

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Beg. Of Test Year	Jul05	Aug05	Sep05	Oct05
1	1210AM - Non Utility Property	1,577,648	1,577,648	1,577,648	1,577,648	1,577,648
2	122000 - Acc Prv Depr Amrt Nonutl Prp	(106,136)	(106,136)	(106,136)	(106,136)	(106,136)
3	1220AM - Acc Prv Depr Amrt Nonutl Prop	(20,554)	(20,840)	(21,126)	(21,413)	(21,699)
4	123101 - Inv.Assoc.Cos-Arklahoma-Inv.	64,872	64,872	64,872	64,872	64,872
5	123104 - System Fuel,Inc.- Notes Rec	10,994,000	10,994,000	10,994,000	10,994,000	10,994,000
6	123105 - Invassoc Cos Arklaho Eqty Ear	142,548	142,548	142,548	142,548	142,548
7	123199 - Investment in Sub - Capital	7,000	7,000	7,000	7,000	7,000
8	124102 - Capitol Avenue Development Co	2,976,050	2,976,050	2,976,050	2,976,050	2,976,050
9	128001 - Nuc Decom Val Act-Nqf-Sfas 115	26,859,774	29,289,493	28,322,489	28,765,511	27,602,635
10	128003 - Nuc Decom Val Acct-Qf-Sfas 115	22,588,887	22,360,471	22,607,747	21,042,922	18,741,840
11	128004 - Nuc Decom Act-Ano2-Qf-Sfas 115	22,525,910	24,525,514	24,026,973	23,412,387	21,060,908
12	128104 - Decommission Trust Fund-Qual	280,261,041	280,492,831	282,373,887	282,473,234	283,153,790
13	128106 - Decomm Trust Fund Non Qual	41,246,547	41,339,802	41,621,707	41,704,445	41,745,168
14	131000 - Cash	1,908,442	3,593,531	4,139,958	4,561,423	8,177,309
15	134000 - Other Special Deposits	42,886	42,886	42,886	63,786	63,786
16	134010 - Special Deposits-Saic	1,046,530	1,046,530	1,046,530	1,046,530	1,046,530
17	134024 - Deposit-Row Transmission	210,000	210,000	210,000	210,000	210,000
18	135000 - Working Funds	23,453	20,112	23,173	43,873	60,410
19	135974 - Outstanding Checks - Payroll	24,430	12,319	379,216	0	0
20	136000 - Temporary Cash Investments	109,459,314	52,960,069	60,311,593	10,249,100	46,108,010
21	142010 - Service	73,024,555	108,890,491	125,079,481	149,888,454	124,928,608
22	142011 - Cust Accts Receiv Clearing	(4,326)	(4,326)	(4,326)	(4,326)	(4,326)
23	142020 - Customer Care Payments In Susp	54,925	56,178	56,963	56,651	57,014
24	142021 - Cust Ar Clearing (Edi)	1,464,124	1,767,263	1,794,471	2,289,259	300,016
25	142022 - Cust Ar Clearing (Refunds)	(1,930,569)	(2,020,832)	(1,965,535)	(2,087,417)	(2,331,461)
26	142023 - Cust Ar Clearing (Rpc)	1,639,520	1,639,570	103,266,187	12,184,547	15,920,557
27	142023 - Cust Ar Clearing (Rpc) (Excluded Amounts)	0	0	(97,324,425)	0	0
28	142025 - Cust Ar Clearing (Aps)	(21,358)	753,879	33,647,190	(22,843)	(21,888)
29	142025 - Cust Ar Clearing (Aps) (Excluded Amounts)	0	0	(28,753,313)	0	0
30	142102 - Cust A/R-Serv (Non-Cis)	18	0	0	0	0
31	143000 - Other Accounts Receivable	373,708	(239,456)	(234,475)	(185,708)	(183,072)
32	143007 - Arm Customer	43,744,708	40,538,228	51,216,939	55,236,392	66,939,261
33	143026 - Arm Clearing	(1,753,223)	(676,060)	1,274,126	(2,440,773)	(2,746,009)
34	143050 - Unbilled Accts Receivable Mar	11,350,290	12,983,720	7,678,085	5,734,128	11,416,225
35	143959 - Etec Co-Owner	144,582	104,074	90,640	99,047	91,932
36	143983 - Aecc Co-Owner	4,143,904	2,114,313	1,519,525	1,744,855	3,007,610
37	143985 - Conway Co-Owner	124,178	120,820	88,546	99,707	106,292
38	143987 - Jonesboro Co-Owner	513,087	447,869	348,386	388,061	394,525
39	143992 - Osceola Municipal Co-Owner	(5,568)	14,626	11,096	11,848	12,745
40	143995 - West Memphis Utilities Co-Own	62,092	60,411	44,274	49,856	53,147
41	143NUC - A/R Nuclear Fuel	39,000	0	0	9,860,925	9,885,975
42	143X10 - Misc-Acct. Rec.-Cashpoint	2,024,466	2,024,466	2,024,466	2,024,466	2,024,466
43	144000 - Acc Prov For Uncollect Acc	(550,260)	(550,260)	(550,260)	(1,028,835)	(1,028,835)
44	144001 - Mar Reserve-Uncollectible Acct	(10,675,120)	(10,675,120)	(10,675,120)	(10,651,184)	(10,651,184)
45	144150 - Acc Prov for Uncol Acc-CashPt	(664,064)	(664,064)	(664,064)	(664,064)	(664,064)
46	146000 - A/R - Affiliate	22,863,894	19,624,617	39,655,647	41,952,428	31,951,601
47	146001 - Money Pool - Internal Funding	132,315,411	53,350,286	44,046,242	31,277,450	42,525,228
48	146200 - A/R - Epi - (Le 9)	0	0	0	0	0
49	146811 - A/R - Affiliate (Fuel)	0	0	0	0	0
50	151300 - Fuel Stock - Coal	23,933,824	23,061,743	21,645,321	23,540,156	20,479,292
51	151959 - Etec Co-Owner	(634,910)	(550,645)	(497,756)	(477,031)	(501,711)

