IN THE UNITED STATES BANKRUPTCY COURT

THE EASTERN DISTRICT OF LOUISIANA

In Re:	**NUMBER: 05-17697**
ENTERGY NEW ORLEANS, INC.	**SECTION: B**
DEBTOR	**CHAPTER 11 REORGANIZATION**

FINAL APPLICATION FOR COMPENSATION FOR THE PERIOD JANUARY 12, 2006 THROUGH MAY 8, 2007, AND APPROVAL OF INTERIM COMPENSATION FROM FEBRUARY 1, 2007 THROUGH MAY 8, 2007 BY THE LAW FIRMOF TAGGART, MORTON, OGDEN, STAUB, & O'BRIEN, LLC., SPECIAL COUNSEL TO THE DEBTOR IN POSSESSION

NOW INTO COURT, through undersigned counsel, comes the law firm of Taggart, Morton, Ogden, Staub, & O'Brien, LLC ("Taggart Morton" or "Applicant"), who makes this final application (the "Application") for reasonable compensation for professional services rendered by them from January 12, 2006 through May 8, 2007, and for reimbursement of expenses incurred in the rendition of those services during the same period, as well as approval of interim compensation from February 1, 2007 through May 8, 2007, and for reimbursement of expenses incurred in the rendition of services during the same time period, and who with respect represents that:

1.

The Applicant, Taggart Morton, special counsel for the Debtor herein, makes this final application for interim compensation in the amount of TWENTY THREE THOUSAND THREE HUNDRED FIFTY-EIGHT AND OO/100 ($23,358.00) DOLLARS for services rendered by them for the period February 1, 2007 through May 8, 2007 and expenses advanced by them in the amount of TWO HUNDRED NINETY-ONE AND 79/100 ($291.79) DOLLARS during the same period. Furthermore, Applicant

seeks final approval of all compensation and expenses incurred in this case from January 12, 2006 through May 8, 2007 in the amount of NINETY TWO THOUSAND FORTY-ONE AND 50/100 ($92,041.50) DOLLARS for services rendered by them for the period of January 12, 2006 through May 8, 2007 and expenses advanced by them of THREE THOUSAND FIFTY-THREE AND 31/100 ($3,053.31) DOLLARS during the same time period.

2.

This Court has jurisdiction over these cases and this Application pursuant to 28 U.S.C. § § 157 and 1334. Venue of these proceedings and this Application is proper in this district pursuant to 28 U.S.C. § § 1408, 1409 and 1412.

3.

Applicant makes this application pursuant to 11 U.S.C. § § 330 and 331, and Federal Rule of Bankruptcy Procedure 2016.

4.

On September 23, 2005 (the "Petition Date"), Entergy New Orleans, Inc. (the "Debtor" or "ENOI") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Eastern District of Louisiana.

5.

By Order entered on December 7, 2005, this Court authorized the employment *nunc pro tunc* of professionals used in the ordinary course of business by the Debtor. The law firm of Taggart Morton was among those professionals that was approved as an ordinary course professional. On June 29, 2006, the Court further approved the

application to employ the firm of Taggart Morton as special counsel to the debtor to continue providing utility regulatory advice, including, but not limited to, continue to represent ENOI in the case styled *Lowenberg, et. al. v. Entergy NO, Inc.*, Council Docket UD-00-2 as well as other regulatory matters, which now include Council Docket No. UD-01-04, Application of Entergy New Orleans, Inc. for a Change in Electric and Gas Rates, and Council Docket No. Ud-06-01, Application of Entergy New Orleans, Inc. for Authorization to Implement Rider to Recover Costs Related to Hurricanes Katrina and Rita.

6.

On October 19, 2006, Taggart Morton filed its First Interim Fee Application with this Court seeking allowance of THIRTY THREE THOUSAND NINE HUNDRED FIFTY-FIVE AND 00/100 ($33,955.00) DOLLARS for services rendered by them from January 12, 2006 though September 30, 2006, and of NINE HUNDRED NINETY-THREE AND 90/100 ($993.90) DOLLARS for expenses incurred during that period. That application was approved by Order of this Court on November 22, 2006.

7.

On February 28, 2007, Taggart Morton filed its Second Interim Fee Application with this Court seeking allowance of THIRTY FOUR THOUSAND SEVEN HUNDRED TWENTY-EIGHT AND 50/100 ($34,728.50) DOLLARS for services rendered by them from October 1, 2006 through January 31, 2007, and of ONE THOUSAND SEVEN HUNDRED SIXTY-SEVEN AND 62/100 ($1,767.62) DOLLARS for expenses incurred during that period. That application was approved by Order of this Court on March 21, 2007. If this final application is approved, the total

amount of fees approved in this case, including the interim amount sought from February 1, 2007 through May 8, 2007 would be NINETY TWO THOUSAND FORTY-ONE AND 50/100 ($92,041.50) DOLLARS and expenses advanced by them of THREE THOUSAND FIFTY-THREE AND 31/100 ($3,053.31) DOLLARS.

8.

The Debtor's bankruptcy plan of reorganization was confirmed by this Court, and the Effective Date of the Debtor's Plan of Reorganization was May 8, 2007.

9.

