
* October 1999	142,734,194	31,401,523	30,863,000	538,523	8,288,000		8,288,000	107,273	23,600
* November 1999	135,453,267	29,799,719	27,243,000	2,556,719	13,078,000		13,078,000	345,455	76,000
* December 1999	296,337,000	65,194,140	29,564,000	35,630,140	8,101,000		8,101,000	1,440,909	317,000
Total	2,941,052,460 (1)	647,031,541 (2)	274,970,000 (3)	372,061,541 (4)	213,969,518 (1)	(27,144,038) (5)	186,825,480 (6) PE	13,576,538 (1)	2,986,838 (2)

Notes:
(1) Reference WP-10
(2) 22% of Grand Gulf Energy (kWh) or Costs ($)
(3) Sales from the retained share of Grand Gulf Energy to Third Parties.
(4) Grand Gulf Retained Share Less Third Party Sales
(5) Reference WP-13
(6) Purchases less Substitute Energy

Entergy Arkansas, Inc.
Energy Cost Recovery Rider ECR
Twelve Months Ended December 31, 1999

Account Number	Resource Code	January	February	March	April	May	June	July	August	September	October	November	December	Total
555	181	671,467.74	1,037,411.85	1,400,085.82	1,450,790.09	1,490,682.99	1,435,121.16	1,463,844.23	1,386,479.79	1,347,018.19				11,682,901.86
	959	289,638.59	276,790.55	249,742.79	66,075.80	152,485.96	152,485.96	188,385.95	145,083.53	195,220.19				1,715,909.32
	983	4,006,253.07	2,257,581.22	2,632,845.59	1,859,596.70	2,909,721.86	3,479,954.00	1,666,032.59	1,717,231.09	3,703,675.24				24,232,891.36
	986	468,813.30	445,800.55	289,330.53	57,915.35	2,038,457.26	2,699,908.03	4,201,634.61	1,564,266.86	1,369,618.92				13,135,745.41
	987	1,025,242.23	1,213,887.78	1,011,338.46	641,109.60	779,354.84	637,272.66	573,601.12	485,706.89	595,581.07				6,963,094.65
555 Total		6,461,414.93	5,231,471.95	5,583,343.19	4,075,487.54	7,370,702.91	8,404,741.81	8,093,498.50	5,298,768.16	7,211,113.61	0.00	0.00	0.00	57,730,542.60
555001	210	3,964,106.27	1,042,796.40	(47,677.33)			342,435.83	13,838,701.59	7,304,773.24	1,546,790.95				27,991,928.95
555002	215	3,853,294.16	3,828,572.93	2,792,977.19	4,807,654.19	5,068,226.40	8,196,441.51	29,297,837.19	24,001,147.78	8,177,278.38				90,023,429.73
555005	221	86,981.80	95,127.48	73,752.47	53,633.13	111,209.86	121,018.85	105,701.41	170,359.27	153,007.57				970,791.84
555116	212	21,100.96				530,545.67	150,667.26	173,046.87	215,812.96	193,391.62				1,284,565.34
	222	765,013.88	50,365.79	931,747.22	4,117,196.11	(267,389.76)	232,315.72	216,025.83	100,588.10	355,395.40				6,501,258.29
555116 Total		786,114.84	50,365.79	931,747.22	4,117,196.11	263,155.91	382,982.98	389,072.70	316,401.06	548,787.02	0.00	0.00	0.00	7,785,823.63
Total Energy Purchases		**15,151,912.00**	**10,248,336.55**	**9,334,142.74**	**13,053,970.97**	**12,813,295.08**	**17,447,620.98**	**51,724,811.39**	**37,091,449.51**	**17,636,977.53**	**0.00**	**0.00**	**0.00**	**184,502,516.75**
555	180	18,153,724.71	18,153,724.71	18,153,724.71	18,153,724.72	18,153,724.71	17,144,296.86	17,144,296.86	17,144,296.86	17,144,296.86				159,345,811.00
555	182	1,894,736.84	1,914,588.66	1,935,719.64	1,955,065.34	1,975,691.35	1,995,464.28	2,015,447.23	2,035,138.78	2,054,763.10				17,776,615.22
555002	219	1,353.90		1,356.30	676.50	1,207.53	105,362.70	99,837.82	100,687.72	103,194.52				413,676.99
Total Demand Purchases		**20,049,815.45**	**20,068,313.37**	**20,090,800.65**	**20,109,466.56**	**20,130,623.59**	**19,245,123.84**	**19,259,581.91**	**19,280,123.36**	**19,302,254.48**	**0.00**	**0.00**	**0.00**	**177,536,103.21**
Total Purchased Power		**35,201,727.45**	**30,316,649.92**	**29,424,943.39**	**33,163,437.53**	**32,943,918.67**	**36,692,744.82**	**70,984,393.30**	**56,371,572.87**	**36,939,232.01**	**0.00**	**0.00**	**0.00**	**362,038,619.96**
Grand Gulf kwh		**127,002,000**	**205,094,000**	**278,332,000**	**291,723,000**	**299,525,000**	**286,311,000**	**294,759,000**	**295,289,000**	**288,493,000**				**2,366,528,000**

