

Entergy Louisiana, LLC
Cost of Service
RB 18 Plant Acquisiton Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	PAA114: 114 PLANT ACQUISITION ADJUSTMENT	114000: Electr Plant Acq. Adjustment	141,561,725
2	AAA115: 115 AMORT ACQUISITION ADJUSTMENT	115000: Amort Acquisition Adjustment	(43,370,136)
3		Total	<u>98,191,589</u>

Notes:

⁽¹⁾RB 18.2

Entergy Louisiana, LLC
Cost of Service
RB 18 Plant Acquisition Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Utility Account	Amount
1	114000: Electr Plant Acq. Adjustment	341_0: Structures and Improvements	58,172,481
2	114000: Electr Plant Acq. Adjustment	344_0: Generators	77,854,429
3	114000: Electr Plant Acq. Adjustment	353_0: Station Equipment	5,534,814
4	115000: Amort Acquisition Adjustment	341_0: Structures and Improvements	(13,062,967)
5	115000: Amort Acquisition Adjustment	344_0: Generators	(28,320,158)
6	115000: Amort Acquisition Adjustment	353_0: Station Equipment	(1,987,011)
7		Total	<u>98,191,589</u>

Entergy Louisiana, LLC
Cost of Service
RB 19 Nuclear Refueling Outage
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RBRO174: 174 RB REFUELING OUTAGE	174104: Refueling Outage	8,750,384
2	WF3FUELTOA: Waterford 3 Refueling	174104: Refueling Outage	45,082,809
3		Total	<u>53,833,193</u>

Notes:

⁽¹⁾ Reference RB 19.2

Entergy Louisiana, LLC
Cost of Service
RB 19 Nuclear Refueling Outage
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Physical Location	Amount
1	174104: Refueling Outage	RBS	8,750,384
2	174104: Refueling Outage	WF3	45,082,809
3		Total	<u>53,833,193</u>

Entergy Louisiana, LLC
Cost of Service
RB 20 Accumulated Amortization River Bend AFUDC Gross Up
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	RBG182: 182 RIVER BEND AFUDC GROSS UP	182345: River Bend Afudc Grossup	71,367,000
2	RBG182: 182 RIVER BEND AFUDC GROSS UP	182346: Accum Amort River Bend Afudc	(67,946,622)
3		Total	<u>3,420,378</u>

RB 21
Coal Car Maintenance Reserve

Entergy Louisiana, LLC
Cost of Service
RB 21 Coal Car Maintenance Reserve
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	CCMR228: 228 COAL CAR MAINTENANCE RESERVE	228401: Accum Prov - Coal Car Maint	(1,505,962)
2		Total	<u>(1,505,962)</u>

RB 22
Other Rate Base Items

Entergy Louisiana, LLC
Cost of Service
RB 22 Other Rate Base Items - SGR Spur
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	SGR182: 182 SGR RAIL SPUR COSTS	182349: Sgr Spur Cap Cost La (LG)	-
2		Total	-

Entergy Louisiana, LLC
Cost of Service
RB 23 Retired Meters Regulatory Asset
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	1822AM: 182 Regulatory Asset – Retired Meters	1822AM: Unrecovered plant - meters	86,988,763
2		Total	<u>86,988,763</u>

Entergy Louisiana, LLC
Cost of Service
RV 1 Sales Revenues
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	Sales to Ultimate Customers		
2	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales	1,775,551,564
3	RSRR: 440-445 SALES-RETAIL	442110: Commercial Sales-General	1,052,147,261
4	RSRR: 440-445 SALES-RETAIL	442120: Commercial Sales-G & M	222,517,971
5	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales	972,424,846
6	RSRR: 440-445 SALES-RETAIL	442210: Industrial Sales - General	1,303,552,987
7	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting	28,449,428
8	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit	66,460,929
9		Total Sales to Ultimate Customers	<u>5,421,104,986</u>
10	Sales for Resale		
11	RSRWS: 447 WHOLESALE SALES	447004: Municipalities &Co-Op Revenues	41,623,238
12	RSRWS: 447 WHOLESALE SALES	4471NR: Sales For Resale Assoc-30% Rb	42,015,696
13	RSOROE: 447 OTHER SALES FOR RESALE - ELIGIBLE	447114: Resource Plan Rev - Non JSP	42,645,663
14	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated	69,718,579
15	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co	164,037,601
16	RSOROIE: 447 OTHER SALES FOR RESALE - INELIGIBLE	447114: Resource Plan Rev - Non JSP	14,657,117
17	RSORSSOIE: 447 SYSTEM SALES TO OTHERS - INELIGIBLE	447002: Sales For Resale Non Assoc Co	334,330
18	RSORRPIE: 447 RESOURCE PLAN REVENUE - INELIGIBLE	447115: Resource Plan Rev - Affiliated	180,607,660
19		Total Sales for Resale ⁽¹⁾	<u>555,639,884</u>
20		Total	<u><u>5,976,744,871</u></u>

Notes:

⁽¹⁾ Reference RV 1.2

Entergy Louisiana, LLC
Cost of Service
RV 1 Account 447 Sales for Resale
Electric
For the Test Year Ended December 31, 2022

Line No.	Project	Account and Description	Amount
1	Eligible for Fuel Recovery	447002: Sales For Resale Non Assoc Co	164,037,601
2		447114: Resource Plan Rev - Non JSP	42,645,663
3		447115: Resource Plan Rev - Affiliated	69,718,579
4		Subtotal Eligible for Fuel Recovery	<u>276,401,843</u>
5	INeligible for Fuel Recovery	447002: Sales For Resale Non Assoc Co	334,330
6		447004: Municipalities &Co-Op Revenues	41,623,238
7		447114: Resource Plan Rev - Non JSP	14,657,117
8		447115: Resource Plan Rev - Affiliated	180,607,660
9		4471NR: Sales For Resale Assoc-30% Rb	42,015,696
10		Subtotal INeligible for Fuel Recovery	<u>279,238,041</u>
11		Total	<u><u>555,639,884</u></u>

RV 2
Other Revenues

Entergy Louisiana, LLC
Cost of Service
 RV 2 Other Revenues
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	RO450: 450 FORFEITED DISCOUNTS	450000: Forfeited Discounts	22,831,333
2	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	4,318,775
3	RO454DL: 454 POLE ATTACHMENTS - DISTRIB LINES	454100: Pole Attachments ⁽¹⁾	18,330,419
4	RO454P: 454 RENTS OTHER	454000: Rent From Electric Property ⁽¹⁾	597,384
5	RO454PP: 454 RENTS OTHER-PRODUCTION	454000: Rent From Electric Property ⁽¹⁾	362,214
6	RO454PT: 454 RENTS OTHER-TRANSMISSION	454000: Rent From Electric Property ⁽¹⁾	515,088
7	RO454PD: 454 RENTS OTHER-DISTRIBUTION	454000: Rent From Electric Property ⁽¹⁾	3,316,108
8	RO454PG: 454 RENTS OTHER-GENERAL	454000: Rent From Electric Property ⁽¹⁾	175,435
9	RO456: 456 OTHER REVENUE - MISC	456000: Other Electric Revenues	2,928,981
10	RO456: 456 OTHER REVENUE - MISC	4560MS: Third Party Sales of Inventory	41,066
11	RO456ATTO: 456 MISO ATTACHMENT O	456136: MISO Sch 7 Firm PTP - ST	2,323,436
12	RO456ATTO: 456 MISO ATTACHMENT O	456137: MISO Sch 7 Firm PTP - LT	9,519,591
13	RO456ATTO: 456 MISO ATTACHMENT O	456138: MISO Sch 8 Non-firm	3,657,653
14	RO456ATTO: 456 MISO ATTACHMENT O	456139: MISO Sch 9 Network	102,304,156
15	RO456B: 456 BULK	456107: Network Transmission Revenue	15,313,310
16	RO456NAO: 456 MISO NON-ATT O TRANSMISSION	456142: MISO Sch 42 Int/AFUDC Amort	(64,669)
17	RO456PD: 456 PRODUCTION DEMAND	456WHC: Westinghouse Credits	1,042,464
18	RO456SCH11: 456 MISO SCH 11 WDS	456003: MISO Mkt Sch 11 Wholesale Dist	1,891,803
19	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	31,955,821
20	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue	21,910,980
21	RO457MISO: 457 MISO SCH 1 CTRL/DISP	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	1,749,459
22	RO457MISO: 457 MISO SCH 1 CTRL/DISP	457132: MISO Sch 2 Reactive	20,767,944
23	RO458: 458 OTHER REV-SERV TO NON-ASSOCIAT	458000: Other Rev-Serv To Non-Associat	100
24	RO456G: 456 OTHER REVENUE - GAS	4560UP: Trans-Union Contract Revenue	178
25	RO456OU: 456 OUACHITA UPGRADES	456010: Misc Rec - Ouachita Upgrades	2,199,264
26	RO456TPZ: 456 ELL Receipts TPZ Settlement	456TPZ: ELL Receipts- TPZ Settlement	2,200,000
27		Total	<u>270,188,294</u>

Notes:

⁽¹⁾ Reference RV 2.2

Entergy Louisiana, LLC
 Cost of Service
RV 2 Account 454 Revenues
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Function	Amount
1	454000: Rent From Electric Property	D: Distribution	3,316,108
2		G: General	175,435
3		P: Production	362,214
4		NA: NA	597,384
5		T: Transmission	515,088
6	Subtotal 454000: Rent From Electric Property		4,966,229
7	454100: Pole Attachments	NA: NA	18,330,419
8	Subtotal 454100: Pole Attachments		18,330,419
9		Total	23,296,647

EXPENSES

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		8,646,960
2	OMP501E: 501 FUEL - ELIGIBLE	501000: Fuel		(911,573) ⁽¹⁾
3	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil		3,984,228 ⁽¹⁾
4	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas		1,948,796,969 ⁽¹⁾
5	OMP501E: 501 FUEL - ELIGIBLE	501204: Natural Gas Hedging-Electric		(24,800,383) ⁽¹⁾
6	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal		37,060,070 ⁽¹⁾
7	OMP501E: 501 FUEL - INELIGIBLE	501100: Fuel - Oil		39,538 ⁽¹⁾
8	OMP501E: 501 FUEL - INELIGIBLE	501301: Fuel - Coal		6,238,505 ⁽¹⁾
9	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		4,317,250
10	OMP502: 502 STEAM EXPENSES	502100: Chemicals-MATS Compliance		935,572
11	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		5,709,542
12	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		13,032,326
13	OMP507: 507 RENTS	507000: Rents - Steam Power Generation		184,084
14	OMP509: 509 ALLOWANCES	509000: Allowance		(863,096) ⁽⁶⁾
15	OMP509: 509 ALLOWANCES	509101: NOX Seasonal Allowances Exp		1,036 ⁽⁶⁾
16	OMP509: 509 ALLOWANCES	509103: NOX Conversion Allowance Exp		19,586 ⁽⁶⁾
17	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		3,180,637
18	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		3,318,275
19	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		16,629,293
20	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		7,229,148
21	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		1,796,441
22		Sub-Total Steam Power Generation		2,034,544,407
23	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr		61,066,732
24	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517001: Nuc Out Amort-Op, Supv, & Eng		9,570,616
25	OMP518: 518 FUEL - ELIGIBLE	518100: Burnup/Amortization		71,647,781 ⁽²⁾
26	OMP518: 518 FUEL - ELIGIBLE	518300: Daily Lease Charges		3,372,316 ⁽²⁾
27	OMP518: 518 FUEL - ELIGIBLE	518500: Nuclear Fuel Dry Casts Storage		3,337,762 ⁽²⁾
28	OMP518IE: 518 FUEL - INELIGIBLE	5181NR: River Bend Fuel Burn-Rb Nonreg		13,548,110 ⁽²⁾
29	OMP518IE: 518 FUEL - INELIGIBLE	5183NR: Daily Lease Charges - Non Reg		607,699 ⁽²⁾
30	OMP518IE: 518 FUEL - INELIGIBLE	5185NR: Nuclear Dry Cask Strg-RBnonreg		2,708 ⁽²⁾
31	OMP519: 519 COOLANTS & WATER	519000: Coolants And Water		17,101,095
32	OMP519: 519 COOLANTS & WATER	519001: Nuc Out Amort-Coolants & Water		1,325,061
33	OMP520: 520 STEAM EXPENSES	520000: Steam Expenses		59,280,906
34	OMP520: 520 STEAM EXPENSES	520001: Nuc Out Amort - Steam Expenses		8,094,527
35	OMP520: 520 STEAM EXPENSES	523000: Electric Expenses		2,065
36	OMP520: 520 STEAM EXPENSES	523000: Electric Expenses		(2,065)
37	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		2,022,324
38	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		53,809,848
39	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524001: Nuc Out Amort-Misc Nuc Pow Exp		9,091,972
40	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524FIN: Nuclear Fuel Trust Fees		775,752
41	OMP525: 525 RENTS	525000: Rents - Nuclear Generation		4,700,270
42	OMP525: 525 RENTS	525001: Nuc Out Amort - Rents		911,681
43	OMP528: 528 MAINT SUPVSN & ENGINEERING	528000: Maint Supervision & Engr		29,930,402
44	OMP528: 528 MAINT SUPVSN & ENGINEERING	528001: Nuc Out Amort-Maint Supv & Eng		4,426,169
45	OMP529: 529 MAINT OF STRUCTURES	529000: Maintenance Of Structures		2,027,321
46	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530000: Maint Of Reactor Plant Equip		7,140,756
47	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530001: Nuc Out Amort-Maint Reator Plt		11,234,828
48	OMP531: 531 MAINT OF ELECTRIC PLANT	531000: Maintenance Of Electric Plant		5,821,016
49	OMP531: 531 MAINT OF ELECTRIC PLANT	531001: Nuc Out Amort-Maint Elec Plant		2,404,646
50	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532000: Maint Of Misc Nuclear Plant		69,565,041
51	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532001: Nuc Out Amort-Maint Misc Nuc P		12,638,980
52		Sub-Total Nuclear Power Generation		465,456,321
53	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		6,240,432
54	OMP548: 548 PROCESS CONTROL COSTS	548000: Generation Expenses		10,301,509
55	OMP548: 548 PROCESS CONTROL COSTS	548103: Operating Supplies,Water,Waste		4,737
56	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		157,684
57	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		25,377,731
58	OMP549: 549 MISC OTH POWER GENERATING EXP	549101: Misc Oper Fees / Svcs		138
59	OMP550: 550 RENTS	550000: Rents - Other Power Generation		454,952
60	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		971,107
61	OMP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		1,768,875
62	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		34,612,177
63	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553102: Routine Maint - Contract		1,440