In *First Colonial Corp.*, 544 F.2d 1291 (5th Cir. 1977) the court ruled that the twelve (12) factors found in *Johnson v. Georgia Highway Express*, 488 F.2d 714 (5th Cir. 1974) are to be considered when awarding compensation. These are set forth below:

A. The time and labor required.

B. The novelty and difficulty of the questions presented.

C. The skill required to perform the legal services.

D. The preclusion of other employment by attorneys due to acceptance of the case.

E. The customary fee in the community.

F. Whether the fee is fixed or contingent.

G. The time limitations imposed by the client or circumstances.

H. The amount involved and the result obtained.

I. The experience, reputation and ability of the attorney.

J. The undesirability of the case.

K. The nature and length of the professional relationship with the client.

L. Awards in similar cases.

10.

The Applicant believes that as applied to its services in this case, the following analysis of the *Johnson* factors is appropriate:

A: The Time and Labor Required

The charge for Applicant's services in this case for the interim period of February 1, 2007 through May 8, 2007, for which compensation is sought totals TWENTY THREE THOUSAND THREE HUNDRED FIFTY-EIGHT AND OO/100 ($23,358.00) DOLLARS at their hourly rates. Exhibit "A" attached hereto and incorporated by reference herein reflects the time spent and fees sought for the services rendered by the various attorneys and paraprofessionals employed by the Applicant. The total amount of compensation which applicant seeks final approval of from January 12, 2006 through May 8, 2007 is NINETY TWO THOUSAND FORTY-ONE AND 50/100 ($92,041.50) DOLLARS.

B. The novelty and difficulty of the questions presented.

The matters on which special counsel is working involve novel and unusually difficult issues.

C. The skills required to perform the legal services.

When possible, particular projects have been handled by associates and support personnel. Applicant represents that its attorneys handling these matters are specialized in handling utility regulatory matters.

D. Preclusion of employment due to acceptance of the case.

There has been no preclusion of employment.

E. The customary fee in the community.

The Applicant believes its customary fees for services are below those of other firms in the national and New Orleans utility regulation communities.

F. Whether the fee is fixed or contingent.

The fees are not on a contingent basis except to the extent that all fees due special counsel to the debtor in a pending bankruptcy proceeding are contingent upon the success of the case and the availability of cash.

G. Time limitation imposed by client or circumstances.

There were no time constraints.

H. The amount involved and the result obtained.

The Applicant submits the amount sought is fully commensurate with the results obtained.

I. The experience, reputation and ability of the attorneys.

Applicant believes and respectfully submits that its attorneys are highly regarded as experts in the area of utility regulation in the State of Louisiana.

J. The undesirability of the case.

There are no particular factors that make this case more undesirable than others.

K. The nature and length of the professional relationship with the client.

The relationship between ENOI and the professionals working for Applicant predates the existence of Taggart Morton.

L. Awards in similar cases.

Applicant alleges that an order of compensation on the basis prayed for is consistent with awards in similar cases in the Eastern District of Louisiana.

10.

The Applicant is entitled to make this application pursuant to 11 U.S.C. §§ 330 and 331. This application is based upon the following rates:

Attorney or Paraprofessional	**Hours**	**Hourly Rate**	**Total**
Stephen T. Perrien	140.7	$160.00	$22,512.00
Carter B. Wright	0.2	180.00	36.00
David S. Moyer	6.5	120-125.00	810.00
TOTAL HOURS	147.40	**TOTAL FEE**	$23,358.00

11.

Applicant has expended various sums in connection with this case during the period for which reimbursement is sought herein. These amounts are as follows:

Expenditures	**Amounts**
Computer Research	291.79
TOTAL EXPENSES	$ 291.79

12.

The work performed by Applicant during the period from February 1, 2007 through May 8, 2007 has been almost exclusively for representation of the debtor in utility regulatory matters and counsel proceedings. Approximately 6.5 hours of time has been spent doing administrative matters related to the bankruptcy case.

WHEREFORE, Taggart Morton prays that an interim allowance and approval be made to them in the sum of TWENTY THREE THOUSAND THREE HUNDRED FIFTY-

EIGHT AND OO/100 ($23,358.00) DOLLARS for services rendered by them for the period February 1, 2007 through May 8, 2007 and expenses advanced by them in the amount of TWO HUNDRED NINETY-ONE AND 79/100 ($291.79) DOLLARS. Furthermore, Taggart Morton prays for final approval in the amount of NINETY TWO THOUSAND FORTY-ONE AND 50/100 ($92,041.50) DOLLARS for services rendered from January 12, 2006 through May 8, 2007 and for final approval of expenses advanced by them in the amount of THREE THOUSAND FIFTY-THREE AND 31/100 ($3,053.31) DOLLARS for expenses incurred during that period, and Taggart Morton further prays for any further relief to which it may be entitled to as a matter of law.

Respectfully submitted,

TAGGART, MORTON, OGDEN, STAUB,
& O'BRIEN, LLC.

s/Stephen T. Perrien
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Special Counsel for Debtor

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing document was served upon the PACER system participants and to those attached on the service list via United States

Mail, first class postage prepaid on this 11th day of June, 2007.

_____s/David S. Moyer____