Resource Code	Descriptions
180	PURCHASED PWR FRM GGNS(DEMAND)
181	PURCHASED PWR FRM GGNS(ENERGY)
182	PURCH PWR-ACCELERATED AMORT GG
210	PURCH PWR FR ASSC CO(EXCHNG ENG)
212	PUR PWR FR ASSC CO(ALL OTH CRG)
215	PUR PWR FR NONASS CO(ECON EN)
219	PUR PWR FR NONASS CO(NON-ENERG)
221	PUR PWR FR NONASS CO(COGEN)
222	PUR PWR FR NONASS CO(ALL OTH C)
959	CO OWNER - ETEC
983	CO OWNER - AECC
986	CO OWNER - EPI
987	CO OWNER - JONESBORO

Entergy Arkansas, Inc.
Energy Cost Recovery Rider ECR
Twelve Months Ended December 31, 1999

Account 447001

Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
ASSOC ENERGY	(5,573,040.81)	(5,033,314.22)	(16,540,008.57)	(23,631,160.05)	(14,378,996.61)	(19,781,575.46)	(13,176,366.86)	(13,441,321.75)	(12,724,228.68)				(124,280,013.01)
ASSOC ENERGY ADDER	(111,811.33)	(93,010.11)	(624,699.72)	(629,390.62)	(440,065.61)	(401,706.40)	(174,270.23)	(139,303.23)	(203,501.63)				(2,817,758.88)
RESERVE EQUAL	(278,244.00)	(291,213.00)	(299,466.00)	(346,626.00)	(365,490.00)	(456,402.00)	(551,460.00)	(528,255.00)	(380,835.00)				(3,497,991.00)
Total Account 447001	(5,963,096.14)	(5,417,537.33)	(17,464,174.29)	(24,607,176.67)	(15,184,552.22)	(20,639,683.86)	(13,902,097.09)	(14,108,879.98)	(13,308,565.31)	0.00	0.00	0.00	(130,595,762.89)

