

U-36092
6/30/2021

ENTERGY LOUISIANA, LLC

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

**Evaluation Report
& Workpapers**

PUBLIC VERSION - REDACTED

Test Year Ended December 31, 2020

Entergy Louisiana, LLC
Formula Rate Plan
Electric
For the Test Year Ended December 31, 2020

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Notes:

¹This adjustment is not used in this filing.

²New in this filing

Effective: 8/30/2021

ENTERGY LOUISIANA, LLC
FORMULA RATE PLAN RIDER SCHEDULE FRP
RATE ADJUSTMENTS

I. APPLICABILITY

This Rider is applicable under the regular terms and conditions of the Company to all Customers served under any retail electric Rate Schedule* and/or Rider schedule.* The FRP rate applicable to a specific Customer shall be determined by either the base rate schedule(s) applicable to the customer's geographic location (i.e., Legacy ELL Service Area or Legacy EGSL Service area) or, where applicable, the base rate schedule(s) elected by the Customer.

II. NET MONTHLY RATE

The Net Monthly Bill or Monthly Bill calculated pursuant to each applicable retail rate schedule* and/or rider schedule* on file with the Louisiana Public Service Commission will be adjusted monthly by the appropriate percentage of applicable Base Rate Revenues, before application of the monthly fuel adjustment.

*Excluded Schedules: AFC-L, AFC-G, AFC, AMSOO, ASPS-G, B-L, CM-G, Contract Minimums, CS-L, CS-L Rider 1, DTK, EAC, EAPS-L, EAPS-G, EECR-PE, EECR-QS-L, EECR-QS-G, EECS-L, EEIS-G, EER-L, EER-G, EEDBP, EIS-G, EIS-I-G, ERDRS-G, FCA (3,4,5), Facilities Charges, FA, FR-1-G, FSCII-ELL, FSCIII-ELL, FSCII-EGSL, FSCIII-EGSL, FSPP, FT, Incremental Load under LCOP, LIS-L Rider 2, LQF-PO-G, MS, MVDR, MVER-L, MVER-G, NFRPCEA-L, NFRPCEA-G, OBP, PPS-1-L, QFSS-L, RCL, REP, RPCEA-L, RPCEA-G, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SLGO-L, SLGR-L, SMQ-G, SQF-L, SQF-G, SSTS-G, and applicable Special Contracted Rates.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2020

Ln No.	Rate Class (1)	Total ELL FRP Rate Adj. (2)
1	ELL- Residential	62.6185%
2	ELL- Small General Service	61.5363%
3	ELL- Large General Service	61.6544%
4	ELL- Large Industrial Power Service	59.8729%
5	ELL- Large Load, High Load Factor Power Service	59.8029%
6	ELL- Large Industrial Service	60.6161%
7	ELL- Lighting	62.0001%
8	EGSL- Residential	62.3318%
9	EGSL- Small General Service	61.8077%
10	EGSL- General Service	61.4970%
11	EGSL- Large Power Service	59.5355%
12	EGSL- High Load Factor Service	59.4869%
13	EGSL- Municipal Water Pumping Service	61.3657%
14	EGSL- Street & Area Lighting	61.4978%

Notes:

- (1) Excludes schedules specifically identified in this Rider FRP.
- (2) See Attachment A, Page 2, Total ELL FRP Rate Adj. column.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2020

Ln No.	Rate Class (1)	Legacy FRP Rates (2)	Incremental ELL FRP Rate for FRPxMCRMxTRAM (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	32.0342%	36.7801%	-2.7562%	-6.2602%	2.8206%	62.6185%
2	ELL- Small General Service	32.0342%	36.7801%	-2.7562%	-6.2602%	1.7384%	61.5363%
3	ELL- Large General Service	32.0342%	36.7801%	-2.7562%	-6.2602%	1.8564%	61.6544%
4	ELL- Large Industrial Power Service	32.0342%	36.7801%	-2.7562%	-6.2602%	0.0749%	59.8729%
5	ELL- Large Load, High Load Factor Power Service	32.0342%	36.7801%	-2.7562%	-6.2602%	0.0049%	59.8029%
6	ELL- Large Industrial Service	32.0342%	36.7801%	-2.7562%	-6.2602%	0.8182%	60.6161%
7	ELL- Lighting	32.0342%	36.7801%	-2.7562%	-6.2602%	2.2021%	62.0001%
8	EGSL- Residential	31.4334%	36.7801%	-2.7562%	-6.2602%	3.1347%	62.3318%
9	EGSL- Small General Service	31.4334%	36.7801%	-2.7562%	-6.2602%	2.6106%	61.8077%
10	EGSL- General Service	31.4334%	36.7801%	-2.7562%	-6.2602%	2.2999%	61.4970%
11	EGSL- Large Power Service	31.4334%	36.7801%	-2.7562%	-6.2602%	0.3383%	59.5355%
12	EGSL- High Load Factor Service	31.4334%	36.7801%	-2.7562%	-6.2602%	0.2898%	59.4869%
13	EGSL- Municipal Water Pumping Service	31.4334%	36.7801%	-2.7562%	-6.2602%	2.1686%	61.3657%
14	EGSL- Street & Area Lighting	31.4334%	36.7801%	-2.7562%	-6.2602%	2.3007%	61.4978%

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, 2020

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 (FRPxMCRMxTRAM)					Incremental ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRMxTRAM)					MISO Cost Recovery Mechanism (MCRM)		
		Class Allocation (%) (1)	Legacy FRPxMCRMxTRAM (\$)(2)	Applicable Base Rate Rev (\$)(3)	Legacy Rate for FRPxMCRMxTRAM (4)	Class Allocation (%) (5)	FRPxMCRMxTRAM (\$)(6)	Applicable Base Rate Rev (\$)(9)	Incremental ELL FRP Rate for FRPxMCRMxTRAM (\$)(8)	Class Allocation (%) (9)	MCRM (\$)(10)	Applicable Base Rate Rev (\$)(11)	ELL FRP Rate for MCRM (12)	
1	ELL- Residential	41.71%	131,231,167	409,659,030	32.0342%	25.22%	150,673,115	409,659,030	36.7801%	25.22%	(11,291,040)	409,659,030	-2.7562%	
2	ELL- Small General Service	27.32%	85,951,476	268,311,249	32.0342%	16.52%	98,685,220	268,311,249	36.7801%	16.52%	(\$7,395,207)	268,311,249	-2.7562%	
3	ELL- Large General Service	5.74%	18,057,741	56,370,120	32.0342%	3.47%	20,733,002	56,370,120	36.7801%	3.47%	(\$1,553,678)	56,370,120	-2.7562%	
4	ELL- Large Industrial Power Service	1.33%	4,196,352	13,099,583	32.0342%	0.81%	4,818,043	13,099,583	36.7801%	0.81%	(\$361,051)	13,099,583	-2.7562%	
5	ELL- Large Load, High Load Factor Power Service	15.16%	47,709,587	148,933,090	32.0342%	9.17%	54,777,781	148,933,090	36.7801%	9.17%	(\$4,104,900)	148,933,090	-2.7562%	
6	ELL- Large Industrial Service	6.02%	18,939,874	59,123,838	32.0342%	3.64%	21,745,823	59,123,838	36.7801%	3.64%	(\$1,629,574)	59,123,838	-2.7562%	
7	ELL- Lighting	2.71%	8,536,254	26,647,280	32.0342%	1.64%	9,800,904	26,647,280	36.7801%	1.64%	(\$734,454)	26,647,280	-2.7562%	
8	ELL-Totals	100.00%	\$ 314,622,452	\$ 982,144,190							\$ (27,069,902)	\$ 982,144,190		
9	EGSL- Residential	38.21%	77,137,052	245,398,176	31.4334%	15.11%	90,257,763	245,398,176	36.7801%	15.11%	(\$6,763,675)	245,398,176	-2.7562%	
10	EGSL- Small General Service	6.66%	13,447,999	42,782,480	31.4334%	2.63%	15,735,451	42,782,480	36.7801%	2.63%	(\$1,179,173)	42,782,480	-2.7562%	
11	EGSL- General Service	22.43%	45,283,930	144,062,984	31.4334%	8.87%	52,986,550	144,062,984	36.7801%	8.87%	(\$3,970,670)	144,062,984	-2.7562%	
12	EGSL- Large Power Service	14.36%	28,986,676	92,216,092	31.4334%	5.68%	33,917,197	92,216,092	36.7801%	5.68%	(\$2,541,664)	92,216,092	-2.7562%	
13	EGSL- High Load Factor Service	15.42%	31,135,673	99,052,753	31.4334%	6.10%	36,431,729	99,052,753	36.7801%	6.10%	(\$2,730,096)	99,052,753	-2.7562%	
14	EGSL- Municipal Water Pumping Service	0.37%	750,265	2,386,837	31.4334%	0.15%	877,882	2,386,837	36.7801%	0.15%	(\$65,786)	2,386,837	-2.7562%	
15	EGSL- Street & Area Lighting	2.55%	5,155,335	16,400,807	31.4334%	1.01%	6,032,238	16,400,807	36.7801%	1.01%	(\$452,040)	16,400,807	-2.7562%	
16	EGSL-Totals	100.00%	\$ 201,896,931	\$ 642,300,129							\$ (17,703,105)	\$ 642,300,129		
17	ELL-Total						100.00%	\$ 597,472,697	\$ 1,624,444,318			100.00%	\$ (44,773,007)	\$ 1,624,444,318

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.

(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 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.

(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)
Rate Development Formula
For the Test Year Ended December 31, 2020

Ln No.	Rate Class	Tax Reform Adjustment Mechanism (TRAM)				Distribution Recovery Mechanism (DRM)			
		Class Allocation (%) (13)	Col O TRAM (\$) (14)	Applicable Base Rate Rev (\$) (15)	ELL FRP Rate for TRAM (16)	Class Allocation (%) (17)	Col S DRM (\$) (18)	Applicable Base Rate Rev (\$) (19)	ELL FRP Rate for DRM (20)
1	ELL- Residential	25.22%	(25,645,541)	409,659,030	-6.2602%	36.68%	11,554,707	409,659,030	2.8206%
2	ELL- Small General Service	16.52%	(\$16,796,864)	268,311,249	-6.2602%	14.81%	4,664,225	268,311,249	1.7384%
3	ELL- Large General Service	3.47%	(\$3,528,891)	56,370,120	-6.2602%	3.32%	1,046,479	56,370,120	1.8564%
4	ELL- Large Industrial Power Service	0.81%	(\$820,062)	13,099,583	-6.2602%	0.03%	9,817	13,099,583	0.0749%
5	ELL- Large Load, High Load Factor Power Service	9.17%	(\$9,323,533)	148,933,090	-6.2602%	0.02%	7,301	148,933,090	0.0049%
6	ELL- Large Industrial Service	3.64%	(\$3,701,280)	59,123,838	-6.2602%	1.54%	483,745	59,123,838	0.8182%
7	ELL- Lighting	1.64%	(\$1,668,177)	26,647,280	-6.2602%	1.86%	586,805	26,647,280	2.2021%
8	ELL-L Totals		<u>\$ (61,484,350)</u>	<u>\$ 982,144,190</u>			<u>18,353,078</u>	<u>\$ 982,144,190</u>	
9	EGSL- Residential	15.11%	(\$15,362,456)	245,398,176	-6.2602%	24.42%	7,692,458	245,398,176	3.1347%
10	EGSL- Small General Service	2.63%	(\$2,678,276)	42,782,480	-6.2602%	3.55%	1,116,881	42,782,480	2.6106%
11	EGSL- General Service	8.87%	(\$9,018,654)	144,062,984	-6.2602%	10.52%	3,313,321	144,062,984	2.2999%
12	EGSL- Large Power Service	5.68%	(\$5,772,927)	92,216,092	-6.2602%	0.99%	311,994	92,216,092	0.3383%
13	EGSL- High Load Factor Service	6.10%	(\$6,200,916)	99,052,753	-6.2602%	0.91%	287,052	99,052,753	0.2898%
14	EGSL- Municipal Water Pumping Service	0.15%	(\$149,421)	2,386,837	-6.2602%	0.16%	51,760	2,386,837	2.1686%
15	EGSL- Street & Area Lighting	1.01%	(\$1,026,726)	16,400,807	-6.2602%	1.20%	377,335	16,400,807	2.3007%
16	EGSL-L Totals		<u>\$ (40,209,377)</u>	<u>\$ 642,300,129</u>			<u>\$ 13,150,801</u>	<u>\$ 642,300,129</u>	
17	ELL Total	100.00%	\$ (101,693,726)	\$ 1,624,444,319		100.00%	\$ 31,503,878	\$ 1,624,444,319	