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Beg. Of Test Year	Jul05	Aug05	Sep05	Oct05
1	151983 - Aecc Co-Owner Advances	(10,248,650)	(8,745,356)	(8,390,954)	(7,816,193)	(8,449,390)
2	151985 - Conway Co-Owner Advances	(585,637)	(499,735)	(479,483)	(446,640)	(482,822)
3	151986 - Epi Co-Owner Advances	(1,276,935)	(1,107,460)	(1,001,089)	(959,406)	(1,009,044)
4	151987 - Jonesboro Co-Owner Advances	(2,353,323)	(2,020,548)	(1,895,845)	(1,784,709)	(1,909,732)
5	151989 - Emi Co-Owner Advances	(4,446,151)	(3,856,058)	(3,485,687)	(3,340,550)	(3,513,383)
6	151992 - Osceola Municipal Co-Owner Adv	(77,752)	(77,121)	(69,714)	(66,811)	(70,268)
7	151995 - West Memphis Co-Owner Advances	(292,819)	(249,867)	(239,742)	(223,320)	(241,411)
8	152000 - Fuel Stock Exp. Undistributed	1,052,908	912,410	688,267	600,957	527,231
9	154000 - Plant Matls And Operating Sup	(11,876,535)	(12,242,737)	(12,388,114)	(12,703,501)	(12,669,241)
10	154100 - General Inventory	0	0	0	0	0
11	154301 - Nuclear Inv Returnd For Repair	26,365	45,728	50,739	50,214	145,790
12	154PAS - General Inventory-Passport	93,474,457	93,392,010	93,739,055	94,341,867	93,832,693
13	163000 - Stores Expenses Undistributed	3,766,924	3,671,283	4,340,158	4,234,942	5,134,877
14	165000 - Prepayments	68,125	136,736	(17,546)	176,215	244,046
15	165004 - Pp Taxes-Regulatory Commis.	0	0	2,285,740	1,870,151	1,662,356
16	165100 - Prepaid Insurance	2,581,403	2,272,553	1,963,703	1,843,657	1,538,578
17	165101 - Pp Taxes - Franchise - Ar	149,582	124,652	99,722	74,792	49,862
18	165143 - Ano#1 Shutdown Costs	735,848	636,153	536,459	436,765	498,396
19	165400 - Prepaid Ins Directors&Officers	174,014	159,513	145,012	130,511	116,010
20	165506 - Prepaid Dues - INPO	457,428	381,190	304,952	228,714	152,476
21	165507 - Prepaid Dues - Nuc Energy Inst	289,650	241,375	193,100	144,825	96,550
22	165508 - Prepaid Fees - FEMA	333,245	312,294	291,343	270,392	247,859
23	165510 - Prepaid Dues to EEI	130,560	108,800	87,040	65,280	43,520
24	165523 - Prepaid Dues with EPRI	60,000	50,000	40,000	30,000	20,000
25	165525 - Prepaid NRC Dues	0	0	461,833	0	1,051,667
26	171000 - Interest & Dividend Rec	413,051	205,352	199,116	109,247	138,326
27	173000 - Accrued Unbilled Revenues	89,264,706	87,189,033	99,422,864	83,826,840	62,083,848
28	173001 - Unbilled Revenue-Wholesale	1,634,977	2,010,675	2,180,549	1,975,541	1,734,289
29	174101 - Unbilled Storm Jobbing Orders	(402,907)	(402,907)	(372,763)	(372,763)	114,950
30	174104 - Refueling Outage	25,296,710	25,647,145	25,344,899	26,359,043	36,009,219
31	174109 - Nuc Refuel Outage-Amort Costs	3,188,349	743,439	(1,701,471)	(4,067,513)	(6,512,423)
32	174200 - Unbilled External Jobbng Ordrs	219,847	543,412	561,303	642,890	803,553
33	181000 - Unamortized Debt Expense	(1,947,647)	(2,018,122)	(2,045,275)	(2,750,617)	(2,829,154)
34	181CPD - Unamort. Debt Expense (CPD)	20,385,528	20,461,528	20,501,528	20,501,528	20,501,528
35	182300 - Oth Reg Assts-Decom & Decontam	10,948,073	10,583,137	10,218,201	9,853,265	9,488,330
36	182301 - Reg Assets - Fas109 - Federal	121,754,161	118,979,555	117,038,749	116,802,720	115,689,199
37	182302 - Regulatory Assets - Fas 106	17,951,284	17,751,826	17,552,368	17,352,910	17,153,452
38	182303 - Gg1 Costs-Under Recvry-Noncurr	8,671,060	5,039,316	1,488,179	0	0
39	182312 - Ises Synchronization Adjustmnt	3,335,556	3,301,520	3,267,484	3,233,448	3,199,412
40	182335 - Electric Def Fuel Under Reco	24,182,459	40,039,151	82,654,905	113,824,513	150,177,952
41	182339 - Ttc Incremental Costs	3,882,241	3,153,231	2,453,826	1,714,444	1,061,461
42	182353 - Reg Asset-Low Level Radwaste	16,243,434	16,243,434	0	0	0
43	182357 - Reg Asset - 30Yr Retail	13,956,408	13,912,520	13,868,632	13,824,744	13,780,856
44	182361 - Reg Asset-Re:Min Pen Liab	70,848,032	70,848,032	70,848,032	70,848,032	70,848,032
45	182362 - Reg Asset - Asset Retire Oblig	176,191,880	91,450,977	92,955,459	93,892,747	95,995,970
46	182368 - Reg Asset - VSP	145,860	137,757	129,653	121,550	113,447
47	182372 - Reg Asset-ARO-Fossil Steam Pro	0	0	0	0	0
48	182373 - Reg Asset - ARO - Hydro Produc	0	0	0	0	0
49	182377 - Reg Asset-ARO-Other Production	0	0	0	0	0
50	184001 - Operations Vehicle	168,532	(34,176)	(87,749)	(46,681)	(48,251)
51	18400G - Non-Productive Time Gen	(401,968)	(78,554)	(316,009)	(423,836)	(958,619)

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
	(A)	(B)	(C)	(D)	(E)	(F)
		Beg. Of Test				
Ln	Subaccount and Description	Year	Jul05	Aug05	Sep05	Oct05
1	184100 - Storm Card Clearing	0	0	0	0	33,589
2	184A03 - Prss Rb Allocation	(905)	(905)	(905)	(905)	(905)
3	184A07 - Prot Rb Allocation	(11)	(11)	(11)	(11)	(11)
4	184A11 - Crss Rb Allocation	(2,722)	(2,722)	(2,722)	(2,722)	(2,722)
5	184A15 - Crot Rb Allocation	(5)	(5)	(5)	(5)	(5)
6	184A19 - Svss Rb Allocation	(377)	(377)	(377)	(377)	(377)
7	184EST - Safety Training Loader	774,277	316,931	159,379	38,072	(117,354)
8	184VAC - Vacation Rollover Accrual	(1,457,024)	(1,457,024)	(1,457,024)	(1,457,024)	(1,457,024)
9	186013 - Accounts Payable	(1,126)	(561)	(788)	(991)	(1,269)
10	186080 - Active Development Costs	340,748	(3,366)	38	38	0
11	186117 - W.B. Coal Hand.Rent-Phase 1	47,297	47,297	31,708	23,914	16,120
12	186250 - Deferred Directors' Benefit	1,497,504	1,447,587	1,447,587	1,347,754	1,297,837
13	186263 - Section 263A	1,021,019	1,077,407	1,104,195	1,158,634	1,209,539
14	186361 - Intangible Asset-Pension	10,312,853	10,312,853	10,312,853	10,312,853	10,312,853
15	186800 - Deferred Debit-System Benefit	7,489,387	7,186,737	6,884,087	6,581,437	6,278,787
16	186801 - Def. Dr. Syst. Ben-post 2002	0	0	0	0	0
17	186ACL - Non-Expense Accrued Labor	0	0	0	0	2,619,830
18	186CAW - Cushman & Wakefield Ap Clearin	0	(124,230)	189,000	109,473	16,632
19	186CHE - White Bluff Che Option Price	4,900,000	4,900,000	4,900,000	4,900,000	4,900,000
20	186EMP - Employee Direct Dep-Clearing	(0)	(0)	903	903	4,917
21	186MTM - Vidalia - Mark to Market	91,716	91,716	91,716	91,716	91,716
22	186RFP - Capacity Auction RFP	741,676	741,676	741,676	741,676	741,676
23	186UPA - UPSA - Mark to Market	1,292,723	1,301,595	1,302,378	1,302,378	1,311,484
24	189000 - Unamortized Loss On Reacq Deb	36,781,893	36,500,910	36,219,928	36,564,298	36,281,041
25	189CPD - Unamort loss-reacq debt (CPD)	5,935,000	5,935,000	5,935,000	5,935,000	5,935,000
26	190111 - Intrst/Tax-Tax Defienci-Fed	1,229,340	1,229,340	1,229,340	1,229,340	1,229,340
27	190112 - Intrst/Tax-Tax Defienci-St	244,297	244,297	244,297	244,297	244,297
28	190131 - Ggi-Arrc-Over/Under Rcv-Fed	(2,833,838)	(1,645,168)	(482,881)	665,882	1,150,669
29	190132 - Ggi-Arrc-Over/Under Rcv-St	(574,122)	(338,059)	(107,235)	120,903	217,179
30	190151 - Taxable Unbilled Revenue-Fed	(282,312)	(282,312)	(282,312)	(282,312)	(282,312)
31	190152 - Taxable Unbilled Revenue-St	(45,527)	(45,527)	(45,527)	(45,527)	(45,527)
32	190191 - Customer Deposits-Fed	30,220,016	30,198,652	29,693,562	29,111,533	28,569,577
33	190192 - Customer Depsoits-State	6,085,211	6,080,968	5,980,660	5,865,072	5,757,442
34	190205 - Accrued Seri Refund - Fed	(34,260,652)	(34,260,652)	(34,260,652)	(34,260,652)	(34,260,652)
35	190206 - Accrued Seri Refund - State	(6,806,115)	(6,806,115)	(6,806,115)	(6,806,115)	(6,806,115)
36	190241 - Deferred Fuel/Gas-Fed	(7,909,021)	(13,098,916)	(27,047,052)	(37,248,865)	(49,147,346)
37	190242 - Deferred Fuel/Gas-St	(1,586,600)	(2,617,285)	(5,387,309)	(7,413,334)	(9,776,308)
38	190251 - Removal Cost - Fed	486,410	481,216	476,022	470,828	465,634
39	190252 - Removal Cost - State	67,035	66,319	65,603	64,887	64,171
40	190261 - Obsolete Inventory - Fed	0	0	0	0	0
41	190262 - Obsolete Inventory - State	0	0	0	0	0
42	190311 - Decommissioning-Fed	10,109,271	10,109,271	10,109,271	10,109,271	10,109,271
43	190312 - Decommissioning-State	1,960,733	1,960,733	1,960,733	1,960,733	1,960,733
44	190341 - Accrued Dues & Contrib-Fed	(88,917)	(88,917)	(88,917)	(88,917)	(88,917)
45	190342 - Accrued Dues & Contr-St	(17,661)	(17,661)	(17,661)	(17,661)	(17,661)
46	190391 - Contract Def Revenue-Fed	390,533	327,496	253,537	191,962	128,992
47	190392 - Contract Def Revenue-State	77,589	65,070	50,382	38,153	25,648
48	190451 - Incentive-Fed	6,653,831	6,653,831	6,653,831	6,653,831	6,653,831
49	190452 - Incentive-State	1,321,416	1,321,416	1,321,416	1,321,416	1,321,416
50	190455 - Teamshr Over/Under Accrual-Fed	(5,417,964)	(5,417,964)	(5,417,964)	(5,417,964)	(5,417,964)
51	190456 - Teamshr Over/Undr Accrual-Stat	(1,075,801)	(1,075,801)	(1,075,801)	(1,075,801)	(1,075,801)

