

U-36822 ①

ENTERGY LOUISIANA, LLC

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**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

**Evaluation Report
& Workpapers**

Public - Redacted

Test Year Ended December 31, 2022

**Entergy Louisiana, LLC
Formula Rate Plan
Electric
For the Test Year Ended December 31, 2022**

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Notes:

¹This adjustment is not used in this filing.

²New in this filing

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2022

| Ln No. | Rate Class (1) | Legacy FRP Rates (2) | Incremental ELL FRP Rate for FRP×MCRM×TRAM (3) | Rider FRP Rate for MCRM (4) | Rider FRP Rate for TRAM (5) | Rider FRP Rate for DRM (6) | Total ELL FRP Rate Adj. (7) |
|--------|---|----------------------|--|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| 1 | ELL- Residential | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 6.8545% | 81.6591% |
| 2 | ELL- Small General Service | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 4.1409% | 78.9456% |
| 3 | ELL- Large General Service | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 4.7266% | 79.5313% |
| 4 | ELL- Large Industrial Power Service | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 0.2657% | 75.0703% |
| 5 | ELL- Large Load, High Load Factor Power Service | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 0.0122% | 74.8169% |
| 6 | ELL- Large Industrial Service | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 2.1125% | 76.9172% |
| 7 | ELL- Lighting | 35.0796% | 47.7077% | -5.6997% | -2.2829% | 5.5581% | 80.3628% |
| 8 | EGSL- Residential | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 7.4294% | 76.4672% |
| 9 | EGSL- Small General Service | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 5.5672% | 74.6051% |
| 10 | EGSL- General Service | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 5.4671% | 74.5049% |
| 11 | EGSL- Large Power Service | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 0.7645% | 69.8024% |
| 12 | EGSL- High Load Factor Service | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 0.6463% | 69.6842% |
| 13 | EGSL- Municipal Water Pumping Service | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 5.3772% | 74.4150% |
| 14 | EGSL- Street & Area Lighting | 29.3128% | 47.7077% | -5.6997% | -2.2829% | 5.6392% | 74.6771% |

Notes:

- (1) Excludes schedules specifically identified in this Rider FRP.
- (2) See Attachment A, Page 3 Column E.
- (3) See Attachment A, Page 3 Column I.
- (4) See Attachment A, Page 3 Column M.
- (5) See Attachment A, Page 4 Column Q.
- (6) See Attachment A, Page 4 Column U.
- (7) Sum of column 2, 3, 4, 5, and 6; % applied to customer applicable revenue.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2022

| Ln No. | Rate Class | Col A | Col B | Col C | Col D | Col E | Col F | Col G | Col H | Col I | Col J | Col K | Col L | Col M |
|--------|---|-------|--|-------------------------|-----------------------------------|----------------------------------|---|------------------|-----------------------------------|---|-------------------------------------|-----------------|------------------------------------|----------------------------|
| | | | Legacy Revenues before MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPΔMCRΔTRAM) | | | | Incremental ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPΔMCRΔTRAM) | | | | MISO Cost Recovery Mechanism (MCRM) | | | |
| | | | Class Allocation (%) (1) | Legacy FRPΔMCRΔTRAM (2) | Applicable Base Rate Rev (\$) (3) | Legacy Rate for FRPΔMCRΔTRAM (4) | Class Allocation (%) (5) | FRPΔMCRΔTRAM (6) | Applicable Base Rate Rev (\$) (7) | Incremental ELL FRP Rate for FRPΔMCRΔTRAM (8) | Class Allocation (%) (9) | MCRM (\$) (10) | Applicable Base Rate Rev (\$) (11) | ELL FRP Rate for MCRM (12) |
| 1 | ELL- Residential | | 42.10% | 144,449,311 | 411,778,105 | 35.0796% | 24.88% | 196,449,011 | 411,778,105 | 47.7077% | 24.88% | (23,470,037) | 411,778,105 | -5.6997% |
| 2 | ELL- Small General Service | | 28.13% | 96,518,569 | 275,141,779 | 35.0796% | 18.63% | 131,283,883 | 275,141,779 | 47.7077% | 16.63% | (\$15,682,276) | 275,141,779 | -5.6997% |
| 3 | ELL- Large General Service | | 5.53% | 18,971,852 | 54,062,331 | 35.0796% | 3.27% | 25,801,450 | 54,062,331 | 47.7077% | 3.27% | (\$3,062,535) | 54,062,331 | -5.6997% |
| 4 | ELL- Large Industrial Power Service | | 0.92% | 3,165,222 | 9,025,828 | 35.0796% | 0.56% | 4,306,017 | 9,025,828 | 47.7077% | 0.56% | (\$514,448) | 9,025,828 | -5.6997% |
| 5 | ELL- Large Load, High Load Factor Power Service | | 14.96% | 51,332,043 | 148,330,283 | 35.0796% | 8.84% | 69,810,849 | 148,330,283 | 47.7077% | 8.84% | (\$8,340,399) | 148,330,283 | -5.6997% |
| 6 | ELL- Large Industrial Service | | 5.72% | 19,622,050 | 56,935,824 | 35.0796% | 3.38% | 26,665,709 | 55,935,824 | 47.7077% | 3.38% | (\$3,188,175) | 55,935,824 | -5.6997% |
| 7 | ELL- Lighting | | 2.64% | 9,048,880 | 25,789,593 | 35.0796% | 1.56% | 12,303,628 | 25,789,593 | 47.7077% | 1.56% | (\$1,489,832) | 25,789,593 | -5.6997% |
| 8 | ELL-L Totals | | 100.00% | \$ 343,505,927 | \$ 978,081,744 | | | | | | | \$ (55,747,807) | \$ 978,081,744 | |
| 9 | EGSL- Residential | | 37.37% | 74,138,913 | 252,923,528 | 29.3128% | 15.28% | 120,664,061 | 252,923,528 | 47.7077% | 15.28% | (\$14,415,904) | 252,923,528 | -5.6997% |
| 10 | EGSL- Small General Service | | 7.24% | 14,364,946 | 49,005,748 | 29.3128% | 2.96% | 23,379,526 | 49,005,748 | 47.7077% | 2.96% | (\$2,793,185) | 49,005,748 | -5.6997% |
| 11 | EGSL- General Service | | 21.87% | 43,395,356 | 148,042,454 | 29.3128% | 8.95% | 70,827,587 | 148,042,454 | 47.7077% | 8.95% | (\$8,437,068) | 148,042,454 | -5.6997% |
| 12 | EGSL- Large Power Service | | 14.73% | 29,219,500 | 99,681,782 | 29.3128% | 8.02% | 47,556,910 | 99,681,782 | 47.7077% | 8.02% | (\$5,681,571) | 99,681,782 | -5.6997% |
| 13 | EGSL- High Load Factor Service | | 16.03% | 31,803,071 | 106,495,588 | 29.3128% | 6.56% | 51,760,777 | 106,495,588 | 47.7077% | 6.56% | (\$6,183,932) | 106,495,588 | -5.6997% |
| 14 | EGSL- Municipal Water Pumping Service | | 0.35% | 689,247 | 2,351,356 | 29.3128% | 0.14% | 1,121,778 | 2,351,356 | 47.7077% | 0.14% | (\$134,020) | 2,351,356 | -5.6997% |
| 15 | EGSL- Street & Area Lighting | | 2.41% | 4,791,151 | 16,344,921 | 29.3128% | 0.99% | 7,797,790 | 16,344,921 | 47.7077% | 0.99% | (\$931,613) | 16,344,921 | -5.6997% |
| 16 | EGSL-L Totals | | 100.00% | \$ 198,402,194 | \$ 676,845,374 | | | | | | | \$ (36,578,212) | \$ 676,845,374 | |
| 17 | ELL Total | | | | | | 100.00% | \$ 799,528,078 | \$ 1,654,927,119 | | 100.00% | \$ (84,328,020) | \$ 1,654,927,119 | |

Notes:

- (1) The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPΔMCRΔTRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
- (2) See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRPΔMCRΔTRAM. The class amount is the class allocation in Column B times the Legacy FRPΔMCRΔTRAM on lines 8 and 16, respectively.
- (3) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of the Rider FRP.
- (4) Column C / Column D
- (5) The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPΔMCRΔTRAM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- (6) See Attachment F, Page 1, Line 34 for the incremental ELL FRPΔMCRΔTRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRPΔMCRΔTRAM on line 17. This amount also includes the TRAM.
- (7) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of the Rider FRP.
- (8) Column G / Column H
- (9) The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (10) See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
- (11) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (12) Column K / Column L
- (13) The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (14) See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
- (15) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of the Rider FRP.
- (16) Column O / Column P
- (17) The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation Factor. See Attachment A, Page 2 of the Rider FRP.
- (18) See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
- (19) The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- (20) Column S / Column T

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2022

| Ln No. | Col A Rate Class | Col N | Col O | Col P | Col Q | Col R | Col S | Col T | Col U |
|--------|---|---------------------------|---|------------------------------------|----------------------------|---------------------------|---|------------------------------------|---------------------------|
| | | Class Allocation (%) (13) | Tax Reform Adjustment Mechanism (TRAM) TRAM (\$) (14) | Applicable Base Rate Rev (\$) (15) | ELL FRP Rate for TRAM (16) | Class Allocation (%) (17) | Distribution Recovery Mechanism (DRM) DRM (\$) (18) | Applicable Base Rate Rev (\$) (19) | ELL FRP Rate for DRM (20) |
| 1 | ELL- Residential | 24.88% | (\$9,400,516) | 411,776,105 | -2.2829% | 36.68% | 28,225,056 | 411,776,105 | 6.8545% |
| 2 | ELL- Small General Service | 16.63% | (\$6,281,265) | 275,141,779 | -2.2829% | 14.81% | 11,393,453 | 275,141,779 | 4.1409% |
| 3 | ELL- Large General Service | 3.27% | (\$1,234,656) | 54,082,331 | -2.2829% | 3.32% | 2,556,267 | 54,082,331 | 4.7266% |
| 4 | ELL- Large Industrial Power Service | 0.55% | (\$206,052) | 9,025,828 | -2.2829% | 0.03% | 23,979 | 9,025,828 | 0.2657% |
| 5 | ELL- Large Load, High Load Factor Power Service | 8.64% | (\$3,340,602) | 146,330,283 | -2.2829% | 0.02% | 17,835 | 146,330,283 | 0.0122% |
| 6 | ELL- Large Industrial Service | 3.38% | (\$1,276,970) | 55,935,824 | -2.2829% | 1.54% | 1,181,659 | 55,935,824 | 2.1125% |
| 7 | ELL- Lighting | 1.56% | (\$588,756) | 25,789,593 | -2.2829% | 1.66% | 1,433,407 | 25,789,593 | 5.5581% |
| 8 | ELL-L Totals | | <u>\$ (22,328,817)</u> | <u>\$ 978,081,744</u> | | | <u>44,831,658</u> | <u>\$ 978,081,744</u> | |
| 9 | EGSL- Residential | 15.28% | (\$5,774,040) | 252,923,528 | -2.2829% | 24.42% | 18,790,617 | 252,923,528 | 7.4294% |
| 10 | EGSL- Small General Service | 2.96% | (\$1,118,762) | 49,005,746 | -2.2829% | 3.55% | 2,728,242 | 49,005,746 | 5.5672% |
| 11 | EGSL- General Service | 8.95% | (\$3,379,690) | 148,042,454 | -2.2829% | 10.52% | 8,093,557 | 148,042,454 | 5.4671% |
| 12 | EGSL- Large Power Service | 6.02% | (\$2,275,655) | 99,681,782 | -2.2829% | 0.99% | 762,117 | 99,681,782 | 0.7645% |
| 13 | EGSL- High Load Factor Service | 6.56% | (\$2,476,867) | 108,495,588 | -2.2829% | 0.91% | 701,190 | 108,495,588 | 0.6463% |
| 14 | EGSL- Municipal Water Pumping Service | 0.14% | (\$53,680) | 2,351,355 | -2.2829% | 0.16% | 126,438 | 2,351,355 | 5.3772% |
| 15 | EGSL- Street & Area Lighting | 0.99% | (\$373,141) | 16,344,921 | -2.2829% | 1.20% | 921,727 | 16,344,921 | 5.6392% |
| 16 | EGSL-L Totals | | <u>\$ (15,451,833)</u> | <u>\$ 676,845,374</u> | | | <u>\$ 32,123,887</u> | <u>\$ 676,845,374</u> | |
| 17 | ELL Total | 100.00% | <u>\$ (37,780,650)</u> | <u>\$1,654,927,119</u> | | 100.00% | <u>\$ 76,955,545</u> | <u>\$ 1,654,927,119</u> | |

Notes:

- (1) The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRMxTRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
- (2) See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRPxMCRMxTRAM. The class amount is the class allocation in Column B times the Legacy FRPxMCRMxTRAM on lines 8 and 16, respectively.
- (3) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (4) Column C / Column D
- (5) The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRMxTRAM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- (6) See Attachment F, Page 1, Line 34 for the Incremental ELL FRPxMCRMxTRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRPxMCRMxTRAM on line 17. This amount also includes the TRM.
- (7) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (8) Column G / Column H
- (9) The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (10) See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
- (11) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (12) Column K / Column L
- (13) The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (14) See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
- (15) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (16) Column O / Column P
- (17) The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation Factor. See Attachment A, Page 2 of this Rider FRP.
- (18) See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
- (19) The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- (20) Column S / Column T

Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Electric
For the Test Year Ended December 31, 2022

| SECTION 1 | | | | | |
|--|---|---|-------|-------------------|-------|
| BANDWIDTH DEVELOPMENT | | | | | |
| Line No | DESCRIPTION | REFERENCE | | | |
| 1 | Earned Rate of Return on Common Equity | Attachment B, Page 1, L26 | | 8.33% | |
| 2 | Evaluation Period Cost Rate for Common Equity | Developed per Attachment E | | 9.50% | |
| 3 | If L2 + 0.50% < L1 | | FALSE | GO TO Section 2 | |
| 4 | If L2 - 0.50% > L1 | | TRUE | GO TO Section 3 | |
| 5 | Otherwise | | | No Rate Change | |
| SECTION 2 | | | | | |
| UPPER BAND RATE ADJUSTMENT | | | | | |
| Line No | DESCRIPTION | REFERENCE | | | |
| 6 | Earned Rate of Return on Common Equity | L1 | | % | |
| 7 | Upper Band | L2 + 0.50% | | % | |
| 8 | Reduction to Upper Band | L6 - L7 | | % | |
| 9 | Extraordinary Cost and/or Capacity Cost | See Note 2 | | | \$ |
| 10 | Common Equity Capital Ratio | Attachment D, L5, Column B | | % | |
| 11 | LPSC Retail Rate Base | Attachment B, Page 1, L21 | | \$ | |
| 12 | Revenue Conversion Factor | Attachment B, Page 1, L6 | | | |
| 13a | Net Cost Impact on Common Equity | L9 / (L10 * L11 * L12) | | % | |
| 13b | Reduction due to Extraordinary/Capacity Costs | Lesser of L8 or L13a | | % | |
| 13c | Reduction in Earned Rate of Return on Common Equity | If L8 > L13b, then 0.50% of (L8 - L13b); otherwise zero | | % | |
| 14 | Total ROE Reduction | L13b + L13c | | % | |
| | | | | No Rate Change | |
| 15 | If L14 ≤ 0.50% | | | | |
| 16 | If L14 > 0.50%, then | | | | |
| | Reduction in Base Rider FRP Revenue | L10 * L11 * L12 * L14 | | | \$ |
| SECTION 3 | | | | | |
| LOWER BAND RATE ADJUSTMENT | | | | | |
| Line No | DESCRIPTION | REFERENCE | | | |
| 17 | Lower Band | L2 - 0.50% | | 9.00% | |
| 18 | Earned Rate of Return on Common Equity | L1 | | 8.33% | |
| 19 | Increase to Lower Band | L17 - L18 | | 0.67% | |
| 20 | Increase in Earned Rate of Return on Common Equity | 100% of L19 | | | 0.67% |
| 21 | If L20 ≤ 0.50% | | | No Rate Change | |
| 22 | If L20 > 0.50%, then | | | | |
| 23 | Increase in Earned Rate of Return on Common Equity | L20 | | 0.67% | |
| 24 | Common Equity Capital Ratio | Attachment D, L5, Column B | | 49.51% | |
| 25 | LPSC Retail Rate Base | Attachment B, Page 1, L21 | | \$ 15,517,300,768 | |
| 26 | Revenue Conversion Factor | Attachment B, Page 1, L6 | | 1.38307 | |
| 27 | Increase in Base Rider FRP Revenue | L23 * L24 * L25 * L26 | | \$ 70,741,336 | |
| SECTION 4 | | | | | |
| RIDER FRP REVENUE EXCLUDING MCRM & TRAM | | | | | |
| Line No | DESCRIPTION | REFERENCE | | | |
| 28 | Legacy FRP Revenue Requirement Total | L 45 | | \$ 541,509,112 | |
| 29 | Annualized Evaluation Period Incremental FRP Revenues | See Note 1 | | \$ 774,391,345 | |
| 30 | (Reduction)/Increase in Base Rider FRP Revenue | See Note 2 | | \$ 4,874,106 | |
| 31 | Extraordinary Cost Change Revenue | See Note 3 | | \$ (21,381,103) | |
| 32 | Additional Capacity Revenue Requirement (ELL) | Per Sec. 3.D of the Tariff | | \$ (1,499,019) | |
| 33 | Transmission Recovery Mechanism Revenues (ELL) | Per Sec. 3.F of the Tariff | | \$ 33,142,747 | |
| 34 | Incremental FRP Revenue excluding MCRM & TRAM (FRPXMCRMxTRAM) | Sum of L29 - L33 | | \$ 789,528,076 | |
| 35 | Distribution Recovery Mechanism (DRM) | Per Sec. 3.G of the Tariff; See Note 4 | | \$ 76,955,545 | |
| 36 | Rider FRP Revenue excluding MCRM & TRAM (FRPxMCRMxTRAM) | Sum of L28 + L34 + L35 | | \$ 1,407,992,733 | |

Notes:

- (1) Rider ELL FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column J
- (2) See Docket No. 35565 LPSC Order, Section C.7 and page 2.4, Line 5
- (3) Per Sections, 3.A, 3.D, 3.E, 3.F and 2.C.2.c.(5) and page 2.3.
- (4) See AJ24.1 Line 1 + 8 and AJ01A.2 Column L

| SECTION 5 | | | |
|--|---|--------------------------------|-----------------|
| LEGACY FRP REVENUE REQUIREMENT | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 37 | Annualized Legacy ELL-L FRP Revenue | See Note 1 | \$ 323,991,371 |
| 38 | Legacy ELL-L Additional Capacity Revenue Requirement | Per Sec. 3.D of the Tariff | \$ 19,115,556 |
| 39 | Legacy ELL-L Other Adjustments | Per Sec. 2.C.1.h of the Tariff | \$ - |
| 40 | Legacy ELL-L FRP Revenue Requirements Total | Sum of L37 - L39 | \$ 343,106,927 |
| 41 | Annualized Legacy EGSL-L FRP Revenue | See Note 2 | \$ 196,591,526 |
| 42 | Legacy EGSL-L Additional Capacity Revenue Requirement | Per Sec. 3.D of the Tariff | \$ 1,810,659 |
| 43 | Legacy EGSL-L Other Adjustments | Per Sec. 2.C.1.h of the Tariff | \$ - |
| 44 | Legacy EGSL-L FRP Revenue Requirements Total | Sum of L41 - L43 | \$ 198,402,184 |
| 45 | Legacy FRP Revenue Requirement Total | Sum of L40 + L44 | \$ 541,509,112 |
| SECTION 6 | | | |
| MISO COST RECOVERY & TAX REFORM ADJUSTMENT MECHANISMS | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 46 | MISO Rec. Rev. Requirement (MCRM) | Per Sec. 4 & Att. G Pg. 1 L 16 | \$ (94,326,020) |
| 47 | Tax Reform Adjustment Mechanism (TRAM) | Per Sec. 5 & Att. H Pg. 1 L 8. | \$ (37,780,650) |

Notes:

- (1) Legacy ELL-L FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column H
- (2) Legacy EGSL-L FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column H

Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Change in Base Rider FRP Revenue Pursuant to Docket No. U-35565
Electric
For the Test Year Ended December 31, 2022

| Line No. | Description | Amount |
|----------|--|----------------------------|
| 1 | Total Base Rider FRP Rate Increase Allowed for the 2021 and 2022 Evaluation Periods ⁽¹⁾ | \$ 70,000,000 |
| 2 | Total Base Rider FRP Rate Increase for the 2021 Evaluation Period ⁽²⁾ | <u>65,125,894</u> |
| 3 | Remaining Base Rider FRP Rate Increase Allowed for the 2022 Evaluation Period | <u>\$ 4,874,106</u> |
| 4 | Lower Band Rate Adjustment for 2022 Evaluation Period ⁽³⁾ | <u>\$ 70,741,336</u> |
| 5 | Allowed Increase in Base Rider FRP Revenues for 2022 Evaluation Period | <u>\$ 4,874,106</u> |

Notes:

¹ Section C.7 of the Stipulation Term Sheet in Docket U-35565 provides for change in Base Rider FRP Revenue for the bandwidth rate adjustment.

C.7 Any annual Base Rider FRP rate increase provided for under Section 2.C.2.c of Rider Schedule FRP shall not exceed \$70 million in the aggregate for the 2021 and 2022 Evaluation Periods ("Rate Cap Mechanism"). However, this Rate Cap Mechanism shall not be applicable to any rate changes provided for in Sections 3, 4 or 5 of Rider Schedule FRP (i.e., relating to Provisions for Other Rate Changes such as, the Additional Capacity Mechanism, the MISO Cost Recovery Mechanism ("MCRM"), the Transmission Recovery Mechanism, the TRAM and the Distribution Recovery Mechanism ("DRM") described herein, respectively.

² Per Attachment F, Line 30 of TY 2021 Evaluation Period Filing in Docket No U-36381.

³ Per Attachment F, Section 3, Line 27.

**Entergy Louisiana, LLC
Formula Rate Plan
Extraordinary Cost Change Revenue Requirement
Electric
For the Test Year Ended December 31, 2022**

| Line No. | Description | Amount |
|-----------------|---|----------------------------|
| 1 | Guaranteed Savings (Incremental) ¹ | (2,835,052) |
| 2 | TRM Revenue Requirement True-Up ² | 2,520,268 |
| 3 | SERI Sale Leaseback Refund (FERC Docket EL18-152) ³ | (17,685,598) |
| 4 | SERI Depreciation Refund (FERC Docket EL18-152) ⁴ | (3,380,721) |
| 5 | Total Extraordinary Cost Change (Line 1 + Line 2 + Line 3 + Line 4) | <u><u>(21,381,103)</u></u> |

Notes:

¹ See LPSC Order U-33244-A, Monthly Schedule of Guaranteed Savings Credits, Page 1 of 2

² See LPSC Order in Docket No. U-35565 and AJ30

³ See EL18-152 Order on Initial Decision SLB Refund

⁴ See EL18-152 Order on Initial Decision Depreciation Refund

**System Energy Resources, Inc.
EL18-152 Order on Initial Decision SLB Refund
FERC Interest through Payment Date of January 10, 2023**

| Pre Tax WACC | | 8.35% | | | |
|------------------------------|----------------------|--------------|----------------|-----------------|----------------|
| Reg Liability Rollforward | Beginning Balance | Recognition | Ending Balance | Average Balance | Carrying Costs |
| 1/31/2023 | 0 | (13,156,976) | (13,156,976) | (6,578,488) | (45,775) |
| 2/28/2023 | (13,202,751) | | (13,202,751) | (13,202,751) | (91,869) |
| 3/31/2023 | (13,294,620) | | (13,294,620) | (13,294,620) | (92,508) |
| 4/30/2023 | (13,387,128) | | (13,387,128) | (13,387,128) | (93,152) |
| 5/31/2023 | (13,480,281) | | (13,480,281) | (13,480,281) | (93,800) |
| 6/30/2023 | (13,574,081) | | (13,574,081) | (13,574,081) | (94,453) |
| 7/31/2023 | (13,668,534) | | (13,668,534) | (13,668,534) | (95,110) |
| 8/31/2023 | (13,763,644) | | (13,763,644) | (13,763,644) | (95,772) |
| 9/30/2023 | (13,859,416) | 1,096,415 | (12,763,001) | (13,311,209) | (92,624) |
| 10/31/2023 | (12,855,625) | 1,096,415 | (11,759,211) | (12,307,418) | (85,639) |
| 11/30/2023 | (11,844,850) | 1,096,415 | (10,748,435) | (11,296,642) | (78,606) |
| 12/31/2023 | (10,827,041) | 1,096,415 | (9,730,626) | (10,278,834) | (71,524) |
| 1/31/2024 | (9,802,150) | 1,096,415 | (8,705,735) | (9,253,942) | (64,392) |
| 2/29/2024 | (8,770,127) | 1,096,415 | (7,673,713) | (8,221,920) | (57,211) |
| 3/31/2024 | (7,730,923) | 1,096,415 | (6,634,509) | (7,182,716) | (49,980) |
| 4/30/2024 | (6,684,489) | 1,096,415 | (5,588,074) | (6,136,281) | (42,698) |
| 5/31/2024 | (5,630,772) | 1,096,415 | (4,534,358) | (5,082,565) | (35,366) |
| 6/30/2024 | (4,569,724) | 1,096,415 | (3,473,309) | (4,021,516) | (27,983) |
| 7/31/2024 | (3,501,292) | 1,096,415 | (2,404,878) | (2,953,085) | (20,549) |
| 8/31/2024 | (2,425,426) | 1,096,415 | (1,329,011) | (1,877,219) | (13,062) |

| | |
|---------------------------|-------------------|
| ELL Refund | 13,156,976 |
| Additional Carrying Costs | 1,342,074 |
| Retail Refund | 14,499,049 |
| MSS-4 Refund | 3,186,549 |
| Total Refund | 17,685,598 |

System Energy Resources, Inc.
EL18-152 Order on Initial Decision Depreciation Refund
FERC Interest through Payment Date of January 10, 2023

| Pre Tax WACC | | 8.35% | | | |
|------------------------------|----------------------|-------------|----------------|-----------------|----------------|
| Reg Liability Rollforward | Beginning Balance | Recognition | Ending Balance | Average Balance | Carrying Costs |
| 1/31/2023 | 0 | (2,625,379) | (2,625,379) | (1,312,689) | (9,134) |
| 2/28/2023 | (2,634,513) | | (2,634,513) | (2,634,513) | (18,332) |
| 3/31/2023 | (2,652,845) | | (2,652,845) | (2,652,845) | (18,459) |
| 4/30/2023 | (2,671,304) | | (2,671,304) | (2,671,304) | (18,588) |
| 5/31/2023 | (2,689,892) | | (2,689,892) | (2,689,892) | (18,717) |
| 6/30/2023 | (2,708,609) | | (2,708,609) | (2,708,609) | (18,847) |
| 7/31/2023 | (2,727,456) | | (2,727,456) | (2,727,456) | (18,979) |
| 8/31/2023 | (2,746,435) | | (2,746,435) | (2,746,435) | (19,111) |
| 9/30/2023 | (2,765,546) | 218,782 | (2,546,764) | (2,656,155) | (18,482) |
| 10/31/2023 | (2,565,246) | 218,782 | (2,346,465) | (2,455,856) | (17,089) |
| 11/30/2023 | (2,363,554) | 218,782 | (2,144,772) | (2,254,163) | (15,685) |
| 12/31/2023 | (2,160,457) | 218,782 | (1,941,676) | (2,051,066) | (14,272) |
| 1/31/2024 | (1,955,948) | 218,782 | (1,737,166) | (1,846,557) | (12,849) |
| 2/29/2024 | (1,750,015) | 218,782 | (1,531,234) | (1,640,624) | (11,416) |
| 3/31/2024 | (1,542,650) | 218,782 | (1,323,868) | (1,433,259) | (9,973) |
| 4/30/2024 | (1,333,841) | 218,782 | (1,115,059) | (1,224,450) | (8,520) |
| 5/31/2024 | (1,123,580) | 218,782 | (904,798) | (1,014,189) | (7,057) |
| 6/30/2024 | (911,855) | 218,782 | (693,074) | (802,464) | (5,584) |
| 7/31/2024 | (698,657) | 218,782 | (479,876) | (589,267) | (4,100) |
| 8/31/2024 | (483,976) | 218,782 | (265,195) | (374,585) | (2,606) |

| | |
|-----------------------------|------------------|
| Depreciation Expense Refund | 3,794,562 |
| FERC Interest | 2,505,607 |
| Return on RB Offset | (3,674,790) |
| | 2,625,379 |
| Additional Carrying Costs | 267,801 |
| ELL Refund | 2,893,180 |
| MSS-4 portion | 487,541 |
| Total Refund | 3,380,721 |

Entergy Louisiana, LLC
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Adjusted Amount |
|-----------------------|---|-----------------|
| TOTAL COMPANY | | |
| 1 | RATE BASE (Attachment B, Page 2, L28) | 15,671,715,618 |
| 2 | BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L6, Column D) | 6.66% |
| 3 | REQUIRED OPERATING INCOME (L1 * L2) | 1,043,588,280 |
| 4 | NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29) | 992,345,414 |
| 5 | OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4) | 51,242,866 |
| 6 | REVENUE CONVERSION FACTOR (NOTE A) | 1.38307 |
| 7 | REVENUE DEFICIENCY/(EXCESS) (L5 * L6) | 70,872,409 |
| PRESENT RATE REVENUES | | |
| 8 | ULTIMATE CUSTOMERS (Attachment B, Page 3, L1) | 3,089,490,580 |
| 9 | SALES FOR RESALE (Attachment B, Page 3, L2) | 41,623,238 |
| 10 | TOTAL (L8 + L9) | 3,131,113,818 |
| 11 | REVENUE REQUIREMENT (L7 + L10) | 3,201,986,228 |
| LPSC RETAIL | | |
| 12 | REVENUE REQUIREMENT ALLOCATION FACTOR (%) (NOTE B) | 99.20% |
| 13 | REVENUE REQUIREMENT (L11 * L12) | 3,176,216,222 |
| 14 | PRESENT RATE REVENUES (Attachment B, Page 3, L1) | 3,089,490,580 |
| 15 | RIVER BEND DAP REVENUE REQUIREMENT (Attachment C, Page 2, 4(I)) | 37,142,665 |
| 16 | SGT REVENUE REQUIREMENT (Attachment C, Page 2, 4(K)) | 0 |
| 17 | REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15 + L16) | 123,868,307 |
| 18 | REVENUE CONVERSION FACTOR (NOTE A) | 1.38307 |
| 19 | OPERATING INCOME DEFICIENCY/ (EXCESS) (L17 / L18) | 89,560,480 |
| 20 | RATE BASE ALLOCATION FACTOR (%) (NOTE B) | 99.01% |
| 21 | RATE BASE (L1 * L20) | 15,517,300,768 |
| 22 | COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L19 / L21) | 0.58% |
| 23 | WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L5, Column D) | 4.70% |
| 24 | WEIGHTED EARNED COMMON EQUITY RATE (%) (L23 - L22) | 4.13% |
| 25 | COMMON EQUITY RATIO (%) (Attachment D, L5, Column B) | 49.51% |
| 26 | EARNED RATE OF RETURN ON COMMON EQUITY (%) (L24 / L25) | 8.33% |

NOTES:

- (A) REVENUE CONVERSION FACTOR = $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE})]$
- (B) THE LPSC RETAIL RATIO AS CALCULATED IN MISCELLANEOUS SCHEDULE MD 3.