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
- (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, 2020

SECTION 1		BANDWIDTH DEVELOPMENT		
Line No	DESCRIPTION	REFERENCE		
1	Earned Rate of Return on Common Equity	Attachment B, Page 1, L26		8.45%
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		FALSE	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	%	
15	If L14 ≤ 0.50%			No Rate Change
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%		
18	Earned Rate of Return on Common Equity	L1		
19	Increase to Lower Band	L17 - L18		
20	Increase in Earned Rate of Return on Common Equity	100% of L19		
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		
24	Common Equity Capital Ratio	Attachment D, L5, Column B		
25	LPSC Retail Rate Base	Attachment B, Page 1, L21		
26	Revenue Conversion Factor	Attachment B, Page 1, L6		1.36751
27	Increase in Base Rider FRP Revenue	L23 * L24 * L25 * L26		

SECTION 4		RIDER FRP REVENUE EXCLUDING MCRM & TRAM		
Line No	DESCRIPTION	REFERENCE		
28	Legacy FRP Revenue Requirement Total	L 45	\$	516,519,382
29	Annualized Evaluation Period Incremental FRP Revenues	See Note 1	\$	497,256,424
30	(Reduction)/Increase in Base Rider FRP Revenue	See Note 3	\$	63,000,000
31	Extraordinary Cost Change Revenue	See Note 2	\$	(10,264,925)
32	Additional Capacity Revenue Requirement (ELL)	Per Sec. 3.D of the Tariff	\$	35,865,246
33	Transmission Recovery Mechanism Revenues (ELI)	Per Sec. 3.F of the Tariff	\$	11,615,952
34	Incremental FRP Revenue excluding MCRM & TRAM (FRPMCRMTRAM)	Sum of L29 - L33	\$	597,472,697
35	Distribution Recovery Mechanism (DRM)	Per Sec. 3.G of the Tariff	\$	31,503,878
36	Rider FRP Revenue excluding MCRM & TRAM (FRPMCRMTRAM)	Sum of L28 + L34 + L35	\$	1,145,495,958

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) Per Sections, 3.A, 3.D, 3.E, 3.F and 2.C.2.c.(5)
- (3) See Docket No. U-35565 LPSC Order, Section 4.

SECTION 5		
LEGACY FRP REVENUE REQUIREMENT		
Line No	DESCRIPTION	REFERENCE
37	Annualized Legacy ELL-L FRP Revenue	See Note 1
38	Legacy ELL-L Additional Capacity Revenue Requirement	Per Sec. 3.D of the Tariff
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
41	Annualized Legacy EGSL-L FRP Revenue	See Note 2
42	Legacy EGSL-L Additional Capacity Revenue Requirement	Per Sec. 3.D of the Tariff
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
45	Legacy FRP Revenue Requirement Total	Sum of L40 + L44

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
47	Tax Reform Adjustment Mechanism (TRAM)	Per Sec. 5 & Att. H Pg. 1 L 11

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
Extraordinary Cost Change Revenue Requirement
Electric
For the Test Year Ended December 31, 2020

Line No.			
1	Guaranteed Savings (Incremental)	(2,835,052)	(1)
2			
3	Reg. Liability DOE Awards	(2,032,581)	(2)
4			
5	Lake Charles Power Station Ongoing Revenue Requirement Update	(2,289,458)	(3)
6			
7	Lake Charles Power Station Revenue Requirement True-Up	(3,449,771)	(3)
8			
9	TRM Revenue Requirement True-Up	341,937	(4)
10			
11	Total Extraordinary Cost Change (Line 1 + Line 3 + Line 5 + Line 7 + Line 9)	\$ (10,264,925)	

NOTES:

- (1) See LPSC Order U-33244-A, Monthly Schedule of Guaranteed Savings Credits, Page 1 of 2
- (2) See AJ48.1 DOE Awards
- (3) See AJ42 Lake Charles Power Station Revenue Requirement True-Up
- (4) See LPSC Order in Docket No. U-34631 and AJ42

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, 2020

Section C.4 of the Stipulation Term Sheet in Docket U-35565 provides as follows for change in Base Rider FRP Revenue for the bandwidth rate adjustment:

C.4 For the Evaluation Period ending December 31, 2020, the Bandwidth Provisions of the FRP (Sections 2.C.2.c (3) through 2.C.2.c (6)) will be temporarily suspended such that Base Rider FRP Revenue will be increased by \$63 million. The Bandwidth Provisions of the FRP will be reinstated for the remaining term of the FRP Extension Period (i.e., through the 2022 Test Year). There will be no sharing above the Upper Band or below the Lower Band such that Base Rider FRP Revenue will be adjusted to the Upper Band or Lower Band if the Earned Return on Common Equity ("EROE") falls above or below the Bandwidth, respectively and subject to the cumulative cap described herein.

Increase in Base Rider FRP Revenue	<u>\$63,000,000</u>
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Entergy Louisiana, LLC
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 2020

Line No	Description	Adjusted Amount
TOTAL COMPANY		
1	RATE BASE (Attachment B, Page 2, L28)	13,602,316,239
2	BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L6, Column D)	6.74%
3	REQUIRED OPERATING INCOME (L1 * L2)	917,190,601
4	NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29)	872,972,165
5	OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4)	44,218,436
6	REVENUE CONVERSION FACTOR (NOTE A)	1.36751
7	REVENUE DEFICIENCY/(EXCESS) (L5 * L6)	60,468,977
PRESENT RATE REVENUES		
8	ULTIMATE CUSTOMERS (Attachment B, Page 3, L1)	2,708,940,555
9	SALES FOR RESALE (Attachment B, Page 3, L2)	21,118,732
10	TOTAL (L8 + L9)	2,730,059,287
11	REVENUE REQUIREMENT (L7 + L10)	2,790,528,265
LPSC RETAIL		
12	REVENUE REQUIREMENT ALLOCATION FACTOR (%) (NOTE B)	99.20%
13	REVENUE REQUIREMENT (L11 * L12)	2,768,069,727
14	PRESENT RATE REVENUES (Attachment B, Page 3, L1)	2,708,940,555
15	RIVER BEND DAP REVENUE REQUIREMENT (Attachment C, Page 2, 4(l))	37,151,993
16	SGT REVENUE REQUIREMENT (Attachment C, Page 2, 4(K))	0
17	REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15 + L16)	96,281,164
18	REVENUE CONVERSION FACTOR (NOTE A)	1.36751
19	OPERATING INCOME DEFICIENCY/ (EXCESS) (L17 / L18)	70,406,392
20	RATE BASE ALLOCATION FACTOR (%) (NOTE B)	99.01%
21	RATE BASE (L1 * L20)	13,468,291,371
22	COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L19 / L21)	0.52%
23	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L5, Column D)	4.75%
24	WEIGHTED EARNED COMMON EQUITY RATE (%) (L23 - L22)	4.23%
25	COMMON EQUITY RATIO (%) (Attachment D, L5, Column B)	49.98%
26	EARNED RATE OF RETURN ON COMMON EQUITY (%) (L24 / L25)	8.45%

NOTES:

- (A) REVENUE CONVERSION FACTOR = $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT} - \text{REGULATORY COMMISSION EXPENSE RATE} - \text{FRANCHISE TAX RATE})]$
- (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, 2020

Line No	Description	Per Books	Adjustments (B)	Adjusted Amount
1	GROSS PLANT IN SERVICE (C)(K)	24,108,812,014	(1,445,957,925)	22,662,854,089
2	DEPRECIATION RESERVES (K)	(9,125,876,096)	680,012,158	(8,445,863,938)
3	NET UTILITY PLANT (L1 + L2)	14,982,935,918	(765,945,767)	14,216,990,150
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0
5	PLANT HELD FOR FUTURE USE	1,797,702	(1,797,702)	(0)
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	141,561,725
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(34,536,684)	0	(34,536,684)
8	CONSTRUCTION WORK IN PROGRESS (D)	0	12,644,845	12,644,845
9	MATERIALS & SUPPLIES (E)	390,115,107	(57,767,027)	332,348,081
10	PREPAYMENTS (E)	34,574,445	(3,063,719)	31,510,726
11	CASH WORKING CAPITAL (F)	0	(43,249,441)	(43,249,441)
12	OTHER WORKING CAPITAL (E)(G)	(8,182,508)	(15,765,736)	(23,948,244)
13	INVESTMENT IN SFI (E)	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	32,128,625	(16,496,929)	15,631,697
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0
16	NUCLEAR REFUELING OUTAGE	20,446,499	(12,440,387)	8,006,112
17	FUEL INVENTORY (E)	61,960,857	0	61,960,857
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	1,656,664	0	1,656,664
19	RIVER BEND AFUDC GROSS-UP	8,157,378	0	8,157,378
20	COAL CAR MAINTENANCE RESERVE	(560,280)	0	(560,280)
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0
22	CUSTOMER ADVANCES	0	0	0
23	CUSTOMER DEPOSITS	(152,854,802)	1,603,741	(151,251,061)
24	UNFUNDED PENSION	(437,527,986)	721,491,270	283,963,285
25	ACCUM DEFERRED INCOME TAXES	(1,807,604,182)	450,309,228	(1,357,294,954)
26	RATE CASE EXPENSES	0	0	0
27	OTHER (I)(J)	98,725,384	0	98,725,384
28	RATE BASE (L3 + Sum of L4 - L27)	13,332,793,863	269,522,376	13,602,316,239

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, 2020

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
	REVENUES			
	SALES TO ULTIMATE CUSTOMERS			
1	LPSC RETAIL	3,515,860,293	(806,919,738)	2,708,940,555
2	SALES FOR RESALE	59,351,643	(38,232,911)	21,118,732
3	EPP & SYSTEM SALES	274,242,459	(107,058,665)	167,183,793
4	OTHER ELECTRIC REVENUE	145,844,142	(25,290,000)	120,554,142
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	3,995,298,536	(977,501,314)	3,017,797,222
	EXPENSES			
	OPERATION & MAINTENANCE			
6	PRODUCTION	1,743,871,978	(1,130,304,867)	613,567,111
7	REGIONAL MARKET	10,296,740	(10,296,740)	0
8	TRANSMISSION	93,671,323	(42,141,025)	51,530,299
9	DISTRIBUTION	96,605,029	0	96,605,029
10	CUSTOMER ACCOUNTING	48,604,323	(493,497)	48,110,826
11	CUSTOMER SERVICE & INFORMATION	16,582,704	(8,495,367)	8,087,337
12	SALES	3,790,496	8,802	3,799,297
13	ADMINISTRATIVE & GENERAL	309,586,743	(23,972,816)	285,613,927
14	TOTAL O & M EXPENSE (Sum of L6 - L13)	2,323,009,336	(1,215,695,510)	1,107,313,826
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0
17	REGULATORY DEBITS & CREDITS	(26,096,819)	35,305,085	9,208,266
18	DEPR, AMORT, DECOM, & ACCRETION EXP	665,205,645	(61,408,130)	603,797,515
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	4,416,726
20	INTEREST ON CUSTOMER DEPOSITS	0	7,588,604	7,588,604
21	TAXES OTHER THAN INCOME	203,554,756	(22,617,161)	180,937,595
22	CURRENT STATE INCOME TAX	(21,341,467)	62,912,597	41,571,131
23	CURRENT FEDERAL INCOME TAX	(446,950,066)	573,146,806	126,196,740
24	PROV DEF INC TAX - STATE - NET	64,427,164	(42,051,021)	22,376,142
25	PROV DEF INC TAX - FED - NET	43,101,534	2,408,529	45,510,063
26	INVESTMENT TAX CREDIT - NET	(4,476,930)	385,380	(4,091,550)
27	OTHER (B)			
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	2,804,849,879	(660,024,821)	2,144,825,057
29	NET UTILITY OPERATING INCOME (L5 - L28)	1,190,448,658	(317,476,493)	872,972,165