Account 447002

Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
Bulk Power Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(464,500.74)				(464,500.74)
NET BALANCE-DEMAND	(1,272,115.11)	(1,400,795.19)	(1,157,391.48)	(1,227,875.81)	(1,310,371.81)	(1,595,875.10)	(1,604,424.08)	(1,550,602.58)	(1,627,616.44)				(12,747,067.60)
NET BALANCE-ENERGY	(185,130.76)	(79,998.11)	(95,033.79)	(192,300.39)	(75,727.33)	31,111.78	2,443,022.38	366,070.53	(35,634.05)				2,176,380.26
Subtotal Net Balance	(1,457,245.87)	(1,480,793.30)	(1,252,425.27)	(1,420,176.20)	(1,386,099.14)	(1,564,763.32)	838,598.30	(1,184,532.05)	(2,127,751.23)	0.00	0.00	0.00	(11,035,188.08)
NON-ASSOC ENERGY	(929,145.58)	(517,671.46)	(870,472.56)	(1,581,510.62)	(1,338,748.01)	(2,489,361.09)	(10,715,891.62)	(6,095,884.56)	(1,283,344.53)				(25,822,030.03)
NON-ASSOC ENERGY ADDER	(427.17)	(1,495.57)	(14,862.89)	(10,613.69)	(3,443.74)	(2,363.11)	(5,931.93)	(3,441.97)	(1,883.49)				(44,463.56)
Total Account 447002	(2,386,818.62)	(1,999,960.33)	(2,137,760.72)	(3,012,300.51)	(2,728,290.89)	(4,056,487.52)	(9,883,225.25)	(7,283,858.58)	(3,412,979.25)	0.00	0.00	0.00	(36,901,681.67)
TOTAL ENERGY	(6,502,186.39)	(5,550,985.68)	(17,410,481.13)	(25,212,670.67)	(15,717,744.62)	(22,270,936.55)	(23,892,258.48)	(19,537,206.31)	(14,007,573.21)	0.00	0.00	0.00	(150,102,043.04)
Less: Grand Gulf Retained Share Sales to Third Parties	221,925.07	0.00	138,709.87	663,180.30	598,420.35	898,478.82	2,857,584.64	2,441,945.77	586,528.96				
Fuel Recovery Summary	(6,280,261.32)	(5,550,985.68)	(17,271,771.26)	(24,549,490.37)	(15,119,324.27)	(21,372,457.73)	(21,034,673.84)	(17,095,260.54)	(13,421,044.25)	0.00	0.00	0.00	(150,102,043.04)

Entergy Arkansas, Inc.
ECR Revenue Summary
January 1998 - December 1998
($)

Line No.	Month	ECR Revenue	ECR Revenue: Average Fuel Rate Customers Revenues	ECR Revenue: Total ECR Revenue	Spc Rate Cont Sales (kWh) w/ Incremental Fuel	Avoided Cost Rate	Spc Rate Cont Incremental Fuel
1	January 1999	12,319,894	417,234	12,737,128	3,307,210	0.02211	73,122
2	February 1999	10,669,479	429,540	11,099,019	3,369,545	0.02211	74,501
3	March 1999	10,296,549	408,111	10,704,660	3,175,207	0.02211	70,204
4	April 1999	12,921,715	508,131	13,429,846	4,127,732	0.02211	91,264
5	May 1999	13,404,208	514,125	13,918,333	4,031,732	0.02211	89,142
6	June 1999	15,887,552	561,099	16,448,651	0	0.02211	0
7	July 1999	19,028,731	543,475	19,572,206	0	0.02211	0
8	August 1999	21,695,411	606,226	22,301,637	0	0.02211	0
9	September 1999	20,677,491	631,398	21,308,889	0	0.02211	0
10	October 1999	16,145,046	0	16,145,046	0	0.02211	0
11	November 1999	14,634,639	0	14,634,639	0	0.02211	0
12	December 1999	15,144,620	0	15,144,620	0	0.02211	0
13	Total	182,825,335	4,619,339	187,444,674	18,011,426	N/A	398,233

Entergy Arkansas, Inc.
Substitute Energy Summary
January 1999 - December 1999
($000)

Line No.	Month	Entitlement	Generation	Purchase Energy	Total Sources Supplying Co-Owners
1	January 1999	15,313,455	177,756	1,722,603	17,213,814
2	February 1999	11,595,028	253,639	518,604	12,367,271
3	March 1999	11,052,675	1,990,897	832,161	13,875,734
4	April 1999	8,257,470	3,039,475	697,455	11,994,399
5	May 1999	14,379,863	2,446,819	868,442	17,695,123
6	June 1999	19,518,632	1,299,180	2,098,835	22,916,646
7	July 1999	21,141,806	1,470,635	13,705,716	36,318,158
8	August 1999	10,259,207	623,378	5,307,719	16,190,304
9	September 1999	16,716,090	1,008,714	1,392,503	19,117,307
10	October 1999				0
11	November 1999				0
12	December 1999				0
13	Total	128,234,225	12,310,493	27,144,038	167,688,756