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base (A)
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | Adjustments (B) | Adjusted Amount |
|---------|---|-----------------|-----------------|-----------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 27,770,108,569 | (2,764,497,958) | 25,005,610,610 |
| 2 | DEPRECIATION RESERVES (K) | (9,348,885,175) | 403,978,630 | (8,944,906,545) |
| 3 | NET UTILITY PLANT (L1 + L2) | 18,421,223,394 | (2,360,519,328) | 16,060,704,066 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 1,082,608 | (1,082,608) | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 141,561,725 | 0 | 141,561,725 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | (43,370,136) | 0 | (43,370,136) |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 30,352,984 | 30,352,984 |
| 9 | MATERIALS & SUPPLIES (E) | 521,962,367 | (77,854,079) | 444,108,288 |
| 10 | PREPAYMENTS (E) | 42,896,887 | (3,853,660) | 39,043,228 |
| 11 | CASH WORKING CAPITAL (F) | 0 | 13,598,494 | 13,598,494 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 477,464,776 | (495,769,958) | (18,305,183) |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 29,408,519 | (15,935,315) | 13,473,203 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 17,299,247 | (9,889,280) | 7,409,967 |
| 17 | FUEL INVENTORY (E) | 56,584,899 | 0 | 56,584,899 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 1,025,553 | 0 | 1,025,553 |
| 19 | RIVER BEND AFUDC GROSS-UP | 4,367,778 | 0 | 4,367,778 |
| 20 | COAL CAR MAINTENANCE RESERVE | (1,219,565) | 0 | (1,219,565) |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | (156,181,642) | 318,121 | (155,863,520) |
| 24 | UNFUNDED PENSION | (256,626,079) | 469,323,441 | 212,697,362 |
| 25 | ACCUM DEFERRED INCOME TAXES | (1,826,606,479) | 602,816,867 | (1,223,789,612) |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 89,336,087 | 0 | 89,336,087 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 17,520,209,939 | (1,848,494,322) | 15,671,715,618 |

NOTES:

(A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.

(B) ADJUSTMENTS AS SET OUT IN ATTACHMENT C TO THIS RIDER FRP

(C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT

(D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL

(E) 13 MONTH AVERAGE BALANCES

(F) BASED ON LEAD/LAG STUDY

(G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES

(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD

(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

(J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE

(K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | Adjustments (A) | Adjusted Amount |
|---------|---|----------------------|------------------------|----------------------|
| | REVENUES | | | |
| | SALES TO ULTIMATE CUSTOMERS | | | |
| 1 | LPSC RETAIL | 5,421,104,986 | (2,331,614,406) | 3,089,490,580 |
| 2 | SALES FOR RESALE | 83,638,935 | (42,015,696) | 41,623,238 |
| 3 | EPP & SYSTEM SALES | 472,000,950 | (291,393,716) | 180,607,234 |
| 4 | OTHER ELECTRIC REVENUE | 270,188,294 | (128,979,479) | 141,208,814 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 6,246,933,164 | (2,794,003,298) | 3,452,929,866 |
| | EXPENSES | | | |
| | OPERATION & MAINTENANCE | | | |
| 6 | PRODUCTION | 3,552,064,330 | (2,864,198,205) | 687,866,124 |
| 7 | REGIONAL MARKET | 9,884,549 | (9,884,549) | 0 |
| 8 | TRANSMISSION | 97,961,354 | (44,886,821) | 53,074,533 |
| 9 | DISTRIBUTION | 142,806,754 | 1,601,266 | 144,408,020 |
| 10 | CUSTOMER ACCOUNTING | 64,127,689 | 624,657 | 64,752,346 |
| 11 | CUSTOMER SERVICE & INFORMATION | 33,844,565 | (19,242,100) | 14,602,465 |
| 12 | SALES | 4,860,946 | 3,290 | 4,864,235 |
| 13 | ADMINISTRATIVE & GENERAL | 346,019,631 | (27,530,515) | 318,489,116 |
| 14 | TOTAL O & M EXPENSE (Sum of L6 - L13) | 4,251,569,817 | (2,963,512,977) | 1,288,056,840 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 145,081,442 | (143,158,093) | 1,923,349 |
| 18 | DEPR, AMORT, DECOM, & ACCRETION EXP | 756,986,775 | (75,440,881) | 681,545,894 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 4,416,726 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | 7,757,953 | 7,757,953 |
| 21 | TAXES OTHER THAN INCOME | 235,061,578 | (29,185,493) | 205,876,084 |
| 22 | CURRENT STATE INCOME TAX | 165,568,256 | (103,880,675) | 61,687,581 |
| 23 | CURRENT FEDERAL INCOME TAX | 394,793,467 | (235,597,555) | 159,195,912 |
| 24 | PROV DEF INC TAX - STATE - NET | (187,810,605) | 211,164,397 | 23,353,792 |
| 25 | PROV DEF INC TAX - FED - NET | (530,708,313) | 561,486,635 | 30,778,322 |
| 26 | INVESTMENT TAX CREDIT - NET | (4,393,381) | 385,380 | (4,008,001) |
| 27 | OTHER (B) | | | |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 5,230,565,761 | (2,769,981,310) | 2,460,584,452 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | 1,016,367,403 | (24,021,989) | 992,345,414 |

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | Adjustments (A) | Adjusted Amount |
|--|---|---------------|-----------------|-----------------|
| 1 | TOTAL OPERATING REVENUES (Pg 3, L5) | 6,246,933,164 | (2,794,003,298) | 3,452,929,866 |
| 2 | TOTAL O&M EXPENSE (Pg 3, L14) | 4,251,569,817 | (2,963,512,977) | 1,288,056,840 |
| 3 | GAIN FROM DISP OF ALLOWANCES (Pg 3, L15) | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT (Pg 3, L16) | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS (Pg 3, L17) | 145,081,442 | (143,158,093) | 1,923,349 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18) | 756,986,775 | (75,440,881) | 681,545,894 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (Pg 3, L19) | 4,416,726 | 0 | 4,416,726 |
| 8 | INTEREST ON CUSTOMER DEPOSITS (Pg 3, L20) | 0 | 7,757,953 | 7,757,953 |
| 9 | TAXES OTHER THAN INCOME (Pg 3, L21) | 235,061,578 | (29,185,493) | 205,876,084 |
| 10 | OTHER (Page 3, L27) | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 853,816,827 | 409,536,193 | 1,263,353,020 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | (831,249,957) | 375,463,945 | (455,786,012) |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 22,566,870 | 785,000,138 | 807,567,008 |
| COMPUTATION OF STATE INCOME TAX | | | | |
| 14 | STATE ADJUSTMENT | (5,813,620) | 13,233,744 | 7,420,124 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 16,753,250 | 798,233,882 | 814,987,132 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 1,256,494 | 59,867,541 | 61,124,035 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 164,311,762 | (163,748,216) | 563,546 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 165,568,256 | (103,880,675) | 61,687,581 |
| COMPUTATION OF FEDERAL INCOME TAX | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 22,566,870 | 785,000,138 | 807,567,008 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (1,256,494) | (59,867,541) | (61,124,035) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 21,310,376 | 725,132,597 | 746,442,973 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 4,475,179 | 152,277,845 | 156,753,024 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 390,318,288 | (387,875,401) | 2,442,888 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 394,793,467 | (235,597,555) | 159,195,912 |

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)
 (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED
 SHALL BE UTILIZED SEE SCHEDULE MD 1

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | AJ04A- Accumulated Deferred Income Tax Adjustment | AJ04C-Income Tax Reform ADIT Adjustment | AJ04D-TRAM Adjustment | AJ05-Major Storm Restoration Cost | AJ12-Waterford 3 Refueling Maintenance Cost Adjustment |
|---------|---|-----------------|---|---|-----------------------|-----------------------------------|--|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 27,770,108,569 | 0 | 0 | 0 | (1,590,477,209) | 0 |
| 2 | DEPRECIATION RESERVES (K) | (9,348,885,175) | 0 | 0 | 0 | (454,040,230) | 0 |
| 3 | NET UTILITY PLANT (L1 + L2) | 18,421,223,394 | 0 | 0 | 0 | (2,044,517,439) | 0 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 1,082,608 | 0 | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 141,561,725 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | (43,370,136) | 0 | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | 521,962,367 | 0 | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | 42,896,887 | 0 | 0 | 0 | 0 | 0 |
| 11 | CASH WORKING CAPITAL (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 477,464,776 | 0 | 0 | 0 | (495,775,061) | 0 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACQU DEF W-3 MAINT/REFUEL (H) | 29,408,519 | 0 | 0 | 0 | 0 | (15,935,315) |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 17,299,247 | 0 | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 56,594,899 | 0 | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 1,025,553 | 0 | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | 4,367,778 | 0 | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | (1,219,565) | 0 | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | (156,181,642) | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | (256,626,079) | 0 | 0 | 0 | 0 | 0 |
| 25 | ACQU DEFERRED INCOME TAXES | (1,826,606,479) | (712,988,266) | (12,748,279) | 415,079,811 | 772,672,512 | 0 |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 89,336,087 | 0 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 17,520,209,939 | (712,988,266) | (12,748,279) | 415,079,811 | (1,767,620,047) | (15,935,315) |

- NOTES:
- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ14-Working Cash Adjustment | AJ16-Unfunded Pension Adjustment | AJ17-Construction Work In Progress Adjustment | AJ21-ARO Adjustment | AJ24-Distribution Recovery Mechanism | AJ27-Transportation Expense Adjustment |
|---------|---|------------------------------|----------------------------------|---|---------------------|--------------------------------------|--|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 0 | 0 | 0 | (473,726,755) | 37,500,000 | 0 |
| 2 | DEPRECIATION RESERVES (K) | 0 | 0 | 0 | 154,911,389 | (1,125,000) | 0 |
| 3 | NET UTILITY PLANT (L1 + L2) | 0 | 0 | 0 | (318,815,366) | 36,375,000 | 0 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 30,352,984 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CASH WORKING CAPITAL (F) | 13,598,494 | 0 | 0 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 0 | 0 | 0 | 0 | 0 | (1,661) |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | 0 | 469,323,441 | 0 | 0 | 0 | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 13,598,494 | 469,323,441 | 30,352,984 | (318,815,366) | 36,375,000 | (1,661) |

NOTES:
(A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
(B) SEE ATTACHMENT C TO ELL RIDER FRP
(C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
(D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
(E) 13 MONTH AVERAGE BALANCES
(F) BASED ON LEAD/LAG STUDY
(G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
(J) FRP
(K) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
(L) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ 30-Transmission Recovery Mechanism Adjustment | AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment | AJ34-Nelson Rail Spur Adjustment | AJ35-Depreciation Adjustment | AJ37-Gas and Steam Adjustment | AJ38-Plant Held for Future Use |
|---------|---|--|---|----------------------------------|------------------------------|-------------------------------|--------------------------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 92,535,068 | (835,176,480) | 4,144,802 | 0 | 702,615 | 0 |
| 2 | DEPRECIATION RESERVES (K) | (1,850,701) | 433,807,811 | (3,857,560) | 101,591,167 | 128 | 133 |
| 3 | NET UTILITY PLANT (L1 + L2) | 90,684,367 | (401,368,669) | 287,142 | 101,591,167 | 702,743 | 133 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 0 | 0 | 0 | 0 | 0 | (1,082,608) |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | 0 | (74,215,465) | 0 | 0 | (3,638,614) | 0 |
| 11 | CASH WORKING CAPITAL (F) | 0 | (1,224,877) | 0 | 0 | (2,628,783) | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 6,763 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 0 | (7,785,040) | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | 0 | 0 | 0 | 0 | 318,121 | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | 0 | 100,049,246 | 0 | (24,359,530) | 0 | 0 |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 90,684,367 | (384,544,805) | 287,142 | 77,231,637 | (5,239,769) | (1,082,475) |

- NOTES:
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- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
- (J) FRP
- (K) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (L) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ39-Miscellaneous | AJ43 - Contingent Tax Savings Credit | AJ54-River Bend Refueling Maintenance Cost Adjustment | Total Adjustments (B) | Adjusted Total |
|---------|---|--------------------|--------------------------------------|---|-----------------------|-----------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 0 | 0 | 0 | (2,764,497,958) | 25,005,610,610 |
| 2 | DEPRECIATION RESERVES (K) | 174,541,652 | 0 | 0 | 403,978,630 | (8,944,906,545) |
| 3 | NET UTILITY PLANT (L1 + L2) | 174,541,652 | 0 | 0 | (2,360,519,328) | 16,060,704,066 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 0 | 0 | 0 | (1,082,608) | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 141,561,725 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | (43,370,136) |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 0 | 30,352,984 | 30,352,984 |
| 9 | MATERIALS & SUPPLIES (E) | 0 | 0 | 0 | (77,854,079) | 444,108,288 |
| 10 | PREPAYMENTS (E) | 0 | 0 | 0 | (3,853,660) | 39,043,228 |
| 11 | CASH WORKING CAPITAL (F) | 0 | 0 | 0 | 13,598,494 | 13,598,494 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 0 | 0 | 0 | (495,769,958) | (18,305,183) |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 0 | 0 | 0 | (15,935,315) | 13,473,203 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 0 | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 0 | 0 | (2,104,240) | (9,889,280) | 7,409,967 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 0 | 0 | 0 | 56,584,899 |
| 19 | RIVER BEND AFUDC GROSS-UP | 0 | 0 | 0 | 0 | 1,025,553 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | 0 | 0 | 0 | 4,367,778 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | (1,219,565) |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | 0 | 0 | 0 | 318,121 | (155,863,520) |
| 25 | ACCUM DEFERRED INCOME TAXES | 0 | 0 | 0 | 469,323,441 | 212,697,362 |
| 26 | RATE CASE EXPENSES | 0 | 65,111,374 | 0 | 602,816,867 | (1,223,789,612) |
| 27 | OTHER (I)(J) | 0 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 174,541,652 | 65,111,374 | (2,104,240) | (1,848,484,322) | 15,671,715,618 |

