

Entergy Louisiana, LLC
Rate Stabilization Plan
Rider RSP Revenue Redetermination Formula
Gas - Retail
For the Test Year Ended September 30, 2023

SECTION 1

BANDWIDTH DEVELOPMENT				
Line No.	DESCRIPTION	REFERENCE		
1	Earned Rate of Return on Common Equity (EROE)	Attachment A, Page 1, L 10	10.68%	
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment D	9.80%	
3	Upper Band ROE	L2 + 50 Basis Points	10.30%	
4	Lower Band ROE	L2 - 50 Basis Points	9.30%	

SECTION 2

ROE BAND RATE ADJUSTMENT				
Line No.	DESCRIPTION	REFERENCE		
5	EROE within the Bandwidth	If $L1 \leq L3$ and $L1 \geq L4$ then No Rate Change		
6	Sharing Band	If $L1 > L3$ then $(L3 - L1)$ or If $L1 < L4$ and $L1 \geq (L2 - 2.0\%)$ then $(L4 - L1) * 0.5$ else 0%	-0.38%	
7	100% plus Sharing Band	If $L1 < (L2 - 2.0\%)$ then $((L2 - 2.0\% - L1) + 0.75\%)$ else 0%	0.00%	
8	Common Equity Capital Ratio	Attachment C, L6 Column B	54.35%	
9	Rate Base	Attachment A, Page 1, Line 1	117,409,132	
10	Revenue Conversion Factor	$1 / ((1 - \text{Composite Tax Rate}) * (1 - \text{Bad Debt} - \text{Revenue Related Tax}))$	1.4083	
11	Change in Rider RSP Revenue prior to Rider IIRR-G	L6 or $L7 * L8 * L9 * L10$ If Excess, Continue to Section 3	(341,250)	[A]

SECTION 3

RSP EXCESS IIRR-G RATE ADJUSTMENT				
Line No.	DESCRIPTION	REFERENCE		
12	Rider IIRR-G Revenue Requirement (Ref: IIRR-G Attachment C, pg 1, line 15)	If $L11 < \$0$, then Rider IIRR-G revenue requirement; else \$0	0	[B][C]
13	Change in Rider RSP Revenue after application of Excess to Rider IIRR-G	If $L11 + L12 > \$0$ then \$0 or If $L11 + L12 < \$0$, then $(L11 + L12)$	0	

SECTION 4

EXTRAORDINARY COST PROVISIONS				
Line No.	DESCRIPTION	REFERENCE		
14	Extraordinary Cost Change Review Requirement	Per Sec. 3 of the Tariff	(491,614)	
15	Tax Reform Adjustment Cost Change	Per Sec. 3 of the Tariff	(171,059)	
16	Final Change in Rider RSP	If $L11 > 0$, then $L11 + L14 + L15$ or If $L11 < 0$, then $L13 + L14 + L15$	(662,673)	

NOTES

[A] Assumes L6 or L7 is > 0.05% or < -0.05%, otherwise zero.

[B] The RSP Excess shall be applied to reduce the then effective Rider IIRR-G revenue requirement to a value of zero. Any residual RSP Excess remaining after offsetting Rider IIRR-G revenue requirement shall be reflected and implemented as a prospective reduction of the RSP rate on a dollar-for-dollar basis.

[C] Reference Q3 Rider I RR-G filing, Effective December 30 preceding RSP Evaluation Report filing (e.g. for January 2022 Evaluation Report, reference revenue requirement in effect for December 30, 2021).

**Entergy Louisiana, LLC
Rate Stabilization Plan
Tax Reform Adjustment Cost Change
Gas - Retail
For the Test Year Ended September 30, 2023**

Line No.	Description	Amount
1	Amortization - Excess Protected ADIT Excluding NOL Portion ¹	(248,652)
2	Amortization - NOL Portion of Excess Protected ADIT ²	<u>77,489</u>
3	Total Company Tax Reform Adjustment Cost Change (Line 1 + Line 2)	(171,162)
4	Retail Allocation Factor (PLTOA) ³	0.9994
5	Total Tax Reform Adjustment Cost Change Gas - Retail (Line 3 * Line 4)	<u><u>(171,059)</u></u>

NOTES:

¹ Reference AJ03A.1, lines 1-3

² Reference AJ03.3, line 29, and AJ03A.1, line 4

³ Reference COS 2, line 39 (Retail / Total Company Adjusted)

**Entergy Louisiana, LLC
Rate Stabilization Plan
Extraordinary Cost Change Revenue Requirement
Gas - Retail
For the Test Year Ended September 30, 2023**

Excess Unprotected ADIT

Gas Excess Unprotected ADIT	\$ (491,614)
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Total Extraordinary Cost Change	<u><u>\$ (491,614)</u></u>
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**Entergy Louisiana, LLC
Rate Stabilization Plan
Excess Unprotected ADIT
Gas
For the Test Year Ended September 30, 2023**

Line No.	Account	Description	Amount
1	190151	Taxable Unbilled Revenue-Fed	7,888
2	190152	Taxable Unbilled Revenue-St	(37,563)
3	190161	Property Ins Reserve-Fed	(855)
4	190162	Property Ins Reserve-State	4,071
5	190163	Capitalized Repairs - Fed	1
6	190164	Capitalized Repairs - State	(6)
7	190171	Inj & Damages Reserve-Fed	(638)
8	190172	Inj & Damages Reserve-State	3,036
9	190181	Contrib In Aid Of Constr-Fed	5,263
10	190182	Contrib In Aid Of Constr-St	(25,063)
11	190211	Unfunded Pension Exp-Fed	(29,452)
12	190212	Unfunded Pension Exp-State	140,247
13	190215	Supplemental Pension Plan-Fed	(135)
14	190216	Supplemental Pension Plan-St	645
15	190221	Fas 106 Other Retire Ben-Fed	13,647
16	190222	Fas 106 Other Retire Ben-State	(64,986)
17	190251	Removal Cost - Fed	(5,450)
18	190252	Removal Cost - State	26,712
19	190331	Accrued Medical Claims-Fed	717
20	190332	Accrued Medical Claims-State	(3,415)
21	190351	Uncollect Accts Reserve-Fed	3,868
22	190352	Uncollect Accts Reserve-St	(18,419)
23	190421	Environmental Reserve-Fed	(15)
24	190422	Environmental Reserve-State	70
25	190451	Incentive-Fed	3,220
26	190452	Incentive-State	(15,335)
27	190561	Def Compensation - Fed	218
28	190562	Def Compensation - State	(1,038)
29	190887	Fed Offset-St NonCur Carryover	52,727
30	190984	ADIT-NOL C/F-State-Non-current	(251,082)
31	282112	Liberalized Deprec - State	677,967
32	282171	Interest Cap - Afdc - Fed	(1,938)
33	282172	Interest Cap - Afdc - State	9,231
34	282223	Repairs & Maint Exp - Federal	(115)
35	282224	Repairs & Maint Exp - State	548
36	282241	R&E Deduction - Fed	(212)
37	282242	R&E Deduction - St	1,009
38	282245	Warranty Expense - Federal	(68)
39	282246	Warranty Expense - State	322
40	282351	Tax Int (Avoided Cost)-Fed	429

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Line No.	Account	Description	Amount
41	282352	Tax Int (Avoided Cost) - St	(2,044)
42	282461	Computer Software Cap - Fed	(3,927)
43	282462	Computer Software Cap - State	18,701
44	282533	Casualty Loss Deduction-Fed	(4,395)
45	282534	Casualty Loss Deduction-St	20,928
46	282901	263A Method Change-DSC - Fed	(28,822)
47	282902	263A Method Change - DSC-State	137,246
48	283111	Deferred Fuel/Gas - Fed	(18,357)
49	283112	Deferred Fuel/Gas - State	87,417
50	283149	Reg Asset Covid 19 - Fed	(4,510)
51	283150	Reg Asset Covid 19 - State	21,475
52	283151	Regulatory Asset - Federal	(601)
53	283152	Regulatory Asset - State	2,864
54	283301	Regulatory Asset-HCM-Fed	(148)
55	283302	Regulatory Asset-HCM-State	707
56	283361	Prepaid Expenses Federal	1,087
57	283362	Prepaid Expenses State	(5,178)
Total			<u>718,494</u>
Grossed-Up Excess ADIT			983,228
12 Months Amortization			<u><u>491,614</u></u>