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Beg. Of Test Year	Jul05	Aug05	Sep05	Oct05
1	190461 - Sale-Coal Handling Equip-Fed	32,747	28,444	24,141	19,838	15,535
2	190462 - Sale-Coal Handling Equip-St	5,990	5,136	4,282	3,428	2,574
3	190463 - Bldg S/L Tax Gain-Fed	155,297	150,171	145,045	139,919	134,793
4	190464 - Bldg S/L Tax Gain-State	30,168	29,150	28,132	27,114	26,096
5	190465 - Ano Bldg Sale-Fed	293,255	291,017	288,779	286,541	284,303
6	190466 - Ano Bldg Sale-State	58,001	57,557	57,113	56,669	56,225
7	190513 - Entergy Stck Invstmnt Plan-Fed	21,543	21,543	21,543	21,543	21,543
8	190514 - Entergy Stock Invstmnt Plan-St	4,266	4,266	4,266	4,266	4,266
9	190517 - Long-Term Incentive Comp-Feder	102,700	102,700	102,700	112,144	112,144
10	190518 - Long-Term Incentive Comp-State	21,148	21,148	21,148	23,024	23,024
11	190519 - Stock Options - Federal	121,084	130,694	140,304	149,914	159,524
12	190520 - Stock Options - State	24,777	26,685	28,593	30,501	32,409
13	190521 - Tax Gain-W Markham S/C-Fed	424	279	134	(11)	(156)
14	190522 - Tax Gain-W Markham S/C-State	36	7	(22)	(51)	(80)
15	190523 - Stock Options Exercised-Fed	(1,641,224)	(1,542,167)	(1,443,110)	(1,344,053)	(1,244,996)
16	190524 - Stock Options Excerised-St	(337,087)	(317,415)	(297,743)	(278,071)	(258,399)
17	190531 - Deferred Director'S Fees-Fed	246,818	264,259	264,994	289,801	306,874
18	190532 - Deferred Director'S Fees-St	49,251	52,715	52,861	57,787	61,178
19	190603 - Rate Refund-Federal	1,195,574	118,056	118,640	302,408	303,860
20	190604 - Rate Refund-State	247,879	33,890	34,006	70,501	70,789
21	190607 - Transition Costs - Federal	(1,273,156)	(1,034,557)	(805,642)	(563,642)	(349,921)
22	190608 - Transition Costs - State	(243,530)	(196,145)	(150,684)	(102,624)	(60,180)
23	190609 - Sale Of Epa Allowances - Fed	(144)	(144)	(144)	(144)	(144)
24	190610 - Sale Of Epa Allowances - St	359	359	359	359	359
25	190613 - Severance Accrual - Federal	(1,758,367)	(1,787,718)	(1,801,632)	(1,820,621)	(1,827,960)
26	190614 - Severance Accrual - State	(358,954)	(364,783)	(367,546)	(371,317)	(372,774)
27	190615 - AP Accruals Federal	0	0	0	0	0
28	190616 - AP Accruals - State	0	0	0	0	0
29	190701 - Fas 109 Adjustment - Fed	46,156,166	47,779,144	49,204,243	48,542,863	48,484,496
30	190702 - Fas 109 Adjustment - State	10,452,131	10,774,129	11,056,830	10,925,169	10,913,261
31	190881 - Adit-Nol Carryforward-Fed	6,383,108	6,383,108	6,383,108	6,383,108	6,383,108
32	190883 - Adit-Contribution Cf	965,242	965,242	965,242	965,242	965,242
33	Total	<u>1,630,148,438</u>	<u>1,446,365,096</u>	<u>1,515,938,538</u>	<u>1,489,432,710</u>	<u>1,525,826,553</u>