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
 (B) SEE ATTACHMENT C TO ELL RIDER FRP
 (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
 (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
 (E) 13 MONTH AVERAGE BALANCES
 (F) BASED ON LEAD/LAG STUDY
 (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
 (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
 (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
 (J) FRP
 (K) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
 (L) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | AJ01A-Revenue-Related and Uncollectible Expenses Adjustment | AJ01B-Revenue-Related and Uncollectible Expenses Adjustment | AJ01C-Rider Revenue and Expense Adjustment | AJ02-Interest on Deferred Fuel Over/Under Recovery | AJ03-Interest Synchronization |
|---------|--|---------------|---|---|--|--|-------------------------------|
| | REVENUES | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | | | | | | |
| 2 | LPSC RETAIL | 5,421,104,986 | (2,331,614,406) | 0 | 0 | 0 | 0 |
| 3 | SALES FOR RESALE | 83,638,935 | 0 | 0 | 0 | 0 | 0 |
| 4 | EPP & SYSTEM SALES | 472,000,950 | 0 | 0 | (276,401,843) | 0 | 0 |
| 5 | OTHER ELECTRIC REVENUE | 270,188,294 | 45,667,060 | 0 | 0 | 8,216,883 | 0 |
| 6 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 6,246,933,164 | (2,285,947,347) | 0 | (276,401,843) | 8,216,883 | 0 |
| | EXPENSES | | | | | | |
| 7 | OPERATION & MAINTENANCE | | | | | | |
| 8 | PRODUCTION | 3,552,064,330 | 0 | 0 | (2,831,061,704) | 0 | 0 |
| 9 | REGIONAL MARKET | 9,884,549 | 0 | 0 | 0 | 0 | 0 |
| 10 | TRANSMISSION | 97,961,354 | 0 | 0 | 0 | 0 | 0 |
| 11 | DISTRIBUTION | 142,806,754 | 0 | 0 | 0 | 0 | 0 |
| 12 | CUSTOMER ACCOUNTING | 64,127,689 | 0 | 607,227 | 0 | 0 | 0 |
| 13 | CUSTOMER SERVICE & INFORMATION | 33,844,565 | 0 | 0 | 0 | 0 | 0 |
| 14 | SALES | 4,860,946 | 0 | 0 | 0 | 0 | 0 |
| 15 | ADMINISTRATIVE & GENERAL | 346,019,631 | 0 | 0 | (136,071) | 0 | 0 |
| 16 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 4,251,569,817 | 0 | 607,227 | (2,831,197,775) | 0 | 0 |
| 17 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | REGULATORY DEBITS & CREDITS | 145,081,442 | 0 | 0 | 0 | 0 | 0 |
| 20 | DEPR, AMORT, DECOM, & ACCRETION EXP | 756,986,775 | 0 | 0 | 0 | 0 | 0 |
| 21 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 0 | 0 | 0 | 0 |
| 22 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TAXES OTHER THAN INCOME | 235,061,578 | 0 | 1,214,118 | 0 | 0 | 0 |
| 24 | CURRENT STATE INCOME TAX | 165,568,256 | (171,446,051) | (136,601) | (50) | 0 | 0 |
| 25 | CURRENT FEDERAL INCOME TAX | 394,793,467 | (444,045,272) | (353,796) | 191,609,699 | 616,266 | 4,771,599 |
| 26 | PROV DEF INC TAX - STATE - NET | (187,810,805) | 0 | 0 | 496,269,119 | 1,596,130 | 12,358,442 |
| 27 | PROV DEF INC TAX - FED - NET | (530,708,313) | 0 | 0 | 0 | 0 | 0 |
| 28 | INVESTMENT TAX CREDIT - NET | (4,393,381) | 0 | 0 | 0 | 0 | 0 |
| 29 | OTHER (B) | 5,230,565,761 | (615,491,323) | 1,330,948 | (2,143,319,006) | 2,212,396 | 17,130,041 |
| 30 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 1,016,367,403 | (1,670,456,024) | (1,330,948) | 1,866,917,164 | 6,004,487 | (17,130,041) |
| 31 | NET UTILITY OPERATING INCOME (L5 - L28) | | | | | | |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ04-Income Tax Adjustment | AJ04B- Income Tax Reform Adjustment | AJ05-Major Storm Restoration Cost | AJ06-Grand Gulf Adjustment | AJ07-Franchise Tax Adjustment | AJ09-Interest on Customer Deposits Adjustment | AJ10-Affiliate Interest Expense Adjustment |
|------------------------------------|---|----------------------------|-------------------------------------|-----------------------------------|----------------------------|-------------------------------|---|--|
| REVENUES | | | | | | | | |
| SALES TO ULTIMATE CUSTOMERS | | | | | | | | |
| 1 | LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | |
| OPERATION & MAINTENANCE | | | | | | | | |
| 6 | PRODUCTION | 0 | 0 | 0 | (15,687,074) | 0 | 0 | 0 |
| 7 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | ADMINISTRATIVE & GENERAL | 0 | 0 | 0 | 21,683 | 0 | 0 | 224,303 |
| 14 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 0 | 0 | 0 | (15,665,391) | 0 | 0 | 224,303 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DEPR, AMORT, DECOM, & ACCRETION EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 7,773,859 | 0 |
| 21 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | (22,019,019) | 0 | 0 |
| 22 | CURRENT STATE INCOME TAX | (133,709,018) | 0 | (4,607,298) | 1,174,904 | 1,651,426 | (583,039) | (16,823) |
| 23 | CURRENT FEDERAL INCOME TAX | (313,252,304) | 0 | (12,177,156) | 3,043,002 | 4,277,194 | (1,510,072) | (43,571) |
| 24 | PROV DEF INC TAX - STATE - NET | 208,500,028 | (3,036,551) | 4,607,298 | 0 | 0 | 0 | 0 |
| 25 | PROV DEF INC TAX - FED - NET | 526,114,632 | 22,538,275 | 12,177,156 | 0 | 0 | 0 | 0 |
| 26 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (B) | | | | | | | |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 287,653,338 | 19,501,724 | (0) | (11,447,484) | (16,090,398) | 5,680,748 | 163,909 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | (287,653,338) | (19,501,724) | 0 | 11,447,484 | 16,090,398 | (5,680,748) | (163,909) |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ11-Regulatory Debits & Credits Adjustment | AJ13-FAS 106 Adjustment | ELA AJ15: AJ15 Grand Gulf Sale Leaseback Depreciation Refund | AJ19-Image Advertising Adjustment | AJ21-ARO Adjustment | AJ22-Incentive Compensation Adjustment | AJ23-Stock Option Expense Adjustment | AJ24 - Distribution Recovery Mechanism |
|-----------------|--|---|-------------------------|--|-----------------------------------|---------------------|--|--------------------------------------|--|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | | | | | | | | |
| 2 | LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | SALES FOR RESALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | EPP & SYSTEM SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | OTHER ELECTRIC REVENUE | (37,471,585) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | (37,471,585) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | | |
| 7 | OPERATION & MAINTENANCE | | | | | | | | |
| 8 | PRODUCTION | 0 | 0 | (1,973,125) | 0 | 0 | 0 | 0 | 0 |
| 9 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TRANSMISSION | (374,708) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CUSTOMER SERVICE & INFORMATION | (7,928,896) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | ADMINISTRATIVE & GENERAL | (1,593,403) | 9,154,931 | 0 | (891,271) | 0 | (6,725,870) | (1,351,543) | 0 |
| 16 | TOTAL O&M EXPENSE (Sum of L6 - L13) | (9,897,007) | 9,154,931 | (1,973,125) | (891,271) | 0 | (6,725,870) | (1,351,543) | 0 |
| 17 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | REGULATORY DEBITS & CREDITS | (209,756,218) | 0 | 0 | 0 | 64,954,752 | 0 | 0 | (2,250,000) |
| 20 | DEPR. AMORT. DECOM. & ACCRETION EXP | 0 | 0 | 0 | 1 | (85,491,358) | 0 | 0 | 0 |
| 21 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 17 | 0 | (158,058) | (19,597) | 0 |
| 24 | CURRENT STATE INCOME TAX | 13,663,623 | (686,620) | 147,984 | 66,844 | 1,540,245 | 516,295 | 102,836 | 168,750 |
| 25 | CURRENT FEDERAL INCOME TAX | 35,388,783 | (1,778,345) | 383,280 | 173,126 | 3,989,236 | 1,337,203 | 266,344 | 437,063 |
| 26 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | PROV DEF INC TAX - FED - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | OTHER (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | (170,600,818) | 6,689,966 | (1,441,861) | (651,284) | (15,007,124) | (5,030,431) | (1,001,961) | (1,644,188) |
| 31 | NET UTILITY OPERATING INCOME (L5 - L28) | 133,129,233 | (6,689,966) | 1,441,861 | 651,284 | 15,007,124 | 5,030,431 | 1,001,961 | 1,644,188 |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ25-Capacity Revenue and Expense Adjustment | AJ27-Transportation Expense Adjustment | AJ28-Decommissioning Expense Adjustment | AJ29-Storm Costs Adjustment | AJ30-Transmission Recovery Mechanism Adjustment | AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment | AJ34-Nelson Rail Spur Adjustment | AJ35-Depreciation Adjustment |
|----------|--|--|--|---|-----------------------------|---|---|----------------------------------|------------------------------|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | | | | | | | | |
| 2 | LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | SALES FOR RESALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | EPP & SYSTEM SALES | (14,991,447) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | OTHER ELECTRIC REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | (14,991,447) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | | |
| 7 | OPERATION & MAINTENANCE | | | | | | | | |
| 8 | PRODUCTION | 80,725,386 | (32,034) | 0 | 0 | 0 | (81,189,171) | 44,592 | 0 |
| 9 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TRANSMISSION | 0 | (24,126) | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DISTRIBUTION | 0 | (122,643) | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | ADMINISTRATIVE & GENERAL | 0 | (2,787,816) | 0 | 0 | 0 | (24,068,160) | 0 | 0 |
| 16 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 80,725,386 | (2,968,619) | 0 | 0 | 0 | (105,257,331) | 44,592 | 0 |
| 17 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | DEPR. AMORT, DECOM, & ACCRETION EXP | 0 | 0 | 18,071,441 | 0 | (1,219,113) | (14,049,065) | 375 | 9,494,337 |
| 21 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | 0 | (8,190,902) | 2,975 | 0 |
| 24 | CURRENT STATE INCOME TAX | (7,178,762) | 222,496 | (1,355,358) | (229,855) | 91,433 | 8,028,905 | (3,596) | 0 |
| 25 | CURRENT FEDERAL INCOME TAX | (18,592,995) | 576,266 | (3,510,377) | 48,269 | 236,813 | 20,794,863 | (9,313) | 0 |
| 26 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 0 | 0 | 0 | 1,093,622 | 0 | 0 |
| 27 | PROV DEF INC TAX - FED - NET | 0 | 0 | 0 | 0 | 0 | 2,400,854 | 0 | (1,744,282) |
| 28 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 385,380 | 0 | 0 |
| 29 | OTHER (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 54,953,629 | (2,167,857) | 13,205,706 | (181,585) | (890,867) | (94,793,675) | 35,033 | 7,750,055 |
| 31 | NET UTILITY OPERATING INCOME (L5 - L28) | (59,945,075) | 2,167,857 | (13,205,706) | 181,585 | 890,867 | 94,793,675 | (35,033) | (7,750,055) |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ36- Westinghouse Credits | AJ37-Gas and Steam Adjustment | AJ38-Plant Held for Future Use | AJ39- Miscellaneous | AJ42-Outside ROW | AJ45-MISO Cost Recovery Adjustment | AJ46- Environmental Costs | AJ48-DOE Awards |
|------------------------------------|--|----------------------------------|-------------------------------------|-----------------------------------|------------------------|---------------------|--|---------------------------------|-----------------|
| REVENUES | | | | | | | | | |
| SALES TO ULTIMATE CUSTOMERS | | | | | | | | | |
| 1 | LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESALE | 0 | 0 | 0 | (42,015,696) | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | 0 | 0 | 0 | 0 | (427) | 0 |
| 4 | OTHER ELECTRIC REVENUE | (1,042,464) | 0 | 0 | 0 | 0 | (144,349,373) | 0 | 0 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | (1,042,464) | 0 | 0 | (42,015,696) | 0 | (144,349,373) | (427) | 0 |
| EXPENSES | | | | | | | | | |
| OPERATION & MAINTENANCE | | | | | | | | | |
| 6 | PRODUCTION | 0 | 0 | 0 | (14,158,518) | 0 | (866,490) | 0 | 0 |
| 7 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | (9,884,549) | 0 | 0 |
| 8 | TRANSMISSION | 0 | 0 | 0 | 0 | 962,835 | (45,450,823) | 0 | 0 |
| 9 | DISTRIBUTION | 0 | 0 | 0 | 0 | 1,723,909 | 0 | 0 | 0 |
| 10 | CUSTOMER ACCOUNTING | 0 | 17,430 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CUSTOMER SERVICE & INFORMATION | 0 | 6,666 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | SALES | 0 | 3,290 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | ADMINISTRATIVE & GENERAL | 0 | (10,011) | 0 | (93) | 360 | (799,445) | 0 | 0 |
| 14 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 0 | 17,375 | 0 | (14,158,611) | 2,687,104 | (57,001,307) | 0 | 0 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,614,824 |
| 18 | DEPR. AMORT, DECOM. & ACCRETION EXP | 0 | 3,721 | 0 | (5) | 0 | 0 | 0 | 0 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | (15,906) | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES OTHER THAN INCOME | 0 | 3,695 | (10,755) | (4) | 166 | 0 | 0 | 0 |
| 22 | CURRENT STATE INCOME TAX | (78,185) | (666) | 807 | (2,089,281) | (201,545) | (6,551,105) | (32) | (121,112) |
| 23 | CURRENT FEDERAL INCOME TAX | (202,499) | (1,726) | 2,089 | (5,411,237) | (522,002) | (16,967,362) | (83) | (313,679) |
| 24 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | PROV DEF INC TAX - FED - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | (280,683) | 6,493 | (7,859) | (21,659,138) | 1,963,723 | (80,519,774) | (115) | 1,180,032 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | (761,780) | (6,493) | 7,859 | (20,356,558) | (1,963,723) | (63,829,600) | (312) | (1,180,032) |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ49-Business Combination External Transaction Costs | AJ50-Energy Efficiency Programs | Total Adjustments (A) | Adjusted Total |
|---------|--|--|---------------------------------|-----------------------|----------------|
| | REVENUES | | | | |
| | SALES TO ULTIMATE CUSTOMERS | | | | |
| 1 | LPSC RETAIL | 0 | 0 | (2,331,614,406) | 3,089,490,580 |
| 2 | SALES FOR RESALE | 0 | 0 | (42,015,696) | 41,623,238 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | (291,393,716) | 180,607,234 |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | (126,979,479) | 141,208,814 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | (2,794,003,298) | 3,452,929,866 |
| | EXPENSES | | | | |
| | OPERATION & MAINTENANCE | | | | |
| 6 | PRODUCTION | 0 | (67) | (2,864,198,205) | 687,866,124 |
| 7 | REGIONAL MARKET | 0 | 0 | (9,884,549) | 0 |
| 8 | TRANSMISSION | 0 | 0 | (44,886,821) | 53,074,533 |
| 9 | DISTRIBUTION | 0 | 0 | 1,601,266 | 144,408,020 |
| 10 | CUSTOMER ACCOUNTING | 0 | 0 | 624,657 | 64,752,346 |
| 11 | CUSTOMER SERVICE & INFORMATION | 0 | (11,319,871) | (19,242,100) | 14,602,465 |
| 12 | SALES | 0 | 0 | 3,290 | 4,864,235 |
| 13 | ADMINISTRATIVE & GENERAL | 1,593,403 | (161,512) | (27,530,515) | 318,489,116 |
| 14 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 1,593,403 | (11,481,450) | (2,963,512,977) | 1,288,056,840 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 28,549 | 0 | (143,158,093) | 1,923,349 |
| 18 | DEPR, AMORT, DECOM, & ACCRETION EXP | 0 | (1,215) | (75,440,881) | 681,545,894 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 4,416,726 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 7,757,953 | 7,757,953 |
| 21 | TAXES OTHER THAN INCOME | 0 | (8,079) | (29,185,493) | 205,876,084 |
| 22 | CURRENT STATE INCOME TAX | (121,646) | 861,806 | (103,880,675) | 61,687,581 |
| 23 | CURRENT FEDERAL INCOME TAX | (315,064) | 2,232,077 | (235,597,555) | 159,195,912 |
| 24 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 211,164,397 | 23,353,792 |
| 25 | PROV DEF INC TAX - FED - NET | 0 | 0 | 561,486,635 | 30,778,322 |
| 26 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 385,380 | (4,008,001) |
| 27 | OTHER (B) | | | | |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 1,185,242 | (8,396,861) | (2,769,981,310) | 2,460,584,452 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | (1,185,242) | 8,396,861 | (24,021,989) | 992,345,414 |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | Per Books | AJ01A-Revenue-Related and Uncollectible Expenses Adjustment | AJ01B-Revenue-Related and Uncollectible Expenses Adjustment | AJ01C-Rider Revenue and Expense Adjustment | AJ02-Interest on Deferred Fuel Over/Under Recovery |
|-----------------------------------|---|---------------|---|---|--|--|
| 1 | TOTAL OPERATING REVENUES | 6,246,933,164 | (2,285,947,347) | | (276,401,843) | 8,216,883 |
| 2 | TOTAL O&M EXPENSE | 4,251,569,817 | 0 | 607,227 | (2,831,197,775) | 0 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 145,081,442 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 756,986,775 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 235,061,578 | 0 | 1,214,118 | (50) | 0 |
| 10 | OTHER | | | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 853,816,827 | (2,285,947,347) | (1,821,345) | 2,554,795,982 | 8,216,883 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | (831,249,957) | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 22,566,870 | (2,285,947,347) | (1,821,345) | 2,554,795,982 | 8,216,883 |
| COMPUTATION OF STATE INCOME TAX | | | | | | |
| 14 | STATE ADJUSTMENT | (5,813,620) | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 16,753,250 | (2,285,947,347) | (1,821,345) | 2,554,795,982 | 8,216,883 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 1,256,494 | (171,446,051) | (136,601) | 191,609,699 | 616,266 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 164,311,762 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 165,568,256 | (171,446,051) | (136,601) | 191,609,699 | 616,266 |
| COMPUTATION OF FEDERAL INCOME TAX | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 22,566,870 | (2,285,947,347) | (1,821,345) | 2,554,795,982 | 8,216,883 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (1,256,494) | 171,446,051 | 136,601 | (191,609,699) | (616,266) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 21,310,376 | (2,114,501,296) | (1,684,744) | 2,363,186,283 | 7,600,617 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 4,475,179 | (444,045,272) | (353,796) | 496,269,119 | 1,596,130 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 390,318,288 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 394,793,467 | (444,045,272) | (353,796) | 496,269,119 | 1,596,130 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
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Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ03-Interest Synchronization | AJ04-Income Tax Adjustment | AJ05-Major Storm Restoration Cost | AJ06-Grand Gulf Adjustment | AJ07-Franchise Tax Adjustment | AJ09-Interest on Customer Deposits Adjustment | AJ10-Affiliate Interest Expense Adjustment | AJ11-Regulatory Debits & Credits Adjustment |
|-----------------------------------|---|-------------------------------|----------------------------|-----------------------------------|----------------------------|-------------------------------|---|--|---|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (37,471,585) |
| 2 | TOTAL O&M EXPENSE | 0 | 0 | 0 | (15,665,391) | 0 | 0 | 224,303 | (9,897,007) |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (209,756,218) |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 7,773,859 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | (22,019,019) | 0 | 0 | 0 |
| 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 0 | 0 | 0 | 15,665,391 | 22,019,019 | (7,773,859) | (224,303) | 182,181,639 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 63,621,322 | 385,387,280 | (62,593,756) | 0 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 63,621,322 | 385,387,280 | (62,593,756) | 15,665,391 | 22,019,019 | (7,773,859) | (224,303) | 182,181,639 |
| COMPUTATION OF STATE INCOME TAX | | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 15,135,358 | 1,163,116 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 63,621,322 | 400,522,638 | (61,430,640) | 15,665,391 | 22,019,019 | (7,773,859) | (224,303) | 182,181,639 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 4,771,599 | 30,039,198 | (4,607,298) | 1,174,904 | 1,651,426 | (583,039) | (16,823) | 13,663,623 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | (163,748,216) | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 4,771,599 | (133,709,018) | (4,607,298) | 1,174,904 | 1,651,426 | (583,039) | (16,823) | 13,663,623 |
| COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 63,621,322 | 385,387,280 | (62,593,756) | 15,665,391 | 22,019,019 | (7,773,859) | (224,303) | 182,181,639 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (4,771,599) | (30,039,198) | 4,607,298 | (1,174,904) | (1,651,426) | 583,039 | 16,823 | (13,663,623) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 58,849,723 | 355,348,082 | (57,996,458) | 14,490,487 | 20,367,593 | (7,190,820) | (207,480) | 168,518,016 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 12,358,442 | 74,623,097 | (12,177,156) | 3,043,002 | 4,277,194 | (1,510,072) | (43,571) | 35,388,783 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | (387,875,401) | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 12,358,442 | (313,252,304) | (12,177,156) | 3,043,002 | 4,277,194 | (1,510,072) | (43,571) | 35,388,783 |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ13-FAS 106 Adjustment | ELA AJ15: AJ15 Grand Gulf Site Leaseback Depreciation Refund | AJ19-Image Advertising Adjustment | AJ21-ARO Adjustment | AJ22-Incentive Compensation Adjustment | AJ23-Stock Option Expense Adjustment | AJ24 - Distribution Recovery Mechanism | AJ25-Capacity Revenue and Expense Adjustment |
|-----------------------------------|---|-------------------------|--|-----------------------------------|---------------------|--|--------------------------------------|--|--|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14,991,447) |
| 2 | TOTAL O&M EXPENSE | 9,154,931 | (1,973,125) | (891,271) | 0 | (6,725,870) | (1,351,543) | 0 | 80,725,386 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 0 | 0 | 0 | 64,954,752 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 1 | (85,491,358) | 0 | 0 | (2,250,000) | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | (158,058) | (19,597) | 0 | 0 |
| 10 | OTHER | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | (9,154,931) | 1,973,125 | 891,254 | 20,536,606 | 6,883,928 | 1,371,140 | 2,250,000 | (95,716,833) |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | (9,154,931) | 1,973,125 | 891,254 | 20,536,606 | 6,883,928 | 1,371,140 | 2,250,000 | (95,716,833) |
| COMPUTATION OF STATE INCOME TAX | | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | (9,154,931) | 1,973,125 | 891,254 | 20,536,606 | 6,883,928 | 1,371,140 | 2,250,000 | (95,716,833) |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | (686,620) | 147,984 | 66,844 | 1,540,245 | 516,295 | 102,836 | 168,750 | (7,178,762) |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | (686,620) | 147,984 | 66,844 | 1,540,245 | 516,295 | 102,836 | 168,750 | (7,178,762) |
| COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | (9,154,931) | 1,973,125 | 891,254 | 20,536,606 | 6,883,928 | 1,371,140 | 2,250,000 | (95,716,833) |
| 20 | CURRENT STATE INCOME TAX (L16 (shown as deduction)) | 686,620 | (147,984) | (66,844) | (1,540,245) | (516,295) | (102,836) | (168,750) | 7,178,762 |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | (8,468,311) | 1,825,141 | 824,410 | 18,996,360 | 6,367,634 | 1,268,305 | 2,081,250 | (88,538,070) |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | (1,778,345) | 383,280 | 173,126 | 3,989,236 | 1,337,203 | 266,344 | 437,063 | (18,592,995) |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | (1,778,345) | 383,280 | 173,126 | 3,989,236 | 1,337,203 | 266,344 | 437,063 | (18,592,995) |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ27- Transportation Expense Adjustment | AJ28- Decommissioning Expense Adjustment | AJ29-Storm Costs Adjustment | AJ30- Transmission Recovery Mechanism Adjustment | AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment | AJ34-Nelson Rail Spur Adjustment | AJ35- Depreciation Adjustment | AJ36- Westinghouse Credits |
|---------|---|--|---|--------------------------------|--|--|-------------------------------------|-------------------------------------|----------------------------------|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,042,464) |
| 2 | TOTAL O&M EXPENSE | (2,966,619) | 0 | 0 | 0 | (105,257,331) | 44,592 | 0 | 0 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 0 | 18,071,441 | 0 | (1,219,113) | (14,049,065) | 375 | 9,494,337 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | (8,190,902) | 2,975 | 0 | 0 |
| 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 2,966,619 | (18,071,441) | 0 | 1,219,113 | 127,497,298 | (47,942) | (9,494,337) | (1,042,464) |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | (20,445,238) | 0 | 9,494,337 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 2,966,619 | (18,071,441) | 0 | 1,219,113 | 107,052,060 | (47,942) | 0 | (1,042,464) |
| 14 | COMPUTATION OF STATE INCOME TAX | | | | | | | | |
| 15 | STATE ADJUSTMENT | 0 | 0 | (3,064,730) | 0 | 0 | 0 | 0 | 0 |
| 16 | STATE TAXABLE INCOME (L13 + L14) | 2,966,619 | (18,071,441) | (3,064,730) | 1,219,113 | 107,052,060 | (47,942) | 0 | (1,042,464) |
| 17 | CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B)) | 222,486 | (1,355,358) | (229,855) | 91,433 | 8,028,905 | (3,596) | 0 | (78,185) |
| 18 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 222,486 | (1,355,358) | (229,855) | 91,433 | 8,028,905 | (3,596) | 0 | (78,185) |
| 20 | COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | |
| 21 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 2,966,619 | (18,071,441) | 0 | 1,219,113 | 107,052,060 | (47,942) | 0 | (1,042,464) |
| 22 | CURRENT STATE INCOME TAX (L16 (shown as deduction)) | (222,486) | 1,355,358 | 229,855 | (91,433) | (8,028,905) | 3,596 | 0 | 78,185 |
| 23 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 2,744,123 | (16,716,083) | 229,855 | 1,127,680 | 99,023,156 | (44,346) | 0 | (964,279) |
| 24 | CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B)) | 576,266 | (3,510,377) | 48,269 | 236,813 | 20,794,863 | (9,313) | 0 | (202,499) |
| 25 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 576,266 | (3,510,377) | 48,269 | 236,813 | 20,794,863 | (9,313) | 0 | (202,499) |