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, 2020

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES (Pg 3, L5)	3,995,298,536	(977,501,314)	3,017,797,222
2	TOTAL O&M EXPENSE (Pg 3, L14)	2,323,009,336	(1,215,695,510)	1,107,313,826
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)	(26,096,819)	35,305,085	9,208,266
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18)	665,205,645	(61,408,130)	603,797,515
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	7,588,604	7,588,604
9	TAXES OTHER THAN INCOME (Pg 3, L21)	203,554,756	(22,617,161)	180,937,595
10	OTHER (Page 3, L27)			
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	825,208,893	279,325,798	1,104,534,690
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(805,882,181)	346,435,143	(459,447,038)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	19,326,712	625,760,941	645,087,653
	COMPUTATION OF STATE INCOME TAX			
14	STATE ADJUSTMENT	(3,288,550)	(922,012)	(4,210,562)
15	STATE TAXABLE INCOME (L13 + L14)	16,038,162	624,838,929	640,877,091
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	1,030,933	40,164,646	41,195,579
17	OTHER ITEMS IMPACTING STATE INCOME TAX	(22,372,400)	22,747,951	375,551
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(21,341,467)	62,912,597	41,571,131
	COMPUTATION OF FEDERAL INCOME TAX			
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	19,326,712	625,760,941	645,087,653
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(1,030,933)	(40,164,646)	(41,195,579)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	18,295,779	585,596,294	603,892,073
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	3,842,114	122,975,222	126,817,335
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	(450,792,180)	450,171,584	(620,596)
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(446,950,066)	573,146,806	126,196,740

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, 2020

Section 4
 Attachment C

Line No	Description	Per Books	AJ04A-Accumulated Deferred Income Tax Adjustment	AJ04B-Income Tax Reform Adjustment	AJ04D-TRAM Adjustment	AJ05-Major Storm Restoration Cost	AJ12-Waterford 3 Refueling Maintenance Cost Adjustment	AJ14-Working Cash Adjustment
1	GROSS PLANT IN SERVICE (C)(K)	24,108,812,014	0	0	0	(561,625,945)	0	0
2	DEPRECIATION RESERVES (K)	(9,125,876,086)	0	0	0	(155,993,904)	0	0
3	NET UTILITY PLANT (L1 + L2)	14,982,935,918	0	0	0	(717,019,849)	0	0
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0	0	0
5	PLANT HELD FOR FUTURE USE	1,797,702	0	0	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(34,536,684)	0	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	0	0	0	0
9	MATERIALS & SUPPLIES (E)	390,115,107	0	0	0	0	0	0
10	PREPAYMENTS (E)	34,574,445	0	0	0	0	0	0
11	CASH WORKING CAPITAL (F)	0	0	0	0	0	0	(43,249,441)
12	OTHER WORKING CAPITAL (E)(G)	(8,182,508)	0	0	0	(15,772,428)	0	0
13	INVESTMENT IN SFI (E)	0	0	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	32,128,625	0	0	0	0	0	(16,496,529)
15	NUCLEAR FUEL IN REACTOR (E)	20,446,499	0	0	0	0	0	0
16	NUCLEAR REFUEL OUTAGE	61,960,857	0	0	0	0	0	0
17	FUEL INVENTORY (E)	1,656,664	0	0	0	0	0	0
18	W-3 DESIGN BASIS REGULATORY STUDY COST	8,157,378	0	0	0	0	0	0
19	RIVER BEND AFUD GROSS-UP	(660,280)	0	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
24	UNFUNDED PENSION	(152,854,802)	0	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	(437,527,986)	0	0	0	0	0	0
26	RATE CASE EXPENSES	(1,807,604,182)	(307,482,239)	0	477,284,556	172,144,517	0	0
27	OTHER (I)(J)	98,725,384	0	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4-L27)	13,332,793,863	(307,482,239)	0	477,284,556	(560,647,760)	(16,496,929)	(43,249,441)

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO TELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUD 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, 2020

Line No	Description	AJ16-Unfunded Pension Adjustment	AJ17-Construction Work In Progress Adjustment	AJ21-ARO Adjustment	AJ24-Distribution Recovery Mechanism	AJ30-Transmission Recovery Mechanism Adjustment	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment	AJ33-Washington Parish Energy Center
1	GROSS PLANT IN SERVICE (C)(K)	0	0	(472,311,918)	(65,738,113)	156,675,139	(817,789,842)	(100,500,601)
2	DEPRECIATION RESERVES (K)	0	0	128,986,745	(344,015,173)	(3,132,143)	420,679,540	233,829
3	NET UTILITY PLANT (L1 + L2)	0	0	(344,015,173)	(63,765,970)	153,541,636	(397,110,302)	(100,266,772)
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0	0	0
5	PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	12,644,841	0	0	0	0
9	MATERIALS & SUPPLIES (E)	0	0	0	0	0	0	(53,476,748)
10	PREPAYMENTS (E)	0	0	0	0	0	0	(1,233,311)
11	CASH WORKING CAPITAL (F)	0	0	0	0	0	0	0
12	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0	0	0
13	INVESTMENT IN SF (E)	0	0	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	0	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0	0	0
16	NUCLEAR REFUEL OUTAGE	0	0	0	0	0	0	0
17	FUEL INVENTORY (E)	0	0	0	0	0	0	(9,201,372)
18	W-3 DESIGN BASIS REGULATORY STUDY COST	0	0	0	0	0	0	0
19	RIVER BEND AFUD GROSS-UP	0	0	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0	0
21	DOE DECOM & DECONTAMINATION FEE	0	0	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0	0	0	0
24	UNFUNDED PENSION	721,491,270	0	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	0	0	0	0	0	102,357,637	0
26	RATE CASE EXPENSES	0	0	0	0	0	0	0
27	OTHER (I)(J)	0	0	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4-L27)	721,491,270	12,644,841	(344,015,173)	(63,765,970)	153,541,636	(358,664,097)	(100,266,772)

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO TELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUD 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, 2020

Line No	Description	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ42-Lake Charles Power Station Annualization	AJ43 - Contingent Customer Credit Adjustment
1	GROSS PLANT IN SERVICE (C)(K)							
2	DEPRECIATION RESERVES (K)							
3	NET UTILITY PLANT (L1 + L2)							
4	PROPERTY UNDER FINANCIAL LEASE - NET							
5	PLANT HELD FOR FUTURE USE	4,144,802 (3,844,072)	0 300,730	101,591,167 101,591,167	0 688,553 688,561	0 0 0 (1,797,702)	0 207 207	0 189,609,997 189,609,997
6	PLANT ACQUISITION ADJUSTMENT (K)							
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)							
8	CONSTRUCTION WORK IN PROGRESS (D)							
9	MATERIALS & SUPPLIES (E)							
10	PREPAYMENTS (E)							
11	CASH WORKING CAPITAL (F)							
12	OTHER WORKING CAPITAL (E)(G)							
13	INVESTMENT IN SFU (E)							
14	ACCUM DEF W-3 MAINT/REFUEL (H)							
15	NUCLEAR FUEL IN REACTOR (E)							
16	NUCLEAR REFUELING OUTAGE							
17	FUEL INVENTORY (E)							
18	W-3 DESIGN BASIS/REGULATORY STUDY COST							
19	RIVER BEND AFUDC GROSS-UP							
20	COAL CAR MAINTENANCE RESERVE							
21	DOE DECOM & DECONTAMINATION FEE							
22	CUSTOMER ADVANCES							
23	CUSTOMER DEPOSITS							
24	UNFUNDED PENSION							
25	ACCUM DEFERRED INCOME TAXES							
26	RATE CASE EXPENSES							
27	OTHER (I)(J)							
28	RATE BASE (L3 + Sum of L4 - L27)							
		300,730	77,231,637	(3,821,688)	(1,797,495)	189,609,997	410,500,000	30,364,287

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, 2020

Section 4
 Attachment C

Line No	Description	AJ54-River Bend Refueling Maintenance Cost Adjustment	Total Adjustments (B)	Adjusted Total
1	GROSS PLANT IN SERVICE (C)(K)	0	(1,445,957,925)	22,662,854,089
2	DEPRECIATION RESERVES (K)	0	680,012,158	(8,445,863,938)
3	NET UTILITY PLANT (L1 + L2)	0	(765,945,787)	14,216,990,150
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0
5	PLANT HELD FOR FUTURE USE	0	(1,797,702)	(141,561,725)
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	(34,536,684)
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	12,644,845	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	(57,787,027)	12,644,845
9	MATERIALS & SUPPLIES (E)	0	332,348,081	0
10	PREPAYMENTS (E)	0	(3,063,719)	31,510,726
11	CASH WORKING CAPITAL (F)	0	(43,249,441)	(43,249,441)
12	OTHER WORKING CAPITAL (E)(G)	0	(15,785,796)	(23,948,244)
13	INVESTMENT IN SRI (E)	0	0	0
14	ACUM DEF W-3 MAINT/REFUEL (H)	0	(16,496,929)	15,631,697
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0
16	NUCLEAR REFUELING OUTAGE	0	(12,440,387)	8,006,112
17	FUEL INVENTORY (E)	0	0	61,960,857
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	1,656,664
19	RIVER BEND AFUD GROSS-UP	0	0	8,157,378
20	COAL CAR MAINTENANCE RESERVE	0	0	(660,280)
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0
22	CUSTOMER ADVANCES	0	0	0
23	CUSTOMER DEPOSITS	0	1,603,741	0
24	UNFUNDED PENSION	0	721,491,270	(151,251,061)
25	ACUM DEFERRED INCOME TAXES	0	450,309,228	283,963,285
26	RATE CASE EXPENSES	0	0	(1,357,284,984)
27	OTHER (I)J	0	0	98,725,384
28	RATE BASE (L3 + Sum of L4 - L27)	(3,239,015)	269,522,376	13,602,316,239

NOTES:

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- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUD ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES,
- (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 Adjustments
Electric
For the Test Year Ended December 31, 2020