ENTERGY ARKANSAS, INC.
AVOIDED CAPACITY AND ENERGY COSTS
APPLICABLE TO RIDER M23
- ARKANSAS -

AVOIDED CAPACITY COSTS:

Capacity - $0.0 per kW of capacity under a long term contract subject to approval of the Arkansas Public Service Commission.

AVOIDED ENERGY COSTS:

	Summer Period Energy Deliveries		Other Period Energy Deliveries		Annual
Voltage Level of Purchase	On-Peak	Off-Peak	On-Peak	Off-Peak	Average
Generation - ¢/kWh	2.350	1.970	2.174	1.790	2.098
Transmission - ¢/kWh	2.432	2.029	2.223	1.821	2.152
Primary - ¢/kWh	2.499	2.085	2.285	1.872	2.211
Secondary - ¢/kWh	2.577	2.149	2.355	1.930	2.280

SEASON/TIME PERIOD DEFINITION:

Summer Period: April 1st – September 30th
On-Peak Hours: 7:00 a.m. - 11:00 p.m., Monday – Saturday
Off-Peak Hours All hours not designated as on-peak hours

Other Period: October 1st – March 31st
On-Peak Hours: 7:00 a.m. - 11:00 p.m., Monday - Saturday
Off-Peak Hours All hours not designated as on-peak hours

NOTES:

(1) The avoided energy costs in this Bulletin were developed to be applicable to total energy of 100 MW per hour.

(2) The avoided energy costs in this Bulletin are adjusted to reflect the various losses appropriate to the voltage level at which purchases are made. The voltage level descriptions are Generation (0% Losses); Transmission - 115,000 volts or higher; Secondary - lower than 13,800Y/7,620 volts; and Primary - all voltages between Transmission and Secondary.

(3) This Bulletin is applicable in the EAI load control area only.

(4) Average annual numbers are shown for informational purposes and may be used for purchases from small qualified facilities if time of use metering is not economical.

Avoided Costs Bulletin No. 38
Effective July 1, 1999
ESI Rate Administration

Entergy Arkansas, Inc.
True-up Adjustment
January 1998 - December 1998
($000)