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ37-Gas and Steam Adjustment | AJ38-Plant Held for Future Use | AJ39-Miscellaneous | AJ42-Outside ROW | AJ45-MISO Cost Recovery Adjustment | AJ46-Environmental Costs | AJ48-DOE Awards | AJ49-Business Combination External Transaction Costs |
|-----------------------------------|---|-------------------------------|--------------------------------|--------------------|------------------|------------------------------------|--------------------------|-----------------|--|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | (42,015,696) | 0 | (144,349,373) | (427) | 0 | 0 |
| 2 | TOTAL O&M EXPENSE | 17,375 | 0 | (14,158,611) | 2,687,104 | (57,001,307) | 0 | 0 | 1,593,403 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 3,721 | 0 | (5) | 0 | 0 | 0 | 1,614,824 | 28,549 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | (15,906) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 3,695 | (10,755) | (4) | 166 | 0 | 0 | 0 | 0 |
| 10 | OTHER | | | | | | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | (8,885) | 10,755 | (27,857,076) | (2,687,271) | (87,348,067) | (427) | (1,614,824) | (1,621,952) |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | (8,885) | 10,755 | (27,857,076) | (2,687,271) | (87,348,067) | (427) | (1,614,824) | (1,621,952) |
| COMPUTATION OF STATE INCOME TAX | | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | (8,885) | 10,755 | (27,857,076) | (2,687,271) | (87,348,067) | (427) | (1,614,824) | (1,621,952) |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | (666) | 807 | (2,089,281) | (201,545) | (6,551,105) | (32) | (121,112) | (121,646) |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | (666) | 807 | (2,089,281) | (201,545) | (6,551,105) | (32) | (121,112) | (121,646) |
| COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | (8,885) | 10,755 | (27,857,076) | (2,687,271) | (87,348,067) | (427) | (1,614,824) | (1,621,952) |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | 666 | (807) | 2,089,281 | 201,545 | 6,551,105 | 32 | 121,112 | 121,646 |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | (8,219) | 9,948 | (25,767,796) | (2,485,725) | (80,796,962) | (395) | (1,493,712) | (1,500,306) |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | (1,726) | 2,089 | (5,411,237) | (522,002) | (16,967,362) | (83) | (313,679) | (315,064) |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | (1,726) | 2,089 | (5,411,237) | (522,002) | (16,967,362) | (83) | (313,679) | (315,064) |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | AJ50-Energy Efficiency Programs | Adjustments (A) | Adjusted Amount |
|--|---|---------------------------------|-----------------|-----------------|
| 1 | TOTAL OPERATING REVENUES | 0 | (2,794,003,298) | 3,452,929,866 |
| 2 | TOTAL O&M EXPENSE | (11,481,450) | (2,963,512,977) | 1,288,056,840 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | (143,158,093) | 1,923,349 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | (1,215) | (75,440,981) | 681,545,894 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 4,416,726 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 7,757,953 | 7,757,953 |
| 9 | TAXES OTHER THAN INCOME | (8,079) | (29,185,493) | 205,876,084 |
| 10 | OTHER | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 11,490,744 | 409,536,193 | 1,263,353,020 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 375,463,945 | (455,786,012) |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 11,490,744 | 785,000,138 | 807,567,008 |
| <u>COMPUTATION OF STATE INCOME TAX</u> | | | | |
| 14 | STATE ADJUSTMENT | 0 | 13,233,744 | 7,420,124 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 11,490,744 | 798,233,882 | 814,987,132 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 861,806 | 59,867,541 | 61,124,035 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | (163,748,216) | 563,546 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 861,806 | (103,880,675) | 61,687,581 |
| <u>COMPUTATION OF FEDERAL INCOME TAX</u> | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 11,490,744 | 785,000,138 | 807,567,008 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (861,806) | (59,867,541) | (61,124,035) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 10,628,938 | 725,132,597 | 746,442,973 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 2,232,077 | 152,277,845 | 156,753,024 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | (387,875,401) | 2,442,888 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 2,232,077 | (235,597,555) | 159,195,912 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Electric
For the Test Year Ended December 31, 2022

| Line No | Description | (A) Capital Amount (\$ (1) | (B) Capital Ratio (2) | (C) Cost Rate (3) | (D) Benchmark Rate Of Return On Rate Base (4) |
|---------|------------------|-------------------------------------|--------------------------------|----------------------------|--|
| 1 | Short-Term Debt | 17,393,361 | 0.10% | 0.59% | 0.00% |
| 2 | Long-Term Debt | 8,591,854,488 | 50.39% | 3.88% | 1.96% |
| 3 | Total Debt | 8,609,247,849 | 50.49% | | 1.96% |
| 4 | Preferred Equity | 0 | 0.00% | 0.00% | 0.00% |
| 5 | Common Equity | 8,441,842,490 | 49.51% | 9.50% | 4.70% |
| 6 | Total | 17,051,090,339 | 100.00% | | 6.66% |