Line No	Description	Per Books	AJ01A-Revenue-Related and Uncollectible Expenses Adjustment	AJ01B-Revenue-Related and Uncollectible Expenses Adjustment	AJ02-Interest on Deferred Fuel Over/Under Recovery	AJ03-Interest Synchronization	AJ04-Income Tax Adjustment	AJ05B-Income Tax Reform Adjustment
REVENUES								
1	SALES TO ULTIMATE CUSTOMERS							
1	LFSCL RETAIL	3,515,860,293	(806,919,738)	0	0	0	0	0
2	SALES FOR RESALE	59,351,643	0	0	(100,316,019)	0	0	0
3	EPP & SYSTEM SALES	274,242,459	0	0	(1,587,583)	0	0	0
4	OTHER ELECTRIC REVENUE	145,844,142	63,628,237	0	0	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	3,995,298,536	(743,291,501)	0	(100,316,019)	(1,587,583)	0	0
EXPENSES								
6	OPERATION & MAINTENANCE							
6	PRODUCTION	1,743,871,978	0	0	(1,101,930,001)	0	0	0
7	REGIONAL MARKET	10,296,740	0	0	0	0	0	0
8	TRANSMISSION	93,671,323	0	0	0	0	0	0
9	DISTRIBUTION	96,605,029	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	48,604,323	0	465,867	0	0	0	0
11	CUSTOMER SERVICE & INFORMATION	16,582,704	0	0	0	0	0	0
12	SALES	3,790,496	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL	309,586,743	0	0	(271)	0	0	0
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	2,323,009,336	0	465,867	(1,101,930,272)	0	0	0
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	(26,096,819)	0	0	0	0	0	0
18	DEPR. AMORT. DECOM. & ACCRETION EXP	665,205,645	0	0	0	0	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	203,554,756	0	1,116,537	(139)	0	0	0
	(21,341,467)	(47,778,778)	(101,717)	64,383,773	(102,050)	2,890,602	(52,934,066)	0
22	CURRENT STATE INCOME TAX	(446,950,066)	(146,057,672)	(310,944)	196,818,430	(311,962)	8,836,447	218,364,938
23	CURRENT FEDERAL INCOME TAX	64,427,164	0	0	0	0	54,062,182	(1,233,167)
24	PROV/DEF INC TAX - STATE - NET	43,101,534	0	0	0	0	0	262,520,575
25	PROV/DEF INC TAX - FED - NET	(4,476,930)	0	0	0	0	0	30,527,192
26	INVESTMENT TAX CREDIT - NET							0
27	OTHER (B)							0
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	2,804,849,879	(193,836,450)	1,169,742	(840,728,208)	(414,012)	11,727,050	482,013,629
29	NET UTILITY OPERATING INCOME (L5 - L28)	1,190,448,658	(549,455,052)	(1,169,742)	740,412,189	(1,173,571)	(11,727,050)	(482,013,629)
								(29,294,025)

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP

Entergy Louisiana, LLC
 Formula Rate Plan
 Operating Income Adjustments
 Electric
 For the Test Year Ended December 31, 2020

Section 4
 Attachment C

Line No	Description	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	AJ13-FAS 106 Adjustment	AJ19-Image Advertising Adjustment
1	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0
1 LPSC RETAIL		0	0	0	0	0	0	0	0
2 SALES FOR RESALE		0	0	0	0	0	0	0	0
3 EPP & SYSTEM SALES		0	0	0	0	0	0	0	0
4 OTHER ELECTRIC REVENUE		0	0	0	0	0	0	0	0
5 TOTAL OPERATING REVENUES (Sum of L1 - L4)		0	0	0	0	0	0	0	0
	EXPENSES								
6 OPERATION & MAINTENANCE		(56,144)	(12,942,926)	0	0	0	0	0	0
7 PRODUCTION		0	(430,607)	0	0	0	(374,708)	0	0
8 REGIONAL MARKET		0	0	0	0	0	0	0	0
9 TRANSMISSION		0	0	0	0	0	0	0	0
10 DISTRIBUTION		0	0	0	0	0	0	0	0
11 CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
12 CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0
13 SALES		(571,037)	25,274	0	0	0	(1,593,403)	0	0
14 ADMINISTRATIVE & GENERAL		(1,057,788)	(12,917,653)	0	0	499,810	(710,757)	8,487,725	(1,459,870)
14 TOTAL O&M EXPENSE (Sum of L6 - L13)									
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	(15,987,007)	0	0
18 DEPR. AMORT, DECOM, & ACCRETION EXP		(33,428)	0	0	0	0	0	0	0
19 AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT		0	0	0	0	0	0	0	0
20 INTEREST ON CUSTOMER DEPOSITS		0	0	7,668,791	0	0	0	0	0
21 TAXES OTHER THAN INCOME		(122,877)	0	(15,124,383)	0	0	0	0	0
22 CURRENT STATE INCOME TAX		96,087,842	830,347	972,195	(492,950)	(32,128)	981,957	(545,591)	93,840
23 CURRENT FEDERAL INCOME TAX		293,736,407	2,538,334	2,971,960	(1,506,927)	(98,213)	3,001,801	(1,667,848)	286,866
24 PROV DEF INC TAX - STATE - NET		(96,016,228)	0	0	0	0	0	0	0
25 PROV DEF INC TAX - FED - NET		(293,517,486)	0	0	0	0	0	0	0
26 INVESTMENT TAX CREDIT - NET		0	0	0	0	0	0	0	0
27 OTHER (B)		(823,558)	(9,548,972)	(11,180,229)	5,668,915	369,469	(11,292,491)	6,274,286	(1,079,164)
28 TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)									
29 NET UTILITY OPERATING INCOME (L5 - L28)		823,558	9,548,972	11,180,229	(5,668,915)	(369,469)	11,292,491	(6,274,286)	1,079,164

NOTES:
 (A) SEE ATTACHMENT C TO ELL RIDER FRP

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

4.6

Entergy Louisiana, LLC
 Formula Rate Plan
 Operating Income Adjustments
 Electric
 For the Test Year Ended December 31, 2020

Line No	Description	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment	AJ24 - Distribution Recovery Mechanism	AJ25-Capacity Revenue and Expense Adjustment	AJ27- Transportation Expense Adjustment	AJ28- Decommissioning Expense Adjustment	AJ29-Storm Costs Adjustment	AJ30- Transmission Recovery Mechanism Adjustment
1	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0	0
1 LPSC RETAIL	SALES FOR RESALE	0	0	0	0	0	0	0	0	0
2	EPP & SYSTEM SALES	0	0	0	0	0	0	0	0	0
3	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	0	0	0
4	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	0	(11,665,458)	0	0	0	0
5	EXPENSES	0	0	0	0	0	0	0	0	0
6	OPERATION & MAINTENANCE	0	0	0	0	66,913,862	(4,536)	0	0	0
7 PRODUCTION	REGIONAL MARKET	0	0	0	0	0	0	0	0	0
8 TRANSMISSION	DISTRIBUTION	0	0	0	0	0	(4,451)	0	0	0
9	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0	0
10	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0	0
11	SALES	0	0	0	0	0	0	0	0	0
12	ADMINISTRATIVE & GENERAL	0	0	0	0	0	(2,001,973)	0	0	0
13	TOTAL O&M EXPENSE (Sum of L6 - L13)	0	(1,233,770)	0	66,913,862	(2,010,960)	0	0	0	0
14	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0	0
15 GAIN ON DISPOSITION OF UTILITY PLANT	REGULATORY DEBITS & CREDITS	0	0	0	0	0	0	0	0	0
16	DEPR. AMORT. DECOM. & ACCRETION EXP	0	0	0	0	0	0	0	0	0
17	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0	0
18	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0
19	TAXES OTHER THAN INCOME	0	0	0	0	0	0	0	0	0
20	CURRENT STATE INCOME TAX	0	0	0	0	0	0	0	0	0
21	CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0	0
22	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	0	0
23	PROV DEF INC TAX - FED - NET	0	0	0	0	0	0	0	0	0
24	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	0	0
25	OTHER (B)	0	0	0	0	0	0	0	0	0
26	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(25,527,054)	(925,251)	(2,915,691)	46,421,853	(1,486,540)	13,358,749	(13,358,749)	(155,631)	(301,780)
27	NET UTILITY OPERATING INCOME (L5 - L28)	25,527,054	3,748,050	925,251	2,915,691	(58,087,311)	1,486,540	(13,358,749)	155,631	301,780

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

4.7

NOTES:
 (A) SEE ATTACHMENT C TO TELL RIDER FRP

Section 4
 Attachment C

Entergy Louisiana, LLC
 Formula Rate Plan
 Operating Income Adjustments
 Electric
 For the Test Year Ended December 31, 2020

Line No	Description	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment	AJ33-Washington Parish Energy Center	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ36-Westinghouse Credits	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ40-Forfeited Discounts Revenue
REVENUES										
1 LPSC RETAIL	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0	0
2 SALES FOR RESALE		0	0	0	0	0	0	0	0	0
3 EPP & SYSTEM SALES		0	0	0	0	0	0	0	0	0
4 OTHER ELECTRIC REVENUE		0	0	0	(1,198,607)	0	0	0	0	4,023,326
5 TOTAL OPERATING REVENUES (Sum of L1 - L4)		0	0	0	(1,198,607)	0	0	0	(33,307,478)	4,023,326
EXPENSES										
6 PRODUCTION	OPERATION & MAINTENANCE	(75,330,382)	(8,970)	40,995	0	0	0	0	0	(17,747,893)
7 REGIONAL MARKET		0	0	0	0	0	0	0	0	0
8 TRANSMISSION		0	0	0	0	0	0	0	0	0
9 DISTRIBUTION		0	0	0	0	0	0	0	0	0
10 CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0
11 CUSTOMER SERVICES & INFORMATION		0	0	0	0	0	0	0	0	0
12 SALES		0	0	0	0	0	0	0	0	0
13 ADMINISTRATIVE & GENERAL		('19,269,276)	(8,970)	41,043	0	0	0	0	0	(17,747,893)
14 TOTAL O&M EXPENSE (Sum of L6 - L13)		(94,599,658)	(8,970)	41,043	0	0	0	0	0	(96,7852)
15 GAIN FROM DISPOSITION OF ALLOWANCES		0	0	0	0	0	0	0	0	0
16 GAIN ON DISPOSITION OF UTILITY PLANT		0	0	0	0	0	0	0	0	0
17 REGULATORY DEBITS & CREDITS		0	0	0	0	0	0	0	0	0
18 DEPR., AMORT., DECOM., & ACCRETION EXP		(12,863,702)	(467,659)	390	9,274,555	0	3,759	0	0	0
19 AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT		0	0	0	0	0	0	0	0	0
20 INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	(80,187)	0	0	0
21 TAXES OTHER THAN INCOME		(8,639,741)	(4,728)	3,068	0	0	2,494	(17,837)	0	0
22 CURRENT STATE INCOME TAX		6,048,711	30,942	(2,861)	0	(77,046)	66,966	1,147	(1,000,170)	258,619
23 CURRENT FEDERAL INCOME TAX		18,490,651	94,587	(8,744)	0	(235,528)	204,712	3,505	(3,057,477)	790,588
24 PROV DEF INC TAX STATE - NET		1,136,192	0	0	(1,637,121)	0	0	0	0	0
25 PROV DEF INC TAX - FED - NET		4,515,369	0	0	0	0	0	0	0	0
26 INVESTMENT TAX CREDIT - NET		365,380	0	0	0	0	0	0	0	0
27 OTHER (B)		(85,526,799)	(355,828)	32,896	7,637,415	(312,574)	(770,108)	(13,185)	(21,805,540)	1,049,208
28 TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)		85,526,799	355,828	(32,896)	(7,637,415)	(886,033)	770,108	13,185	(11,501,938)	2,974,118
29 NET UTILITY OPERATING INCOME (L5 - L28)										

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

4.8

NOTES:
 (A) SEE ATTACHMENT C TO ELL RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2020