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Nov05	Dec05	Jan06	Feb06	Mar06
1	1210AM - Non Utility Property	1,577,648	1,577,648	1,577,648	1,577,648	1,577,648
2	122000 - Acc Prv Depr Amrt Nonutl Prp	(106,136)	(106,136)	(106,136)	(106,136)	(106,136)
3	1220AM - Acc Prv Depr Amrt Nonutl Prop	(21,986)	(22,272)	(22,559)	(22,845)	(23,132)
4	123101 - Inv.Assoc.Cos-Arklahoma-Inv.	64,872	64,872	64,872	64,872	64,872
5	123104 - System Fuel,Inc.- Notes Rec	10,994,000	10,994,000	10,994,000	10,994,000	10,994,000
6	123105 - Invassoc Cos Arklaho Eqty Ear	142,548	139,735	139,735	139,735	139,735
7	123199 - Investment in Sub - Capital	7,000	7,000	7,000	7,000	7,000
8	124102 - Capitol Avenue Development Co	2,976,050	2,976,050	2,976,050	2,976,050	2,976,050
9	128001 - Nuc Decom Val Act-Nqf-Sfas 115	30,047,170	30,021,661	31,843,325	31,977,385	32,797,060
10	128003 - Nuc Decom Val Acct-Qf-Sfas 115	21,103,761	22,268,839	23,491,258	23,333,402	22,262,158
11	128004 - Nuc Decom Act-Ano2-Qf-Sfas 115	23,795,383	24,216,569	26,156,301	25,891,234	26,382,700
12	128104 - Decommission Trust Fund-Qual	283,873,485	283,661,419	284,412,727	285,231,540	286,110,724
13	128106 - Decomm Trust Fund Non Qual	41,870,459	41,955,130	42,081,129	42,114,498	42,333,280
14	131000 - Cash	10,277,805	9,339,502	6,707,871	14,818,089	15,059,945
15	134000 - Other Special Deposits	63,786	63,786	63,786	63,786	63,786
16	134010 - Special Deposits-Saic	1,046,530	1,046,530	1,046,530	1,046,530	1,046,530
17	134024 - Deposit-Row Transmission	210,000	210,000	210,000	210,000	210,000
18	135000 - Working Funds	41,710	30,742	21,962	18,096	13,438
19	135974 - Outstanding Checks - Payroll	0	23,007	289,025	(401,706)	43,438
20	136000 - Temporary Cash Investments	14,116,248	0	0	0	29,246,351
21	142010 - Service	108,781,527	109,241,561	111,613,697	104,749,643	93,322,253
22	142011 - Cust Accts Receiv Clearing	(4,326)	(4,326)	(4,326)	(4,326)	(4,326)
23	142020 - Customer Care Payments In Susp	55,552	57,739	56,706	57,282	53,840
24	142021 - Cust Ar Clearing (Edi)	1,948,637	1,965,215	2,078,593	743,676	2,279,427
25	142022 - Cust Ar Clearing (Refunds)	(2,122,357)	(2,427,003)	(2,325,705)	(2,060,245)	(2,034,541)
26	142023 - Cust Ar Clearing (Rpc)	8,331,073	6,593,512	12,077,053	11,760,675	6,896,077
27	142023 - Cust Ar Clearing (Rpc) (Excluded Amounts)	0	0	0	0	0
28	142025 - Cust Ar Clearing (Aps)	(17,847)	(105,901)	(119,118)	(123,694)	(12,595)
29	142025 - Cust Ar Clearing (Aps) (Excluded Amounts)	0	0	0	0	0
30	142102 - Cust A/R-Serv (Non-Cis)	0	0	0	(64,274)	0
31	143000 - Other Accounts Receivable	(167,004)	(165,743)	(142,104)	(162,637)	1,947,677
32	143007 - Arm Customer	47,028,999	55,703,303	55,235,622	53,478,765	48,920,583
33	143026 - Arm Clearing	(1,286,178)	(10,645,131)	(2,429,907)	(2,892,244)	(3,018,219)
34	143050 - Unbilled Accts Receivable Mar	13,012,666	12,766,262	15,410,361	14,516,124	13,069,185
35	143959 - Etec Co-Owner	98,918	212,368	80,034	77,860	69,137
36	143983 - Aecc Co-Owner	3,137,125	4,696,674	3,303,454	2,589,245	4,270,631
37	143985 - Conway Co-Owner	113,692	202,806	123,196	147,959	244,038
38	143987 - Jonesboro Co-Owner	422,847	804,676	420,118	478,975	706,946
39	143992 - Osceola Municipal Co-Owner	12,922	28,074	15,002	19,119	41,059
40	143995 - West Memphis Utilities Co-Own	56,852	98,646	61,603	73,980	122,021
41	143NUC - A/R Nuclear Fuel	0	0	0	0	0
42	143X10 - Misc-Acct. Rec.-Cashpoint	2,024,466	2,024,466	2,024,466	2,024,466	2,024,466
43	144000 - Acc Prov For Uncollect Acc	(1,028,835)	(3,009,363)	(3,009,363)	(3,009,363)	(2,723,005)
44	144001 - Mar Reserve-Uncollectible Acct	(10,651,184)	(12,767,439)	(12,767,439)	(12,767,439)	(12,767,439)
45	144150 - Acc Prov for Uncol Acc-CashPt	(664,064)	(664,064)	(664,064)	(664,064)	(664,064)
46	146000 - A/R - Affiliate	12,845,807	29,443,097	27,273,674	30,887,757	30,657,065
47	146001 - Money Pool - Internal Funding	37,411,947	0	0	0	24,577,397
48	146200 - A/R - Epi - (Le 9)	0	152,677	0	0	0
49	146811 - A/R - Affiliate (Fuel)	14,621,158	1,305,919	1,305,919	1,305,919	1,305,919
50	151300 - Fuel Stock - Coal	22,445,685	26,665,744	39,741,972	49,361,458	57,574,604
51	151959 - Etec Co-Owner	(470,751)	(440,824)	(528,328)	(745,533)	(882,104)

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Nov05	Dec05	Jan06	Feb06	Mar06
1	151983 - Aecc Co-Owner Advances	(7,352,283)	(8,035,634)	(9,557,819)	(14,156,487)	(17,674,885)
2	151985 - Conway Co-Owner Advances	(420,131)	(459,179)	(546,161)	(808,942)	(1,009,993)
3	151986 - Epi Co-Owner Advances	(946,776)	(886,588)	(1,062,576)	(1,499,420)	(1,774,092)
4	151987 - Jonesboro Co-Owner Advances	(1,709,641)	(1,765,349)	(2,105,358)	(3,066,520)	(3,760,424)
5	151989 - Emi Co-Owner Advances	(3,296,572)	(3,087,004)	(3,699,779)	(5,220,822)	(6,177,200)
6	151992 - Osceola Municipal Co-Owner Adv	(65,931)	(61,740)	(73,996)	(104,416)	(123,544)
7	151995 - West Memphis Co-Owner Advances	(210,065)	(229,590)	(273,081)	(404,471)	(504,997)
8	152000 - Fuel Stock Exp. Undistributed	513,270	642,309	705,132	1,138,215	1,543,498
9	154000 - Plant Matls And Operating Sup	(12,790,674)	(12,908,517)	(12,999,604)	(13,314,448)	(13,496,276)
10	154100 - General Inventory	0	0	279	0	0
11	154301 - Nuclear Inv Returnd For Repair	104,382	61,628	110,342	100,398	124,646
12	154PAS - General Inventory-Passport	93,909,789	94,489,946	99,293,588	98,448,084	97,703,269
13	163000 - Stores Expenses Undistributed	5,342,166	6,231,744	6,841,764	7,126,489	4,369,130
14	165000 - Prepayments	288,626	328,368	122,092	103,097	311,300
15	165004 - Pp Taxes-Regulatory Commis.	1,454,562	1,246,767	1,038,973	831,178	623,384
16	165100 - Prepaid Insurance	1,265,054	991,529	1,553,728	1,706,175	3,057,145
17	165101 - Pp Taxes - Franchise - Ar	24,932	0	0	0	0
18	165143 - Ano#1 Shutdown Costs	584,797	951,226	880,851	810,476	740,102
19	165400 - Prepaid Ins Directors&Officers	101,508	87,007	72,506	58,005	43,504
20	165506 - Prepaid Dues - INPO	76,238	0	879,271	799,338	719,404
21	165507 - Prepaid Dues - Nuc Energy Inst	48,275	0	(0)	467,392	420,653
22	165508 - Prepaid Fees - FEMA	225,326	202,794	180,261	526,814	504,282
23	165510 - Prepaid Dues to EEI	21,760	0	0	0	0
24	165523 - Prepaid Dues with EPRI	10,000	0	0	0	0
25	165525 - Prepaid NRC Dues	525,833	0	1,051,667	525,833	0
26	171000 - Interest & Dividend Rec	94,853	63,419	0	0	29,626
27	173000 - Accrued Unbilled Revenues	57,847,555	66,278,468	52,095,901	49,605,858	52,331,573
28	173001 - Unbilled Revenue-Wholesale	1,549,704	2,149,442	1,105,595	1,416,764	1,349,246
29	174101 - Unbilled Storm Jobbing Orders	31,629	41,352	41,352	39,829	44,064
30	174104 - Refueling Outage	14,833,331	18,165,680	18,902,241	20,095,212	20,132,216
31	174109 - Nuc Refuel Outage-Amort Costs	15,224,471	12,801,534	9,644,869	7,348,164	4,632,578
32	174200 - Unbilled External Jobbing Ordrs	2,997,000	2,860,720	2,917,201	3,042,480	3,161,584
33	181000 - Unamortized Debt Expense	(2,907,568)	(2,986,022)	(3,060,447)	(3,139,544)	(3,218,642)
34	181CPD - Unamort. Debt Expense (CPD)	20,501,528	20,501,528	20,501,528	20,542,828	20,574,890
35	182300 - Oth Reg Assts-Decom & Decontam	9,442,303	9,077,367	8,699,143	8,320,920	7,942,696
36	182301 - Reg Assets - Fas109 - Federal	94,671,339	93,817,774	93,717,496	91,199,339	89,782,537
37	182302 - Regulatory Assets - Fas 106	16,953,994	16,754,536	16,555,078	16,355,620	16,156,162
38	182303 - Gg1 Costs-Under Recvry-Noncurr	0	0	0	0	0
39	182312 - Ises Synchronization Adjustmnt	3,165,376	3,131,340	3,097,304	3,063,268	3,029,232
40	182335 - Electric Def Fuel Under Reco	162,246,940	204,181,921	182,382,286	171,999,956	156,870,228
41	182339 - Ttc Incremental Costs	540,940	12,736	(494,038)	(494,038)	0
42	182353 - Reg Asset-Low Level Radwaste	0	0	0	0	0
43	182357 - Reg Asset - 30Yr Retail	13,736,968	13,693,080	13,649,192	13,605,304	13,561,416
44	182361 - Reg Asset-Re:Min Pen Liab	70,848,032	70,848,032	139,313,561	139,313,561	139,313,561
45	182362 - Reg Asset - Asset Retire Oblig	97,166,989	99,734,957	101,311,873	102,927,637	104,311,418
46	182368 - Reg Asset - VSP	105,343	97,240	89,137	81,033	72,930
47	182372 - Reg Asset-ARO-Fossil Steam Pro	0	4,746,907	4,660,226	4,672,148	4,684,193
48	182373 - Reg Asset - ARO - Hydro Produc	0	43,983	39,874	39,924	39,975
49	182377 - Reg Asset-ARO-Other Production	0	148,748	147,669	148,433	149,201
50	184001 - Operations Vehicle	(30,151)	11,774	(3,338)	(25,963)	(30,422)
51	18400G - Non-Productive Time Gen	1,579,562	0	6,712,215	6,069,959	5,289,497