NOTES:

- (1) Amounts at the end of the Evaluation Period, except Short-Term Debt which is the 13-month average, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium, and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment C. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. Common equity and preferred equity shall be adjusted for the net unamortized balance of gains and losses on reacquired preferred stock. Amounts related to Securitization financing and interim storm financing that was the subject of Order No. U-35762 will be eliminated.
- (2) Each Capital Amount divided by the Total Capital Amount. However, if the Common Equity Ratio exceeds the weighted average common equity ratio of all five Entergy Operating Companies plus 2%, the Common Equity Capital Amount shall be reduced so that the Common Equity Ratio is equal to the weighted average common equity ratio of all five Entergy Operating Companies plus 2%. Any resulting reduction in the Common Equity Capital Ratios (%) shall then be allocated to Short-Term Debt, Long-Term Debt and Preferred Equity on a pro rata basis based on the corresponding Capital Amounts.
- (3) Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report, divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the 13-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the immediately preceding December 31. The Long-Term Debt Cost Rate shall include a) annualized amortization of debt discount premium, and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment C. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment E.
- (4) The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

**Entergy Louisiana, LLC
Evaluation Period Cost Rate for Common Equity Procedure
For the Test Year Ended December 31, 2022**

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Period pursuant to this Rider FRP shall be 9.50%. This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ⁽¹⁾
Projected for the Twelve Months Ended December 31, 2023

| Line No. | Description | Amount | Reference |
|---|--|---------------------|--------------------|
| <u>Net MISO Charges/(Credits)</u> | | | |
| 1 | Schedule 10 Invoice | 16,486,818 | Att G Page 2, L6 |
| 2 | Non-TO Trust Invoice | (388,766) | Att G Page 2, L12 |
| 3 | TO-Trust Invoice | (111,830,234) | Att G Page 2, L19 |
| 4 | Sch. 31 - Reliability Coordination Service Cost Recovery Adder | - | Att G Page 2, L20 |
| 5 | Administrative Costs | 11,464,534 | Att G Page 2, L21 |
| 6 | Other MISO Settlements | (2,141,867) | Att G Page 2, L22 |
| 7 | Net MISO Charges/(Credits) | (86,409,515) | Sum of Lines 1 - 6 |
| <u>Cost Associated with MISO Renewal Deferral ⁽²⁾</u> | | | |
| 8 | Carrying Cost on MISO Renewal Deferral | - | |
| 9 | Amortization of MISO Renewal Deferral | - | |
| 10 | Cost associated with MISO Renewal Deferral | - | Sum of Lines 8 - 9 |
| 11 | Net MISO-related Costs | (86,409,515) | L7 + L10 |
| 12 | Retail Allocation Factor ⁽³⁾ | 99.20% | MD.1 |
| 13 | Revenue Related Expense Factor ⁽⁴⁾ | 1.01068 | MD.1 |
| 14 | Net Retail MISO Costs to be Recovered | (86,629,296) | L11 * L12 * L13 |
| 15 | True-up of MISO Cost Recovery Revenue Requirement | (7,696,724) | Att G Page 3, L19 |
| 16 | MISO Cost Recovery Mechanism (MCRM) Revenue Requirement | (94,326,020) | L14 + L15 |

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- (2) Return of and on MISO Renewal Deferral per Section 4.C of this Rider FRP.
- (3) LA Retail Allocation Factor as calculated in Miscellaneous Schedule MD 1.
- (4) Revenue Related Expense Factor = $1 / (1 - \text{Louisiana Retail Bad Debt Rate} - \text{Revenue-Related Tax Rate} - \text{Regulatory Commission Expense Rate})$.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ELA
Projected for the Twelve Months Ended December 31, 2023

| Line No. | Description | Amount | Reference |
|------------------------------------|--|----------------------|--------------------|
| <u>Schedule 10 Invoice</u> | | | |
| 1 | Schedule 10 ISO Cost Recovery Adder | 11,853,614 | |
| 2 | Sch. 10 - FERC FERC Annual Charges Recovery | 4,633,204 | |
| 3 | Schedule 23 Recovery of Sch. 10 & Sch. 17 Costs from Certain GFAS | - | |
| 4 | Schedule 34 Allocation of Costs Associated With Penalty Assessments ⁽¹⁾ | - | |
| 5 | Schedule 35 HVDC Agreement Cost Recovery Fee | - | |
| 6 | Total Schedule 10 Invoice | 16,486,818 | Sum of Lines 1 - 5 |
| <u>Non-TO Trust Invoice</u> | | | |
| 7 | Schedule 1 Scheduling, System Control, and Dispatch Service | (1,509,012) | |
| 8 | Schedule 2 Reactive Power | (211,325) | |
| 9 | Schedule 11 Wholesale Distribution Services ⁽²⁾ | 1,331,570 | |
| 10 | Schedule 15 Power Factor Correction Service | - | |
| 11 | Schedule 20 Treatment of Station Power | - | |
| 12 | Total Non-TO Trust Invoice | (388,766) | Sum of Lines 7-11 |
| <u>TO-Trust Invoice</u> | | | |
| 13 | Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service | (11,653,429) | |
| 14 | Schedule 8 Non-Firm Point-To-Point Transmission Service | (2,416,470) | |
| 15 | Schedule 9 Network Integration Transmission Service | (97,923,647) | |
| 16 | Schedule 26 Network Upgrade Charge From Trans. Expansion Plan | 159,201 | |
| 17 | Schedule 26-A Multi-Value Project Usage Rate | - | |
| 18 | Schedule 33 Blackstart Service | 4,111 | |
| 19 | Total TO-Trust Invoice | (111,830,234) | Sum of Lines 13-18 |
| 20 | Schedule 31 - Reliability Coordination Service Cost Recovery Adder | - | |
| 21 | Administrative Costs | 11,464,534 | |
| 22 | Other MISO Settlements | (2,141,867) | |

Notes:

- ⁽¹⁾ Cost associated with potential future NERC penalties could show up under Schedule 10 Invoice or Market Settlements.
⁽²⁾ Includes Wholesale Distribution Services, Prior Period Adjustments and Other.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ⁽¹⁾
True-up of MISO Cost Recovery Mechanism
For the Period ended December 31, 2022

| Line No. | Description | Amount | Reference |
|---|---|---------------------|------------------------------------|
| <u>Actual Net MISO Charges/(Credits)</u> | | | |
| 1 | Schedule 10 Invoice | 17,064,323 | |
| 2 | Non-TO Trust Invoice | 646,645 | |
| 3 | TO-Trust Invoice | (114,475,372) | |
| 4 | Schedule 31 - Reliability Coordination Service Cost Recovery Adder | - | |
| 5 | Administrative Costs related to Market Settlements | 11,550,184 | |
| 6 | Other MISO Market Settlements | (2,134,146) | |
| 7 | Net MISO Charges/(Credits) | (87,348,367) | Sum of Lines 1 - 6 |
| <u>Actual Cost Associated with MISO Renewal Deferral</u> | | | |
| 8 | Carrying Cost on MISO Renewal Deferral | | |
| 9 | Amortization of MISO Renewal Deferral | | |
| 10 | Cost associated with MISO Implementation Deferral | - | Sum of Lines 8 - 9 |
| 11 | Net MISO-related Costs | (87,348,367) | L7 + L10 |
| 12 | Louisiana Retail Allocation Factor | 99.20% | MD.1 |
| 13 | Revenue Related Expense Factor ⁽²⁾ | 1.01068 | MD.1 |
| 14 | Actual Net Retail MISO Cost to be Recovered | (87,570,535) | L11 * L12 * L13 |
| 15 | Estimated Net Retail MISO Costs to be Recovered | (80,183,891) | Preceding Filing Att G Page 1, L14 |
| 16 | Difference in Actual & Est. MISO Cost Recovery Revenue Requirement | (7,386,644) | L14 - L15 |
| 17 | Before-Tax Weighted Average Cost of Capital | 8.40% | COC 1 |
| 18 | Carrying Cost | (310,080) | L17 * (L16/2) |
| 19 | True-up of MISO Cost Recovery Revenue Requirement | (7,696,724) | L16 + L18 |

Notes:

- ⁽¹⁾ Pursuant to Section 4.A.3. of this Formula Rate Plan (Rider FRP)
⁽²⁾ See Attachment G, Page 1 Note (4)

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Reform Adjustment Mechanism Formula
For the Test Year Ended December 31, 2022

| Ln No. | Description | Amount | Reference |
|-----------|--|----------------------------|--------------------------|
| 1 | Protected Excess ADIT Give-Back | (66,515,382) | |
| 2 | Offsetting Revenue Requirement Increase | <u>10,368,517</u> | |
| 3 | Net Protected Give-Back ⁽¹⁾ | (56,146,865) | Sum of Lines 1-2 |
| 4 | Unprotected Excess ADIT Give-Back | 21,277,777 | |
| 5 | Offsetting Revenue Requirement Increase | <u>(2,256,160)</u> | |
| 6 | Net Unprotected Give-Back ⁽²⁾ | 19,021,616 | Sum of Lines 4-5 |
| 7 | Protected Excess True-Up ⁽³⁾ | (655,401) | |
| 8 | Net TRAM Amount ⁽⁴⁾ | <u><u>(37,780,650)</u></u> | Sum of Lines 3, 6, and 7 |

Notes:

⁽¹⁾ Reference page 8.2

⁽²⁾ Reference page 8.3

⁽³⁾ Reference page 8.5

⁽⁴⁾ Value includes gross-up for taxes and revenue related expenses as well as retail allocation factor

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Reform Adjustment Mechanism Formula - Protected Excess ADIT
For the Test Year Ended December 31, 2018

| 12/31/2017 | | | | | | | | | | 2021 RTA True-up to 12/31/2021 | | | | | | | | | |
|------------|-----------------------|-----------------------|-------------------------------|------------------|---------------|---------------------------------------|-------------------------------|----------------------|----------------------------------|--------------------------------|--|--|--|--|--|--|--|--|--|
| | Evaluation Period | Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in | | 2017 Tax Return Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates | ADIT Credit in Rates Calculation | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | Protected Give Back | (506,228,180) | 7,385,739 | (498,842,441) | (522,589,969) | | 7,271,784 | (515,318,186) | | | | | | | | | | | |
| | Gross Up Factor | 1.36742 | | 1.36742 | 1.36742 | | | 1.36742 | | | | | | | | | | | |
| | Give Back | (692,225,943) | | (682,126,544) | (714,599,361) | | | (704,655,787) | | | | | | | | | | | |
| | Years | 30 | | 30 | 30 | | | 30 | | | | | | | | | | | |
| | Annual | (23,074,198) | | (22,737,551) | (23,819,979) | | | (23,488,526) | | | | | | | | | | | |
| | Annual After Tax | (16,874,273) | | (16,628,081) | (17,419,666) | | | (17,177,273) | | | | | | | | | | | |
| | Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | | 99.01% | | | | | | | | | | | |
| | Rev Req in Midpoint | 44,909,000 | | 44,253,790 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | Year | Test Year | Credit In Rates | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TRAM | | | | | | | | | | | | |
| | Yr 1 | TY 2017 | (44,253,790) | (24,804,136) | 18,273,583 | 1,621,104 | (67,436,822) | | | | | | | | | | | | |
| | Yr 2 | TY 2018 | (44,253,790) | (22,764,636) | 35,031,607 | 3,107,758 | (63,910,668) | | | | | | | | | | | | |
| | Yr 3 | TY 2019 | (44,253,790) | (37,215,227) | 62,380,173 | 5,533,930 | (75,935,087) | | | | | | | | | | | | |
| | Yr 4 | TY 2020 | (44,253,790) | (29,096,560) | 83,808,689 | 7,434,917 | (65,915,433) | | | | | | | | | | | | |
| | Yr 5 | TY 2021 | (43,065,202) | (21,426,271) | 99,576,939 | 8,833,765 | (55,657,708) | | | | | | | | | | | | |
| | Yr 6 | TY 2022 | (43,065,202) | (23,450,180) | 116,877,139 | 10,368,517 | (56,146,865) | | | | | | | | | | | | |

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Reform Adjustment Mechanism Formula - Unprotected Excess ADIT
For the Test Year Ended December 31, 2018

| | Unprotected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | 2017 Tax Return Unprotected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation |
|-----------------------|-------------------------|-------------------------------|----------------------------------|---|-------------------------------|----------------------------------|
| Unprotected Give Back | (154,430,628) | 23,206,989 | (131,223,639) | (166,118,509) | 32,944,268 | (133,174,242) |
| Gross Up Factor | 1.36742 | | 1.36742 | 1.36742 | | 1.36742 |
| Give-Back | (211,171,347) | | (179,437,674) | (227,153,576) | | (182,104,965) |
| Yr 1 | (105,585,674) | | (89,718,837) | (113,576,788) | | (91,052,482) |
| Yr 2-5 | (26,396,418) | | (22,429,709) | (28,394,197) | | (22,763,121) |
| Annual After Tax | (19,303,828) | | (16,402,955) | (20,764,814) | | (16,646,780) |
| Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | 99.01% |
| Revenue Requirement | (13,699,998) | | (11,641,237) | | | |

| | Unprotected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | 2021 RTA True-up to Unprotected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation |
|-------------------------|-------------------------|-------------------------------|----------------------------------|---|-------------------------------|----------------------------------|
| Unprotected Charge Back | 27,314,919 | | 27,314,919 | 93,576 | | 93,576 |
| Gross Up Factor | 1.38329 | | 1.38329 | 1.38329 | | 1.38329 |
| Charge Back | 37,784,348 | | 37,784,348 | 129,442 | | 129,442 |
| Yr 1 | 18,892,174 | | 18,892,174 | 129,442 | | 64,721 |
| Yr 2 | 18,892,174 | | 18,892,174 | | | 64,721 |
| Annual After Tax | 13,657,459 | | 13,657,459 | 46,788 | | 46,788 |
| Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | 99.01% |
| Revenue Requirement | (2,256,160) | | (2,256,160) | (7,729) | | (7,729) |

| Year | Test Year | Credit in Rates | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TRAM |
|------------------------|-----------|-----------------|------------------|--------------|------------------|---------------|
| 1 | | (11,641,237) | (158,378,510) | 65,611,819 | 6,321,438 | (163,698,310) |
| 2 | | (11,641,237) | (39,594,628) | 82,014,774 | 7,275,773 | (43,960,092) |
| 3 TY 2018 | | (11,641,237) | (31,723,828) | 98,417,729 | 8,730,928 | (34,634,137) |
| 4 TY 2019 | | (11,641,237) | (31,723,828) | 114,820,684 | 10,186,083 | (33,178,983) |
| 5 TY 2020 ¹ | | (11,641,237) | (38,914,927) | 131,223,639 | 11,641,237 | (38,914,927) |
| 6 TY 2021 | | 2,256,160 | 18,892,174 | (13,657,459) | (1,211,594) | 19,936,741 |
| 7 TY 2022 | | 2,256,160 | 19,021,616 | (27,314,919) | (2,256,160) | 19,021,616 |

Notes:
¹ TY 2020 includes additional excess ADIT \$7,191,099 in Annual Give Back.