Line No	Description	AJ41-New Nuclear	AJ42-Lake Charles Power Station Annualization	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs	AJ48-DOE Awards	AJ49-Business Combination External Transaction Costs	AJ50-Energy Efficiency Programs	Total Adjustments (A)
REVENUES									
SALES TO ULTIMATE CUSTOMERS									
1	LPS/C RETAIL	0	0	0	0	0	0	0	(806,919,738)
2	SALES FOR RESALE	0	0	0	0	0	0	0	(38,232,911)
3	EPP & SYSTEM SALES	0	0	0	(2,621)	0	0	0	(107,058,665)
4	OTHER ELECTRIC REVENUE	0	0	(90,155,372)	0	0	0	0	(25,290,000)
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	(90,155,372)	(2,621)	0	0	0	(977,501,314)
EXPENSES									
6	OPERATION & MAINTENANCE	2,537,646	(845,576)	9,069,057	0	0	0	0	(1,130,304,867)
7	PRODUCTION	0	(10,296,740)	0	0	0	0	0	(10,296,740)
8	REGIONAL MARKET	0	(41,331,259)	0	0	0	0	0	(42,141,025)
9	DISTRIBUTION	0	0	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	(493,497)
11	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	(8,495,367)
12	SALES	0	0	0	0	0	0	0	8,802
13	ADMINISTRATIVE & GENERAL	259,360	(2,874,664)	1,593,403	0	0	(845,057)	(23,972,816)	
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	2,797,007	(55,348,240)	9,168,852	1,593,403	(12,020,625)	(12,020,625)	(1,215,695,510)	
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	35,305,085
18	DEPR. AMORT. DECOM. & ACCRETION EXP	7,462,214	0	8,859	0	28,549	0	(911)	(61,408,130)
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	77,295	0	0	18,455	0	0	0	7,588,604
22	CURRENT STATE INCOME TAX	(654,431)	(2,237,402)	(168)	(591,130)	(104,259)	(7,413)	(22,617,161)	
23	CURRENT FEDERAL INCOME TAX	(2,031,138)	(6,839,643)	(515)	(1,807,058)	(318,716)	773,221	62,912,597	
24	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	2,363,703
25	PROV DEF INC TAX - FED - NET	0	0	0	0	0	0	0	(42,051,021)
26	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	2,408,529
27	OTHER (B)	5,385,147	7,640,947	(64,425,285)	(684)	6,797,979	1,198,978	0	385,380
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	(5,385,147)	(7,640,947)	(25,730,087)	(1,937)	(6,797,979)	(1,198,978)	(8,892,026)	(660,024,821)
29	NET UTILITY OPERATING INCOME (L5 - L28)	(5,385,147)	(7,640,947)	(25,730,087)	(1,937)	(6,797,979)	(1,198,978)	(8,892,026)	(317,476,493)

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP

Entergy Louisiana, LLC
 Formula Rate Plan
 Operating Income Adjustments
 Electric
 For the Test Year Ended December 31, 2020

Section 4
 Attachment C

Line No	Description	Adjusted Total
REVENUES		
SALES TO ULTIMATE CUSTOMERS		
1 LPSC RETAIL		2,708,940,555
2 SALES FOR RESALE		21,118,732
3 EPP & SYSTEM SALES		167,183,793
4 OTHER ELECTRIC REVENUE		120,554,142
5 TOTAL OPERATING REVENUES (Sum of L1 - L4)		3,017,797,222
EXPENSES		
OPERATION & MAINTENANCE		
6 PRODUCTION		613,567,111
7 REGIONAL MARKET		0
8 TRANSMISSION		51,530,299
9 DISTRIBUTION		96,605,029
10 CUSTOMER ACCOUNTING		48,110,826
11 CUSTOMER SERVICE & INFORMATION		8,087,337
12 SALES		3,799,297
13 ADMINISTRATIVE & GENERAL		285,613,927
14 TOTAL O&M EXPENSE (Sum of L6 - L13)		1,107,313,826
15 GAIN FROM DISPOSITION OF ALLOWANCES		0
16 GAIN ON DISPOSITION OF UTILITY PLANT		0
17 REGULATORY DEBITS & CREDITS		9,208,266
18 DEPR., AMORT., DECOM., & ACCRETION EXP		603,797,515
19 AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT		4,416,726
20 INTEREST ON CUSTOMER DEPOSITS		7,588,604
21 TAXES OTHER THAN INCOME		180,937,595
22 CURRENT STATE INCOME TAX		41,571,131
23 CURRENT FEDERAL INCOME TAX		126,196,740
24 PROV DEF INC TAX - STATE - NET		22,376,142
25 PROV DEF INC TAX - FED - NET		45,510,063
26 INVESTMENT TAX CREDIT - NET		(4,091,560)
27 OTHER (B)		2,144,825,057
28 TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)		872,972,165
29 NET UTILITY OPERATING INCOME (L5 - L28)		

NOTES:
 (A) SEE ATTACHMENT C TO ELL RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2020

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	AJ04-Income Tax Adjustment	AJ04B-Income Tax Reform Adjustment	AJ05-Major Storm Restoration Cost
1	TOTAL OPERATING REVENUES									
2	TOTAL O&M EXPENSE	3,995,298.536	(743,291,501)	485,867	(100,316,019)	(1,587,583)	0	0	0	0 (1,057,788)
3	GAIN FROM DISP OF ALLOWANCES	2,323,006.336	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	(26,096,819)	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACQUISITION EXPENSE	665,205,645	0	0	0	0	0	0	0	(33,428)
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	1,116,537	0	0	0	0	0	0 (22,877)
9	TAXES OTHER THAN INCOME	203,554,756	0	(139)	0	0	0	0	0	0
10	OTHER									
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	825,208,893	(743,291,501)	(1,582,403)	1,001,614,393	(1,587,583)	0	0	0	1,114,093
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(805,882,181)	0	0	0	0	44,968,924	(1,179,523,187)	0	1,493,718,544
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	19,326,712	(743,291,501)	(1,582,403)	1,001,614,393	(1,587,583)	44,968,924	(1,179,523,187)	0	1,494,832,637
	COMPUTATION OF STATE INCOME TAX									
14	STATE ADJUSTMENT	(3,286,556)	0	0	0	0	0	2,142,718	0	0
15	STATE TAXABLE INCOME (L13 + L14)	16,038,162	(743,291,501)	(1,582,403)	1,001,614,393	(1,587,583)	44,968,924	(1,177,380,468)	0	1,494,832,637
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	1,030,933	(47,778,778)	(101,717)	64,383,773	(102,050)	2,890,602	(75,682,017)	0	96,087,842
17	OTHER ITEMS IMPACTING STATE INCOME TAX	(22,372,400)	0	0	0	0	0	22,747,951	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(21,341,467)	(47,778,778)	(101,717)	64,383,773	(102,050)	2,890,602	(52,934,066)	0	96,087,842
	COMPUTATION OF FEDERAL INCOME TAX									
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	19,326,712	(743,291,501)	(1,582,403)	1,001,614,393	(1,587,583)	44,968,924	(1,179,523,187)	0	1,494,832,637
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(1,030,933)	47,778,778	101,717	(64,383,773)	102,050	(2,890,602)	75,682,017	0	(96,087,842)
21	FEDERAL TAXABLE INCOME (Sum of L19 + L20)	18,295,779	(695,512,723)	(1,480,687)	937,230,620	(1,485,533)	42,078,321	(1,103,841,170)	0	1,398,744,795
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	3,842,114	(146,057,672)	(310,944)	196,618,430	(311,962)	8,836,447	(231,806,646)	0	293,736,407
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	(450,792,180)	0	0	0	0	0	450,171,584	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(446,950,066)	(146,057,672)	(310,944)	196,618,430	(311,962)	8,836,447	218,364,938	0	293,736,407

NOTES:

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Energy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2020

Line No	Description	AJ06-Grand Gulf Adjustment	AJ07-Franchise Tax Adjustment	AJ09-Interest on Customer Deposits Adjustment	AJ10-Affiliate Interest Expense Adjustment	AJ11-Regulatory Debits & Credits Adjustment	AJ13-FAS 106 Adjustment	AJ19-Image Advertising Adjustment	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment
1	TOTAL OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0
2	TOTAL O&M EXPENSE	(12,917,653)	0	0	499,810	710,757	8,487,725	(1,459,870)	0	(5,070,285)	(1,233,770)
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	(15,987,007)	0	0	43,978,626	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	0	0	0	0	0	0	0	(78,511,100)	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	7,668,791	0	0	0	0	0	0	0	(17,890)
9	TAXES OTHER THAN INCOME	0	(15,124,383)	0	0	0	0	0	0	0	0
10	OTHER										
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	12,917,653	15,124,383	(7,668,791)	(499,810)	15,276,250	(8,487,725)	1,459,870	34,532,474	5,070,285	1,251,660
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	12,917,653	15,124,383	(7,668,791)	(499,810)	15,276,250	(8,487,725)	1,459,870	34,532,474	5,070,285	1,251,660
	COMPUTATION OF STATE INCOME TAX										
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	12,917,653	15,124,383	(7,668,791)	(499,810)	15,276,250	(8,487,725)	1,459,870	34,532,474	5,070,285	1,251,660
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	830,347	972,195	(492,950)	(32,128)	981,957	(545,591)	93,840	2,219,747	325,918	80,457
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	830,347	972,195	(492,950)	(32,128)	981,957	(545,591)	93,840	2,219,747	325,918	80,457
	COMPUTATION OF FEDERAL INCOME TAX										
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	12,917,653	15,124,383	(7,668,791)	(499,810)	15,276,250	(8,487,725)	1,459,870	34,532,474	5,070,285	1,251,660
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(830,347)	(972,195)	492,950	32,128	(981,257)	545,591	(93,840)	(2,219,747)	(325,918)	(80,457)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	12,087,306	14,152,188	(7,175,841)	(467,682)	14,294,292	(7,942,134)	1,366,030	32,312,727	4,744,367	1,171,293
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	2,538,334	2,971,960	(1,506,927)	(98,213)	3,001,801	(1,667,848)	286,866	6,785,673	996,317	245,953
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	2,538,334	2,971,960	(1,506,927)	(98,213)	3,001,801	(1,667,848)	286,866	6,785,673	996,317	245,953

NOTES:

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Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2020

Line No	Description	A.24 - Distribution Recovery Mechanism	A.25-Capacity Revenue and Expense Adjustment	A.27- Transportation Expense Adjustment	A.28- Decommissioning Expense Adjustment	A.29-Storm Costs Adjustment	A.30- Transmission Recovery Mechanism Adjustment	A.31-River Bend DAP / River Bend 30% Unregulated Adjustment	A.33- Parish Energy Center	A.34-Nelson Rail Spur Adjustment	A.35- Depreciation Adjustment
1	TOTAL OPERATING REVENUES	0	(11,665,458)	0	0	0	0	0	0	0	0
2	TOTAL O&M EXPENSE	0	66,913,862	(2,010,960)	0	0	0	(94,599,658)	(8,970)	41,043	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	(3,944,287)	0	0	18,071,441	0	0	(408,242)	(12,863,702)	(467,659)	9,274,535
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	0	0	0	0	0	0	(8,639,741)	(4,728)	3,068	0
10	OTHER										
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	3,944,287	(78,579,321)	2,010,960	(18,071,441)	0	408,242	116,103,101	481,357	(44,501)	(9,274,535)
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	(22,003,673)	0	0	9,274,535
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	3,944,287	(78,579,321)	2,010,960	(18,071,441)	0	408,242	94,099,429	481,357	(44,501)	0
	COMPUTATION OF STATE INCOME TAX										
14	STATE ADJUSTMENT	0	0	0	0	(3,064,730)	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	3,944,287	(78,579,321)	2,010,960	(18,071,441)	(3,064,730)	408,242	94,099,429	481,357	(44,501)	0
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	253,539	(5,051,079)	129,265	(1,161,632)	(197,001)	26,242	6,048,711	30,942	(2,861)	0
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	253,539	(5,051,079)	129,265	(1,161,632)	(197,001)	26,242	6,048,711	30,942	(2,861)	0
	COMPUTATION OF FEDERAL INCOME TAX										
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	3,944,287	(78,579,321)	2,010,960	(18,071,441)	0	408,242	94,099,429	481,357	(44,501)	0
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(253,539)	5,051,079	(129,265)	1,161,632	197,001	(26,242)	(6,048,711)	(30,942)	2,861	(0)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	3,690,748	(73,528,242)	1,881,696	(16,909,809)	197,001	382,000	88,050,717	450,415	(41,640)	(0)
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	775,057	(15,440,931)	395,156	(3,551,060)	41,370	80,220	18,490,651	94,587	(8,744)	0
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	775,057	(15,440,931)	395,156	(3,551,060)	41,370	80,220	18,490,651	94,587	(8,744)	0