Line No.	Month	(1) EC Energy Cost	(2) SRI Spc Rate Cont Sales (kWh) w/ Incremental Fuel	(3) PACR Annual Avg Avoided Engy Cst Rate Rdr M23	(4) SUBTOTAL (EC - SRI * PACR) * EAF	(5) RR Revenue Under Rider ECR	(6) PTU Prior Period True-up Adjust	(7) SUBTOTAL (RR - PTU)	(8) SUBTOTAL Col 4 - Col 7	(9) Monthly Carrying Charge Rate	(10) TUA TRUE-UP ADJUSTMENT
1	January 1998	13,485,684	4,894,132	0.02171	11,159,785	12,362,823	(1,888,036)	14,250,860	(3,091,075)	1.13359	(3,504,012)
2	February 1998	11,935,328	5,850,932	0.02171	9,849,306	10,668,001	(1,888,036)	12,556,037	(2,706,731)	1.12778	(3,052,597)
3	March 1998	21,005,024	5,180,532	0.02171	17,426,480	10,506,809	(1,888,036)	12,394,845	5,031,635	1.12198	5,645,393
4	April 1998	22,197,000	5,730,932	0.02171	18,410,740	10,144,852	(1,888,036)	12,032,888	6,377,852	1.11617	7,118,767
5	May 1998	30,101,483	5,287,732	0.02171	25,011,895	10,074,345	(1,888,036)	11,962,381	13,049,514	1.11036	14,489,658
6	June 1998	30,140,403	5,601,332	0.02171	25,038,679	14,051,879	(1,888,036)	15,939,916	9,098,764	1.10455	10,050,040
7	July 1998	34,346,999	5,502,132	0.02171	28,549,198	16,798,286	(1,888,036)	18,686,322	9,862,875	1.09874	10,836,736
8	August 1998	30,767,160	5,786,932	0.02171	25,558,096	17,067,749	(1,888,036)	18,955,785	6,602,311	1.09293	7,215,864
9	September 1998	25,288,717	5,799,732	0.02171	20,988,295	15,028,971	(1,888,036)	16,917,007	4,071,288	1.08713	4,426,020
10	October 1998	13,612,397	5,425,332	0.02171	11,255,856	14,139,750	(1,888,036)	16,027,786	(4,771,930)	1.08132	(5,159,983)
11	November 1998	11,306,678	4,761,332	0.02171	9,344,681	10,709,444	(1,888,036)	12,597,481	(3,252,800)	1.07551	(3,498,419)
12	December 1998	12,996,519	3,902,132	0.02171	10,769,735	10,201,498	(1,888,036)	12,089,535	(1,319,799)	1.06970	(1,411,789)
13	**Total (Over)/ Under Recovery**	**257,183,390**	**63,723,184**	**N/A**	**213,362,747**	**151,754,405**	**(22,656,437)**	**174,410,842**	**38,951,905**	**N/A**	**43,155,678**
									Monthly Amortization April 1999 - March 2000		3,596,307

Note:
(1) Reference WP-4
(2) Reference WP-12
(3) Reference WP-14
(4) Where EAF = .8341
(5) Reference WP-12
(6) Reference WP-15. For this initial True-up Period, the True-up adjustment consists of the Final M27 Over/Recovery, Nuclear Refueling Reserve and Excess Capacity M39 Over-recovery refund over the 12 months ended December 1998.
(7) Net of the ECR Revenue and True Adjustment.
(8) Over/Under Recovery before Carrying Charges.
(9) The Carrying Charge Rate for the initial Over/Under Recovery Period is calculated for 24 Months due to the initial rider cycle being 15 months. Also the Rate of Return was based on 1998 EAI Evaluation Report rate of 6.97%. (Reference WP - 21)
(10) True-up Adjustment is the Monthly Carrying Charge Rate * Column 8.

THIS WORKPAPER IS INCLUDED HERE FOR EASE OF REFERENCE

ENTERGY ARKANSAS, INC.
NUCLEAR REFUELING HOURS

Actual During Energy Cost Period January, 1999 through December, 1999.

ANO-1 - 43 days 15 hours = 1047 Hours

ANO-2 Refueling began January 1999 which is outside the Energy Cost Period

Grand Gulf - 40 days 19 hours = 979 Hours

Projected Refueling Dates for April 1, 1999 through March 31, 2000

OUTAGES:

ANO-1	ANO-2	GGNS
RFO14 03/28/98-05/11/98	Mid-13 02/20/98-03/22/98	RFO9 04/11/98-05/21/98
RFO15 09/10/99-10/15/99	RFO13 01/08/99-03/04/99	RFO10 10/22/99-11/27/99
RFO16 03/16/01-04/20/01	Mid-14 11/14/99-12/09/99	RFO11 04/13/01-05/18/01
RFO17 09/13/02-10/18/02	RFO14 09/15/00-11/29/00	RFO12 10/18/02-11/22/02
RFO18 03/19/04-04/23/04	RFO15 03/15/02-04/19/02	RFO13 04/02/04-05/07/04
	RFO16 09/12/03-10/17/03	

ANO-1 RFO15 35 Days = 840 Hours
ANO-2 Not Applicable for the Projected Energy Cost Period
GGNS RFO10 36 Days = 864 Hours

44
1,056

Net Capability of EAI's Allocated Share of Grand Gulf

389,000 kW
78% Non-retained Share
303,420 kW

April 2000 - March 31, 2001
ANO1 15 days *24 = 360 hrs
ANO2 75 days * 24 = 1800 hrs
GGG1 0 Days = 0 hrs