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Nov05	Dec05	Jan06	Feb06	Mar06
1	184100 - Storm Card Clearing	43,112	43,038	43,038	43,038	43,327
2	184A03 - Prss Rb Allocation	(905)	0	0	0	0
3	184A07 - Prot Rb Allocation	(11)	0	0	0	0
4	184A11 - Crss Rb Allocation	(2,722)	0	0	0	0
5	184A15 - Crot Rb Allocation	(5)	0	0	0	0
6	184A19 - Svss Rb Allocation	(377)	0	0	0	0
7	184EST - Safety Training Loader	147,223	191,437	151,062	310,844	264,821
8	184VAC - Vacation Rollover Accrual	0	0	0	0	0
9	186013 - Accounts Payable	(1,784)	(803)	1,046	773	1,218
10	186080 - Active Development Costs	0	0	0	0	0
11	186117 - W.B. Coal Hand.Rent-Phase 1	8,326	531	0	0	0
12	186250 - Deferred Directors' Benefit	1,247,920	1,198,003	1,148,087	1,098,170	1,048,253
13	186263 - Section 263A	1,253,804	1,294,808	1,320,494	1,340,296	1,451,683
14	186361 - Intangible Asset-Pension	10,312,853	10,312,853	7,975,718	7,975,718	7,975,718
15	186800 - Deferred Debit-System Benefit	5,976,137	7,868,381	7,581,696	7,894,555	7,560,482
16	186801 - Def. Dr. Syst. Ben-post 2002	0	400,481	389,357	378,232	367,108
17	186ACL - Non-Expense Accrued Labor	4,007,915	1,923,686	1,810,108	1,902,104	2,743,589
18	186CAW - Cushman & Wakefield Ap Clearin	(5,510)	(237,841)	(79,931)	(125,508)	(26,224)
19	186CHE - White Bluff Che Option Price	4,900,000	4,900,000	4,900,000	4,900,000	4,900,000
20	186EMP - Employee Direct Dep-Clearing	7,081	7,756	823	823	222
21	186MTM - Vidalia - Mark to Market	91,716	91,709	91,709	91,121	90,828
22	186RFP - Capacity Auction RFP	741,676	741,676	741,676	741,676	741,676
23	186UPA - UPSA - Mark to Market	1,314,751	1,319,140	1,319,140	1,319,140	1,319,994
24	189000 - Unamortized Loss On Reacq Deb	35,997,785	35,714,529	35,431,272	35,148,016	34,864,760
25	189CPD - Unamort loss-reacq debt (CPD)	5,935,000	5,935,000	5,935,000	5,935,000	5,935,000
26	190111 - Intrst/Tax-Tax Deficienci-Fed	1,229,340	1,229,340	1,229,340	1,229,340	1,229,340
27	190112 - Intrst/Tax-Tax Deficienci-St	244,297	244,297	244,297	244,297	244,297
28	190131 - Ggi-Arrc-Over/Under Rcv-Fed	914,714	733,358	658,126	425,970	380,561
29	190132 - Ggi-Arrc-Over/Under Rcv-St	170,320	134,304	119,363	73,258	64,240
30	190151 - Taxable Unbilled Revenue-Fed	(1,216,803)	(1,216,803)	(1,216,803)	(1,216,803)	(1,216,803)
31	190152 - Taxable Unbilled Revenue-St	(237,291)	(237,291)	(237,291)	(237,291)	(237,291)
32	190191 - Customer Deposits-Fed	26,777,703	25,695,362	25,684,793	25,695,362	25,695,362
33	190192 - Customer Depsoits-State	5,401,586	5,186,639	5,184,540	5,186,639	5,186,639
34	190205 - Accrued Seri Refund - Fed	(34,286,536)	(34,286,536)	(34,286,536)	(34,286,536)	(34,286,536)
35	190206 - Accrued Seri Refund - State	(6,811,427)	(6,811,427)	(6,811,427)	(6,811,427)	(6,811,427)
36	190241 - Deferred Fuel/Gas-Fed	(53,097,526)	(66,822,845)	(59,687,824)	(56,289,687)	(51,337,727)
37	190242 - Deferred Fuel/Gas-St	(10,560,792)	(13,286,566)	(11,869,590)	(11,194,739)	(10,211,307)
38	190251 - Removal Cost - Fed	460,440	455,246	450,052	444,858	439,664
39	190252 - Removal Cost - State	63,455	62,739	62,023	61,307	60,591
40	190261 - Obsolete Inventory - Fed	171,355	171,355	171,355	171,355	171,355
41	190262 - Obsolete Inventory - State	35,163	35,163	35,163	35,163	35,163
42	190311 - Decommissioning-Fed	10,109,271	10,109,271	10,109,271	10,109,271	10,109,271
43	190312 - Decommissioning-State	1,960,733	1,960,733	1,960,733	1,960,733	1,960,733
44	190341 - Accrued Dues & Contrib-Fed	(88,917)	(88,917)	(88,917)	(88,917)	(88,917)
45	190342 - Accrued Dues & Contr-St	(17,661)	(17,661)	(17,661)	(17,661)	(17,661)
46	190391 - Contract Def Revenue-Fed	67,641	6,257	353,546	324,138	330,201
47	190392 - Contract Def Revenue-State	13,464	1,273	70,243	64,403	65,607
48	190451 - Incentive-Fed	7,955,989	7,955,989	7,955,989	7,955,989	7,955,989
49	190452 - Incentive-State	1,588,628	1,588,628	1,588,628	1,588,628	1,588,628
50	190455 - Teamshr Over/Under Accrual-Fed	(5,417,964)	(5,417,964)	(5,417,964)	(5,417,964)	(5,417,964)
51	190456 - Teamshr Over/Undr Accrual-Stat	(1,075,801)	(1,075,801)	(1,075,801)	(1,075,801)	(1,075,801)