NOTES:

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THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.
- (B)

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

Line No	Description	AJ36-Westinghouse Credits	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ40-Annualized Forfeited Discounts Revenue	AJ41-New Nuclear	AJ42-Lake Charles Power Station Annualization	AJ43 - Contingent Customer Credit Adjustment	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs
1	TOTAL OPERATING REVENUES	(1,198,607)	0	0	(33,307,478)	4,023,326	0	0	0	(90,155,372)	(2,621)
2	TOTAL O&M EXPENSE	0	(967,852)	0	(17,747,883)	0	0	2,797,007	0	(55,348,240)	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	3,759	0	0	0	0	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	(80,187)	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	0	2,494	(17,637)	0	0	0	77,295	0	0	0
10	OTHER										
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	(1,198,607)	1,041,786	17,837	(15,559,585)	4,023,326	(7,284,916)	(10,336,516)	0	(34,807,133)	(2,621)
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(1,198,607)	1,041,786	17,837	(15,559,585)	4,023,326	(7,284,916)	(10,336,516)	0	(34,807,133)	(2,621)
	COMPUTATION OF STATE INCOME TAX										
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	(1,198,607)	1,041,786	17,837	(15,559,585)	4,023,326	(7,284,916)	(10,336,516)	0	(34,807,133)	(2,621)
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	(77,046)	66,986	1,147	(1,000,170)	258,619	(468,274)	(664,431)	0	(2,237,402)	(168)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(77,046)	66,986	1,147	(1,000,170)	258,619	(468,274)	(664,431)	0	(2,237,402)	(168)
	COMPUTATION OF FEDERAL INCOME TAX										
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(1,198,607)	1,041,786	17,837	(15,559,585)	4,023,326	(7,284,916)	(10,336,516)	0	(34,807,133)	(2,621)
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	77,046	(66,986)	(1,147)	1,000,170	(258,619)	468,274	664,431	0	2,237,402	168
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(1,121,560)	974,820	16,690	(14,559,415)	3,764,706	(6,816,642)	(9,672,084)	0	(32,569,730)	(2,453)
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	(235,528)	204,712	3,505	(3,057,477)	790,588	(1,431,495)	(2,031,138)	0	(6,839,643)	(515)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(235,528)	204,712	3,505	(3,057,477)	790,588	(1,431,495)	(2,031,138)	0	(6,839,643)	(515)

NOTES:
 (A) SEE ATTACHMENT C TO ELL RIDER FRP
 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, 2020

Line No	Description	A-148-DOE Awards	A-149-Business Combination External Transaction Costs	A-150-Energy Efficiency Programs	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES	0	0	0	(977,501,314) (1,215,695,510)	3,017,797,222 1,107,313,826
2	TOTAL O&M EXPENSE	9,168,852	1,593,403	(12,020,625)	0	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	35,305,085	9,208,266
5	REGULATORY DEBITS AND CREDITS	0	28,549	0	(61,408,130)	603,797,515
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	8,859	0	(91)	0	4,416,728
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	7,588,604	7,588,604
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	(22,617,161)	180,937,595
9	TAXES OTHER THAN INCOME	18,455	0	(7,413)	0	0
10	OTHER	0	0	0	0	0
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	(9,196,166)	(1,621,952)	12,028,950	279,325,798	1,104,534,690
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	346,335,143	(459,447,038)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(9,196,166)	(1,621,952)	12,028,950	625,760,941	645,087,653
COMPUTATION OF STATE INCOME TAX						
14	STATE ADJUSTMENT	0	0	0	(922,012)	(4,210,562)
15	STATE TAXABLE INCOME (L13 + L14)	(9,196,166)	(1,621,952)	12,028,950	624,838,829	640,877,091
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	(591,130)	(104,256)	773,221	40,164,646	41,195,579
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	22,747,851	375,551
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(591,130)	(104,256)	773,221	62,912,597	41,571,131
COMPUTATION OF FEDERAL INCOME TAX						
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(9,196,166)	(1,621,952)	12,028,950	625,760,941	645,087,653
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	591,130	104,256	(773,221)	(40,164,646)	(41,195,579)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(8,605,036)	(1,517,693)	11,255,729	585,596,294	603,892,073
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	(1,807,058)	(318,716)	2,363,703	122,575,222	126,817,335
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	450,171,584	(620,596)
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(1,807,058)	(318,716)	2,363,703	573,146,806	126,196,740

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- 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, 2020

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	6,371,207	0.04%	1.56%	0.00%
2	Long-Term Debt	7,452,383,854	49.98%	3.99%	1.99%
3	Total Debt	7,458,755,061	50.02%		1.99%
4	Preferred Equity	0	0.00%	0.00%	0.00%
5	Common Equity	7,453,008,944	49.98%	9.50%	4.75%
6	Total	14,911,764,005	100.00%		6.74%

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, 2020

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, 2021

Ln No.	Description	Amount	Reference
<u>Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	18,982,982	Att G Page 2, L6
2	Non-TO Trust Invoice	532,678	Att G Page 2, L12
3	TO-Trust Invoice	(72,457,864)	Att G Page 2, L19
4	Sch. 31 - Reliability Coordination Service Cost Recovery Adder	-	Att G Page 2, L20
5	Administrative Costs	13,054,873	Att G Page 2, L21
6	Other MISO Settlements	(2,133,166)	Att G Page 2, L22
7	Net MISO Charges/(Credits)	(42,020,496)	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 (5)	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(42,020,496)	L7 + L10
12	Retail Allocation Factor (3)	99.20%	MD.1
13	Revenue Related Expense Factor (4)	1.01089	MD.1
14	Net Retail MISO Costs to be Recovered	(42,136,070)	L11 * L12 * L13
15	True-up of MISO Cost Recovery Revenue Requirement	(2,636,937)	Att G Page 3, L19
16	MISO Cost Recovery Mechanism (MCRM) Revenue Requirement	(44,773,007)	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-Louisiana Retail Bad Debt Rate - Revenue-Related Tax Rate - 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, 2021

Ln No.	Description	Amount	Reference
Schedule 10 Invoice			
1	Schedule 10 ISO Cost Recovery Adder	13,841,230	
2	Sch. 10 - FERC FERC Annual Charges Recovery	5,141,752	
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	18,982,982	Sum of Lines 1 - 5
Non-TO Trust Invoice			
7	Schedule 1 Scheduling, System Control, and Dispatch Service	(1,426,069)	
8	Schedule 2 Reactive Power	293,122	
9	Schedule 11 Wholesale Distribution Services (2)	1,665,625	
10	Schedule 15 Power Factor Correction Service	-	
11	Schedule 20 Treatment of Station Power	-	
12	Total Non-TO Trust Invoice	532,678	Sum of Lines 7-11
TO-Trust Invoice			
13	Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service	(8,233,417)	
14	Schedule 8 Non-Firm Point-To-Point Transmission Service	(1,169,483)	
15	Schedule 9 Network Integration Transmission Service	(63,096,720)	
16	Schedule 26 Network Upgrade Charge From Trans. Expansion Plan	41,756	
17	Schedule 26-A Multi-Value Project Usage Rate	-	
18	Schedule 33 Blackstart Service	-	
19	Total TO-Trust Invoice	(72,457,864)	Sum of Lines 13-18
20	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
21	Administrative Costs	13,054,873	
22	Other MISO Settlements	(2,133,166)	

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, 2020

Ln No.	Description	Amount	Reference
<u>Actual Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	16,672,086	
2	Non-TO Trust Invoice	(268,634)	
3	TO-Trust Invoice	(60,813,387)	
4	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
5	Administrative Costs related to Market Settlements	13,998,930	
6	Other MISO Market Settlements	(4,414,178)	
7	Net MISO Charges/(Credits)	(34,825,183)	Sum of Lines 1 - 6
<u>Actual Cost Associated with MISO Renewal Deferral</u>			
8	Carrying Cost on MISO Renewal Deferral (2)		
9	Amortization of MISO Renewal Deferral (2)		
10	Cost associated with MISO Implementation Deferral	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(34,825,183)	L7 + L10
12	Louisiana Retail Allocation Factor	99.20%	MD.1
13	Revenue Related Expense Factor (2)	1.01089	MD.1
14	Actual Net Retail MISO Cost to be Recovered	(34,920,966)	L11 * L12 * L13
15	Estimated Net Retail MISO Costs to be Recovered	(32,390,488)	Preceeding Filing Att G Page 1, L14
16	Difference in Actual & Est. MISO Cost Recovery Revenue Requirement	(2,530,479)	L14 - L15
17	Before-Tax Weighted Average Cost of Capital	8.41%	COC 1
18	Carrying Cost	(106,458)	L16 * (L17/2)
19	True-up of MISO Cost Recovery Revenue Requirement	(2,636,937)	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, 2020

Ln No.	Description	Amount	Reference
1	Protected Excess ADIT Give-Back	(64,982,736)	
2	Offsetting Revenue Requirement Increase	7,009,056	
3	Net Protected Give-Back ⁽¹⁾	(57,973,680)	Sum of Lines 1-2
4	Unprotected Excess ADIT Give-Back	(50,556,164)	
5	Offsetting Revenue Requirement Increase	11,641,237	
6	Net Unprotected Give-Back ⁽²⁾	(38,914,927)	Sum of Lines 4-5
7	Amortization of Income Tax Expense Liability	-	
8	MSS-4 Effects of Unprotected ADIT ⁽³⁾	5,594,253	
9	Protected Excess True-Up ⁽⁴⁾	(10,399,372)	
10	Net TRAM Amount ⁽⁵⁾	(101,693,726)	Sum of Lines 3, 6, 7, 8 and 9

Notes:

⁽¹⁾ Reference page 8.2

⁽²⁾ Reference page 8.3

⁽³⁾ Reference page 8.4

⁽⁴⁾ Reference page 8.5

⁽⁵⁾ Value includes gross-up for taxes and revenue related expenses as well as retail allocation factor

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

12/31/2017		Remove Non Rate Base Accounts		ADIT Credit in Rates Calculation		2017 Tax Return Protected Excess ADIT	
Evaluation Period Protected Excess ADIT	ADIT	(506,228,180) 1.36742 (692,225,943) 30 (23,074,198) (16,874,273) 99.01% 44,909,000	7,385,739	(498,842,441) 1.36742 (682,126,544) 30 (22,737,551) (16,628,081) 99.01% 44,253,790		(522,589,969) 1.36742 (714,599,361) (23,819,979) (17,419,666) 44,253,790	
Protected Give Back Gross Up Factor Give Back Years Annual Annual After Tax Jurisdictional Factor Rev Req in Midpoint							
Year	Giveback Period	ADIT Rate Base Credit	Excess ADIT Give-Back	Cumulative ADIT	Rate Base Offset	Total TRAM	
1	TY 2017	(44,253,790)	(24,804,136)	18,273,583	1,621,104	(67,436,822)	
2	TY 2018	(44,253,790)	(22,764,636)	35,031,607	3,107,758	(63,910,668)	
3	TY 2019	(44,253,790)	(37,215,227) ⁽²⁾	62,380,173	5,533,930	(75,935,087)	
4	TY 2020	(44,253,790)	(20,728,947) ⁽³⁾	79,008,254	7,009,056	(57,973,680)	