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
64	OMP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		2,981,244
65		Sub-Total Other Power Generation		82,872,027
66	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others		859,607,034 ⁽³⁾
67	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation		7,918,171 ⁽³⁾
68	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affilt		20,703,030 ⁽³⁾
69	OMP555EE: 555 ELIGIBLE ENERGY	555200: Purch Power-Entergy-Affiliates		7,030,230 ⁽³⁾
70	OMP555IRE: 555 INELIGIBLE - RESOURCE PLAN	555010: Rsrc Plan Purch Pwr - Affilt		38,524,190 ⁽³⁾
71	OMP555IR: 555 INELIGIBLE - RES EQUAL - PROD DEMAND	555200: Purch Power-Entergy-Affiliates		87,150,412 ⁽³⁾
72	OMP555IEM: 555 INELIGIBLE ENERGY - MISO	555015: MISO Schedule 24 Admin		866,490 ⁽³⁾
73	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555002: System Purchases From Others		75,706,388 ⁽³⁾
74	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555900: Capacity Deferral		(20,989,668) ⁽³⁾
75	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		2,110,645
76	OMP557O: 557 OTHER	557000: Other Expenses		44,117
77	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost		(109,609,429)
78	OMP557DF: 557 DEFERRED FUEL	5573GS: Def Fuel - EGSL Fuel Tracker		(2,150,442)
79	OMP557DF: 557 DEFERRED FUEL	5573LL: Def Fuel - ELL Fuel Tracker		2,252,193
80	OMP557SA: 557 DEF SYS AGREEMT PAYMT/RECEIPTS	557390: Def Sys Agreemt Paymt/Receipts		(76,971)
81	OMP557NOX: 557 NOX DEFERRED EXPENSE	557001: NOX Deferred Expense		(93,439)
82	OMP557LCF: 557 LETTER OF CREDIT FEES - MISO	557400: MISO Misc Purchased Pwr Exp		198,622
83		Sub-Total Other Power Supply Expenses		969,191,574
84	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	3,378,344
85	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	2,620,632
86	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	3,397,310
87	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	2,115,146
88	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	93,645
89	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	58,303
90	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmt	TH	817,421
91	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmt	TL	508,922
92	OMT561: 561 LOAD DISPATCHING	561600: Transmission Service Studies	TH	2,192
93	OMT561: 561 LOAD DISPATCHING	561600: Transmission Service Studies	TL	1,365
94	OMT561BA: 561 LBA SCHEDULE 24 RECOVERABLE	5612BA: LBA Schedule 24 Recoverable		688,473
95	OMT561M: 561 MISO SCH 10	561410: MISO Schedule 10 Admin		17,064,323
96	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TH	391,709
97	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TL	243,876
98	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	1,372,789
99	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	1,247,630
100	OMT565: 565 TRANSM OF ELEC BY OTHERS	565000: Transmission Of Electric		2,989,262
101	OMT565: 565 TRANSM OF ELEC BY OTHERS	565400: Transmission Elec. By Others		53,541
102	OMT565M: 565 MISO	565S26: MISO Schedule 26 Expense		131,766
103	OMT565M: 565 MISO	565S33: MISO Schedule 33 Expense		4,246
104	OMT565M: 565 MISO	565S41: MISO SC41 EXP		1,185
105	OMT565M: 565 MISO	565SC1: MISO SCH 1 EXP		95,270
106	OMT565M: 565 MISO	565SC2: MISO SCH 2 Expense		21,971,320
107	OMT565M: 565 MISO	565SC9: MISO Schedule 9 Expense		3,193,452
108	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	1,674,617
109	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	1,299,026
110	OMT567: 567 RENTS	567000: Rents - Transmission System	TH	4,036,243
111	OMT567: 567 RENTS	567000: Rents - Transmission System	TL	3,668,254
112	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	4,901,535
113	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	3,862,355
114	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	268,421
115	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	167,118
116	OMT569: 569 MAINT OF STRUCTURES	569100: Maint Transm Computer&Telecom	TH	7,841
117	OMT569: 569 MAINT OF STRUCTURES	569100: Maint Transm Computer&Telecom	TL	4,882
118	OMT569: 569 MAINT OF STRUCTURES	569200: Maint of transm computer softw	TH	231,621
119	OMT569: 569 MAINT OF STRUCTURES	569200: Maint of transm computer softw	TL	144,206
120	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	2,776,028
121	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	1,728,339
122	OMT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TH	4,494,714
123	OMT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TL	4,084,925
124	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	52,053
125	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	41,017
126	OMT561SERC: 561 SERC FEES	561800: Reliability planning		2,076,041
127		Sub-Total Electric Transmission Expenses		97,961,354 ⁽⁴⁾

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

EX 1.2

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
128	OMRTO575: 575 OPER SUPV REG MKT	575700: MISO Market Admin Charges		9,884,549
129		Sub-Total Electric Regional Market Exp		9,884,549
130	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		31,474,270
131	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		3,748,271
132	OMD582: 582 STATION EXPENSES	582000: Station Expenses		839,083
133	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	999,992
134	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	129,481
135	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	150,155
136	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	1,759,360
137	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	653,639
138	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	658,611
139	OMD585: 585 STREET LIGHT AND SIGNAL SYSTEMS	585000: Street Light & Signal System		423,722
140	OMD586: 586 METER EXPENSES	586000: Meter Expenses		3,857,048
141	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		2,389,024
142	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		9,057,613
143	OMD589: 589 RENTS	589000: Rents - Distribution System		5,091,597
144	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		3,444,089
145	OMD591: 591 MAINTENANCE OF STRUCTURES	591000: Maintenance Of Structures		2,963,649
146	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		4,790,423
147	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	41,339,043
148	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	5,352,670
149	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	6,207,299
150	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	3,249,569
151	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	1,207,282
152	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	1,216,467
153	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		296,259
154	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		8,926,459
155	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		245,152
156	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		2,336,527
157		Sub-Total Electric Distribution Expenses		142,806,754 ⁽⁵⁾
158	OMCA901: 901 SUPERVISION	901000: Supervision		753,551
159	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,931,701
160	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		25,980,324
161	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		12,358,545
162	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	9030PP: Collection Expense - PP Fees		1,635,774
163	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts		367,582
164	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off		18,957,234
165	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		142,978
166		Sub-Total Customer Accounts Expenses		64,127,689
167	OMCS907: 907 SUPERVISION	907000: Supervision		1,760,202
168	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		17,397,199
169	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908100: Customer assistance over/under		7,928,896
170	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		3,213,713
171	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		3,544,555
172		Sub-Total Customer Service and Info Exp		33,844,565
173	OMS911: 911 SUPERVISION	911000: Supervision		6,437
174	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		4,092,049
175	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense		328,515
176	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		433,944
177		Sub-Total Sales Expenses		4,860,946
178	OMAG920: 920 SALARIES	920000: Adm & General Salaries		98,958,717
179	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		8,559,993
180	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		40,213,912
181	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		7,380,084
182	OMAG924ER: 924 ENVIRONMENTAL RESERVE ACCRUAL	924005: Environmental Reserve Accrual		3,557,500
183	OMAG924SC: 924 STORM COST ACCRUAL	924004: Prov. For Property Insurance		5,619,996
184	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		21,696,574

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

EX 1.3

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
185	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		99,740,356
186	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		36,720,033
187	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		142,031
188	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		7,145,864
189	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		138,736
190	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		5,835
	OMAG928RSAL: 928 REGULATORY COMMISSION EXP - RETAIL SALES			
191	ALGIERS	928000: Regulatory Commission Expense		76
192	OMAG928TD: 928 REGULATORY COMMISSION EXP - TRANS DISTR	928000: Regulatory Commission Expense		5,177
193	OMAG9301CS: 930.1 GENERAL ADVTSG EXP	930100: General Advertising Expenses		936,168
194	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		10,869,546
195	OMAG931: 931 RENTS	931000: Rents-Cust Accts,Serv,Sales,GA		1,039,752
196	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		3,289,280
197		Sub-Total Administrative and General Exp		346,019,631
198			Total	4,251,569,817

Notes:

- (1) See EX 1.5
- (2) See EX 1.6
- (3) See EX 1.7
- (4) See EX 1.8 for the High/Low split
- (5) See EX 1.9 for the Primary/Secondary split
- (6) Recovered in Rider EAC - Environmental Adjustment Clause Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Fuel Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	501000: Fuel	(911,573) ⁽¹⁾
2	501100: Fuel - Oil	3,984,228 ⁽¹⁾
3	501203: Fuel-Natural Gas	1,948,796,969 ⁽¹⁾
4	501204: Natural Gas Hedging-Electric	(24,800,383) ⁽¹⁾
5	501301: Fuel - Coal	37,060,070 ⁽¹⁾
6	Sub-Total Eligible for Fuel Recovery	<u>1,964,129,310</u>
7	501100: Fuel - Oil	39,538
8	501301: Fuel - Coal	6,238,505
9	Sub-Total INeligible for Fuel Recovery	<u>6,278,043</u>
10	Total	<u><u>1,970,407,353</u></u>

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Nuclear Fuel Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount	
1	518100: Burnup/Amortization	71,647,781	(1)
2	5181NR: River Bend Fuel Burn-Rb Nonreg	13,548,110	(1)
3	518300: Daily Lease Charges	3,372,316	(1)
4	5183NR: Daily Lease Charges - Non Reg	607,699	(1)
5	518500: Nuclear Fuel Dry Casts Storage	3,337,762	(1)
6	5185NR: Nuclear Dry Cask Strg-RBnonreg	2,708	(1)
7	Sub-Total Eligible Rider Account 518 Costs	92,516,376	
8		92,516,376	

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Purchased Power Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Resource Code and Description	Amount	
1	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	859,999,516	(1)
2	555002: System Purchases From Others	269: Renewable Energy Credits	(392,482)	(1)
3	555005: Co-Generation	221: Pur Pwr Fr Nonass Co(Cogen	7,918,171	(1)
4	555010: Rsrc Plan Purch Pwr - Affiltd	235: Resource Plan Energy	20,703,030	(1)
5	555200: Purch Power-Entergy-Affiliates	181: Purchased Pwr Frm Ggns(Energy)	7,030,230	(1)
6		Sub-Total Eligible for Fuel Recovery	<u>895,258,466</u>	
7	555002: System Purchases From Others	219: Non-Energy Rev/Exp Non-Assoc	75,706,388	
8	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	38,524,190	
9	555015: MISO Schedule 24 Admin	219: Non-Energy Rev/Exp Non-Assoc	866,490	
10	555200: Purch Power-Entergy-Affiliates	180: Purchased Pwr Frm Ggns(Demand)	87,150,412	
12	555900: Capacity Deferral	179: Fuel All - Balance Sheet Only	(20,989,668)	
13		Sub-Total INeligible for Fuel Recovery	<u>181,257,812</u>	
14		Total	<u><u>1,076,516,278</u></u>	

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Transmission O&M Expense High/Low Voltage
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Transmission High	Transmission Low	Total
1	561: Load Dispatching	4,310,569	2,683,736	6,994,305
2	562: Station Expenses	391,709	243,876	635,585
3	Sub-Total Operation	4,702,278	2,927,612	7,629,890
4	569: Maintenance Of Structures	507,883	316,205	824,088
5	570: Maint. Of Station Equipment	2,776,028	1,728,339	4,504,367
6	Sub-Total Maintenance	3,283,911	2,044,544	5,328,455
7	Sub-Total Substation ⁽¹⁾	7,986,189	4,972,156	12,958,345
8	563: Overhead Line Expenses	1,372,789	1,247,630	2,620,419
9	567: Rents	4,036,243	3,668,254	7,704,497
10	Sub-Total Operation	5,409,032	4,915,884	10,324,916
11	571: Maint Of Overhead Lines	4,494,714	4,084,925	8,579,639
12	Sub-Total Maintenance	4,494,714	4,084,925	8,579,639
13	Sub-Total Overhead Lines ⁽¹⁾	9,903,746	9,000,809	18,904,555
14	560: Oper Super & Engineering	3,378,344	2,620,632	5,998,976
15	566: Misc. Transmission Expenses	1,674,617	1,299,026	2,973,643
16	Sub-Total Operation ⁽²⁾	5,052,961	3,919,658	8,972,619
17	568: Maint. Supervision & Engineer	4,901,535	3,862,355	8,763,890
18	573: Maint Misc Transmission Plant	52,053	41,017	93,070
19	Sub-Total Maintenance ⁽³⁾	4,953,588	3,903,372	8,856,960
20	Sub-Total Other	10,006,549	7,823,030	17,829,579
21	Total	27,896,484	21,795,995	49,692,479

Notes:

⁽¹⁾ Reference Plant in Service H/L voltages by account balances.

⁽²⁾ Split on Other Operation O&M Ratio (Operation H/L divided by Operation Total)

⁽³⁾ Split on Other Maintenance O&M Ratio (Maintenance H/L divided by Maintenance Total)

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Distribution O&M Expense Primary/Secondary
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Distribution Primary	Distribution Secondary	Distribution Services	Total
1	583: Overhead Line Expenses	999,992	129,481	150,155	1,279,628
2	593: Maintenance Of Overhead Lines	41,339,043	5,352,670	6,207,299	52,899,012
3	Sub-Total Overhead Lines	42,339,035	5,482,151	6,357,454	54,178,640
4	584: Underground Line Exps	1,759,360	653,639	658,611	3,071,610
5	594: Maint Underground Lines	3,249,569	1,207,282	1,216,467	5,673,318
6	Sub-Total Underground Lines	5,008,929	1,860,921	1,875,078	8,744,928
7	Total	47,347,964	7,343,072	8,232,532	62,923,568

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	DXP310: 310 LAND & LAND RIGHTS	4030AM: Depreciation Expense		-
2	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		3,543,801
3	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(4,905)
4	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(12,157)
5	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(995)
6	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(3,806)
7	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		17,408,669
8	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3)
9	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(13,032)
10	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		11,760,989
11	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(23,470)
12	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(40,349)
13	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		4,795,172
14	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,490)
15	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,145)
16	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		799,149
17	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(54)
18	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(12)
19	DXP320: 320 LAND & LAND RIGHTS	4030AM: Depreciation Expense		13,749
20	DXP321: 321 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		37,522,355
21	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(99,967)
22	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(4,379)
23	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(19,827)
24	DXP322: 322 REACTOR PLANT EQUIPMENT	4030AM: Depreciation Expense		50,604,242
25	DXP323: 323 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		13,592,254
26	DXP324: 324 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		21,057,636
27	DXP325: 325 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		139,040
28	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(4,149)
29	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(13,908)
30	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(239)
31	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(201)
32	DXP340: 340 LAND - OTH PRODUCTION	4030AM: Depreciation Expense		13,899
33	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		10,606,311
34	DXP341C: 341 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,843)
35	DXP342: 342 FUEL HOLDRS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		2,425,489
36	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		66,342,699
37	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		17,223,456
38	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		11,048,265
39	DXP345C: 345 ACCESSORY ELECTRIC EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,900)
40	DXP346: 346 MISCELLANOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		618,342
41	DXP323C: 323 TURBO GENERATOR UNITS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(3,059)
42		Subtotal PRODUCTION DEPRECIATION EXPENSE		269,262,630
43	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TH	2,695,249
44	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TL	645,351
45	DXT3502C: 350.2 LAND EASEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(75,401)
46	DXT3502C: 350.2 LAND EASEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(20,281)
47	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	S	10,918
48	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TH	2,267,924
49	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TL	1,656,650
50	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	S	(12)
51	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(2,457)
52	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(1,822)
53	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	S	(25)
54	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(5,292)
55	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(3,925)
56	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	S	(8)
57	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(1,677)
58	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(1,244)
59	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	S	(19)
60	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(4,002)
61	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(2,968)
62	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TH	25,353,076
63	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TL	19,748,186
64	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	S	(1,165)
65	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(8,576)
66	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(5,988)
67	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	S	(65,893)
68	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(485,222)
69	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(338,769)