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Nov05	Dec05	Jan06	Feb06	Mar06
1	190461 - Sale-Coal Handling Equip-Fed	11,232	6,929	2,626	(1,677)	(5,980)
2	190462 - Sale-Coal Handling Equip-St	1,720	866	12	(842)	(1,696)
3	190463 - Bldg S/L Tax Gain-Fed	129,667	124,541	119,415	114,289	109,162
4	190464 - Bldg S/L Tax Gain-State	25,078	24,060	23,042	22,024	21,006
5	190465 - Ano Bldg Sale-Fed	282,065	279,827	277,589	275,351	273,113
6	190466 - Ano Bldg Sale-State	55,781	55,337	54,893	54,449	54,005
7	190513 - Entergy Stck Invstmnt Plan-Fed	21,543	21,543	21,543	21,543	21,543
8	190514 - Entergy Stock Invstmnt Plan-St	4,266	4,266	4,266	4,266	4,266
9	190517 - Long-Term Incentive Comp-Feder	112,144	117,736	117,736	117,736	45,554
10	190518 - Long-Term Incentive Comp-State	23,024	24,135	24,135	24,135	9,800
11	190519 - Stock Options - Federal	92,180	43,159	52,769	62,379	78,696
12	190520 - Stock Options - State	18,526	8,791	10,699	12,607	15,847
13	190521 - Tax Gain-W Markham S/C-Fed	(301)	(446)	(11)	(11)	(11)
14	190522 - Tax Gain-W Markham S/C-State	(109)	(138)	(52)	(52)	(52)
15	190523 - Stock Options Exercised-Fed	(1,949,892)	(2,569,223)	(2,475,391)	(2,381,559)	(2,241,197)
16	190524 - Stock Options Excerised-St	(403,704)	(526,700)	(508,066)	(489,432)	(461,557)
17	190531 - Deferred Director'S Fees-Fed	289,484	292,620	309,987	323,920	428,417
18	190532 - Deferred Director'S Fees-St	57,497	58,120	61,569	64,336	85,088
19	190603 - Rate Refund-Federal	305,312	549,546	554,084	557,231	510,374
20	190604 - Rate Refund-State	71,077	119,581	120,482	121,107	111,801
21	190607 - Transition Costs - Federal	(179,554)	(6,673)	159,194	159,194	(3,453)
22	190608 - Transition Costs - State	(26,346)	7,987	40,927	40,927	8,626
23	190609 - Sale Of Epa Allowances - Fed	57,119	57,119	57,119	57,119	57,119
24	190610 - Sale Of Epa Allowances - St	12,110	12,110	12,110	12,110	12,110
25	190613 - Severance Accrual - Federal	127,661	119,327	117,812	116,538	(34,771)
26	190614 - Severance Accrual - State	28,579	26,924	26,623	26,370	(3,679)
27	190615 - AP Accruals Federal	0	2,251,129	2,251,129	2,251,129	2,251,129
28	190616 - AP Accruals - State	0	447,062	447,062	447,062	447,062
29	190701 - Fas 109 Adjustment - Fed	43,070,528	41,409,673	41,190,940	42,669,187	42,749,399
30	190702 - Fas 109 Adjustment - State	10,488,505	10,160,082	10,116,328	10,409,583	10,425,197
31	190881 - Adit-Nol Carryforward-Fed	9,722,425	9,722,425	9,722,425	9,722,425	9,722,425
32	190883 - Adit-Contribution Cf	965,242	965,242	965,242	965,242	965,242
33	Total	1,436,062,472	1,425,996,747	1,503,029,822	1,493,673,494	1,522,777,391

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
(A)		(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Apr06	May06	Jun06	13 Month Average (A)	Notes (Page 13)
1	1210AM - Non Utility Property	1,577,648	1,577,648	1,577,648	1,577,648	A5
2	122000 - Acc Prv Depr Amrt Nonutl Prp	(106,136)	(106,136)	(106,136)	(106,136)	A5
3	1220AM - Acc Prv Depr Amrt Nonutl Prop	(23,418)	(23,704)	(23,991)	(22,272)	A5
4	123101 - Inv.Assoc.Cos-Arklahoma-Inv.	64,872	64,872	64,872	64,872	A7
5	123104 - System Fuel,Inc.- Notes Rec	10,994,000	10,994,000	10,994,000	10,994,000	A1
6	123105 - Invassoc Cos Arklaho Eqty Ear	139,423	139,110	138,797	140,889	A7
7	123199 - Investment in Sub - Capital	7,000	7,000	7,000	7,000	A1
8	124102 - Capitol Avenue Development Co	2,976,050	2,976,050	2,976,050	2,976,050	A5
9	128001 - Nuc Decom Val Act-Nqf-Sfas 115	33,456,759	34,116,457	34,776,156	30,759,683	A3
10	128003 - Nuc Decom Val Acct-Qf-Sfas 115	22,225,855	22,189,552	22,153,249	22,028,457	A3
11	128004 - Nuc Decom Act-Ano2-Qf-Sfas 115	26,811,232	27,239,765	27,668,297	24,901,013	A3
12	128104 - Decommission Trust Fund-Qual	286,760,689	287,410,653	288,060,618	284,175,126	A3
13	128106 - Decomm Trust Fund Non Qual	42,454,028	42,574,776	42,695,524	41,979,730	A3
14	131000 - Cash	16,521,224	17,982,502	19,443,780	10,194,722	
15	134000 - Other Special Deposits	66,108	68,431	70,753	60,035	
16	134010 - Special Deposits-Saic	1,046,530	1,046,530	1,046,530	1,046,530	
17	134024 - Deposit-Row Transmission	210,000	210,000	210,000	210,000	
18	135000 - Working Funds	12,325	11,213	10,100	25,431	
19	135974 - Outstanding Checks - Payroll	45,550	47,662	49,774	39,440	
20	136000 - Temporary Cash Investments	20,333,800	11,421,248	2,508,697	27,439,572	A2
21	142010 - Service	95,577,553	97,832,853	100,088,152	107,924,525	
22	142011 - Cust Accts Receiv Clearing	(4,326)	(4,326)	(4,326)	(4,326)	
23	142020 - Customer Care Payments In Susp	53,720	53,599	53,479	55,665	
24	142021 - Cust Ar Clearing (Edi)	2,370,016	2,460,605	2,551,194	1,847,115	
25	142022 - Cust Ar Clearing (Refunds)	(2,046,093)	(2,057,645)	(2,069,198)	(2,113,738)	
26	142023 - Cust Ar Clearing (Rpc)	7,480,139	8,064,201	8,648,263	15,730,875	
27	142023 - Cust Ar Clearing (Rpc) (Excluded Amounts)	0	0	0	(7,486,494)	A8
28	142025 - Cust Ar Clearing (Aps)	(11,622)	(10,648)	(9,674)	2,609,529	
29	142025 - Cust Ar Clearing (Aps) (Excluded Amounts)	0	0	0	(2,211,793)	A8
30	142102 - Cust A/R-Serv (Non-Cis)	0	0	0	(4,943)	A10
31	143000 - Other Accounts Receivable	2,122,563	2,297,448	2,472,333	594,887	
32	143007 - Arm Customer	49,495,680	50,070,778	50,645,875	51,404,241	
33	143026 - Arm Clearing	(3,158,774)	(3,299,329)	(3,439,884)	(2,808,585)	
34	143050 - Unbilled Accts Receivable Mar	13,260,174	13,451,162	13,642,151	12,176,195	A5, A10
35	143959 - Etec Co-Owner	60,754	52,371	43,989	94,285	A10
36	143983 - Aecc Co-Owner	4,284,712	4,298,793	4,312,873	3,340,286	A10
37	143985 - Conway Co-Owner	257,355	270,673	283,991	167,942	A10
38	143987 - Jonesboro Co-Owner	728,486	750,026	771,566	551,967	A10
39	143992 - Osceola Municipal Co-Owner	46,239	51,420	56,601	24,245	A10
40	143995 - West Memphis Utilities Co-Own	128,679	135,338	141,997	83,761	A10
41	143NUC - A/R Nuclear Fuel	0	0	0	1,521,992	
42	143X10 - Misc-Acct. Rec.-Cashpoint	2,024,466	2,024,466	2,024,466	2,024,466	
43	144000 - Acc Prov For Uncollect Acc	(2,964,421)	(3,205,837)	(3,447,253)	(2,008,145)	
44	144001 - Mar Reserve-Uncollectible Acct	(12,999,919)	(13,232,399)	(13,464,879)	(11,903,528)	
45	144150 - Acc Prov for Uncol Acc-CashPt	(664,064)	(664,064)	(664,064)	(664,064)	
46	146000 - A/R - Affiliate	31,522,973	32,388,881	33,254,789	29,563,248	
47	146001 - Money Pool - Internal Funding	12,606,506	635,616	(11,335,275)	28,262,370	A2
48	146200 - A/R - Epi - (Le 9)	0	0	0	11,744	
49	146811 - A/R - Affiliate (Fuel)	1,451,021	1,596,123	1,741,225	1,894,862	
50	151300 - Fuel Stock - Coal	61,312,468	65,050,333	68,788,197	38,738,523	A1
51	151959 - Etec Co-Owner	(909,570)	(937,036)	(964,502)	(656,977)	A1