Notes:

- (1) Reference page 8.6
- (2) Reference page 8.7
- (3) Reference page 8.8

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism - Unprotected Excess ADIT
Electric
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 Give Back	Protected Give Back	Unprotected Give Back	Protected Give Back	Unprotected ADIT	Protected ADIT
Unprotected Give Back	(154,430,628)	23,206,989		(131,223,639)		(166,118,509)	
Gross Up Factor	1.36742			1.36742		1.36742	
Give-Back	(211,171,347)			(179,437,674)		(227,153,576)	
Yr 1	(105,585,674)			(89,718,837)		(113,576,788)	
Yr 2-5	(26,396,418)			(22,429,709)		(28,394,197)	
Annual After Tax Jurisdictional Factor	(19,303,828)			(16,402,955)		(20,764,814)	
Revenue Requirement	99.01%			99.01%			
	(13,699,998)			(11,641,237)			
Year	Giveback Period	ADIT Rate Base Credit	Excess ADIT Give-Back	Cumulative ADIT	Rate Base Offset	Total TRAM	
1	May 2018 - Dec 2018	(11,641,237)	(158,378,510)	65,611,819	6,321,438	(163,698,309)	
2	Jan 2019 - Aug 2019	(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 ²	(11,641,237)	(38,914,927)	131,223,639	11,641,237	(38,914,927)	

Notes:

(1) Reference page 8.11

(2) TY 2020 includes additional excess ADIT \$7,191,099 in Annual Give Back. Reference page 8.12.

**Entergy Louisiana, LLC
Formula Rate Plan
UPSA Effects of Additional Excess Unprotected ADIT⁽¹⁾
Electric
For the Test Year Ended December 31, 2018.**

Calculation of give-back for the MSS-4 effect of Additional Unprotected Excess ADIT.

MSS-4 Excess Unprotected ADIT⁽²⁾

5,594,253

Notes:

⁽¹⁾ FERC Docket No. ER18-1247

⁽²⁾ Reference page 8.14

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up
Electric
For the Test Year Ended December 31, 2019

Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up to 2017 Tax Return

	12/31/2017 Evaluation	Remove Non Rate	ADIT Credit in	2017 Tax Return	Additional Excess	Adjusted 2017
	Period Protected	Base Accounts	Rates Calculation	Protected Excess ADIT	Protected ADIT Ty	Tax Return Protected Excess ADIT
	Excess ADIT				2020	
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)		(682,126,544)	(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%		99.01%
Rev Req in Midpoint	44,909,000		44,253,790	46,473,202		

Protected Excess ADIT True Up to the 2019 Evaluation Period Annual Give Back

	Credit In Rates	Annual Give Back	Cumm ADIT	Rate Base Offset	Total TRAM
TY2019 As Filed (Estimated)	(44,253,790)	(26,094,389)	54,247,586	4,812,464	(65,535,715)
Recalculated Based on Actual 2020 Turn	(44,253,790)	(37,215,227) ⁽²⁾	62,380,173	5,533,930	(75,935,087)
					(10,399,372)

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 DAP Nuc Fuel	contra & remove	Remove RB30	Wholesale (MSSA w/o RB30)	Addl FIN 48 Adj	Remove Gas Dept	Securitized Assets	ELA Retail Electric Protected Excess ADIT Balance
190655	W/O-Plant - Fed	7,903,991								7,903,991
190656	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								
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)		10,174,181					
283537 / 283538	Rb Litigation Settlement-Fed ESI Bill	(10,174,181)								
		(590,902,392)	1,380,355	12,813,459	65,051,212	-	4,665,702	(16,868,686)	(523,860,350)	

Notes:
⁽¹⁾

Additional Excess Protected ADIT TY 2020 (1) 1,270,381
Adjusted Excess Protected ADIT Balance (522,589,969)

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

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Actual Protected Excess ADIT Turn
Electric
For the Test Year Ended December 31, 2020

Acct #	Acct Description	2020 Estimate - Turn	Reclass DAP contra & remove DAP		Remove Wholesale (MSS4 w/o RB30)		Addl FIN 48 Adj		ELA Retail Electric Protected Excess ADIT Turn	
			Nuc Fuel	Remove RB30	(1,938,450) above	Remove Wholesale (MSS4 w/o RB30)	Dept	(144,444)	11,554	(144,444) 11,554
190555	W/O-Plant - Fed	(144,444)								
190556	W/O-Plant - State	11,554								
282111	Liberalized Depreciation-Fed / State	33,594,708	(847,293)							
282112	Liberalized Depreciation-State	(1,246,396)	above							
	Total PTAX	32,215,422	(847,293)							
					(1,938,450)	-		(268,544)	29,161,135	
190793	NOL Protected Excess Fed	(5,654,251)								
282113	Protected Excess - Fed	-								
282211	Nuclear Fuel - Federal	5,453,402	(446,582)							
282212	Nuclear Fuel - State	(436,272)	above							
282223	Fas 109 Adj -Fed-Retail-Disall	(847,293)	847,293							
283537 /283538	Rb Litigation Settlement-Fed	126,080								
	ESI Bill	(85,368)								
	MSS-4	30,857,088	(446,582)	(979,958)	(1,938,450)	-	(191,055)	27,215,676		
					Gross Up Factor					
					1.36742					
	Total Turn							37,215,227		
	Total Turn in Rate Base							27,348,566		

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

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Estimated Protected Excess ADIT
Electric

For the Test Year Ended December 31

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

		For the Test Year Ended December 31, 2018									
		Unprotected Excess Balance									
		Electric									
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
190115	New Nuclear Development Cost-Fed	2,686,072	-	-	-	-	-	-	-	-	ELA Retail Electric Unprotected Excess ADT
190116	New Nuclear Development Cost-St	(2,486)	(455,401)	(455,401)	-	-	-	-	-	-	(21,486)
190151	Taxable Unbilled Revenue-Fed	(8,646,926)	-	-	-	-	-	-	-	-	(9,102,327)
190152	Taxable Unbilled Revenue-St	(36,432)	-	-	-	-	-	-	-	-	0
190161	Property Ins Reserve-Fed	36,699,086	-	-	-	-	-	-	-	-	36,775,950
190162	Property Ins Reserve-State	(2,945,927)	-	-	-	-	-	-	-	-	(2,942,076)
190163	Capitalized Repairs - Fed	1,154,701	-	-	-	-	-	-	-	-	1,153,854
190164	Capitalized Repairs - State	(92,360)	-	-	-	-	-	-	-	-	(92,292)
190165	Sys Agmt Equal Reg Lab-Fed	7,447,054	-	-	-	-	-	-	-	-	7,447,054
190166	Sys Agmt Equal Reg Lab-State	(595,764)	-	-	-	-	-	-	-	-	(595,764)
190171	Inj & Damages Reserve-Fed	1,887,875	-	-	-	-	-	-	-	-	1,895,662
190172	Inj & Damages Reserve-State	(151,030)	-	-	-	-	-	-	-	-	(151,053)
190181	Commit In Aid Of Constr-Fed	10,785,676	-	-	-	-	-	-	-	-	10,385,777
190182	Commit In Aid Of Constr-St	(843,916)	-	-	-	-	-	-	-	-	(814,329)
190211	Unfunded Pension Exp-Fed	(53,039,676)	-	-	-	-	-	-	-	-	(50,593,050)
190212	Unfunded Pension Exp-State	4,243,174	-	-	-	-	-	-	-	-	4,047,444
190215	Supplemental Pension Plan-Fed	254,022	-	-	-	-	-	-	-	-	267,803
190216	Supplemental Pension Plan-St	(20,322)	-	-	-	-	-	-	-	-	(21,424)
190221	Fas 106 Other Rateire Bell-Fed	41,866,231	-	-	-	-	-	-	-	-	40,722,417
190222	Fas 106 Other Rateire Bell-State	(3,349,302)	-	-	-	-	-	-	-	-	(3,257,797)
190241	Deferred Fuel/Gas-Fed	(173,079)	-	-	-	-	-	-	-	-	(173,079)
190242	Deferred Fuel/Gas-St	13,846	-	-	-	-	-	-	-	-	13,846
190251	Removal Cost - Fed	22,291,627	-	-	-	-	-	-	-	-	23,210,164
190252	Removal Cost - State	(67,268)	-	-	-	-	-	-	-	-	(1,052,983)
190255	Acquisition - Federal	(128)	-	-	-	-	-	-	-	-	(128)
190256	Acquisition - State	10	-	-	-	-	-	-	-	-	10
190317	Fas 143 - Federal	139,920	-	-	-	-	-	-	-	-	26,848
190318	Fas 143 - State	(11,194)	-	-	-	-	-	-	-	-	(2,148)
190331	Accrued Medical Claims-Fed	1,910,068	-	-	-	-	-	-	-	-	1,836,316
190332	Accrued Medical Claims-State	(152,805)	-	-	-	-	-	-	-	-	(146,905)
190351	Uncollected Accts Reserve-Fed	1,136,150	-	-	-	-	-	-	-	-	1,132,633
190352	Uncollected Accts Reserve-St	(90,892)	-	-	-	-	-	-	-	-	(90,811)
190355	Restructuring Step Up Intang-St	(94,435)	-	-	-	-	-	-	-	-	-
190356	Restructuring Step Up Intang-Fed	0	-	-	-	-	-	-	-	-	0
190358	Restructuring Basis SuplUp-Fed	(0)	-	-	-	-	-	-	-	-	(0)
190363	Restructuring Basis SuplUp-St	0	-	-	-	-	-	-	-	-	0
190364	Basis Step Up - Fed	-	-	-	-	-	-	-	-	-	-
190375	Regulatory Liability-Federal	12,393	-	-	-	-	-	-	-	-	12,393
190376	Regulatory Liability-State	(199,598)	-	-	-	-	-	-	-	-	(199,598)
190391	Contract Del Revenue-Fed	141,414	-	-	-	-	-	-	-	-	141,414
190392	Contract Del Revenue-State	(11,313)	-	-	-	-	-	-	-	-	(11,313)
190397	Def. Mic. Services - Fed	114,414	-	-	-	-	-	-	-	-	114,414
190398	Def. Mic. Services - State	(9,153)	-	-	-	-	-	-	-	-	(9,153)
190421	Environmental Reserve-Fed	340,576	-	-	-	-	-	-	-	-	343,340
190422	Environmental Reserve-State	(27,246)	-	-	-	-	-	-	-	-	(27,483)
190443	Waste Site Clean Up Costs Fed	155,530	-	-	-	-	-	-	-	-	155,530
190444	Waste Site Clean Up Costs State	(12,442)	-	-	-	-	-	-	-	-	(12,442)
190446	Waste Disposal Reserve - Fed	610,789	-	-	-	-	-	-	-	-	610,789
190447	Waste Disposal Reserve - State	(48,863)	-	-	-	-	-	-	-	-	(48,863)
190451	Incentive-Fed	532,289	-	-	-	-	-	-	-	-	386,483
190452	Incentive-State	(42,583)	-	-	-	-	-	-	-	-	(30,918)
190519	Stock Options - Federal	15,729	-	-	-	-	-	-	-	-	15,729
190520	Stock Options - State	(1,258)	-	-	-	-	-	-	-	-	(1,258)
190525	Restricted Stock Awards-Fed	47,284	-	-	-	-	-	-	-	-	47,284
190526	Restricted Stock Awards-State	(3,783)	-	-	-	-	-	-	-	-	(3,783)
190561	Def Compensation - Fed	166,290	-	-	-	-	-	-	-	-	148,940
190562	Def Compensation - State	(13,303)	-	-	-	-	-	-	-	-	(11,915)
190603	Rate Refund-Federal	(290,029)	-	-	-	-	-	-	-	-	(290,029)
190604	Rate Refund-State	23,202	-	-	-	-	-	-	-	-	23,202
190731	Adit Wholesale Fed	0	-	-	-	-	-	-	-	-	-
190791	Tax Attribute-NOL/CR C/F-Fed	(9,733,816)	-	-	-	-	-	-	-	-	-