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

Entergy Louisiana, LLC
 Cost of Service
 EX 2 Depreciation and Amortization
 Electric
 For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
70	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	S	(28)
71	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(203)
72	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(141)
73	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	S	(1,924)
74	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(14,171)
75	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(9,894)
76	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	S	(20,467)
77	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(150,717)
78	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(105,227)
79	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense	S	4,123,938
80	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TH	4,063,457
81	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TL	775,486
82	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(54,478)
83	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(9,906)
84	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(126)
85	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(23)
86	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(173,729)
87	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(31,591)
88	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TH	25,179,337
89	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TL	26,392,017
90	DXT355C: 355 POLES & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(75,881)
91	DXT355C: 355 POLES & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(87,622)
92	DXT355C: 355 POLES & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(2,263,141)
93	DXT355C: 355 POLES & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(2,613,306)
94	DXT355C: 355 POLES & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(422,751)
95	DXT355C: 355 POLES & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(488,162)
96	DXT355C: 355 POLES & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(38,047)
97	DXT355C: 355 POLES & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(43,934)
98	DXT355C: 355 POLES & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(382,969)
99	DXT355C: 355 POLES & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(442,224)
100	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	10,652,749
101	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	9,710,358
102	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(133,849)
103	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(124,186)
104	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(864,019)
105	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(801,645)
106	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(104,528)
107	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(96,982)
108	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(12,279)
109	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(11,392)
110	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(273,945)
111	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(254,169)
112	DXT357: 357 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	TL	48,256
113	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	143,011
114	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TH	80,373
115	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TL	4,955
116	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TH	436,945
117	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TL	308,791
118	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	253,588
119	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	158,753
120	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(2,852)
121	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(1,786)
122	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(753)
123	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(472)
124	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	1,974,052
125	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	605,878
126	DXT3563C: 356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(17,271)
127	DXT3563C: 356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(5,309)
128		Subtotal TRANSMISSION DEPRECIATION EXPENSE ⁽²⁾		126,128,456
129	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense	D1	484,664
130	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		1,451,945
131	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(3,594)
132	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(2,014)
133	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(1,460)
134	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(87,234)
135	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		20,267,098
136	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(35,140)
137	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(53,142)
138	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(69,921)

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Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
139	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(730,002)
140	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D1	38,335,716
141	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D2	5,393,266
142	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(1,206,256)
143	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(169,702)
144	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(3,063,372)
145	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(430,971)
146	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(1,947,548)
147	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(273,991)
148	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(701,046)
149	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(98,627)
150	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(1,713,421)
151	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(241,053)
152	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	(629,237)
153	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	(72,937)
154	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(738,242)
155	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(85,573)
156	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(1,820,887)
157	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(211,066)
158	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(1,877,409)
159	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(217,618)
160	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(755,898)
161	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(87,619)
162	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(1,380,417)
163	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(160,010)
164	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D1	1,671,580
165	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D2	2,453,842
166	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(9,520)
167	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(13,975)
168	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(239,889)
169	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(352,152)
170	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(17,753)
171	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(26,061)
172	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(3,143)
173	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(4,614)
174	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(17,106)
175	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(25,111)
176	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D1	9,237,145
177	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D2	1,487,296
178	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(104,696)
179	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(16,857)
180	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(871,815)
181	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(140,373)
182	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(283,440)
183	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(45,637)
184	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(78,010)
185	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(12,561)
186	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(110,810)
187	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(17,842)
188	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		59,628,362
189	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(1,972,493)
190	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,672,319)
191	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(2,377,928)
192	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(1,457,221)
193	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(2,085,680)
194	DXD3691: 369.1 OVERHEAD SERVICES	4030AM: Depreciation Expense	DV	26,884,710
195	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	DV	(677,225)
196	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	DV	(1,591,531)
197	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	DV	(672,975)
198	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	DV	(416,067)
199	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	DV	(521,153)
200	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense	DV	7,354,278
201	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	DV	(27,426)
202	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	DV	(1,161,113)
203	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	DV	(66,957)
204	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	DV	(44,568)
205	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	DV	(51,324)
206	DXD370: 370 METERS	4030AM: Depreciation Expense		1,400,727
207	DXD370C: 370 METERS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,584,087)
208	DXD370C: 370 METERS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(524,842)

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

Entergy Louisiana, LLC
 Cost of Service
 EX 2 Depreciation and Amortization
 Electric
 For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
209	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense		8,166,605
210	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(69,965)
211	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,038,761)
212	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(138,936)
213	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(277,083)
214	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(119,550)
215	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		7,992
216	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		5,384,848
217	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(66,094)
218	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(518,040)
219	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(121,105)
220	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(147,525)
221	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(215,021)
222	DXD3652: 365.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	-
223	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	1,919,833
224	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	350,278
225	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		21,809,084
226		Subtotal DISTRIBUTION DEPRECIATION EXPENSE ⁽³⁾		168,815,510
227	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		4,719,937
228	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(2,743)
229	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(6,053)
230	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(432,526)
231	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		165,246
232	DXG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,430)
233	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		26,257
234	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		12,961
235	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		1,403,004
236	DXG394C: 394 TOOLS, SHOP, & GARAGE EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(8,566)
237	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		193,560
238	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		25,776
239	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		2,597,505
240	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		268,493
241	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		15,292,102
242	DXGESI: ESI DEPRECIATION/AMORTIZATION	4041AM: Amort Exp billed from Serv Co		2,196
243	DXG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		7,656,291
244	DXG3912C: 391.2 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		-
245	DXG3913: 391.3 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		71,928
246	DXG3972: 397.2 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		1,936,417
247	DXG3972C: 397.2 COMMUNICATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(3,661)
248	DXG3972C: 397.2 COMMUNICATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,857)
249		Subtotal GENERAL PLANT DEPRECIATION EXPENSE		33,914,838
250	AXI303RBF: 303 LOUISIANA DEPR - CWIP - FERC WH RB	4040AM: Amort Limited Term Electr Plt		(153,361)
251	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electr Plt		209,422
252	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electr Plt		1,396,750
253	AXI303CCS: 303 CUSTOMER CCS	4040CC: CCA Depreciation - Reg		11,668
254	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electr Plt		6,027,707
255	AXI303CS: 303 CUSTOMER SERVICE	4040CC: CCA Depreciation - Reg		234,676
256	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		17,815,463
257	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electr Plt		30,700,293
258	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		443,277
259	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electr Plt		489,574
260	AXI303NNPF: 303 NON-NUCLEAR PRODUCTION - FUEL	4040AM: Amort Limited Term Electr Plt		1,341
261	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electr Plt		390,415
262	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		1,253,799
263	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electr Plt		3,343,518
264	AXI303NP: 303 NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electr Plt		6,199,240
265		Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE		68,363,780

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Entergy Louisiana, LLC
 Cost of Service
 EX 2 Depreciation and Amortization
 Electric
 For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
270	APAA406: 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	406000: Amort Of Elec Plant Acq Adj		4,244,040
271	APAA406: 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	406000: Amort Of Elec Plant Acq Adj	TH	172,686
272	Subtotal 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT			4,416,726
273	APL407: 407 AMORTIZATION OF PROPERTY LOSS	407000: Amortization Of Property Loss		5,010,204
274	Subtotal 407 AMORTIZATION OF PROPERTY LOSS			5,010,204
275	Total			675,912,143

Notes:

- ⁽¹⁾ See EX 2.6 - EX 2.8
- ⁽²⁾ See EX 2.9 for Transmission High/Low voltage depreciation expense amounts
- ⁽³⁾ See EX 2.10 for split of accounts to Primary/Secondary

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
1	310_2: Land Rights	-
2	311_0: Structures and Improvements	3,521,938
3	312_0: Boiler Plant Equipment	17,395,634
4	314_0: Turbogenerator Units	11,697,170
5	315_0: Accessory Electric Equipment	4,792,537
6	316_0: Misc. Power Plant Equipment	799,083
7	320_2: Land Rights	13,749
8	321_0: Structures And Improvements	37,398,182
9	322_0: Reactor Plant Equipment	50,604,242
10	323_0: Turbogenerator Units	13,589,195
11	324_0: Accessory Electric Equipment	21,057,636
12	325_0: Misc. Power Plant Equipment	120,543
13	340_2: Land Rights	13,899
14	341_0: Structures and Improvements	10,604,468
15	342_0: Fuelholders, Producers, Access	2,425,489
16	343_0: Prime Movers	66,342,699
17	344_0: Generators	17,223,456
18	345_0: Accessory Electric Equipment	11,044,365
19	346_0: Misc. Power Plant Equipment	618,342
20	Subtotal PRODUCTION DEPRECIATION EXPENSE	<u>269,262,630</u>
21	350_2: Land Rights	3,244,918
22	350_3: Land Rights - Low Voltage	745,736
23	352_0: Structure and Improvements	3,912,041
24	353_0: Station Equipment	48,016,816
25	354_0: Towers and Fixtures	4,569,091
26	355_0: Poles and Fixtures	44,713,317
27	356_1: Overhd Cond & Devices	17,686,112
28	356_2: Overhd Cond & Devs - Dmgs	406,478
29	356_3: Overhd Cond & Dev - Clr&Gra	2,557,351
30	357_0: Underground Conduit	48,256
31	358_0: Underground Conductor, Devices	143,011
32	359_0: Roads and Trails	85,328
33	Subtotal TRANSMISSION DEPRECIATION EXPENSE	<u>126,128,456</u>
34	360_2: Land Rights	484,664
35	361_0: Structures and Improvements	1,357,644
36	362_0: Station Equipment	19,378,895
37	364_0: Poles, Towers, and Fixtures	33,882,994
38	365_1: Overhd Cond & Devices - Dist	(8,036,912)
39	365_2: Cost Of ROW Dmgs - Dist	-

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

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
40	365_3: Cost Of Clrng ROW - Dist	2,270,111
41	366_0: Underground Conduit	3,416,097
42	367_0: Underground Conductor, Devices	9,042,399
43	368_0: Line Transformers	48,062,721
44	369_1: Services-Overhead	23,005,759
45	369_2: Services-Underground	6,002,890
46	370_0: Meters	310,669
47	370_15: Meters - Smart Meters	18,790,213
48	371_0: Installations On Cust Premises	6,522,311
49	373_1: Street Light & Signal Systems	4,317,063
50	373_2: Street Lighting - Non Roadway	7,992
51	Subtotal DISTRIBUTION DEPRECIATION EXPENSE	<u>168,815,510</u>

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

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
52	390_0: Structures and Improvements	4,278,615
53	391_1: Office Furniture and Equipment	163,816
54	391_2: Computer Equipment	7,656,291
55	391_3: Data Handling Equipment	71,928
56	392_0: Transportation Equipment	26,257
57	393_0: Stores Equipment	12,961
58	394_0: Tools, Shop & Garage Equipment	1,394,438
59	395_0: Laboratory Equipment	193,560
60	396_0: Power Operated Equipment	25,776
61	397_1: Communication Equipment	2,597,505
62	397_2: Microwave & Fiber Optic Equip	1,930,899
63	398_0: Miscellaneous Equipment	268,493
64	~: ~ ⁽¹⁾	15,294,298
65	Subtotal GENERAL PLANT DEPRECIATION EXPENSE	33,914,838
66	303_0: Miscellaneous Intangible Plant	68,363,780
67	Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE	68,363,780
68	341_0: Structures and Improvements	1,814,981
69	344_0: Generators	2,429,058
70	353_0: Station Equipment	172,686
71	Subtotal 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	4,416,726
72	~: ~ ⁽²⁾	5,010,204
73	Subtotal 407 AMORTIZATION OF PROPERTY LOSS	5,010,204
74	Total	675,912,143

Notes:

⁽¹⁾ Affiliate Depreciation and Amortization Expense

⁽²⁾ Amortization of Property Loss - Account 407

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Trans Voltage Category	Line Item	Amount
1	Transmission High	350.2 LAND EASEMENTS	2,695,249
2		350.2 LAND EASEMENTS - CONTRA	(75,401)
3		350.3 LAND EASEMENTS	436,945
4		352 STRUCTURES & IMPROVEMENTS	2,267,924
5		352 STRUCTURES & IMPROVEMENTS - CONTRA	(13,428)
6		353 STATION EQUIPMENT	25,353,076
7		353 STATION EQUIPMENT - CONTRA	(658,889)
8		354 TOWERS & FIXTURES	4,063,457
9		354 TOWERS & FIXTURES - CONTRA	(228,333)
10		355 POLES & FIXTURES	25,179,337
11		355 POLES & FIXTURES - CONTRA	(3,182,790)
12		356 OVERHEAD CONDUCTORS & DEVICES	10,652,749
13		356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(1,388,620)
14		356.2 OVERHEAD CONDUCTORS & DEVICES	253,588
15		356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(3,605)
16		356.3 OVERHEAD CONDUCTORS & DEVICES	1,974,052
17		356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(17,271)
18		359 ROADS & TRAILS	80,373
19		406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	172,686
20		Subtotal Transmission High	67,561,101
21	Transmission Low	350.2 LAND EASEMENTS	645,351
22		350.2 LAND EASEMENTS - CONTRA	(20,281)
23		350.3 LAND EASEMENTS	308,791
24		352 STRUCTURES & IMPROVEMENTS	1,656,650
25		352 STRUCTURES & IMPROVEMENTS - CONTRA	(9,959)
26		353 STATION EQUIPMENT	19,748,186
27		353 STATION EQUIPMENT - CONTRA	(460,019)
28		354 TOWERS & FIXTURES	775,486
29		354 TOWERS & FIXTURES - CONTRA	(41,520)
30		355 POLES & FIXTURES	26,392,017
31		355 POLES & FIXTURES - CONTRA	(3,675,247)
32		356 OVERHEAD CONDUCTORS & DEVICES	9,710,358
33		356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(1,288,375)
34		356.2 OVERHEAD CONDUCTORS & DEVICES	158,753
35		356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(2,258)
36		356.3 OVERHEAD CONDUCTORS & DEVICES	605,878
37		356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	(5,309)
38		357 UNDERGROUND CONDUIT	48,256
39		358 UNDERGROUND CONDUCTORS & DEVICES	143,011
40		359 ROADS & TRAILS	4,955
41		Subtotal Transmission Low	54,694,726
42	Step Up	352 STRUCTURES & IMPROVEMENTS	10,918
43		352 STRUCTURES & IMPROVEMENTS - CONTRA	(64)
44		353 STATION EQUIPMENT - CONTRA	(89,477)
45		353 STATION EQUIPMENT - STEP UPS	4,123,938
46		Subtotal Step Up	4,045,316
47		Total	126,301,142