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Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up
Electric
For the Test Year Ended December 31, 2022

| Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up to 2017 Tax Return | | | | | | | | | |
|--|---|----------------------------------|-------------------------------------|--|--|---|--|--|--|
| | 12/31/2017 Evaluation Period Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | 2017 Tax Return Protected Excess ADIT | Additional Excess Protected ADIT TY 2020 | Adjusted 2017 Tax Return Protected Excess ADIT | | | |
| Protected Give Back | (506,228,180) | 7,385,739 | (498,842,441) | (523,860,350) | - | (523,860,350) ⁽¹⁾ | | | |
| Gross Up Factor | 1.36742 | | 1.36742 | 1.36742 | | 1.36742 | | | |
| Give Back | (692,225,943) | | (692,126,544) | (716,336,504) | | (716,336,504) | | | |
| Years | 30 | | 30 | 30 | | 30 | | | |
| Annual | (23,074,198) | | (22,737,551) | (23,877,883) | | (23,877,883) | | | |
| Annual After Tax | (16,874,273) | | (16,628,081) | (17,462,012) | | (17,462,012) | | | |
| Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | | | | |
| Rev Req in Midpoint | 44,909,000 | | 44,253,790 | 46,473,202 | | | | | |
| Protected Excess ADIT True Up to the 2021 Evaluation Period Annual Give Back | | | | | | | | | |
| | | Credit In Rates | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TRAM | | | |
| TY 2022 As Filed (Estimated) | | (43,065,202) | (20,728,947) | 99,104,368 | 8,791,842 | (55,002,307) | | | |
| Recalculated Based on Actual 2022 Turn | | (43,065,202) | (21,426,271) ⁽²⁾ | 99,576,939 | 8,833,765 | (55,657,708) | | | |
| | | | | | | <u>(655,401)</u> | | | |

Notes:

⁽¹⁾ Reference page 8.6

⁽²⁾ Reference page 8.7

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Protected Excess ADIT - 2017 Tax Return Balance
Electric
For the Test Year Ended December 31, 2018

| Acct # | Acct Description | Protected Excess Balance | Reclass DAP contra & remove DAP Nuc Fuel | Remove RB30 | Wholesale (MSS4 w/o RB30) | Remove Addl FIN 48 Adj | Remove Gas Dept | Remove Securitized Assets | ELA Retail Electric Protected Excess ADIT Balance |
|-----------------|--|--------------------------|--|-------------|------------------------------|------------------------------|--|---------------------------------|---|
| 190855 | W/O-Plant - Fed | 7,903,991 | | | | | | | 7,903,991 |
| 190856 | W/O-Plant - State | (632,208) | | | | | | | (632,208) |
| 282111 | Liberalized Depreciation-Fed / State | (875,536,872) | 29,824,004 | | 65,051,212 | | 6,903,242 | 57,258,264 | (716,500,150) |
| 282112 | Liberalized Depreciation-State | 29,418,372 | above | | above | | above | | 29,418,372 |
| 190793 | NOL Protected Excess Fed | 169,675,155 | | | - | | (2,237,540) | | 167,437,615 |
| 282113 | Protected Excess - Fed | 74,126,950 | | | | | | (74,126,950) | - |
| 282211 | Nuclear Fuel - Federal | (16,856,092) | 1,380,355 | 2,639,278 | | | | | (12,836,459) |
| 282212 | Nuclear Fuel - State | 1,348,487 | above | above | | | | | 1,348,487 |
| 282723 | Fas 109 Adj -Fed-Retail-Disall | 29,824,004 | (29,824,004) | | | | | | - |
| 283537 / 283538 | Rb Litigation Settlement-Fed ESI Bill | (10,174,181) | | 10,174,181 | | | | | - |
| | | (590,902,392) | 1,380,355 | 12,813,459 | 65,051,212 | - | 4,665,702 | (15,868,686) | (523,860,350) |
| | | | | | | | Additional Excess Protected ADIT TY 2020 (1) | | 1,270,381 |
| | | | | | | | Adjusted Excess Protected ADIT Balance | | (522,589,969) |

Notes:

(1) Additional Excess Protected ADIT is due to an increase in protected NOL deficient ADIT from 2014-2015 IRS Audit finalized in December 2020.

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
2022 Actual Turn / Activity

| Acct # | Acct Description | 2022 Estimate - Turn | Reclass DAP contra & remove DAP Nuc Fuel | Remove RB30 | Remove Wholesale (MSS4 w/o RB30) | Add FIN 48 Adj | Remove Gas Dept | Electric Protected Excess ADIT Turn | ELA Retail |
|-----------------|--------------------------------------|-------------------------|--|-------------|-------------------------------------|----------------|-------------------------|--|------------|
| 190655 | W/O-Plant - Fed | 465,276 | | | | | | 465,276 | |
| 190656 | W/O-Plant - State | (564,391) | | | | | | (564,391) | |
| 282111 | Liberalized Depreciation-Fed / State | 25,747,633 | (1,121,964) | | (2,164,726) | | (360,584) | 22,100,359 | |
| 282112 | Liberalized Depreciation-State | (3,078,379) | above | | above | | 300,375 | (2,778,004) | |
| | Total PTAX | 22,570,139 | (1,121,964) | - | (2,164,726) | - | (60,209) | 19,223,240 | |
| 190793 | NOL Protected Excess Fed | | | | | | | | |
| 190794 | NOL Protected Deficient State | (5,654,251) | - | | 998,477 | | 77,489 | (4,578,284) | |
| 282113 | Protected Excess - Fed | 1,024,179 | | | - | | | 1,024,179 | |
| 282211 | Nuclear Fuel - Federal | | | | | | | - | |
| 282212 | Nuclear Fuel - State | | | | | | | - | |
| 282723 | Fas 109 Adj -Fed-Retail-Disall | (1,121,964) | 1,121,964 | | | | | - | |
| 283537 / 283538 | Rb Litigation Settlement-Fed | 282,639 | | (282,639) | | | | - | |
| | ESI Bill | | | | | | | - | |
| | | 17,100,743 | - | (282,639) | (1,166,249) | - | 17,280 | 15,669,135 | 2022 Turn |
| | | | | | | | Gross Up Factor | 1.36742 | |
| | | | | | | | Total Turn | 21,426,271 | |
| | | | | | | | Total Turn in Rate Base | 15,768,250 | |

Amounts may not add or tie to other schedules due to rounding.

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
ESTIMATED PROTECTED TURN - 2023

| Acct # | Acct Description | 2023 Estimate - Turn (Includes both Excess TCJA & Deficient LA Rate Change Turn) | Retire DAP contra & remove DAP Nuke Fuel | Remove RB30 | Remove Wholesale (MSS4 w/o RB30) | Addl FIN 4B Adl | Remove Gas Dept | ELA Retail Electric Protected Excess ADIT Turn |
|-----------------|--------------------------------------|---|--|-------------|--|-----------------|----------------------|--|
| 190655 | W/O-Plant - Fed | (145,655) | | | | | | (145,655) |
| 190656 | W/O-Plant - State | (5,315) | | | | | | (5,315) |
| 282111 | Liberalized Depreciation-Fed / State | 25,956,166 | (894,554) | | (1,776,759) | | (308,430) | 22,976,423 |
| 282112 | Liberalized Depreciation-State | (1,861,586) | above | | above | | - | (1,861,586) |
| | Total PTAX | 23,943,610 | (894,554) | - | (1,776,759) | - | (308,430) | 20,963,867 |
| 190793 | NOL Protected Excess Fed | (5,654,251) | - | | 760,352 | | 77,489 | (4,816,409) |
| 190794 | NOL Protected Excess | 1,015,422 | | | | | | 1,015,422 |
| 282113 | Protected Excess - Fed | | | | | | | - |
| 282211 | Nuclear Fuel - Federal | 3,628 | - | - | | | | 3,628 |
| 282212 | Nuclear Fuel - State | (17,278) | - | - | | | | (17,278) |
| 282723 | Fas 109 Adj -Fed-Retail-Disall | (894,554) | 894,554 | | | | | - |
| 283537 / 283538 | Rb Litigation Settlement-Fed | 274,642 | | (274,642) | | | | - |
| | ESI Bill | | | | | | | - |
| | | 18,671,220 | - | (274,642) | (1,016,407) | - | (230,941) | 17,149,230 |
| | | | | | | | Gross Up Factor | 1,367,419 |
| | | | | | | | Total Turn | 23,450,180 |
| | | | | | | | Total Turn in Rate E | 17,300,200 |

Energy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Unprotected Excess Balance
Electric

For the Test Year Ended December 31, 2018

| Acct # | Acct Description | Unprotected Year End 2017 | Remove DAP | Remove River Bend 30 | Remove Wholesale | Additional FIN 48 ADJ | Remove Gas Dept | Remove Steam Dept | OCI Adjustment | MISO Adj | Securitization - Casualty loss ADJ | ELA Retail Electric Unprotected Excess ADIT |
|---------|----------------------------------|------------------------------|------------|-------------------------|---------------------|--------------------------|-----------------|----------------------|----------------|----------|--|---|
| 1900115 | New Nuclear Development-Cost-Fed | 2,656,072 | | | | | | | | | | 2,656,072 |
| 1900116 | New Nuclear Development-Cost-St | (212,486) | | | | | | | | | | (212,486) |
| 1900151 | Taxable Unbilled Revenue-Fed | (8,646,926) | | | | | (485,401) | | | | | (9,102,327) |
| 1900152 | Taxable Unbilled Revenue-St | (36,432) | | | | | 36,432 | | | | | 0 |
| 1900161 | Property Ins Reserve-Fed | 36,699,086 | | | | | 44,715 | 32,149 | | | | 36,775,950 |
| 1900162 | Property Ins Reserve-State | (2,935,927) | | | | | (3,577) | (2,572) | | | | (2,942,076) |
| 1900163 | Capitalized Repairs - Fed | 1,154,701 | | | | | (847) | | | | | 1,153,854 |
| 1900164 | Capitalized Repairs - State | (92,360) | | | | | 68 | | | | | (92,292) |
| 1900165 | Sys Agmt Equal Reg Liab-Fed | 7,447,054 | | | | | | | | | | 7,447,054 |
| 1900166 | Sys Agmt Equal Reg Liab-State | (695,764) | | | | | | | | | | (695,764) |
| 1900171 | In & Damages Reserve-Fed | 1,887,875 | | | | | 1,468 | 6,319 | | | | 1,895,662 |
| 1900172 | In & Damages Reserve-State | (151,030) | | | | | (117) | (505) | | | | (151,653) |
| 1900181 | Contrib in Aid Of Constr-Fed | 10,755,676 | | | | | (369,898) | | | | | 10,385,777 |
| 1900182 | Contrib in Aid Of Constr-St | (843,916) | | | | | 29,587 | | | | | (814,329) |
| 1900211 | Unfunded Pension Exp-Fed | (53,039,676) | | | | | 1,359,515 | 1,087,111 | | | | (50,593,050) |
| 1900212 | Unfunded Pension Exp-State | 4,243,174 | | | | | (108,761) | (86,969) | | | | 4,047,444 |
| 1900215 | Supplemental Pension Plan-Fed | 254,022 | | | | | 6,598 | 7,183 | | | | 267,803 |
| 1900216 | Supplemental Pension Plan-St | (20,322) | | | | | (528) | (575) | | | | (21,424) |
| 1900221 | Fas 106 Other Retire Ben-Fed | 41,656,231 | | | | | (817,010) | (326,604) | | | | 40,722,417 |
| 1900222 | Fas 106 Other Retire Ben-State | (3,349,302) | | | | | 65,361 | 26,144 | | | | (3,257,797) |
| 1900241 | Deferred Fuel/Gas-Fed | (173,079) | | | | | | | | | | (173,079) |
| 1900242 | Deferred Fuel/Gas-St | 13,846 | | | | | 77,154 | | | | | 13,846 |
| 1900251 | Removal Cost - Fed | 22,291,827 | 941,183 | | | | (6,171) | | | | | 23,210,164 |
| 1900252 | Removal Cost - State | (979,386) | (67,426) | | | | | | | | | (1,052,983) |
| 1900255 | Acquisition - Federal | (128) | | | | | | | | | | (128) |
| 1900256 | Acquisition - State | 10 | | | | | | | | | | 10 |
| 1900317 | Fas 143 - Federal | 139,920 | | | | | | (113,072) | | | | 26,848 |
| 1900318 | Fas 143 - State | (11,194) | | | | | | 9,046 | | | | (21,148) |
| 1900331 | Accrued Medical Claims-Fed | 1,910,068 | | | | | (43,900) | (29,852) | | | | 1,836,316 |
| 1900332 | Accrued Medical Claims-State | (152,805) | | | | | 3,512 | 2,388 | | | | (146,909) |
| 1900351 | Uncollect Accrs Reserve-Fed | 1,136,150 | | | | | (1,758) | (1,758) | | | | 1,132,633 |
| 1900352 | Uncollect Accrs Reserve-St | (90,892) | | | | | 141 | 141 | | | | (90,611) |
| 1900355 | Restructuring StepUp Iran-Fed | (94,435) | | | | 94,435 | | | | | | - |
| 1900356 | Restructuring StepUp Iran-St | 0 | | | | | | | | | | 0 |
| 1900357 | Restructuring Basis StepUp-Fed | (0) | | | | | | | | | | (0) |
| 1900358 | Restructuring Basis StepUp-St | 0 | | | | | | | | | | 0 |
| 1900683 | Basis Step Up - Fed | - | | | | | | | | | | - |
| 1900684 | Basis Step Up - State | - | | | | | | | | | | - |
| 1900775 | Regulatory Liability-Federal | 12,393 | | | | | | | | | | 12,393 |
| 1900776 | Regulatory Liability-State | (199,598) | | | | | | | | | | (199,598) |
| 1900391 | Contract Def Revenue-Fed | 141,414 | | | | | | | | | | 141,414 |
| 1900392 | Contract Def Revenue-State | (11,313) | | | | | | | | | | (11,313) |
| 1900397 | Def. Misc. Services - Fed | 114,414 | | | | | | | | | | 114,414 |
| 1900398 | Def. Misc. Services - State | (9,153) | | | | | | | | | | (9,153) |
| 1900421 | Environmental Reserve-Fed | 340,576 | | | | | 882 | 2,082 | | | | 343,540 |
| 1900422 | Environmental Reserve-State | (27,246) | | | | | (71) | (167) | | | | (27,483) |
| 1900443 | Waste Site Clean Up Costs Fed | 155,530 | | | | | | | | | | 155,530 |
| 1900444 | Waste Site Clean Up Costs State | (12,442) | | | | | | | | | | (12,442) |
| 1900445 | Waste Disposal Reserve - Fed | 610,788 | | | | | | | | | | 610,788 |
| 1900446 | Waste Disposal Reserve - State | (48,863) | | | | | | | | | | (48,863) |
| 1900451 | Incentive-Fed | 532,289 | | | | | (64,351) | (81,455) | | | | 366,483 |
| 1900452 | Incentive-State | (42,593) | | | | | 5,148 | 6,516 | | | | (30,919) |
| 1900519 | Stock Options - Federal | 15,729 | | | | | | | | | | 15,729 |
| 1900620 | Stock Options - State | (1,259) | | | | | | | | | | (1,259) |
| 1900625 | Restricted Stock Awards-Fed | 47,284 | | | | | | | | | | 47,284 |
| 1900626 | Restricted Stock Awards-State | (3,783) | | | | | | | | | | (3,783) |
| 1900561 | Def Compensation - Fed | 166,290 | | | | | (14,446) | (2,903) | | | | 148,940 |
| 1900562 | Def Compensation - State | (13,303) | | | | | 1,156 | 232 | | | | (11,915) |
| 1900603 | Rate Refund-Federal | (290,029) | | | | | | | | | | (290,029) |
| 1900604 | Rate Refund-State | 23,202 | | | | | | | | | | 23,202 |
| 1900731 | Adit Wholesale Fed | 0 | | | | | | | | | | 0 |
| 1900791 | Tax Attribute-NOL/CR CIF-Fed | 9,733,616 | | | | (9,733,616) | | | | | | - |
| 1900871 | ADIT-NOL-SRL/Dec Fed NonCur | 4,697,856 | | | | (4,697,856) | | | | | | - |