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

For the Test Year Ended December 31, 2018									
		Unprotected Year End 2017		Remove DAP		Additional FIN 48 Adj		Remove Gas Dept	
Acct #	Acct Description								
190871	ADIT-NOL-SRL Y/Dec Fed NonCur Fed Offset-St NonCur Camover	4,607,856 (25,175,446)				(4,607,856) 2,470,000			
190984	ADIT-NOL Off-State-Non-Current ADIT-Contrib Off/St NonCur	0							0
190986	OCI ADT Benefit SFAS 158 Start Up Costs-Fed	0							
281121	Start Up Costs-State	(4,039)							
281122	Start Up Costs-Fed-Retail	323							323
281124	Start Up Costs-State-Retail	(644,459)							(490,870)
282147	Section 481A Adj Fed	51,548 (12,306)							39,242
282151	Pensions Capitalized - Fed	830,673							830,673
282152	Pensions Capitalized - State	(406,593)							(406,593)
282161	Taxes Capitalized - Fed	23,310							23,310
282162	Taxes Capitalized - State	(603,309)							(603,309)
282171	Interest Cap - Adic - Fed	31,685							31,685
282172	Interest Cap - Adic - State	(29,014,475)							(28,364,474)
282186	Nonbase R - White	2,313,218 (43,465)							2,291,147
282221	Fiber Optics-Fed	(207,991)							(240,960)
282222	Fiber Optics - State								
282223	Repairs & Maint Exp - Federal	(23,983,661)							(23,983,661)
282244	Repairs & Maint Exp - State	583,991 (46,789)							1,871,402
282247	R&E Declusion - Fed	(8,579,36)							(8,579,36)
282248	R&E Declusion - St	684,779							684,779
282246	Warranty Expense - Federal	(1,103,170)							(1,103,150)
282331	Warranty Expense - State	90,639 (821)							88,236
282331	Misc. Intangible Plant-Federal	(477,681)							(477,681)
282351	Misc. Intangible Plant-State	38,208							38,208
282351	Tax Int (Avoided Cost)-Fed	18,981,635							18,696,441
282352	Tax Int (Avoided Cost) - St	(1,518,339)							(1,495,396)
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)							(9,820,827)
282462	Computer Software Cap - State	802,000							785,569
282469	Comm Dev Block Grant-Federal	(6,999)							(6,999)
282470	Comm Dev Block Grant-State	567							567
282475	Contra Securitization - Federal	0							0
282476	Contra Securitization - State	(0)							(0)
282515	Spec Assigned-Fed Ws	(244,819)							(244,819)
282533	Casualty Loss Deduction-Fed	(158,062,012)							(158,062,012)
282534	Casualty Loss Deduction-St	12,642,663 (16,175)							133,534,663 (10,746,264)
282535	Adt Straight Line-Fed Ws	(182,191)							(182,191)
282537	Accum DEFT Steam Plant	(0)							0
282538	Accum DSH Steam Plant	798							(798)
282543	Reg Asset-Spec Assign-Fed	1,422,866							1,422,866
282733	Fas 109 Adj -Fed-Retail-Disc	6,358,844							-
282901	283A Method Change-DSC - Fed	(53,045,155)							(53,045,155)
282902	Units of Production Disc - Fed	4,276,599 (82,130)							4,276,599 (82,130)
282903	Units of Production Disc - St	(132,735,845)							(132,735,845)
282904	Unit of Property Disc-Trans-Fed	19,648,537 (3,924,441)							18,868,141 (3,924,418)
282908	Unit of Property Disc-Trans-St	22							22
282975	Depreciation Expense - Fed	(313,983) (2)							313,983 (2)
282976	Depreciation Expense - State	4,624,904 (369,927)							4,246,188 (339,579)
283111	Deferred Fuel/Gas - Fed	(513,815)							(513,815)
283112	Deferred Fuel/Gas - State	41,105							3,151
283151	Regulatory Asset - Federal	(2,402,083)							(2,401,328)
283152	Regulatory Asset - State	192,167							192,166
283153	Reg Asset-L-G3-Fed	(10,277,962)							(10,277,962)
283154	Reg Asset-L-G3-State	822,237							822,237

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

Acct #		Acct Description	Unprotected Year End 2017	Remove DAP	Remove Wholesale Bond 30	Additional FIN 48 ADJ	Remove Gas Dept	Remove Steam Dept	OCI Adjustment	MISO Adj	Securitization - Casualty loss ADJ	ELA Retail Electric Unprotected Excess ADT
283155	Reg Asset G3 OLF-Fed	Reg Asset LG3 OLF-State	659,241 (52,739)	-	-	-	-	-	-	-	659,241 (52,739)	
283156	Reg Asset LC3 OLF-State	Regulatory Asset-MISO-Fed	(485,720)	-	-	-	-	-	-	-	(485,720)	
283157	Regulatory Asset-MISO-State	Regulatory Asset-MISO-State	38,858 (967)	-	-	-	-	-	-	-	38,858 (967)	
283158	Syst Agmnt Equal Reg Asset-Fed	Syst Agmnt Equal Reg Asset-SI	77	-	-	-	-	-	-	-	77	
283166	Main/Refueling - Fed	Main/Refueling - Fed	(7,180,255)	-	-	-	-	-	-	-	(7,180,255)	
283181	Main/Refueling - SI	Main/Refueling - SI	574,420 (3,329,780)	-	-	-	-	-	-	-	574,420 (3,329,780)	
283221	Bond Reacquisition Loss - Fed	Bond Reacquisition Loss - SI	286,382 (22,367,672)	-	-	-	-	-	-	-	286,382 (19,404,052)	
283222	Section 475 Adjustment-Fed	Section 475 Adjustment-SI	-	-	-	-	-	-	-	-	-	
283225	Transco Costs - Federal	Transco Costs - State	-	-	-	-	-	-	-	-	-	
283226	Deferred Storm Costs - Federal	Deferred Storm Costs - State	(1,905,513)	-	-	-	-	-	-	-	(1,905,513)	
283247	Deferred Storm Costs - State	Deferred Storm costs - State	152,441 (329,598)	-	-	-	-	-	-	-	152,441 (329,598)	
283248	Amort W-3 Design Bass - Fed	Amort W-3 Design Bass - SI	26,368 (22,835)	-	-	-	-	-	-	-	26,368 (22,835)	
283249	Rider SCO - Federal	Rider SCO - Federal	1,827	-	-	-	-	-	-	-	1,827	
283250	Rider SCO - State	Rider SCO - State	(313,434) (155)	-	-	-	-	-	-	-	(313,434) (155)	
283261	Regulatory Asset-HCM-Fed	Regulatory Asset-HCM-State	(973,412)	-	-	-	-	-	-	-	(973,412)	
283262	Misc Cap Costs-Fed	Misc Cap Costs-State	(77,873)	-	-	-	-	-	-	-	(77,873)	
283273	Misc Cap Costs-State	Rider SCO - Federal	(224,451)	-	-	-	-	-	-	-	(224,451)	
283274	Rider SCO - State	Rider SCO - State	24,144 (1,932)	-	-	-	-	-	-	-	24,144 (1,932)	
283301	Prepaid Expenses Federal	Prepaid Expenses State	(1,096,767) 87,741	-	-	-	-	-	-	-	(1,096,767) 87,741	
283302	Acc Dlt Turgen	Acc Dlt Turgen	(19,934)	-	-	-	-	-	-	-	(19,934)	
283345	Acc Dlt Gideon	Acc Dlt Gideon	1,594 (498,673)	-	-	-	-	-	-	-	1,594 (379,841)	
283349	Reg Asset-Storm Costs-Fed	Reg Asset-Storm Costs-State	17,956 (12,275,950)	-	-	-	-	-	-	-	17,956 (12,275,950)	
283350	Rb Litigation Settlement-Fed	Rb Litigation Settlement-SI	(10,096,767) (797,925)	-	-	-	-	-	-	-	(10,096,767) (797,925)	
283361	Rb Litigation Settlement - Sta	Rb Litigation Settlement - Sta	-	-	-	-	-	-	-	-	-	
283362	Fas 109 Adt-Rest Unregad-Fed	Fas 109 Adt-Rest Unregad-Fed	0	-	-	-	-	-	-	-	0	
283401	FIN 48 adjustment	FIN 48 adjustment	15,032,943	-	-	-	-	-	-	-	(36,750)	
283402	ESI Bill	ESI Bill	(328,173,407)	381,251	13,073,875	12,464,070	16,271,830	2,022,508	513,912	(5,460,947)	-	122,788,399 (166,118,509)
283411	Remove MSS-4 except for River Bond 30	Remove MSS-4 except for River Bond 30	Total									

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

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
2014-2015 RAR and Correlative Adjustments - TCJA Excess ADIT
Electric
For the Test Year Ended December 31, 2020

Account	Description	2014	2015	2016	2017	Total	FIN 48 Release Reserve	Excess or Deficient ADIT Net of FIN48	Protected	Unprotected	Acct 190793 - NOL Protected Excess Fed	Acct 254331 - Excess ADIT Retail - Protected	Acct 254331 - Excess ADIT Retail - Unprotected
190211	UNFUNDED PENSION EXP-FED	13,012	19,428	-	-	32,440	(1,829,018)	(1,829,018)	32,440	(1,829,018)			32,440
190375	REGULATORY LIABILITY-FEDERAL		(133,000)	-	-	(133,000)	(133,000)	(133,000)					(133,000)
190655	W/O-PLANT - FED												
190883	ADT-CONTRIB CF-TAP-FED-NONCUR	(41,373)	(120,455)				(161,828)	(161,828)					
190883	ADT-NOL C/F TAP-FED-NON-CURR												
282211	NUCLEAR FUEL -FEDERAL	162,384	81,192	-	-	243,576	6,262,816	6,262,816	243,576	243,576			243,576
282241	R&E DEDUCTION - FED	889,850	(3,181,521)	792,878	207,359	(1,291,433)	795,984	(495,449)			(495,449)		
282801	263A METHOD CHANGE-DSC - FED						(196,063)	(196,063)			(196,063)		
282903	UNITS OF PRODUCTION-DED - FED						(6,226,592)	(6,226,592)			(6,226,592)		
282907	UNIT OF PROPERTY-DED-TRANS-FED						(305,434)	(305,434)			(305,434)		
283225	SECTION 475 ADJUSTMENT-FED		-	-	-		(1,311,224)	(1,311,224)			(1,311,224)		
283348	FIN 48 ADJUSTMENT						946,448	946,448			946,448		
Perm	V/DALIA							(1,474,456)			(1,474,456)		
	Total	890,873	(3,201,357)	792,878	207,359	4,952,570	(9,600,355)	(4,647,784)	1,380,857	(6,028,742)	1,270,381	110,576	(8,502,323)

Notes:

(1) Revenue Agent's Report(RAR) and Correlative Adjustments for the 2014 and 2015 Tax Audits.

Total	(8,502,323)
Exclude 283225	(1,311,224)
Net To Include	(7,191,099)