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

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Total ⁽¹⁾	Distribution Primary	Distribution Secondary	Primary Ratio ⁽²⁾	Secondary Ratio ⁽²⁾
1	360.2 LAND RIGHTS	484,664	484,664	-	100.00%	
2	364 POLES, TOWERS, & FIXTURES	43,728,982	38,335,716	5,393,266	87.67%	12.33%
3	364 POLES, TOWERS, & FIXTURES - CONTRA	(9,845,988)	(8,631,644)	(1,214,344)	87.67%	12.33%
4	365 OVERHEAD CONDUCTORS & DEVICES	(702,175)	(629,237)	(72,937)	89.61%	10.39%
5	365 OVRHD CONDUCTORS & DEVICES - CONTRA	(7,334,737)	(6,572,852)	(761,885)	89.61%	10.39%
6	365.2 OVERHEAD CONDUCTORS & DEVICES	-	-	-		
7	365.3 OVERHEAD CONDUCTORS & DEVICES	2,270,111	1,919,833	350,278	84.57%	15.43%
8	366 UNDERGROUND CONDUIT	4,125,422	1,671,580	2,453,842	40.52%	59.48%
9	366 UNDERGROUND CONDUIT - CONTRA	(709,325)	(287,411)	(421,914)	40.52%	59.48%
10	367 UNDG CONDUCT & DEVICES	10,724,441	9,237,145	1,487,296	86.13%	13.87%
11	367 UNDG CONDUCT & DEVICES - CONTRA	(1,682,042)	(1,448,772)	(233,270)	86.13%	13.87%
12		Total	41,059,353	34,079,021	6,980,332	

Notes:

⁽¹⁾ Reference EX 2.6 Lines 34, 37-39 and EX 2.7 Lines 40-42

⁽²⁾ Reference RB 1.11 for Primary/Secondary Percentages

Entergy Louisiana, LLC
Cost of Service
EX 3 Decommissioning, Accretion and ARO Depreciation
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	DXP317: 317 ASSET RETIREMENT OBLIGATION	403113: DEP EXP-REMOV-COAL CONTRA	(69,651)
2	DXP317: 317 ASSET RETIREMENT OBLIGATION	403114: DEPREC EXP ARO ASSET-COAL	126,079
3	DXP317: 317 ASSET RETIREMENT OBLIGATION	403115: Dep Exp-Remov-Fos Steam Contra	(339,592)
4	DXP317: 317 ASSET RETIREMENT OBLIGATION	403116: Deprec Exp ARO Asset-Fossil	10,266
5	DXP326: 326 ASSET RETIREMENT OBLIGATION	403110: Depr Expense - Aro Assets	13,642,712
6	AEAROTO: 411 ACCRETION EXPENSE - ARO	411104: Accretion Exp - ARO Asset-Coal	127,403
7	AEAROTO: 411 ACCRETION EXPENSE - ARO	411107: Accretion Exp-ARO Asset-Fossil	1,585,335
8	AETO: 411 ACCRETION EXPENSE	411105: Accretion Expense - Aro	52,369,897
9	AETO: 411 ACCRETION EXPENSE	411106: Accretion exp.-rate recov amt.	18,038,910
10		Total	<u>85,491,358</u>

Entergy Louisiana, LLC
Cost of Service
EX 4 Regulatory Debits and Credits
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	RD407RBG: 407.346 REGULATORY DEBITS - AMORT REG ASSET-RB AFUDC GROSS	407346: Amort Reg Asset-Rb Afudc Gross	1,894,800
2	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	28,158,117
3	RD407ARO: 407.350 REGULATORY DEBITS - REGULATORY DEBITS - ARO	407350: Regulatory Debits - Aro	9,195,454
4	RD407MISO: 407.363 REGULATORY DEBITS - MISO RIDER	407363: Regulatory Debits-MISO Rider	34,875,643
5	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	(43,872,837)
6	RC407A: 407.410 REGULATORY CREDITS - ARO	407410: Regulatory Credit - Aro	(72,731,154)
7	RCASB: 407.425 REGULATORY CREDITS - ARO - ASBESTOS REMOVAL	407425: Reg Credit-ARO-Other Removal	(1,419,053)
8	RC407VT: 407.448 REGULATORY CREDITS - VIDALIA TAX	407448: Regulatory Credit Vidalia Tax	(10,824,471)
9	RC407MISO: 407.463 REGULATORY CREDITS - MISO RIDER	407463: Regulatory Credit-MISO Rider	(3,172,516)
10	RC407GCS: 407.462 REGULATORY CREDITS - GUAR/CONT SVGS-K/R SEC	407462: Reg Cr Guar/Cont Svgs-K/R Sec	(17,089,511)
11	RC407PGCC: 407.4GC REGULATORY CREDITS - PELICAN GCC	4074GC: Reg Credit - Pelican GCC	(5,500,000)
12	RD407RBGG: 407.365 REGULATORY DEBITS - RB3/GG3 AMORT	407365: Reg Debit-RB3/GG3 Amtz	6,677,840
13	RC4074HI: 407.4HI Regulatory Credits - Isaac Securitization Tax Benefit	4074HI: RegCR-Isaac Secure Tax Benefit	(3,163,315)
14	RC4074GS: 407.4GS Regulatory Credits - GuarTaxBen La secur	4074GS: RegCr-GuarTaxBen La secur	(2,333,333)
15	RD4073CS: 407.3CS Regulatory Debits - ContTaxSavBen La secur	4073CS: RegDr-ContTaxSavBen La secur	176,385,778
16	RD4073GS: 407.3GS Regulatory Debits - GuarTaxBen La secur	4073GS: RegDr-GuarTaxBen La secur	48,000,000
17		Total	<u>145,081,442</u>

EX 5
Taxes Other Than Income Taxes

Entergy Louisiana, LLC
Cost of Service
EX 5 Taxes Other Than Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	TOOUOT: 408.105 TAXES OTH THAN INC - UTILITY OP	408105: Taxes Other Than Inc-Util Op	1,300,000
2	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	30,533,785
3	TODET: 408.122 EXCISE TAX	408122: Excise Tax - State	199,563
4	TODETF: 408.123 EXCISE TAX FEDERAL	408123: Excise Tax - Federal	22,680
5	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem	154,184,009
6	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State	2,250
7	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	44,038,039
8	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	408155: Franchise Tax - Ms	9,363
9	TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR	408156: Franchise Tax - Arkansas	284
10	TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA	408158: Franchise Tax - Louisiana	(11,032)
11	TOSLGRS: 408.164 GROSS RECEIPTS & SALES TAX	408164: Gross Receipts & Sales Tax	66,302
12	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax	719,989
13	TOSLIS: 408.174 INSPECTION & SUPERVISION FEE	408174: Inspection & Supervision Fee	3,996,347
14		Total	<u>235,061,578</u>

Entergy Louisiana, LLC
Cost of Service
EX 6 Gains on Disposition of Allowances
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	GFDATO: 411 GAINS/LOSSES FROM DISP OF ALLOWANCES	411800: Gain From Dispostn Of Allownce	-
2		Total	-

Entergy Louisiana, LLC
Cost of Service
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	853,816,827
2	Net Income Before Taxes	853,816,827
3	CTA143: FAS 143	(8,365,420)
4	CTA263DSC: 263A METHOD CHANGE DSC	(69,238,398)
5	CTAABC: ACTIVITY BASE COSTING	(20,808,730)
6	CTAAC: AVOIDED COST (TAX INTEREST)	70,983,899
7	CTAACQADJ: ACQUISITION ADJUSTMENT	26
8	CTAAFDCDC: AFUDC CARRYING COST	(41,747,375)
9	CTAAFUDCB: AFUDC BOOK ONLY GROSS	20,802,829
10	CTAAFUDCD: AFUDC DEBT NUC FUEL INVENTORY	623,264
11	CTAAFUDCDE: AFUDC DEPR NUC FUEL INVENTORY	(1,353,166)
12	CTAAFUDCE: AFUDC EQUITY FT PTAX	(6,500,312)
13	CTAAFUDCEC: AFUDC EQUITY FT CWIP	21,931,270
14	CTAALRDB: AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,822,496
15	CTAARA: AMORTIZATION OF REGULATORY ASSETS	1,894,800
16	CTAARODEP: ARO DEPRECIATION	15,484,444
17	CTABDF: BUSINESS DEVELOPMENT - FEDERAL	242,909
18	CTABM: BUSINESS MEALS	235,503
19	CTABSUF: BASIS STEP UP - FEDERAL	(61,707,531)
20	CTABWOI: SM BOOK WRITE OFF OF INVESTMENT	6,677,840
21	CTACCB: COST CAPITALIZED ON THE BOOKS	(636,502)
22	CTACDBG: COMMUNITY DEV BLOCK GRANT	2,223
23	CTACIAC: CIAC	31,413,845
24	CTACJN: CAJUN - BOOK BURN	13,548,110
25	CTACJNTD: CAJUN - TAX DEPR	(13,006,348)
26	CTACL: CASUALTY LOSS	120,557,526
27	CTACR: CAPITALIZED REPAIRS	(94,524)
28	CTACS: COMPUTER SOFTWARE	8,808,529
29	CTACTC: CONTRACT TERMINATION COST	(167,029)
30	CTADCO: DEFERRED COMPENSATION	(172,940)
31	CTADCR: DEFERRED CONTRACT REVENUE	1,425,954
32	CTADECD: DECOMMISSIONING - DRY CAST	3,337,762
33	CTADEFC: SM DEFERRED COSTS	(174,770)
34	CTADEPL: DEPLETION	(24,804)
35	CTADF: DEFERRED FUEL	(111,370,554)
36	CTADIC: DEFERRED REGULATORY EXPENSE	2,053,828
37	CTADISP: SM DISALLOWED PLANT	(1,074,785)
38	CTADLC: DAILY LEASE CHARGES	(735,402)
39	CTADOELIT: DOE LITIGATION	(678,123)
40	CTAEQNE: EQUITY-NET EARNINGS-DOMESTIC SUBS	(5,033,206)
41	CTAER: ENVIRONMENTAL RESERVE	(242,000)
42	CTAESI: ESI TAXES	(7,301,017)

Entergy Louisiana, LLC
Cost of Service
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
43	CTAGCS: SM GUARANTEED CUSTOMER SAVINGS	(5,500,000)
44	CTAGID: GIDEON	62,162
45	CTAICA: INTEREST CAP - AFUDC	(11,223,234)
46	CTAICAO: INTEREST CAP - AFUDC - OTHER	9,445,521
47	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	(1,806,813)
48	CTAINCT: INCENTIVE	6,178,258
49	CTAINT: INTEREST EXPENSE	(358,888,361)
50	CTAITD: INTEREST ON TAX DEFICIENCY	1,300,000
51	CTALD: LIBERALIZED DEPRECIATION	(254,940,521)
52	CTALEAS: LEASE RENTAL EXPENSE	95,513
53	CTALITDC: LITIGATION - DRY CAST	2,708
54	CTAMISC: MISC ADJUSTMENTS	42,314,279
55	CTAMNT: MAINTENANCE/REFUELING	(14,250,855)
56	CTAMSIR: M&S INVENTORY RESERVE	1,936,455
57	CTAMTM: MTM-OTHER	(323,726,000)
58	CTANBFW: NONBASE FED WHOLESAL	167,755
59	CTANDL: NUCLEAR DECOM LIABILITY	(11,666,107)
60	CTANFTD: NUCLEAR FUEL-TAX DEPRECIATION	6,575,729
61	CTANOLFNC: NOL C/F TAP-NON-CURRENT - FEDERAL	412,915,629
62	CTAOLI: OFFICER LIFE INSURANCE	(303,971)
63	CTAOPEB: OPEB RESERVE	(10,100,936)
64	CTAPDN: NUCLEAR PLANT DEPRECIATION	20,593,176
65	CTAPDNW3: NUCLEAR PLANT DEPRECIATION - WATERFORD 3	25,745,222
66	CTAPEL: SM PELICAN TRANSACTION COSTS	1,621,952
67	CTAPEN: PENSION - PRP/SRP	(150,041)
68	CTAPHR: PENSION & HOSPITALIZATION RESERVE	(1,803,530)
69	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	(685,749,790)
70	CTAPPE: PREPAID EXPENSE	6,063,285
71	CTAPWR: POWERTAX MISC ALL	1,184,715
72	CTARACV: REGULATORY ASSET COVID 19	8,036,867
73	CTARAST: REGULATORY ASSET	(3,863,476)
74	CTARBS: RESTRUCTURING BASIS STEP UP	(26,473,865)
75	CTARBSETTF: RB LIT SETTLEMENT - FED	(6,841,268)
76	CTARCC: REGULATORY CAPITALIZED COSTS	(18,544,441)
77	CTARCX: REMOVAL COSTS	(19,068,607)
78	CTARE: RESEARCH & EXPERIMENTATION	21,861,879
79	CTARELIC: RELICENSING	273,043
80	CTARL: REGULATORY LIABILITIES	(10,824,471)
81	CTARME: REPAIRS & MAINTENANCE EXPENSE	3,181,378
82	CTARR: RATE REFUND	561
83	CTARRR: RETROACTIVE RATE REFUND	(5,650,629)
84	CTARSA: RESTRICTED STOCK AWARD	(3,934)
85	CTARUNC: RESERVE FOR UNCOLLECTIBLE	(20,521,852)

Entergy Louisiana, LLC
Cost of Service
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
86	CTAS475: SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)
87	CTASCO: RIDER SCO	99,869
88	CTASCS: SECURITIZATION (CONTINGENT SAVINGS)	154,706,965
89	CTASEC: SECURITIZATION	2,318,198,213
90	CTASODC: STORM & OTHER DEFERRED COSTS	(1,837,783,997)
91	CTASUC: START UP COST	1,074
92	CTASUCR: START UP COST ST RETAIL	2,530,406
93	CTATPC: TAXES & PENSION CAPITALIZED	366,353
94	CTATRAM: TRANSMISSION AMORTIZATION	(2,141,115)
95	CTATURG: TURGEN	5,302
96	CTAUNLIAB: UNREALIZED LIAB	(367,729,478)
97	CTAUNTRUST: UNREALIZED TRUST	359,813,105
98	CTAUP: UNFUNDED PENSION	41,010,151
99	CTAUPD: UNITS OF PROPERTY DEDUCTION	(192,444,186)
100	CTAUPDRT: UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	626,809
101	CTAUR: UNBILLED REVENUE	(50,181,700)
102	CTAW3SBA: WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION	315,556
103	CTAWBB: W3 BUY BACK	(5,652,057)
104	CTAWDR: WASTE DISPOSAL RESERVE	106,728
105	CTAWE: WARRANTY EXPENSE	750,535
106	CTAWSC: WASTE SITE CLEANUP	(30,000)
107	Adjustments to Net Income	(831,249,957)
108	Taxable Income Before State Taxes ⁽¹⁾	22,566,870
109	STABDF: BUSINESS DEVELOPMENT - FEDERAL	(242,909)
110	STABDS: BUSINESS DEVELOPMENT - STATE	242,909
111	STABSUF: BASIS STEP UP - FEDERAL	61,707,531
112	STABUSS: BASIS STEP UP - STATE	(105,951,402)
113	STACASLS: CASUALTY LOSS - STATE	129,880,220
114	STACASLSF: CASUALTY LOSS - FEDERAL	(120,557,526)
115	STADOEF: DOE SETTLEMENT - FEDERAL	678,123
116	STADOES: DOE SETTLEMENT - STATE	(678,123)
117	STALDF: LIBERALIZED DEPRECIATION - FEDERAL	259,635,170
118	STALDS: LIBERALIZED DEPRECIATION - STATE	(287,218,513)
119	STALDSW: LIBERALIZED DEPRECIATION - STATE WHOLESALE	27,582,389
120	STANOLFNC: NOL C/F-TAP-FED-NON-CURRENT	(412,915,629)
121	STAPAM: POST APPORTION M ITEMS	442,963,055
122	STAPDNF: NUCLEAR PLANT DEPRECIATION - FEDERAL	(20,593,176)
123	STAPDNFW3: NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(25,745,222)
124	STAPDNSW3: NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	25,745,222
125	STAPDNSW: NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	20,593,176
126	STARBSETTS: RB LIT SETTLEMENT - ST	(938,914)