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006					
	(A)	(B)	(C)	(D)	(E)
Ln	Subaccount and Description	Apr06	May06	Jun06	13 Month Average (A)
1	151983 - Aecc Co-Owner Advances	(18,500,023)	(19,325,160)	(20,150,297)	(12,184,856)
2	151985 - Conway Co-Owner Advances	(1,057,144)	(1,104,295)	(1,151,446)	(696,278)
3	151986 - Epi Co-Owner Advances	(1,829,332)	(1,884,571)	(1,939,811)	(1,321,315)
4	151987 - Jonesboro Co-Owner Advances	(3,916,768)	(4,073,113)	(4,229,457)	(2,660,830)
5	151989 - Emi Co-Owner Advances	(6,369,539)	(6,561,877)	(6,754,216)	(4,600,680)
6	151992 - Osceola Municipal Co-Owner Adv	(128,632)	(133,720)	(138,808)	(91,727)
7	151995 - West Memphis Co-Owner Advances	(528,572)	(552,147)	(575,723)	(348,139)
8	152000 - Fuel Stock Exp. Undistributed	1,598,008	1,652,518	1,707,028	1,021,673
9	154000 - Plant Matls And Operating Sup	(13,676,248)	(13,856,219)	(14,036,190)	(12,996,793)
10	154100 - General Inventory	0	0	0	21
11	154301 - Nuclear Inv Returnd For Repair	135,566	146,486	157,406	96,899
12	154PAS - General Inventory-Passport	98,173,136	98,643,004	99,112,872	96,042,598
13	163000 - Stores Expenses Undistributed	4,436,042	4,502,953	4,569,865	4,966,795
14	165000 - Prepayments	338,319	365,338	392,358	219,775
15	165004 - Pp Taxes-Regulatory Commis.	692,648	761,913	831,178	1,022,988
16	165100 - Prepaid Insurance	3,110,005	3,162,865	3,215,725	2,174,009
17	165101 - Pp Taxes - Franchise - Ar	0	0	0	40,272
18	165143 - Ano#1 Shutdown Costs	740,574	741,047	741,520	694,940
19	165400 - Prepaid Ins Directors&Officers	29,002	14,501	(0)	87,007
20	165506 - Prepaid Dues - INPO	748,512	777,621	806,729	487,067
21	165507 - Prepaid Dues - Nuc Energy Inst	435,209	449,764	464,320	250,086
22	165508 - Prepaid Fees - FEMA	523,286	542,290	561,294	363,191
23	165510 - Prepaid Dues to EEI	0	0	0	35,151
24	165523 - Prepaid Dues with EPRI	0	0	0	16,154
25	165525 - Prepaid NRC Dues	0	0	0	278,218
26	171000 - Interest & Dividend Rec	(12,977)	(55,579)	(98,182)	83,558
27	173000 - Accrued Unbilled Revenues	48,227,891	44,124,210	40,020,528	64,024,560
28	173001 - Unbilled Revenue-Wholesale	1,317,499	1,285,751	1,254,003	1,612,618
29	174101 - Unbilled Storm Jobbing Orders	93,728	143,391	193,055	(62,153)
30	174104 - Refueling Outage	19,558,383	18,984,551	18,410,718	22,133,796
31	174109 - Nuc Refuel Outage-Amort Costs	4,793,047	4,953,517	5,113,987	4,320,196
32	174200 - Unbilled External Jobbing Ordrs	3,488,444	3,815,304	4,142,163	2,245,838
33	181000 - Unamortized Debt Expense	(3,359,863)	(3,501,085)	(3,642,306)	(2,877,407)
34	181CPD - Unamort. Debt Expense (CPD)	20,595,930	20,616,970	20,638,010	20,524,989
35	182300 - Oth Reg Assts-Decom & Decontam	7,608,765	7,274,835	6,940,904	8,953,688
36	182301 - Reg Assets - Fas109 - Federal	86,230,134	82,677,732	79,125,329	100,114,313
37	182302 - Regulatory Assets - Fas 106	15,956,704	15,757,246	15,557,788	16,754,536
38	182303 - Gg1 Costs-Under Recvry-Noncurr	0	0	0	1,169,120
39	182312 - Ises Synchronization Adjustmnt	2,995,196	2,961,160	2,927,124	3,131,340
40	182335 - Electric Def Fuel Under Reco	171,613,314	186,356,399	201,099,484	142,125,347
41	182339 - Ttc Incremental Costs	0	0	0	910,062
42	182353 - Reg Asset-Low Level Radwaste	0	0	0	2,498,990
43	182357 - Reg Asset - 30Yr Retail	13,517,528	13,473,640	13,429,752	13,693,080
44	182361 - Reg Asset-Re:Min Pen Liab	139,313,561	139,313,561	139,313,561	102,447,507
45	182362 - Reg Asset - Asset Retire Oblig	104,311,418	104,311,418	104,311,418	105,298,012
46	182368 - Reg Asset - VSP	64,827	56,723	48,620	97,240
47	182372 - Reg Asset-ARO-Fossil Steam Pro	5,204,659	5,725,125	6,245,591	2,764,527
48	182373 - Reg Asset - ARO - Hydro Produc	44,417	48,859	53,300	23,872
49	182377 - Reg Asset-ARO-Other Production	165,779	182,357	198,935	87,779
50	184001 - Operations Vehicle	(52,528)	(74,634)	(96,740)	(26,948)
51	18400G - Non-Productive Time Gen	5,921,882	6,554,267	7,186,652	2,856,542