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Unprotected Excess Balance
Electric

For the Test Year Ended December 31, 2018

| Acct # | Acct Description | Unprotected Year End 2017 | Remove DAP | Remove Blnd 30 | Remove Wholesale | Additional FN 48 ADJ | Remove Gas Dept | Remove Steam Dept | OCI Adjustment | MISO Adj | Securitization- Casualty loss ADJ | ELA Retail Electric Unprotected Excess ADT |
|--------|---------------------------------|------------------------------|-------------|----------------|---------------------|-------------------------|-----------------|----------------------|----------------|----------|---|--|
| 190887 | Fed Offset-St Non-Cur Carryover | (25,175,446) | | | | | | | | | | |
| 190984 | ADIT-NOL C/F-State-Non-Cur | (2,470,000) | | | | 25,175,446 | | | | | | |
| 190986 | ADIT-Corrib C/F-St Non-Cur | 0 | | | | 2,470,000 | | | | | | |
| 215832 | OCI ADIT Benefit SFAS 158 | 0 | | | | | | | | | | |
| 281121 | Start Up Costs-Fed | (4,039) | | | | | | | | | | (4,039) |
| 281122 | Start Up Costs-State | 323 | | | | | | | | | | 323 |
| 281123 | Start Up Costs-Fed-Retail | (644,499) | 153,989 | | | | | | | | | (490,510) |
| 281124 | Start Up Costs-State-Retail | 51,548 | (12,306) | | | | | | | | | 39,242 |
| 282117 | Section 481A Adj Fed | 830,673 | | | | | | | | | | 830,673 |
| 282151 | Persons Capitalized - Fed | (406,593) | | | | | | | | | | (406,593) |
| 282152 | Persons Capitalized - State | 23,310 | | | | | | | | | | 23,310 |
| 282161 | Taxes Capitalized - Fed | (603,309) | | | | | | | | | | (603,309) |
| 282162 | Taxes Capitalized - State | 31,685 | | | | | | | | | | 31,685 |
| 282171 | Interest Cap - A/c - Fed | (29,014,475) | 542,378 | | | | 107,623 | | | | | (28,364,474) |
| 282172 | Interest Cap - A/c - State | 2,313,218 | (43,463) | | | | (8,607) | | | | | 2,261,147 |
| 282185 | Northbase - Federal - Whole | (207,591) | (32,959) | | | | | | | | | (240,550) |
| 282221 | Fiber Optics-Fed | - | | | | | | | | | | - |
| 282222 | Fiber Optics - State | | | | | | | | | | | - |
| 282223 | Repairs & Maint Exp - Federal | (23,993,661) | 503,891 | | | | 11,703 | | | | | (23,388,067) |
| 282224 | Repairs & Maint Exp - State | 1,919,127 | (46,789) | | | | (936) | | | | | 1,871,402 |
| 282241 | R&E Deduction - Fed | (8,579,136) | | | | | | | | | | (8,579,136) |
| 282242 | R&E Deduction - St | 694,779 | | | | | | | | | | 694,779 |
| 282245 | Warranty Expense - Federal | (1,133,170) | 10,242 | | | | 19,778 | | | | | (1,103,150) |
| 282246 | Warranty Expense - State | 90,639 | (821) | | | | (1,562) | | | | | 88,236 |
| 282331 | Misc Intangible Plant-Federal | (477,691) | | | | | | | | | | (477,691) |
| 282332 | Misc Intangible Plant-State | 38,208 | | | | | | | | | | 38,208 |
| 282351 | Tax Int (Avoided Cost)-Fed | 18,981,635 | (215,770) | | | | (69,424) | | | | | 18,696,441 |
| 282352 | Tax Int (Avoided Cost) - St | (1,516,339) | 17,290 | | | | 5,553 | | | | | (1,495,465) |
| 282451 | Contract Termination Costs-Fed | 797,381 | | | | | | | | | | 797,381 |
| 282452 | Contract Termination Costs-St | (63,779) | | | | | | | | | | (63,779) |
| 282455 | Business Dev Costs Cap- Fed | (518,688) | | | | | | | | | | (518,688) |
| 282456 | Business Dev Costs Cap- St | 41,488 | | | | | | | | | | 41,488 |
| 282461 | Computer Software Cap - Fed | (10,026,215) | 7,698 | | | | 197,690 | | | | | (9,820,827) |
| 282462 | Computer Software Cap - State | 802,000 | (617) | | | | (15,914) | | | | | 785,569 |
| 282469 | Comm Dev Block Grant-Federal | (6,999) | | | | | | | | | | (6,999) |
| 282470 | Comm Dev Block Grant-State | 567 | | | | | | | | | | 567 |
| 282475 | Contract Securitization-Federal | 0 | | | | | | | | | | 0 |
| 282476 | Contract Securitization - State | (0) | | | | | | | | | | (0) |
| 282515 | Spec Assigned-Fed Ws | (244,819) | | | | | | | | | | (244,819) |
| 282533 | Casualty Loss Deduction-Fed | (158,062,012) | 201,949 | | | | 326,237 | | | | 133,534,663 | (23,999,263) |
| 282534 | Casualty Loss Deduction-St | 12,642,663 | (16,175) | | | | (26,094) | | | | (10,746,264) | 1,854,130 |
| 282535 | Adj Straight Line-Fed Ws | (182,191) | | | | | | | | | | (182,191) |
| 282537 | Accum DRT Steam Plant | (0) | | | | | | 0 | | | | - |
| 282538 | Accum DSIT Steam Plant | 798 | | | | | | (798) | | | | - |
| 282543 | Reg Asset Spec Assign-Fed | 1,422,866 | | | | | | | | | | 1,422,866 |
| 282723 | Fas 109 Adj - Fed-Retail-Deal | 6,358,844 | (6,358,844) | | | | | | | | | - |
| 282733 | Fas 109 Adj - State-Retail-Une | - | | | | | | | | | | - |
| 282901 | 263A Method Charge-DSC - Fed | (53,045,155) | 1,024,916 | | | | 1,374,637 | | | | | (50,645,602) |
| 282902 | 263A Method Charge - DSC-State | 4,276,599 | (82,130) | | | | (109,951) | | | | | 4,064,518 |
| 282903 | Units of Production Ded - Fed | (132,735,845) | 4,894,952 | | | | | | | | | (127,840,893) |
| 282904 | Units of Production Ded - St | 19,648,537 | (780,396) | | | | | | | | | 18,868,141 |
| 282907 | Unit of Property Ded-Trans-Fed | (3,924,441) | 22 | | | | 2 | | | | | (3,924,418) |
| 282908 | Unit of Property Ded-Trans-St | 313,983 | (2) | | | | | | | | | 313,981 |
| 282975 | Depreciation Expense - Fed | 4,624,904 | (378,716) | | | | | | | | | 4,246,188 |
| 282976 | Depreciation Expense - State | (369,927) | 30,348 | | | | | | | | | (339,579) |
| 283111 | Deferred Fuel/Gas - Fed | (513,815) | | | | | | | | | | (513,815) |
| 283112 | Deferred Fuel/Gas - State | 41,105 | | | | | | | | | | 41,105 |
| 283151 | Regulatory Asset - Federal | (2,402,083) | 192,167 | | | | 474,431 | | | | | (2,401,328) |
| 283152 | Regulatory Asset - State | 192,167 | (50) | | | | (37,954) | | | | | 154,213 |
| 283153 | Reg Asset-LG3-Fed | (10,277,952) | | | | | 755 | | | | | (10,277,952) |
| 283154 | Reg Asset-LG3-State | 822,237 | | | | | | | | | | 822,237 |
| 283155 | Reg Asset LG3 O/U-Fed | 659,241 | | | | | | | | | | 659,241 |
| 283156 | Reg Asset LG3 O/U-State | (52,739) | | | | | | | | | | (52,739) |

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Unprotected Excess Balance
Electric

For the Test Year Ended December 31, 2018

| Account # | Account Description | Unprotected Year End 2017 | Remove DAP | Remove River Bend 30 | Remove Wholesale | Additional FIN 48 ADJ | Remove Gas Dept | Remove Stream Dept | OCI Adjustment | MISO Adj | Securitization - Casualty loss ADJ | ELA Retail Electric Unprotected Excess ADIT |
|---------------------------------------|--------------------------------|------------------------------|------------|-------------------------|---------------------|--------------------------|-----------------|-----------------------|----------------|----------|--|---|
| 283157 | Regulatory Asset-MISO-Fed | (485,720) | | | | | | | | | | (485,720) |
| 283158 | Regulatory Asset-MISO-State | 38,858 | | | | | | | | | | 38,858 |
| 283165 | Syst Agmt Equal Reg Asset-Fed | (967) | | | | | | | | | | (967) |
| 283166 | Syst Agmt Equal Reg Asset-St | 77 | | | | | | | | | | 77 |
| 283181 | Main/Refueling - Fed | (7,180,255) | | | | | | | | | | (7,180,255) |
| 283182 | Main/Refueling - St | 574,420 | | | | | | | | | | 574,420 |
| 283221 | Bond Reacquisition Loss - Fed | (3,329,780) | | | | | | | | | | (3,329,780) |
| 283222 | Bond Reacquisition Loss - St | 266,382 | | | | | | | | | | 266,382 |
| 283225 | Section 475 Adjustment-Fed | (22,367,672) | | | | 22,367,672 | | | | | | - |
| 283226 | Section 475 Adjustment-St | 19,404,052 | | | | (19,404,052) | | | | | | - |
| 283247 | Transco Costs - Federal | - | | | | | | | | | | - |
| 283248 | Transco Costs - State | - | | | | | | | | | | - |
| 283249 | Deferred Storm Costs - Federal | (1,905,513) | | | | | | | | | | (1,905,513) |
| 283250 | Deferred Storm Costs - State | 152,441 | | | | | | | | | | 152,441 |
| 283261 | Amort W-3 Design Basis - Fed | (329,599) | | | | | | | | | | (329,599) |
| 283262 | Amort W-3 Design Basis - St | 26,368 | | | | | | | | | | 26,368 |
| 283273 | Rider SCO - Federal | (22,835) | | | | | | | | | | (22,835) |
| 283274 | Rider SCO - State | 1,827 | | | | | | | | | | 1,827 |
| 283301 | Regulatory Asset-HCM-Fed | (311,434) | | | | | 24,144 | | | | | (289,290) |
| 283302 | Regulatory Asset-HCM-State | (195) | | | | | (1,932) | | | | | (973,412) |
| 283345 | Misc Cap Costs-Fed | (973,412) | | | | | | | | | | 77,873 |
| 283346 | Misc Cap Costs-State | 77,873 | | | | | | | | | | - |
| 283349 | Reg Asset-Storm Costs-Fed | (224,451) | | | | | 224,451 | | | | | - |
| 283350 | Reg Asset-Storm Costs-State | 17,956 | | | | | (17,956) | | | | | (1,146,562) |
| 283361 | Prepaid Expenses Federal | (1,095,767) | | | | | (70,208) | 20,413 | | | | 91,725 |
| 283362 | Prepaid Expenses State | 87,741 | | | | | 5,617 | (1,633) | | | | (19,334) |
| 283401 | Acc Drif Tungen | (19,934) | | | | | | | | | | 1,594 |
| 283402 | Acc Drif Tungen | 1,594 | | | | | | | | | | (379,841) |
| 283411 | Acc Drif Gideon | (498,673) | | | | | | | | | | 30,365 |
| 283412 | Acc Drif Gideon | 39,887 | | | | | | | | | | - |
| 283537 | Rt Litigation Settlement-Fed | (12,275,950) | | | | | | | | | | - |
| 283538 | Rt Litigation Settlement - Sta | (797,925) | | | | | | | | | | - |
| 283707 | Fas 109 Adj-Red Unregulad Fed | - | | | | | | | | | | - |
| 283748 | FIN 48 adjustment | 0 | | | | (0) | | | | | | - |
| ESI Bill | ESI Bill | 15,032,943 | | | | | | | | | | - |
| Remove NSS-4 except for River Bend 30 | | | | | | | (134,492) | (36,750) | (5,460,947) | | | 9,400,754 |
| Total | | (358,173,407) | 381,251 | 13,073,975 | 12,464,070 | 16,271,930 | 2,022,508 | 513,912 | (5,460,947) | | 122,789,399 | 12,464,070 |
| | | | | | | | | | | | | (166,118,529) |
| | | | | | | | | | | | | 1,367,444,57 |
| | | | | | | | | | | | | (227,157,854) |

Grossup used in the rate filing
Grossed up Amount