Entergy Louisiana, LLC
Cost of Service
EX 7 Current Income Taxes
Electric
For the Test Year Ended December 31, 2022

Line No.	Tax Item	Amount
127	State Adjustments to Net Income	(5,813,620)
128	State Taxable Income ⁽²⁾	16,753,250
129	STCALC: STATE INCOME TAX ⁽³⁾	1,256,494
130	State Income Tax	<u>1,256,494</u>
131	SITAESI: ESI CURRENT STATE TAXES	563,546
132	SITAPY: PRIOR YEAR ADJUSTMENT	(3,282,378)
133	SITAUITE: UNCERTAIN INCOME TAXES - ESI - STATE	167,030,594
134	Adjustments to State Income Tax	<u>164,311,762</u>
135	Total State Current Income Taxes ⁽⁴⁾	<u>165,568,256</u>
136	Taxable Income Before State Taxes ⁽⁵⁾	22,566,870
137	Adjustments: State Income Tax	(1,256,494)
138	Total Federal Taxable Income	<u>21,310,376</u>
139	FTCALC: FEDERAL INCOME TAX ⁽⁶⁾	4,475,179
140	Federal Income Tax	<u>4,475,179</u>
141	FITAESI: ESI CURRENT FEDERAL TAXES	2,442,888
142	FITAPY: PRIOR YEAR ADJUSTMENT	(81,049,582)
143	FITAUITE: UNCERTAIN INCOME TAXES-ESI-FEDERAL	468,924,983
144	Adjustments to Federal Income Tax	<u>390,318,288</u>
145	Total Federal Current Income Taxes ⁽⁷⁾	<u>394,793,467</u>
146	Total Federal and State Current Income Taxes ⁽⁸⁾	<u><u>560,361,723</u></u>

Notes:

- (1) Line 2 + Line 107
- (2) Line 108 + Line 127
- (3) Line 128 * State Tax rate of 7.5% effective 1/1/2022
- (4) Line 130 + Line 134
- (5) Line 108
- (6) Line 138 * Federal Tax rate of 21%
- (7) Line 140 + Line 144
- (8) Line 135 + Line 145

Entergy Louisiana, LLC
Cost of Service
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	410101: Prov	411110: Prov Def	411130:	Total
		Defer Inc Taxes- Util-Fed	Inc Tax-Cr-Op Inc- Fed	ProvDefIncTax-Cr-UPADIT-Fed	
1	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	19,946,275	(2,897,158)	-	17,049,117
2	DTFTURG: ACC DFIT TURGEN - FEDERAL	99	(1,859)	-	(1,761)
3	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL	378,741	(28,406)	-	350,336
4	DTFADITCF: ADIT CONTRIBUTION CARRYFORWARD - FEDERAL	-	(491,820)	-	(491,820)
5	DTFBRL: BOND REDEMPTION LOSS - FEDERAL	65,241	(419,261)	-	(354,020)
6	DTFCC: CAPITALIZED COSTS - FEDERAL	32,348	(431,304)	-	(398,956)
7	DTFCR: CAPITALIZED REPAIRS - FEDERAL	332,307	(92,618)	-	239,689
8	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	222,638,048	(440,623,556)	-	(217,985,507)
9	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	5,802,035	(9,921,234)	-	(4,119,199)
10	DTFCS: CONTRA SECURITIZATION - FEDERAL	47,434,119	(498,365,864)	-	(450,931,745)
11	DTFCDR: CONTRACT DEFERRED REVENUE - FEDERAL	181,625	(458,617)	-	(276,992)
12	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	4,927,416	(10,171,848)	-	(5,244,432)
13	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	36,317	(2,724)	-	33,594
14	DTFDF: DEFERRED FUEL - FEDERAL	95,390,490	(69,714,664)	-	25,675,826
15	DTFDMS: DEFERRED MISCELLANEOUS SERVICES - FEDERAL	36,702	(2,753)	-	33,949
16	DTFDSC: DEFERRED STORM COSTS - FEDERAL	549,504,442	(547,725,067)	-	1,779,375
17	DTFER: ENVIRONMENTAL RESERVE - FEDERAL	648,691	(601,683)	-	47,008
18	DTFESI: ESI - FEDERAL	44,125,561	(43,059,278)	-	1,066,282
19	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	3,509,960	(398,864)	-	3,111,096
20	DTF143: FAS 143 - FEDERAL	19,825,684	(21,208,555)	-	(1,382,871)
21	DTFIC: INCENTIVE COMPENSATION - FEDERAL	4,360,691	(4,285,130)	-	75,561
22	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL	1,651,443	(1,300,470)	-	350,974
23	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	5,447,181	(5,764,395)	-	(317,213)
24	DTFITD: INTEREST / TAX - TAX DEFICIENCY - FEDERAL	20,475	(273,000)	-	(252,525)
25	DTFLDTPA: LIBERALIZED DEPRECIATION	9,131,487	(1,874,021)	-	7,257,467
26	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	50,835,044	(13,401,668)	-	37,433,376
27	DTFPPE: PREPAID EXPENSES - FEDERAL	3,067,614	(4,245,407)	-	(1,177,793)
28	DTFPI: PROPERTY INSURANCE - FEDERAL	200,171,290	(317,546,894)	-	(117,375,603)
29	DTFRR: RATE REFUND - FEDERAL	1,800,575	(1,800,684)	-	(109)
30	DTFCOR: REMOVAL COSTS - FEDERAL	114,349,608	(178,420,273)	-	(64,070,665)
31	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	489,762	(1,551,040)	-	(1,061,278)
32	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	2,943,768	(4,943,126)	-	(1,999,358)
33	DTFRRC: RETROACTIVE RATE REFUND CONT - FEDERAL	1,855,937	(356,984)	-	1,498,954
34	DTFS475: SECTION 475 ADJUSTMENT - FEDERAL	82,169,709	(39,979,430)	-	42,190,278
35	DTFSU: STARTUP COSTS - FEDERAL	20	(377)	-	(357)
36	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	6,486,130	(19,290,737)	-	(12,804,607)
37	DTFUR: UNBILLED REVENUE - FEDERAL	19,562,533	(9,814,737)	-	9,747,795
38	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	4,934,001	(947,631)	-	3,986,370
39	DTFUP: UNFUNDED PENSION - FEDERAL	9,110,247	(17,076,469)	-	(7,966,222)
40	DTFWDR: WASTE DISPOSAL RESERVE - FEDERAL	1,681	(22,413)	-	(20,732)
41	DTFWSC: WASTE SITE CLEAN UP COSTS - FEDERAL	6,300	(472)	-	5,827
42	DTFGID: ACC DFIT GIDEON - FEDERAL	1,022	(23,559)	-	(22,537)
43	DTFWH: ADIT WHOLESALE FEDERAL	24,688	-	-	24,688
44	DTFCFDEC: ADIT-TAX CR C/F-SRLY/DECON-FEDERAL	383,317,200	-	-	383,317,200
45	DTFTAP: ADIT-TAX CR C/F-TAP-FEDERAL	2,588,932	(4,397,059)	-	(1,808,127)
46	DTFASLW: ADL STRAIGHT LINE-FEDERAL WS	35,159	(46,847)	-	(11,688)
47	DTFW3: AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,267)	-	(61,297)
48	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL	38	(560)	-	(521)
49	DTFDEC: DECOMMISSIONING-FEDERAL	211,876,378	(210,338,622)	-	1,537,755
50	DTFDX: DEPRECIATION EXPENSE - FEDERAL	2,135,695	(1,469,706)	-	665,989
51	DTFF109U: FAS 109 ADJUSTMENT UNREGULATED - FEDERAL	105,023	-	-	105,023
52	DTFFUELB: INTERST CAP-FUEL BURN - FEDERAL	-	(14,664)	-	(14,664)
53	DTFLEAS: LEASE - RENTAL EXPENSE - FEDERAL	2,133	(20,105)	-	(17,972)
54	DTFMRF: MAINT/REFUELING - FEDERAL	14,856,549	(12,088,321)	-	2,768,229
55	DTFNBW: NONBASE - FEDERAL - WHLSE	37,794	(77,825)	-	(40,031)
56	DTFNUCF: NUCLEAR FUEL - FEDERAL	15,514,080	(17,347,155)	-	(1,833,074)

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

EX 8.1

Entergy Louisiana, LLC
Cost of Service
EX 8 Deferred Income Taxes - Federal
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	410101: Prov	411110: Prov Def	411130:	Total
		Defer Inc Taxes- Util-Fed	Inc Tax-Cr-Op Inc- Fed	ProvDefIncTax- Cr-UPADIT-Fed	
57	DTFPENC: PENSIONS CAPITALIZED - FEDERAL	4,951	(25,280)	-	(20,330)
58	DTFRASST: REG ASSET-SPEC ASSIGN-FEDERAL	338,424	(279,919)	-	58,505
59	DTFRASST: REGULATORY ASSET-FEDERAL	6,816,805	(2,779,131)	-	4,037,674
60	DTFRLIA: REGULATORY LIABILITY-FEDERAL	3,428,139	(257,110)	-	3,171,028
61	DTFSCO: RIDER SCO - FEDERAL	1,573	(20,972)	-	(19,399)
62	DTFRBLS: RIVERBEND LITIGATION SETTLEMENT - FEDERAL	5,384,938	(7,075,053)	-	(1,690,115)
63	DTFAWS: SPEC ASSIGNED-FEDERAL WS	47,244	(62,950)	-	(15,706)
64	DTFSUCR: START UP COSTS-FEDERAL-RETAIL	1,321	(30,446)	-	(29,125)
65	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL	46,309	(17,164)	-	29,145
66	DTFTC: TAXES CAPITALIZED - FEDERAL	13,313	(57,819)	-	(44,506)
67	DTFW3D: W3 NUCLEAR PLANT DEPREC - FEDERAL	2,937,255	(11,905,123)	-	(8,967,868)
68	DTFWAR: WARRANTY EXPENSE - FEDERAL	107,798	(187,746)	-	(79,948)
69	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	81,649,935	(46,001,060)	-	35,648,875
70	DTFBPD: ADIT BEN POTNT DISALL	-	(34,987,067)	-	(34,987,067)
71	DTFNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL	683,889,328	(834,035,548)	-	(150,146,220)
72	DTFNOLS: ADIT-NOL C/F - STATE	35,749,981	(46,983,029)	-	(11,233,048)
73	DTFNUCD: NUCLEAR PLANT DEPRECIATION - FEDERAL	45,085	(10,802,789)	-	(10,757,704)
74	DTFMIP: MISC INTANGIBLE PLANT	417,822	(118,325)	-	299,497
75	DTFCTC: CONTRACT TERMINATION COSTS	55,646	(2,937)	-	52,709
76	DTFRSA: RESTRICTED STOCK AWARDS - FEDERAL	91,965	(91,201)	-	764
77	DTFRBS: RESTRUCTURING BASIS STEPUP - FEDERAL	7,402,865	(459,093)	-	6,943,772
78	DTFBDB: BUSINESS DEVELOPMENT - FEDERAL	3,859	(66,936)	-	(63,076)
79	DTFMCC: MISC CAP COSTS - FEDERAL	380,127	(558,449)	-	(178,321)
80	DTFRAH: REG ASSET - HCM - FEDERAL	13,842	(1,038)	-	12,804
81	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	11,140,760	(11,175,580)	-	(34,820)
82	DTFNDL: NUCLEAR DECOM LIABILITY - FEDERAL	3,865,837	(1,599,696)	-	2,266,141
83	DTFWBB: W3 BUY BACK - FEDERAL	1,693,189	(139,480)	-	1,553,709
84	DTFLDNN: NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL	105,176	(1,402,346)	-	(1,297,171)
85	DTFBSU: BASIS STEP UP - FEDERAL	20,854,908	(3,230,740)	-	17,624,168
86	DTFWOPL: W/O PLANT - FEDERAL	379,958	(90,833)	-	289,124
87	DTFSECCONT: SECURITIZATION CONT SAVINGS	6,915,932	(36,967,760)	-	(30,051,828)
88	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL	18,094,181	-	(17,955,899)	138,282
89	DTFACQ: ACQUISITION - FED	69,867	(801,658)	-	(731,791)
90	DTFNOLPREXCFED: NOL Protected Excess Fed	5,576,761	-	-	5,576,761
91	DTFTRAM: TRANSMISSION AMORTIZATION - FEDERAL	449,634	(33,723)	-	415,912
92	DTFRCPNPLT: RATE CHANGE PLACEHOLDER NONPLANT - FEDERAL	541,777	-	-	541,777
93	DTFRCPPLT: RATE CHANGE PLACEHOLDER PLANT - FEDERAL	28,019,867	-	-	28,019,867
94	DTFSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL	-	(552,952)	-	(552,952)
95	DTFRAC: REGULATORY ASSET COVID19 - FEDERAL	126,581	(1,687,742)	-	(1,561,161)
96	DTFDIG: DEF INTERCOMPANY GAIN - FEDERAL	849,898	(771,420)	-	78,478
97	DTFMISR: M&S INVENTORY RESERVE-FEDERAL	91,010	(467,167)	-	(376,156)
98	DTFDAR: DEFICIENT ADIT RETAIL - FEDERAL	(36,745,276)	3,808,201	-	(32,937,074)
99	DTFNOLSTPREX: NOL STATE PROTECTED EXCESS - FEDERAL	30,725,360	(30,725,360)	-	0
100	Total	3,085,295,206	(3,598,047,621)	(17,955,899)	(530,708,313)