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006						
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Subaccount and Description	Apr06	May06	Jun06	13 Month Average (A)	Notes (Page 13)
1	184100 - Storm Card Clearing	48,141	52,955	57,769	31,385	
2	184A03 - Prss Rb Allocation	0	0	0	(418)	
3	184A07 - Prot Rb Allocation	0	0	0	(5)	
4	184A11 - Crss Rb Allocation	0	0	0	(1,256)	
5	184A15 - Crot Rb Allocation	0	0	0	(2)	
6	184A19 - Svss Rb Allocation	0	0	0	(174)	
7	184EST - Safety Training Loader	208,215	151,609	95,002	207,040	
8	184VAC - Vacation Rollover Accrual	0	0	0	(560,394)	
9	186013 - Accounts Payable	1,478	1,738	1,999	71	
10	186080 - Active Development Costs	0	0	0	25,958	
11	186117 - W.B. Coal Hand.Rent-Phase 1	(5,255)	(10,510)	(15,766)	11,051	
12	186250 - Deferred Directors' Benefit	998,336	948,419	898,503	1,201,843	
13	186263 - Section 263A	1,499,535	1,547,386	1,595,238	1,298,003	
14	186361 - Intangible Asset-Pension	7,716,036	7,456,355	7,196,673	9,114,322	A7
15	186800 - Deferred Debit-System Benefit	7,568,382	7,576,281	7,584,181	7,233,118	
16	186801 - Def. Dr. Syst. Ben-post 2002	407,897	448,687	489,477	221,634	
17	186ACL - Non-Expense Accrued Labor	3,048,432	3,353,275	3,658,118	1,928,235	
18	186CAW - Cushman & Wakefield Ap Clearin	(29,138)	(32,051)	(34,965)	(29,253)	
19	186CHE - White Bluff Che Option Price	4,900,000	4,900,000	4,900,000	4,900,000	
20	186EMP - Employee Direct Dep-Clearing	246	271	296	1,865	
21	186MTM - Vidalia - Mark to Market	90,729	90,630	90,531	91,350	
22	186RFP - Capacity Auction RFP	741,676	741,676	741,676	741,676	
23	186UPA - UPSA - Mark to Market	1,323,025	1,326,055	1,329,085	1,313,914	A6
24	189000 - Unamortized Loss On Reacq Deb	34,651,745	34,438,730	34,225,716	35,601,586	A4
25	189CPD - Unamort loss-reacq debt (CPD)	5,935,000	5,935,000	5,935,000	5,935,000	A4
26	190111 - Intrst/Tax-Tax Deficienci-Fed	1,229,340	1,229,340	1,229,340	1,229,340	A4
27	190112 - Intrst/Tax-Tax Deficienci-St	244,297	244,297	244,297	244,297	A4
28	190131 - Ggi-Arrc-Over/Under Rcv-Fed	737,716	1,094,872	1,452,027	250,155	A4
29	190132 - Ggi-Arrc-Over/Under Rcv-St	135,169	206,098	277,027	38,342	A4
30	190151 - Taxable Unbilled Revenue-Fed	(1,320,635)	(1,424,468)	(1,528,300)	(905,306)	A4
31	190152 - Taxable Unbilled Revenue-St	(258,598)	(279,905)	(301,212)	(173,369)	A4
32	190191 - Customer Deposits-Fed	25,192,623	24,689,883	24,187,144	27,031,659	A4
33	190192 - Customer Depsoits-State	5,086,798	4,986,956	4,887,115	5,452,020	A4
34	190205 - Accrued Seri Refund - Fed	(34,289,412)	(34,292,288)	(34,295,164)	(34,277,908)	A4
35	190206 - Accrued Seri Refund - State	(6,812,017)	(6,812,607)	(6,813,198)	(6,809,656)	A4
36	190241 - Deferred Fuel/Gas-Fed	(56,163,139)	(60,988,551)	(65,813,962)	(46,511,728)	A4
37	190242 - Deferred Fuel/Gas-St	(11,169,608)	(12,127,909)	(13,086,209)	(9,252,889)	A4
38	190251 - Removal Cost - Fed	434,470	429,276	424,082	455,246	A4
39	190252 - Removal Cost - State	59,875	59,159	58,443	62,739	A4
40	190261 - Obsolete Inventory - Fed	190,394	209,434	228,473	114,237	A4
41	190262 - Obsolete Inventory - State	39,070	42,977	46,884	23,442	A4
42	190311 - Decommissioning-Fed	10,109,271	10,109,271	10,109,271	10,109,271	A4
43	190312 - Decommissioning-State	1,960,733	1,960,733	1,960,733	1,960,733	A4
44	190341 - Accrued Dues & Contrib-Fed	(88,917)	(88,917)	(88,917)	(88,917)	A4
45	190342 - Accrued Dues & Contr-St	(17,661)	(17,661)	(17,661)	(17,661)	A4
46	190391 - Contract Def Revenue-Fed	323,497	316,794	310,090	255,745	A4
47	190392 - Contract Def Revenue-State	64,276	62,944	61,613	50,820	A4
48	190451 - Incentive-Fed	8,100,673	8,245,357	8,390,042	7,521,936	A4
49	190452 - Incentive-State	1,618,318	1,648,008	1,677,699	1,499,557	A4
50	190455 - Teamshr Over/Under Accrual-Fed	(5,417,964)	(5,417,964)	(5,417,964)	(5,417,964)	A4
51	190456 - Teamshr Over/Undr Accrual-Stat	(1,075,801)	(1,075,801)	(1,075,801)	(1,075,801)	A4

Schedule B-5
Average Working Capital Asset Account Balances

THIRTEEN MONTHS ENDED JUNE 30, 2006					
(A)		(B)	(C)	(D)	(E)
		13 Month			
		Average (A)			
Ln	Subaccount and Description	Apr06	May06	Jun06	(F) Notes (Page 13)
1	190461 - Sale-Coal Handling Equip-Fed	(10,283)	(14,586)	(18,889)	6,929 A4
2	190462 - Sale-Coal Handling Equip-St	(2,550)	(3,404)	(4,258)	866 A4
3	190463 - Bldg S/L Tax Gain-Fed	104,036	98,910	93,784	124,541 A4
4	190464 - Bldg S/L Tax Gain-State	19,988	18,970	17,952	24,060 A4
5	190465 - Ano Bldg Sale-Fed	270,875	268,637	266,399	279,827 A4
6	190466 - Ano Bldg Sale-State	53,561	53,117	52,673	55,337 A4
7	190513 - Entergy Stck Invstmnt Plan-Fed	21,543	21,543	21,543	21,543 A4
8	190514 - Entergy Stock Invstmnt Plan-St	4,266	4,266	4,266	4,266 A4
9	190517 - Long-Term Incentive Comp-Feder	39,204	32,855	26,505	87,835 A4
10	190518 - Long-Term Incentive Comp-State	8,539	7,278	6,017	18,197 A4
11	190519 - Stock Options - Federal	73,986	69,276	64,567	95,272 A4
12	190520 - Stock Options - State	14,855	13,863	12,870	19,309 A4
13	190521 - Tax Gain-W Markham S/C-Fed	(59)	(108)	(156)	(33) A4
14	190522 - Tax Gain-W Markham S/C-State	(62)	(72)	(81)	(56) A4
15	190523 - Stock Options Exercised-Fed	(2,307,861)	(2,374,524)	(2,441,188)	(1,996,645) A4
16	190524 - Stock Options Excerised-St	(475,387)	(489,217)	(503,047)	(411,217) A4
17	190531 - Deferred Director'S Fees-Fed	448,595	468,772	488,950	340,269 A4
18	190532 - Deferred Director'S Fees-St	89,070	93,052	97,034	67,658 A4
19	190603 - Rate Refund-Federal	434,241	358,107	281,974	429,954 A4
20	190604 - Rate Refund-State	96,681	81,561	66,442	95,831 A4
21	190607 - Transition Costs - Federal	137,625	278,703	419,781	(235,546) A4
22	190608 - Transition Costs - State	36,643	64,661	92,678	(37,466) A4
23	190609 - Sale Of Epa Allowances - Fed	63,482	69,844	76,207	38,031 A4
24	190610 - Sale Of Epa Allowances - St	13,416	14,721	16,027	8,193 A4
25	190613 - Severance Accrual - Federal	156,740	348,250	539,761	(577,306) A4
26	190614 - Severance Accrual - State	35,796	75,271	114,746	(115,750) A4
27	190615 - AP Accruals Federal	2,501,254	2,751,380	3,001,505	1,327,589 A4
28	190616 - AP Accruals - State	496,736	546,409	596,083	263,652 A4
29	190701 - Fas 109 Adjustment - Fed	42,370,869	41,992,340	41,613,810	44,402,589 A4
30	190702 - Fas 109 Adjustment - State	10,422,204	10,419,212	10,416,219	10,536,835 A4
31	190881 - Adit-Nol Carryforward-Fed	10,093,460	10,464,495	10,835,531	8,609,319 A4
32	190883 - Adit-Contribution Cf	965,242	965,242	965,242	965,242 A4
33	Total	1,514,344,000	1,505,910,609	1,497,477,218	1,500,537,161

Schedule B-5
Average Working Capital Asset Account Balances

NOTES
THIRTEEN MONTHS ENDED JUNE 30, 2006

<u>Ln</u>	<u>Note</u>	<u>Description</u>
1	A1	Balance included elsewhere in rate base
2	A2	Interest-bearing balance
3	A3	Decommissioning related balance
4	A4	Cost of Capital related balance
5	A5	Non-utility related balance
6	A6	Grand Gulf related balance
7	A7	Not included in rate base
8	A8	Eliminated to exclude fluctuations of a temporary nature
9	A9	Ice storm related
10	A10	Non retail related balance