January 199 - December 1999
ANO1 Started in September so use the projected 840 hrs
ANO2 47 Days, 13 hours and 37 minutes
GG1 35 days = 840 hrs

ENTERGY ARKANSAS, INC.
BENCHMARK RATE OF RETURN ON RATE BASE
EVALUATION PERIOD ENDING DECEMBER 31, 1998

LINE NO	DESCRIPTION	(A) CAPITAL AMOUNT ($)	(B) CAPITAL RATIO	(C) COST RATE	(D) BENCHMARK RATE OF RETURN ON RATE BASE
1	Interest-Bearing Capital	1,980,067,287	59.81%	4.45%	2.66%
2	Quarterly Income Preferred Securities	60,480,937	1.83%	8.88%	0.16%
3	Preferred Equity	142,962,723	4.32%	7.07%	0.31%
4	Common Equity	1,127,049,443	34.04%	10.66%	3.63%
5	TOTAL	3,310,560,390	100.00%		6.76%

NOTE: THIS WORKPAPER WAS INCLUDED IN THE EVALUATION REPORT FOR DECEMBER 1998 AND IS INCLUDED HERE FOR EASE OF REFERENCE.

Entergy Arkansas, Inc.
Sales for ECR

		12 Months Ended 3/2001	15 Months Ended 3/2001
2000 MWh			
January	1,585,539		1,585,539
February	1,432,757		1,432,757
March	1,360,092		1,360,092
April	1,279,507	1,279,507	1,279,507
May	1,261,019	1,261,019	1,261,019
June	1,507,110	1,507,110	1,507,110
July	1,789,112	1,789,112	1,789,112
August	1,835,333	1,835,333	1,835,333
September	1,757,117	1,757,117	1,757,117
October	1,425,042	1,425,042	1,425,042
November	1,293,302	1,293,302	1,293,302
December	1,337,159	1,337,159	1,337,159
Total 2000	**17,863,088**		
2001 MWh			
January	1,601,394	1,601,394	1,601,394
February	1,447,085	1,447,085	1,447,085
March	1,373,693	1,373,693	1,373,693
Total		**17,906,873**	**22,285,261**

ENTERGY ARKANSAS, INC.
ENERGY COST RATE
PROJECTED ENERGY COST RATE FOR JANUARY 2000 THROUGH MARCH 2001

LINE NO.		Current Year Estimated Energy Cost Rate at 12/31/99 (1)			Prior Year	
		Amount ($)	Projected Sales (kWh)	Energy Cost Rate ($/kWh)	Energy Cost Rate ($/kWh)	Difference ($/kWh)
1	Projected Energy Cost Rate	257,293,989	22,285,261,000	0.01155	0.01015	0.00139
2	Under Recovery Balance including Carrying Charges	57,101,159	22,285,261,000	0.00256	0.00142	0.00114
3	Energy Cost Rate	314,395,148		0.01411	0.01157	0.00254