EX 9
Deferred Income Taxes - State

Entergy Louisiana, LLC
Cost of Service
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	410120: Prov	411120: Prov Def	410137:	Total
		Def Inc Tax-Util Op-State	Inc Tax-Cr-Op Inc- Sta	ProvDefincTax-Dr- UPADIT-State	
1	DTS263AD: 263A METHOD CHANGE - DSC-STATE	17,338,617	(3,542,624)	-	13,795,993
2	DTSGID: ACC DSIT GIDEON - STATE	54,637	(23,059)	-	31,578
3	DTSTURG: ACC DSIT TURGEN - STATE	2,363	(1,301)	-	1,062
4	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE	135,265	-	-	135,265
5	DTSWH: ADIT WHOLESALE STATE	1,446,152	-	-	1,446,152
6	DTSW3: AMORT W3 DESIGN BASIS - STATE	-	(23,667)	-	(23,667)
7	DTSBOND: BOND REACQUISITION LOSS - STATE	12,139	(148,826)	-	(136,687)
8	DTSCC: CAPITALIZED COSTS - STATE	-	(154,037)	-	(154,037)
9	DTSCR: CAPITALIZED REPAIRS - STATE	131,051	(55,000)	-	76,051
10	DTSCLD: CASUALTY LOSS DEDUCTION-STATE	108,561,937	(163,145,075)	-	(54,583,138)
11	DTSCDBG: COMM DEV BLOCK GRANT-STATE	683	(383)	-	299
12	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE	3,293,483	(4,097,245)	-	(803,762)
13	DTSCS: CONTRA SECURITIZATION - STATE	3,611,989	(177,716,909)	-	(174,104,921)
14	DTSCDR: CONTRACT DEFERRED REVENUE-STATE	52,879	(159,826)	-	(106,947)
15	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE	1,912,818	(4,561,391)	-	(2,648,573)
16	DTSDEC: DECOMMISSIONING-STATE	70,432,246	(69,838,518)	-	593,728
17	DTSDC: DEF COMPENSATION - STATE	12,970	-	-	12,970
18	DTSMISC: DEF. MISC. SERVICES - STATE	13,108	-	-	13,108
19	DTSDFL: DEFERRED FUEL/GAS-STATE	32,382,828	(22,469,382)	-	9,913,446
20	DTSDSC: DEFERRED STORM COSTS - STATE	182,607,547	(181,920,529)	-	687,017
21	DTSDX: DEPRECIATION EXPENSE - STATE	989,543	(1,094,505)	-	(104,963)
22	DTSER: ENVIRONMENTAL RESERVE-STATE	216,778	(198,628)	-	18,150
23	DTSESI: ESI STATE DEFERRED TAXES	23,403,678	(22,630,121)	-	773,557
24	DTSF106: FAS 106 OTHER RETIRE BEN-STATE	1,013,922	(128,231)	-	885,691
25	DTS143: FAS 143 - STATE	6,549,355	(7,083,282)	-	(533,927)
26	DTSINC: INCENTIVE-STATE	1,450,770	(1,421,596)	-	29,174
27	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE	558,106	(422,595)	-	135,511
28	DTSINT: INTEREST CAP - AFDC - STATE	5,897,275	(3,058,940)	-	2,838,335
29	DTSINTFB: INTEREST CAP - FUEL BURN - STATE	-	(1,972)	-	(1,972)
30	DTSTAXD: INTRST/TAX-TAX DEFICIENCI-STATE	-	(97,500)	-	(97,500)
31	DTSLEAS: LEASE - RENTAL EXPENSE - STATE	224	(7,163)	-	(6,939)
32	DTSLIB: LIBERALIZED DEPRECIATION - STATE	32,305,661	(2,534,741)	-	29,770,919
33	DTSLIBW: LIBERALIZED DEPREC-STATE-WHLSE	9,386	(227,598)	-	(218,212)
34	DTSMRF: MAINT/REFUELING - STATE	5,010,299	(3,941,485)	-	1,068,814
35	DTSNUCF: NUCLEAR FUEL - STATE	5,104,802	(5,812,552)	-	(707,751)
36	DTSNPDW: NUCLEAR PLANT DEPREC-STATE-WHSALE	402,043	(12,320)	-	389,723
37	DTSPENC: PENSIONS CAPITALIZED - STATE	21,502	(14,679)	-	6,823
38	DTSPPE: PREPAID EXPENSES - STATE	987,414	(1,442,161)	-	(454,746)
39	DTSPIR: PROPERTY INS RESERVE-STATE	63,340,315	(108,659,081)	-	(45,318,766)
40	DTSRR: RATE REFUND-STATE	598,195	(598,237)	-	(42)
41	DTSRAS: REGULATORY ASSET-STATE	2,373,483	(814,536)	-	1,558,947
42	DTSRLIA: REGULATORY LIABILITY-STATE	1,224,335	-	-	1,224,335
43	DTSRC: REMOVAL COST - STATE	48,459,363	(65,916,431)	-	(17,457,068)
44	DTSRME: REPAIRS & MAINT EXP - STATE	2,484,689	(1,175,862)	-	1,308,827
45	DTSRED: RESEARCH & EXPERIMENTAL DEDUCTION - STATE	1,913,403	(1,960,178)	-	(46,774)
46	DTSRRATE: RETROACT. RATE RED CONT - STATE	1,435,528	(2,923,230)	-	(1,487,702)
47	DTSSCO: RIDER SCO - STATE	-	(7,490)	-	(7,490)
48	DTSRBLS: RIVERBEND LITIGATION SETTLEMENT - STATE	3,989,437	(2,873,233)	-	1,116,204
49	DT9475: SECTION 475 ADJUSTMENT-STATE	28,435,396	(12,145,713)	-	16,289,683
50	DTSSUC: START UP COSTS-STATE	479	(264)	-	215
51	DTSSUCR: START UP COSTS-STATE-RETAIL	70,610	(29,800)	-	40,810
52	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE	16,170	(4,917)	-	11,253
53	DTSAC: TAX INT (AVOIDED COST) - STATE	2,590,722	(9,606,709)	-	(7,015,987)
54	DTSTUR: TAXABLE UNBILLED REVENUE-STATE	6,761,759	(2,998,131)	-	3,763,628
55	DTSTC: TAXES CAPITALIZED - STATE	26,403	(27,418)	-	(1,015)
56	DTSUNCOL: UNCOLLECT ACCTS RESERVE-STATE	1,746,585	(207,446)	-	1,539,139

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

EX 9.1

Entergy Louisiana, LLC
Cost of Service
EX 9 Deferred Income Taxes - State
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	410120: Prov Def Inc Tax-Util Op-State	411120: Prov Def Inc Tax-Cr-Op Inc- Sta	410137: ProvDefIncTax-Dr- UPADIT-State	Total
57	DTSUPEN: UNFUNDED PENSION EXP-STATE	2,812,072	(5,887,834)	-	(3,075,761)
58	DTSWAR: WARRANTY EXPENSE - STATE	215,589	(120,339)	-	95,250
59	DTSWDR: WASTE DISPOSAL RESERVE - STATE	-	(8,005)	-	(8,005)
60	DTSWSC: WASTE SITE CLEAN UP COSTS - STATE	2,250	-	-	2,250
61	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE	54,317,658	(21,124,344)	-	33,193,314
62	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	223,728,709	(170,238,006)	-	53,490,704
63	DTSCFNC: ADIT-CONTRIB C/F TAP-ST-NON-CURRENT	36,891	(175,673)	-	(138,782)
64	DTSMP: MISC INTANGIBLE PLANT - STATE	402,032	(129,172)	-	272,860
65	DTSCTC: CONTRACT TERMINATION COSTS-STATE	39,513	(72,921)	-	(33,408)
66	DTSRSA: RESTRICTED STOCK AWARDS - STATE	30,574	(30,279)	-	295
67	DTSRBS: RESTRUCTURING BASIS STEPUP - STATE	3,300,002	(2,355,670)	-	944,333
68	DTSBD: BUSINESS DEVELOPMENT - STATE	57,344	(39,422)	-	17,921
69	DTS MCC: MISC CAP COSTS - STATE	121,485	(190,335)	-	(68,850)
70	DTSRAH: REG ASSET - HCM - STATE	4,944	-	-	4,944
71	DTSNPDR: NUCLEAR PLNT DEPREC-STATE-RETAIL	269,055	(238,650)	-	30,405
72	DTSUOPT: UNITS OF PROPERTY - TRANSMISSION - STATE	4,107,736	(3,822,538)	-	285,198
73	DTSNDL: NUCLEAR DECOM LIABILITY - STATE	1,345,375	(470,417)	-	874,958
74	DTSWBB: W3 BUY BACK - STATE	1,228,575	(1,433,845)	-	(205,270)
75	DTSWOPL: W/O PLANT - STATE	91,336	(44,644)	-	46,693
76	DTSLDNN: NEW NUCLEAR DEVELOPMENT COSTS/STATE	-	(500,838)	-	(500,838)
77	DTSBSU: BASIS STEP UP - STATE	15,384,495	(10,058,168)	-	5,326,327
78	DTSWF3: DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE	741,187	(50,731)	-	690,456
79	DTSSECONT: SECURITIZATION CONT SAVINGS	1,488,139	(13,091,161)	-	(11,603,022)
80	DTSACQ: ACQUISITION - STATE	66,949	(306,324)	-	(239,376)
81	DTSTRAM: TRANSMISSION AMORTIZATION - STATE	160,584	-	-	160,584
82	DTSRCPNPLT: RATE CHANGE PLACEHOLDER NONPLANT - STATE	-	(2,579,892)	-	(2,579,892)
83	DTSRCPPLT: RATE CHANGE PLACEHOLDER PLANT - STATE	-	(133,427,995)	-	(133,427,995)
84	DTSEXCADITRTL: NOL C/F-ST NONCUR	-	(77,981,370)	-	(77,981,370)
85	DTSSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-STATE	2,633,104	-	-	2,633,104
86	DTSRAC: REGULATORY ASSET COVID19 - STATE	-	(602,765)	-	(602,765)
87	DTSMSIR: M&S INVENTORY RESERVE-STATE	20,103	(165,338)	-	(145,234)
88	DTSDAR: DEFICIENT ADIT RETAIL - STATE	81,680,511	45,342,366	-	127,022,877
89	DTSNOLSTPREX: NOL STATE PROTECTED EXCESS - STATE	29,871,878	(170,697)	-	29,701,181
90	DTSDAA: DEFICIENT ADIT AMORTIZATION	-	-	4,552,486	4,552,486
91	Total	1,095,548,430	(1,287,911,522)	4,552,486	(187,810,605)

Entergy Louisiana, LLC
Cost of Service
EX 10 Investment Tax Credit Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	ITC411: 411 ITC AMORTIZATION	411430: ITC Amortization	(4,393,381)
2		Total	(4,393,381)

Entergy Louisiana, LLC
Cost of Service
EX 11 Gain from Disposition of Utility Plant
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	GODUPTO: 411 GAINS ON DISP OF UTILITY PLANT	4116AM: Gain from Disposition of Utility Plant	-
Total			-

Entergy Louisiana, LLC
Cost of Service
EX 12 Interest on Customer Deposits
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1		N/A - Interest on Customer Deposits	-
2			Total
			-

Notes:

⁽¹⁾ Booked in Other Interest Charges. Not applicable for per book income and is included here as a zero balance. Interest on Customer Deposits is included as a pro forma adjustment.

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		8,646,960
2	OMP501E: 501 FUEL - ELIGIBLE	501000: Fuel		(911,573) ⁽¹⁾
3	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil		3,984,228 ⁽¹⁾
4	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas		1,948,796,969 ⁽¹⁾
5	OMP501E: 501 FUEL - ELIGIBLE	501204: Natural Gas Hedging-Electric		(24,800,383) ⁽¹⁾
6	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal		37,060,070 ⁽¹⁾
7	OMP501IE: 501 FUEL - INELIGIBLE	501100: Fuel - Oil		39,538 ⁽¹⁾
8	OMP501IE: 501 FUEL - INELIGIBLE	501301: Fuel - Coal		6,238,505 ⁽¹⁾
9	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		4,317,250
10	OMP502: 502 STEAM EXPENSES	502100: Chemicals-MATS Compliance		935,572
11	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		5,709,542
12	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		13,032,326
13	OMP507: 507 RENTS	507000: Rents - Steam Power Generation		184,084
14	OMP509: 509 ALLOWANCES	509000: Allowance		(863,096) ⁽⁶⁾
15	OMP509: 509 ALLOWANCES	509101: NOX Seasonal Allowances Exp		1,036 ⁽⁶⁾
16	OMP509: 509 ALLOWANCES	509103: NOX Conversion Allowance Exp		19,586 ⁽⁶⁾
17	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		3,180,637
18	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		3,318,275
19	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		16,629,293
20	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		7,229,148
21	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		1,796,441
22		Sub-Total Steam Power Generation		2,034,544,407
23	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr		61,066,732
24	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517001: Nuc Out Amort-Op, Supv, & Eng		9,570,616
25	OMP518: 518 FUEL - ELIGIBLE	518100: Burnup/Amortization		71,647,781 ⁽²⁾
26	OMP518: 518 FUEL - ELIGIBLE	518300: Daily Lease Charges		3,372,316 ⁽²⁾
27	OMP518: 518 FUEL - ELIGIBLE	518500: Nuclear Fuel Dry Casts Storage		3,337,762 ⁽²⁾
28	OMP518IE: 518 FUEL - INELIGIBLE	5181NR: River Bend Fuel Burn-Rb Nonreg		13,548,110 ⁽²⁾
29	OMP518IE: 518 FUEL - INELIGIBLE	5183NR: Daily Lease Charges - Non Reg		607,699 ⁽²⁾
30	OMP518IE: 518 FUEL - INELIGIBLE	5185NR: Nuclear Dry Cask Strg-RBnonreg		2,708 ⁽²⁾
31	OMP519: 519 COOLANTS & WATER	519000: Coolants And Water		17,101,095
32	OMP519: 519 COOLANTS & WATER	519001: Nuc Out Amort-Coolants & Water		1,325,061
33	OMP520: 520 STEAM EXPENSES	520000: Steam Expenses		59,280,906
34	OMP520: 520 STEAM EXPENSES	520001: Nuc Out Amort - Steam Expenses		8,094,527
35	OMP520: 520 STEAM EXPENSES	523000: Electric Expenses		2,065
36	OMP520: 520 STEAM EXPENSES	523000: Electric Expenses		(2,065)
37	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		2,022,324
38	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		53,809,848
39	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524001: Nuc Out Amort-Misc Nuc Pow Exp		9,091,972
40	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524FIN: Nuclear Fuel Trust Fees		775,752
41	OMP525: 525 RENTS	525000: Rents - Nuclear Generation		4,700,270
42	OMP525: 525 RENTS	525001: Nuc Out Amort - Rents		911,681
43	OMP528: 528 MAINT SUPVSN & ENGINEERING	528000: Maint Supervision & Engr		29,930,402
44	OMP528: 528 MAINT SUPVSN & ENGINEERING	528001: Nuc Out Amort-Maint Supv & Eng		4,426,169
45	OMP529: 529 MAINT OF STRUCTURES	529000: Maintenance Of Structures		2,027,321
46	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530000: Maint Of Reactor Plant Equip		7,140,756
47	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530001: Nuc Out Amort-Maint Reator Plt		11,234,828
48	OMP531: 531 MAINT OF ELECTRIC PLANT	531000: Maintenance Of Electric Plant		5,821,016
49	OMP531: 531 MAINT OF ELECTRIC PLANT	531001: Nuc Out Amort-Maint Elec Plant		2,404,646
50	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532000: Maint Of Misc Nuclear Plant		69,565,041
51	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532001: Nuc Out Amort-Maint Misc Nuc P		12,638,980
52		Sub-Total Nuclear Power Generation		465,456,321
53	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		6,240,432
54	OMP548: 548 PROCESS CONTROL COSTS	548000: Generation Expenses		10,301,509
55	OMP548: 548 PROCESS CONTROL COSTS	548103: Operating Supplies,Water,Waste		4,737
56	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		157,684
57	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		25,377,731
58	OMP549: 549 MISC OTH POWER GENERATING EXP	549101: Misc Oper Fees / Svcs		138
59	OMP550: 550 RENTS	550000: Rents - Other Power Generation		454,952
60	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		971,107
61	OMP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		1,768,875
62	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		34,612,177
63	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553102: Routine Maint - Contract		1,440

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
64	OMP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		2,981,244
65		Sub-Total Other Power Generation		82,872,027
66	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others		859,607,034 ⁽³⁾
67	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation		7,918,171 ⁽³⁾
68	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affilt		20,703,030 ⁽³⁾
69	OMP555EE: 555 ELIGIBLE ENERGY	555200: Purch Power-Entergy-Affiliates		7,030,230 ⁽³⁾
70	OMP555IRE: 555 INELIGIBLE - RESOURCE PLAN	555010: Rsrc Plan Purch Pwr - Affilt		38,524,190 ⁽³⁾
71	OMP555IR: 555 INELIGIBLE - RES EQUAL - PROD DEMAND	555200: Purch Power-Entergy-Affiliates		87,150,412 ⁽³⁾
72	OMP555IEM: 555 INELIGIBLE ENERGY - MISO	555015: MISO Schedule 24 Admin		866,490 ⁽³⁾
73	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555002: System Purchases From Others		75,706,388 ⁽³⁾
74	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555900: Capacity Deferral		(20,989,668) ⁽³⁾
75	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		2,110,645
76	OMP557O: 557 OTHER	557000: Other Expenses		44,117
77	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost		(109,609,429)
78	OMP557DF: 557 DEFERRED FUEL	5573GS: Def Fuel - EGSL Fuel Tracker		(2,150,442)
79	OMP557DF: 557 DEFERRED FUEL	5573LL: Def Fuel - ELL Fuel Tracker		2,252,193
80	OMP557SA: 557 DEF SYS AGREEMT PAYMT/RECEIPTS	557390: Def Sys Agreement Paymt/Receipts		(76,971)
81	OMP557NOX: 557 NOX DEFERRED EXPENSE	557001: NOX Deferred Expense		(93,439)
82	OMP557LCF: 557 LETTER OF CREDIT FEES - MISO	557400: MISO Misc Purchased Pwr Exp		198,622
83		Sub-Total Other Power Supply Expenses		969,191,574
84	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	3,378,344
85	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	2,620,632
86	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	3,397,310
87	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	2,115,146
88	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	93,645
89	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	58,303
90	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmt	TH	817,421
91	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmt	TL	508,922
92	OMT561: 561 LOAD DISPATCHING	561600: Transmission Service Studies	TH	2,192
93	OMT561: 561 LOAD DISPATCHING	561600: Transmission Service Studies	TL	1,365
94	OMT561BA: 561 LBA SCHEDULE 24 RECOVERABLE	5612BA: LBA Schedule 24 Recoverable		688,473
95	OMT561M: 561 MISO SCH 10	561410: MISO Schedule 10 Admin		17,064,323
96	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TH	391,709
97	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TL	243,876
98	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	1,372,789
99	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	1,247,630
100	OMT565: 565 TRANSM OF ELEC BY OTHERS	565000: Transmission Of Electric		2,989,262
101	OMT565: 565 TRANSM OF ELEC BY OTHERS	565400: Transmission Elec. By Others		53,541
102	OMT565M: 565 MISO	565S26: MISO Schedule 26 Expense		131,766
103	OMT565M: 565 MISO	565S33: MISO Schedule 33 Expense		4,246
104	OMT565M: 565 MISO	565S41: MISO SC41 EXP		1,185
105	OMT565M: 565 MISO	565SC1: MISO SCH 1 EXP		95,270
106	OMT565M: 565 MISO	565SC2: MISO SCH 2 Expense		21,971,320
107	OMT565M: 565 MISO	565SC9: MISO Schedule 9 Expense		3,193,452
108	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	1,674,617
109	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	1,299,026
110	OMT567: 567 RENTS	567000: Rents - Transmission System	TH	4,036,243
111	OMT567: 567 RENTS	567000: Rents - Transmission System	TL	3,668,254
112	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	4,901,535
113	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	3,862,355
114	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	268,421
115	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	167,118
116	OMT569: 569 MAINT OF STRUCTURES	569100: Maint Transm Computer&Telecom	TH	7,841
117	OMT569: 569 MAINT OF STRUCTURES	569100: Maint Transm Computer&Telecom	TL	4,882
118	OMT569: 569 MAINT OF STRUCTURES	569200: Maint of transm computer softw	TH	231,621
119	OMT569: 569 MAINT OF STRUCTURES	569200: Maint of transm computer softw	TL	144,206
120	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	2,776,028
121	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	1,728,339
122	OMT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TH	4,494,714
123	OMT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TL	4,084,925
124	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	52,053
125	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	41,017
126	OMT561SERC: 561 SERC FEES	561800: Reliability planning		2,076,041
127		Sub-Total Electric Transmission Expenses		97,961,354 ⁽⁴⁾

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
128	OMRTO575: 575 OPER SUPV REG MKT	575700: MISO Market Admin Charges		9,884,549
129		Sub-Total Electric Regional Market Exp		9,884,549
130	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		31,474,270
131	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		3,748,271
132	OMD582: 582 STATION EXPENSES	582000: Station Expenses		839,083
133	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	999,992
134	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	129,481
135	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	150,155
136	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	1,759,360
137	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	653,639
138	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	658,611
139	OMD585: 585 STREET LIGHT AND SIGNAL SYSTEMS	585000: Street Light & Signal System		423,722
140	OMD586: 586 METER EXPENSES	586000: Meter Expenses		3,857,048
141	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		2,389,024
142	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		9,057,613
143	OMD589: 589 RENTS	589000: Rents - Distribution System		5,091,597
144	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		3,444,089
145	OMD591: 591 MAINTENANCE OF STRUCTURES	591000: Maintenance Of Structures		2,963,649
146	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		4,790,423
147	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	41,339,043
148	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	5,352,670
149	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	6,207,299
150	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	3,249,569
151	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	1,207,282
152	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	1,216,467
153	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		296,259
154	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		8,926,459
155	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		245,152
156	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		2,336,527
157		Sub-Total Electric Distribution Expenses		142,806,754 ⁽⁵⁾
158	OMCA901: 901 SUPERVISION	901000: Supervision		753,551
159	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,931,701
160	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903000: Customer Records		25,980,324
161	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		12,358,545
162	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	9030PP: Collection Expense - PP Fees		1,635,774
163	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts		367,582
164	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off		18,957,234
165	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		142,978
166		Sub-Total Customer Accounts Expenses		64,127,689
167	OMCS907: 907 SUPERVISION	907000: Supervision		1,760,202
168	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		17,397,199
169	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908100: Customer assistance over/under		7,928,896
170	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		3,213,713
171	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		3,544,555
172		Sub-Total Customer Service and Info Exp		33,844,565
173	OMS911: 911 SUPERVISION	911000: Supervision		6,437
174	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		4,092,049
175	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense		328,515
176	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		433,944
177		Sub-Total Sales Expenses		4,860,946
178	OMAG920: 920 SALARIES	920000: Adm & General Salaries		98,958,717
179	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		8,559,993
180	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		40,213,912
181	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		7,380,084
182	OMAG924ER: 924 ENVIRONMENTAL RESERVE ACCRUAL	924005: Environmental Reserve Accrual		3,557,500
183	OMAG924SC: 924 STORM COST ACCRUAL	924004: Prov. For Property Insurance		5,619,996
184	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		21,696,574

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount
185	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		99,740,356
186	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		36,720,033
187	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		142,031
188	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		7,145,864
189	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		138,736
190	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		5,835
	OMAG928RSAL: 928 REGULATORY COMMISSION EXP - RETAIL SALES			
191	ALGIERS	928000: Regulatory Commission Expense		76
192	OMAG928TD: 928 REGULATORY COMMISSION EXP - TRANS DISTR	928000: Regulatory Commission Expense		5,177
193	OMAG9301CS: 930.1 GENERAL ADVTSG EXP	930100: General Advertising Expenses		936,168
194	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		10,869,546
195	OMAG931: 931 RENTS	931000: Rents-Cust Accts,Serv,Sales,GA		1,039,752
196	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		3,289,280
197		Sub-Total Administrative and General Exp		346,019,631
198			Total	4,251,569,817

Notes:

- (1) See EX 1.5
- (2) See EX 1.6
- (3) See EX 1.7
- (4) See EX 1.8 for the High/Low split
- (5) See EX 1.9 for the Primary/Secondary split
- (6) Recovered in Rider EAC - Environmental Adjustment Clause Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Fuel Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount
1	501000: Fuel	(911,573) ⁽¹⁾
2	501100: Fuel - Oil	3,984,228 ⁽¹⁾
3	501203: Fuel-Natural Gas	1,948,796,969 ⁽¹⁾
4	501204: Natural Gas Hedging-Electric	(24,800,383) ⁽¹⁾
5	501301: Fuel - Coal	37,060,070 ⁽¹⁾
6	Sub-Total Eligible for Fuel Recovery	<u>1,964,129,310</u>
7	501100: Fuel - Oil	39,538
8	501301: Fuel - Coal	6,238,505
9	Sub-Total INeligible for Fuel Recovery	<u>6,278,043</u>
10	Total	<u><u>1,970,407,353</u></u>

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Nuclear Fuel Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Amount	
1	518100: Burnup/Amortization	71,647,781	(1)
2	5181NR: River Bend Fuel Burn-Rb Nonreg	13,548,110	(1)
3	518300: Daily Lease Charges	3,372,316	(1)
4	5183NR: Daily Lease Charges - Non Reg	607,699	(1)
5	518500: Nuclear Fuel Dry Casts Storage	3,337,762	(1)
6	5185NR: Nuclear Dry Cask Strg-RBnonreg	2,708	(1)
7	Sub-Total Eligible Rider Account 518 Costs	92,516,376	
8		92,516,376	

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Purchased Power Expenses
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Resource Code and Description	Amount	
1	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	859,999,516	(1)
2	555002: System Purchases From Others	269: Renewable Energy Credits	(392,482)	(1)
3	555005: Co-Generation	221: Pur Pwr Fr Nonass Co(Cogen	7,918,171	(1)
4	555010: Rsrc Plan Purch Pwr - Affiltd	235: Resource Plan Energy	20,703,030	(1)
5	555200: Purch Power-Entergy-Affiliates	181: Purchased Pwr Frm Ggns(Energy)	7,030,230	(1)
6		Sub-Total Eligible for Fuel Recovery	<u>895,258,466</u>	
7	555002: System Purchases From Others	219: Non-Energy Rev/Exp Non-Assoc	75,706,388	
8	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	38,524,190	
9	555015: MISO Schedule 24 Admin	219: Non-Energy Rev/Exp Non-Assoc	866,490	
10	555200: Purch Power-Entergy-Affiliates	180: Purchased Pwr Frm Ggns(Demand)	87,150,412	
12	555900: Capacity Deferral	179: Fuel All - Balance Sheet Only	(20,989,668)	
13		Sub-Total INeligible for Fuel Recovery	<u>181,257,812</u>	
14		Total	<u><u>1,076,516,278</u></u>	

Notes:

(1) FAC - Fuel Adjustment Rider

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Transmission O&M Expense High/Low Voltage
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Transmission High	Transmission Low	Total
1	561: Load Dispatching	4,310,569	2,683,736	6,994,305
2	562: Station Expenses	391,709	243,876	635,585
3	Sub-Total Operation	4,702,278	2,927,612	7,629,890
4	569: Maintenance Of Structures	507,883	316,205	824,088
5	570: Maint. Of Station Equipment	2,776,028	1,728,339	4,504,367
6	Sub-Total Maintenance	3,283,911	2,044,544	5,328,455
7	Sub-Total Substation ⁽¹⁾	7,986,189	4,972,156	12,958,345
8	563: Overhead Line Expenses	1,372,789	1,247,630	2,620,419
9	567: Rents	4,036,243	3,668,254	7,704,497
10	Sub-Total Operation	5,409,032	4,915,884	10,324,916
11	571: Maint Of Overhead Lines	4,494,714	4,084,925	8,579,639
12	Sub-Total Maintenance	4,494,714	4,084,925	8,579,639
13	Sub-Total Overhead Lines ⁽¹⁾	9,903,746	9,000,809	18,904,555
14	560: Oper Super & Engineering	3,378,344	2,620,632	5,998,976
15	566: Misc. Transmission Expenses	1,674,617	1,299,026	2,973,643
16	Sub-Total Operation ⁽²⁾	5,052,961	3,919,658	8,972,619
17	568: Maint. Supervision & Engineer	4,901,535	3,862,355	8,763,890
18	573: Maint Misc Transmission Plant	52,053	41,017	93,070
19	Sub-Total Maintenance ⁽³⁾	4,953,588	3,903,372	8,856,960
20	Sub-Total Other	10,006,549	7,823,030	17,829,579
21	Total	27,896,484	21,795,995	49,692,479

Notes:

⁽¹⁾ Reference Plant in Service H/L voltages by account balances.