Note: (1) Includes actual year to date through September 1999

COPY OF PAGE 2 FROM APRIL 1999 ECR FILING INCLUDED FOR EASE OF REFERENCE

DEVELOPMENT OF ENERGY COST RATE

LINE NO						AMOUNT	WORKPAPER
1	PEC	=	PROJECTED ENERGY COST FOR THE PROJECTED ENERGY				
2			COST PERIOD				
3	PEC	=	$\left[\sum_{J=1}^{12} EC_J + NRFA\right]$				
4	WHERE,						
5		EX	= ENERGY COST FOR MONTH J OF THE ENERGY				
6			COST PERIOD	(2)	=	222,127,609	WP - 22
7		NRFA	= NUCLEAR REFUELING OUTAGE ADJUSTMENT				
8		NFRA	= GACR * (RHD1 * CAP1 + RHD2 * CAP2 + RHDGG * CAPGG)				
9		WHERE,					
10		GACR	= ANNUAL AVERAGE AVOIDED ENERGY COST RATE ($/KWH) AT				
11			GENERATION LEVEL FOR THE ENERGY COST PERIOD AS SET OUT				
12			IN THE MOST RECENT FILING WITH THE COMMISSION PURSUANT				
13			TO COGENERATION SERVICE RIDER M23 OR ANY				
14			SUPERSEDING RATE SCHEDULE		=	0.02060	WP - 14
15		RHD1	= INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE HOURS				
16			FOR ANO UNIT 1 BETWEEN THE ENERGY COST PERIOD				
17			AND THE PROJECTED ENERGY COST PERIOD		=	(207.00)	
18			ACTUAL REFUELING HOURS	1047			WP - 20
19			PROJECTED REFUELING HOUR	840			WP - 20
20		CAP1	= NET CAPABILITY (KW) OF ANO UNIT 1 AT THE END OF THE				
21			ENERGY COST PERIOD		=	836,000	
22		RHD2	= INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE				
23			HOURS FOR ANO UNIT 2 BETWEEN THE ENERGY COST PERIOD				
24			AND THE PROJECTED ENERGY COST PERIOD		=	0.00	
25			ACTUAL REFUELING HOURS	0			WP - 20
26			PROJECTED REFUELING HOUR	0			WP - 20
27		CAP2	= NET CAPABILITY (KW) OF ANO UNIT 2 AT THE END OF				
28			THE ENERGY COST PERIOD		=	858,000	
29		RFDGG	= INCREASE (+) OR DECREASE (-) IN REFUELING OUTAGE				
30			HOURS FOR ANO UNIT 2 BETWEEN THE ENERGY COST PERIOD				
31			AND THE PROJECTED ENERGY COST PERIOD		=	(115.00)	
32			ACTUAL REFUELING HOURS	979			WP - 20
33			PROJECTED REFUELING HOUR	864			WP - 20
34		CAPGG	= NET CAPABILITY (KW) OF EAI'S ALLOCATED SHARE OF GRAND				
35			GULF AT THE END OF THE ENERGY COST PERIOD AS REDUCED				
			BY THE RETAINED SHARE		=	303,420	WP - 20
36		NRFA	= NUCLEAR REFUELING OUTAGE ADJUSTMENT		=	(4,283,673)	
37		PEC	= PROJECTED ENERGY COST FOR THE PROJECTED ENERGY				
38			COST PERIOD		=	217,843,936	
39		PES	= RETAIL SALES (KWH) SUBJECT TO THIS RIDER ECR FOR THE				
40			PROJECTED ENERGY COST PERIOD		=	17,901,835,234	WP - 19
41	ECR =	ENERGY COST RATE ($/KWH)			=	0.01157	
		RETAIL ENERGY COST FOR PROJECTED COST YEAR IS THE PEC * 0.8341				181,703,627	

NOTE:

(1) DUE TO THE INITIAL RIDER CYCLE PERIOD BEING 15 MONTHS INSTEAD OF THE NORMAL 12 MONTH PERIOD THE NUMBER OF MONTHS FOR THE CARRYING CHARGE HAS BEEN CHANGED TO 24 MONTHS.

(2) PURSUANT TO FOOTNOTE 9) OF THE COMPLIANCE RIDER ECR "SHOULD THERE BE UNUSUAL CIRCUMSTANCES ASSOCIATED WITH ANY PROJECTED COST PERIOD EITHER THE COMPANY OR THE STAFF MAY PROPOSE USE OF A PROJECTED ENERGY COST (VARIABLE PEC) DIFFERENT FROM THAT DEFINED BY THIS FORMULA.", THE AMOUNT INCLUDED IN THE VARIABLE PEC HAS BEEN REDUCED. THE UNUSUAL CIRCUMSTANCES IS THAT THE HISTORICAL YEAR USED TO DEVELOP THE PROJECTED ENERGY COST