⁽²⁾ Split on Other Operation O&M Ratio (Operation H/L divided by Operation Total)

⁽³⁾ Split on Other Maintenance O&M Ratio (Maintenance H/L divided by Maintenance Total)

Entergy Louisiana, LLC
Cost of Service
EX 1 Operation and Maintenance Expenses
Distribution O&M Expense Primary/Secondary
Electric
For the Test Year Ended December 31, 2022

Line No.	Account and Description	Distribution Primary	Distribution Secondary	Distribution Services	Total
1	583: Overhead Line Expenses	999,992	129,481	150,155	1,279,628
2	593: Maintenance Of Overhead Lines	41,339,043	5,352,670	6,207,299	52,899,012
3	Sub-Total Overhead Lines	42,339,035	5,482,151	6,357,454	54,178,640
4	584: Underground Line Exps	1,759,360	653,639	658,611	3,071,610
5	594: Maint Underground Lines	3,249,569	1,207,282	1,216,467	5,673,318
6	Sub-Total Underground Lines	5,008,929	1,860,921	1,875,078	8,744,928
7	Total	47,347,964	7,343,072	8,232,532	62,923,568

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	DXP310: 310 LAND & LAND RIGHTS	4030AM: Depreciation Expense		-
2	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		3,543,801
3	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(4,905)
4	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(12,157)
5	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(995)
6	DXP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(3,806)
7	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		17,408,669
8	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3)
9	DXP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(13,032)
10	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		11,760,989
11	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(23,470)
12	DXP314C: 314 TURBOGENERATOR UNITS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(40,349)
13	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		4,795,172
14	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,490)
15	DXP315C: 315 ACCESSORY ELECTRIC EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,145)
16	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		799,149
17	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(54)
18	DXP316C: 316 MISC POWER PLANT EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(12)
19	DXP320: 320 LAND & LAND RIGHTS	4030AM: Depreciation Expense		13,749
20	DXP321: 321 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		37,522,355
21	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(99,967)
22	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(4,379)
23	DXP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(19,827)
24	DXP322: 322 REACTOR PLANT EQUIPMENT	4030AM: Depreciation Expense		50,604,242
25	DXP323: 323 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		13,592,254
26	DXP324: 324 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		21,057,636
27	DXP325: 325 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		139,040
28	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(4,149)
29	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(13,908)
30	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(239)
31	DXP325C: 325 MISC POWER PLANT EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(201)
32	DXP340: 340 LAND - OTH PRODUCTION	4030AM: Depreciation Expense		13,899
33	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		10,606,311
34	DXP341C: 341 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,843)
35	DXP342: 342 FUEL HOLDERS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		2,425,489
36	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		66,342,699
37	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		17,223,456
38	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		11,048,265
39	DXP345C: 345 ACCESSORY ELECTRIC EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,900)
40	DXP346: 346 MISCELLANOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		618,342
41	DXP323C: 323 TURBO GENERATOR UNITS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(3,059)
42		Subtotal PRODUCTION DEPRECIATION EXPENSE		269,262,630
43	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TH	2,695,249
44	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TL	645,351
45	DXT3502C: 350.2 LAND EASEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(75,401)
46	DXT3502C: 350.2 LAND EASEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(20,281)
47	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	S	10,918
48	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TH	2,267,924
49	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TL	1,656,650
50	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	S	(12)
51	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(2,457)
52	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(1,822)
53	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	S	(25)
54	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(5,292)
55	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(3,925)
56	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	S	(8)
57	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(1,677)
58	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(1,244)
59	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	S	(19)
60	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(4,002)
61	DXT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(2,968)
62	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TH	25,353,076
63	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TL	19,748,186
64	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	S	(1,165)
65	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(8,576)
66	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(5,988)
67	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	S	(65,893)
68	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(485,222)

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
69	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(338,769)
70	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	S	(28)
71	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(203)
72	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(141)
73	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	S	(1,924)
74	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(14,171)
75	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(9,894)
76	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	S	(20,467)
77	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(150,717)
78	DXT353C: 353 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(105,227)
79	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense	S	4,123,938
80	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TH	4,063,457
81	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TL	775,486
82	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(54,478)
83	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(9,906)
84	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(126)
85	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(23)
86	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(173,729)
87	DXT354C: 354 TOWERS & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(31,591)
88	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TH	25,179,337
89	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TL	26,392,017
90	DXT355C: 355 POLES & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(75,881)
91	DXT355C: 355 POLES & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(87,622)
92	DXT355C: 355 POLES & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(2,263,141)
93	DXT355C: 355 POLES & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(2,613,306)
94	DXT355C: 355 POLES & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(422,751)
95	DXT355C: 355 POLES & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(488,162)
96	DXT355C: 355 POLES & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(38,047)
97	DXT355C: 355 POLES & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(43,934)
98	DXT355C: 355 POLES & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(382,969)
99	DXT355C: 355 POLES & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(442,224)
100	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	10,652,749
101	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	9,710,358
102	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TH	(133,849)
103	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	TL	(124,186)
104	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(864,019)
105	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(801,645)
106	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TH	(104,528)
107	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	TL	(96,982)
108	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TH	(12,279)
109	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	TL	(11,392)
110	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(273,945)
111	DXT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(254,169)
112	DXT357: 357 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	TL	48,256
113	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	143,011
114	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TH	80,373
115	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TL	4,955
116	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TH	436,945
117	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TL	308,791
118	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	253,588
119	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	158,753
120	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TH	(2,852)
121	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	TL	(1,786)
122	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(753)
123	DXT3562C: 356.2 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(472)
124	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	1,974,052
125	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	605,878
126	DXT3563C: 356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TH	(17,271)
127	DXT3563C: 356.3 OVERHEAD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	TL	(5,309)
128		Subtotal TRANSMISSION DEPRECIATION EXPENSE ⁽²⁾		126,128,456
129	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense	D1	484,664
130	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		1,451,945
131	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(3,594)
132	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(2,014)
133	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(1,460)
134	DXD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(87,234)
135	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		20,267,098
136	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(35,140)

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
137	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(53,142)
138	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(69,921)
139	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(730,002)
140	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D1	38,335,716
141	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D2	5,393,266
142	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(1,206,256)
143	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(169,702)
144	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(3,063,372)
145	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(430,971)
146	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(1,947,548)
147	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(232,991)
148	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(701,046)
149	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(98,627)
150	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(1,713,421)
151	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(241,053)
152	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	(629,237)
153	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	(72,937)
154	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(738,242)
155	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(85,573)
156	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(1,820,887)
157	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(211,066)
158	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(1,877,409)
159	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(217,618)
160	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(755,898)
161	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(87,619)
162	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(1,380,417)
163	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(160,010)
164	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D1	1,671,580
165	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D2	2,453,842
166	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(9,520)
167	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(13,975)
168	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(239,889)
169	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(352,152)
170	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(17,753)
171	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(26,061)
172	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(3,143)
173	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(4,614)
174	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(17,106)
175	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(25,111)
176	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D1	9,237,145
177	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D2	1,487,296
178	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D1	(104,696)
179	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	D2	(16,857)
180	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D1	(871,815)
181	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	D2	(140,373)
182	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D1	(283,440)
183	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	D2	(45,637)
184	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D1	(78,010)
185	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	D2	(12,561)
186	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D1	(110,810)
187	DXD367C: 367 UNDG CONDUCT & DEVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	D2	(17,842)
188	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		59,628,362
189	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(1,972,493)
190	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,672,319)
191	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(2,377,928)
192	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(1,457,221)
193	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(2,085,680)
194	DXD3691: 369.1 OVERHEAD SERVICES	4030AM: Depreciation Expense	DV	26,884,710
195	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	DV	(677,225)
196	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	DV	(1,591,531)
197	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	DV	(672,975)
198	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	DV	(416,067)
199	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	DV	(521,153)
200	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense	DV	7,354,278
201	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030GI: Depr Exp Contra PIS LA Securit	DV	(27,426)
202	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms	DV	(1,161,113)
203	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm	DV	(66,957)
204	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030IE: Depr Exp Contra PIS Isaac	DV	(44,568)
205	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030LA: Depr Exp Contra PIS LA Securit	DV	(51,324)

Energy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
206	DXD370: 370 METERS	4030AM: Depreciation Expense		1,400,727
207	DXD370C: 370 METERS - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(3,584,087)
208	DXD370C: 370 METERS - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(524,842)
209	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense		8,166,605
210	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(69,965)
211	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(1,038,761)
212	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(138,936)
213	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(277,083)
214	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(119,550)
215	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		7,992
216	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		5,384,848
217	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(66,094)
218	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030HC: DeprExp Contra PIS 2020 Storms		(518,040)
219	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030ID: Depr Exp Contra PIS 2021 Storm		(121,105)
220	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(147,525)
221	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(215,021)
222	DXD3652: 365.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	-
223	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	1,919,833
224	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	350,278
225	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		21,809,084
226		Subtotal DISTRIBUTION DEPRECIATION EXPENSE ⁽⁹⁾		168,815,510
227	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		4,719,937
228	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(2,743)
229	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030IE: Depr Exp Contra PIS Isaac		(6,053)
230	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(432,526)
231	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		165,246
232	DXG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,430)
233	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		26,257
234	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		12,961
235	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		1,403,004
236	DXG394C: 394 TOOLS, SHOP, & GARAGE EQUIP - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(8,566)
237	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		193,560
238	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		25,776
239	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		2,597,505
240	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		268,493
241	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		15,292,102
242	DXGESI: ESI DEPRECIATION/AMORTIZATION	4041AM: Amort Exp billed from Serv Co		2,196
243	DXG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		7,656,291
244	DXG3912C: 391.2 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		-
245	DXG3913: 391.3 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		71,928
246	DXG3972: 397.2 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		1,936,417
247	DXG3972C: 397.2 COMMUNICATION EQUIPMENT - CONTRA	4030GI: Depr Exp Contra PIS LA Securit		(3,661)
248	DXG3972C: 397.2 COMMUNICATION EQUIPMENT - CONTRA	4030LA: Depr Exp Contra PIS LA Securit		(1,857)
249		Subtotal GENERAL PLANT DEPRECIATION EXPENSE		33,914,838
250	AXI303RBF: 303 LOUISIANA DEPR - CWIP - FERC WH RB	4040AM: Amort Limited Term Electr Plt		(153,361)
251	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electr Plt		209,422
252	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electr Plt		1,396,750
253	AXI303CCS: 303 CUSTOMER CCS	4040CC: CCA Depreciation - Reg		11,668
254	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electr Plt		6,027,707
255	AXI303CS: 303 CUSTOMER SERVICE	4040CC: CCA Depreciation - Reg		234,676
256	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		17,815,463
257	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electr Plt		30,700,293
258	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		443,277
259	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electr Plt		489,574
260	AXI303NNPF: 303 NON-NUCLEAR PRODUCTION - FUEL	4040AM: Amort Limited Term Electr Plt		1,341
261	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electr Plt		390,415
262	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		1,253,799
263	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electr Plt		3,343,518
264	AXI303NP: 303 NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electr Plt		6,199,240
265		Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE		68,363,780

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
270	APAA406: 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	406000: Amort Of Elec Plant Acq Adj		4,244,040
271	APAA406: 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	406000: Amort Of Elec Plant Acq Adj	TH	172,686
272		Subtotal 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT		<u>4,416,726</u>
273	APL407: 407 AMORTIZATION OF PROPERTY LOSS	407000: Amortization Of Property Loss		5,010,204
274		Subtotal 407 AMORTIZATION OF PROPERTY LOSS		<u>5,010,204</u>
275			Total	<u><u>675,912,143</u></u>

Notes:

⁽¹⁾ See EX 2.6 - EX 2.8

⁽²⁾ See EX 2.9 for Transmission High/Low voltage depreciation expense amounts

⁽³⁾ See EX 2.10 for split of accounts to Primary/Secondary

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
1	310_2: Land Rights	-
2	311_0: Structures and Improvements	3,521,938
3	312_0: Boiler Plant Equipment	17,395,634
4	314_0: Turbogenerator Units	11,697,170
5	315_0: Accessory Electric Equipment	4,792,537
6	316_0: Misc. Power Plant Equipment	799,083
7	320_2: Land Rights	13,749
8	321_0: Structures And Improvements	37,398,182
9	322_0: Reactor Plant Equipment	50,604,242
10	323_0: Turbogenerator Units	13,589,195
11	324_0: Accessory Electric Equipment	21,057,636
12	325_0: Misc. Power Plant Equipment	120,543
13	340_2: Land Rights	13,899
14	341_0: Structures and Improvements	10,604,468
15	342_0: Fuelholders, Producers, Access	2,425,489
16	343_0: Prime Movers	66,342,699
17	344_0: Generators	17,223,456
18	345_0: Accessory Electric Equipment	11,044,365
19	346_0: Misc. Power Plant Equipment	618,342
20	Subtotal PRODUCTION DEPRECIATION EXPENSE	269,262,630
21	350_2: Land Rights	3,244,918
22	350_3: Land Rights - Low Voltage	745,736
23	352_0: Structure and Improvements	3,912,041
24	353_0: Station Equipment	48,016,816
25	354_0: Towers and Fixtures	4,569,091
26	355_0: Poles and Fixtures	44,713,317
27	356_1: Overhd Cond & Devices	17,686,112
28	356_2: Overhd Cond & Devs - Dmgs	406,478
29	356_3: Overhd Cond & Dev - Clr&Gra	2,557,351
30	357_0: Underground Conduit	48,256
31	358_0: Underground Conductor, Devices	143,011
32	359_0: Roads and Trails	85,328
33	Subtotal TRANSMISSION DEPRECIATION EXPENSE	126,128,456
34	360_2: Land Rights	484,664
35	361_0: Structures and Improvements	1,357,644
36	362_0: Station Equipment	19,378,895
37	364_0: Poles, Towers, and Fixtures	33,882,994
38	365_1: Overhd Cond & Devices - Dist	(8,036,912)
39	365_2: Cost Of ROW Dmgs - Dist	-

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
40	365_3: Cost Of Clrng ROW - Dist	2,270,111
41	366_0: Underground Conduit	3,416,097
42	367_0: Underground Conductor, Devices	9,042,399
43	368_0: Line Transformers	48,062,721
44	369_1: Services-Overhead	23,005,759
45	369_2: Services-Underground	6,002,890
46	370_0: Meters	310,669
47	370_15: Meters - Smart Meters	18,790,213
48	371_0: Installations On Cust Premises	6,522,311
49	373_1: Street Light & Signal Systems	4,317,063
50	373_2: Street Lighting - Non Roadway	7,992
51	Subtotal DISTRIBUTION DEPRECIATION EXPENSE	168,815,510

Entergy Louisiana, LLC
Cost of Service
EX 2 Depreciation and Amortization
Electric
For the Test Year Ended December 31, 2022

Line No.	Utility Account	Amount
52	390_0: Structures and Improvements	4,278,615
53	391_1: Office Furniture and Equipment	163,816
54	391_2: Computer Equipment	7,656,291
55	391_3: Data Handling Equipment	71,928
56	392_0: Transportation Equipment	26,257
57	393_0: Stores Equipment	12,961
58	394_0: Tools, Shop & Garage Equipment	1,394,438
59	395_0: Laboratory Equipment	193,560
60	396_0: Power Operated Equipment	25,776
61	397_1: Communication Equipment	2,597,505
62	397_2: Microwave & Fiber Optic Equip	1,930,899
63	398_0: Miscellaneous Equipment	268,493
64	~: ~ ⁽¹⁾	15,294,298
65	Subtotal GENERAL PLANT DEPRECIATION EXPENSE	33,914,838
66	303_0: Miscellaneous Intangible Plant	68,363,780
67	Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE	68,363,780
68	341_0: Structures and Improvements	1,814,981
69	344_0: Generators	2,429,058
70	353_0: Station Equipment	172,686
71	Subtotal 406 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT	4,416,726
72	~: ~ ⁽²⁾	5,010,204
73	Subtotal 407 AMORTIZATION OF PROPERTY LOSS	5,010,204
74	Total	675,912,143

Notes:

⁽¹⁾ Affiliate Depreciation and Amortization Expense

⁽²⁾ Amortization of Property Loss - Account 407