

Entergy Louisiana, LLC
Cost of Service
AJ04 Miscellaneous Service Revenues Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Miscellaneous Fee Description	Present		Revenue \$	Proposed		Revenue \$	Revenue Impact \$
		Number of Occurrences	Rate \$		Number of Occurrences	Rate \$		
1	Connection Fee	193,161	\$12.50	\$2,414,515	193,161	\$ -	\$0	(\$2,414,515)
2	Insufficient Funds Charge	69,402	\$20	\$1,388,040	69,402	\$ 20.00	\$1,388,040	\$0
3	Disconnect/Reconnect Fee	68,066	\$8.50	\$578,561	170	\$ 8.50	\$1,446	(\$577,115)
4	Temporary Metered Service Connection	932	\$36	\$33,552	932	\$ 36.00	\$33,552	\$0
	Electrical Pulse Charge							
5	Company Installs (Monthly)	84	\$10	\$840	84	\$ 10.00	\$840	\$0
6	Company Maintains Equipment (Monthly)	12	\$25	\$300	12	\$ 25.00	\$300	\$0
7	Meter Test	-	\$4	\$0	-	\$ 4.00	\$0	\$0
9	Tampering Fee*	-	\$0	\$0	-	\$ 75.00	\$0	\$0
10	Total			<u>\$4,415,808</u>			<u>\$1,424,178</u>	<u>(\$2,991,630)</u>

* Proposed New Fee

⁽¹⁾ Represents total present revenue for Account 451 Miscellaneous Service Revenues. Excludes approximately \$97K of per book Miscellaneous Service Revenues (Account 451) that are not rate schedule transactions.

⁽²⁾ The estimated number of occurrences for Disconnect/Reconnect is based on the ELL AMI Opt-Out Rate (per Docket No. U-34320) of 0.2500%.

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

Line No.	Line Item	Account and Description	Amount
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts	(367,582)
2	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off	(4,311,497)
3		Subtotal OPERATION & MAINTENANCE EXPENSE ⁽¹⁾	<u>(4,679,079)</u>
4	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local ⁽²⁾	3,800,747
5	TOSLIS: 408.174 INSPECTION & SUPERVISION FEE	408174: Inspection & Supervision Fee ⁽²⁾	689,817
6		Subtotal TAXES OTHER THAN INCOME	<u>4,490,564</u>
7		Total	<u><u>(188,515)</u></u>

Notes:

⁽¹⁾ Reference AJ05.4

⁽²⁾ Reference AJ05.2

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

Line No.	Account and Description	Amount
1	Present Base Revenues ⁽¹⁾	3,186,437,218
2	Add:	
3	Fuel ⁽¹⁾	2,641,700,025
4	Excluded Riders ⁽¹⁾	422,244,320
5	<u>Reclassified Revenues:</u>	
6	QFSS ⁽²⁾	5,282,834
7	SCR ⁽²⁾	12,450,142
8	SMQ ⁽²⁾	25,539,536
9	LQF ⁽²⁾	4,200
10	REP ⁽²⁾	960
11	MES ⁽²⁾	1,140
12	DataLink ⁽²⁾	76,966
13	Additional Facility Charges - Distribution ⁽²⁾	6,432,463
14	Additional Facility Charges - Transmission Low ⁽²⁾	11,833,315
15	Additional Facility Charges - Transmission High ⁽²⁾	20,076,328
16	Total Adjusted Revenues (Sum of Lines 1-15)	6,332,079,446
17	<u>Taxes Other Than Income - Revenue Related Taxes Adjustment</u>	
18	Revenue Tax Rates	
19	408154 Franchise Tax Rate - Louisiana ⁽³⁾	0.8155%
20	408174 Inspection and Supervision Tax Rate ⁽³⁾	0.0740%
21	Total Revenue Tax Rate (Line 19 + Line 20)	0.8895%
22	Revenue Related Taxes - Adjusted	
23	408154 Franchise Tax - Louisiana (Line 16 * Line 19) * 50% ⁽⁴⁾	25,819,766
24	408174 Inspection and Supervision Tax (Line 16 * Line 20)	4,686,165
25	Total Revenue Related Taxes - Adjusted (Line 23 + Line 24)	30,505,931
26	Revenue Related Taxes - Per Book	
27	408154 Franchise Tax - Local ⁽⁵⁾	44,038,039
28	Less 50% Adjustment to Franchise Tax - Louisiana ⁽⁴⁾	22,019,019
29	Total Franchise Tax - Louisiana - As Adjusted (Line 27 - Line 28)	22,019,019
30	408174 Inspection and Supervision Tax ⁽⁵⁾	3,996,347
31	Total Revenue Related Taxes - Per Book (Line 29 + Line 30)	26,015,366
32	Revenue Related Taxes - Adjustment	
33	408154 Franchise Tax - Louisiana (Line 23 - Line 29)	3,800,747
34	408174 Inspection and Supervision Tax (Line 24 - Line 30)	689,817
35	Total Revenue Related Taxes Adjustment (Line 33 + Line 34)	4,490,564

Notes:

⁽¹⁾ Reference AJ05.4

⁽²⁾ Reference AJ01.2

⁽³⁾ Reference MD.2

⁽⁴⁾ Per LPSC General Order in Docket No. R-27859, only 50% of the Franchise Taxes are to be recovered in base rates. Reference AJ10.

⁽⁵⁾ Reference EX 5

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

RATE CLASS	Residential Service	Small General Service	General Service	Municipal Pumping Services	Large Power Service	High Load Factor Service	Large Load High Load Factor	Legacy Industrial Serv.	Large Industrial Serv.	Lighting	Total Company
Fuel Charge	249,059,498	34,214,198	188,359,233	3,596,524	181,685,960	262,084,607	-	78,024,896	566,442	19,038,115	1,016,629,473
Fuel Tracker-G	2,734,561	375,657	2,080,923	39,560	2,021,902	2,908,513		874,038	6,354	(1,985)	11,039,523
FSPP-G	2,863,246	393,335	2,268,504	42,147	-	-		-	6,925	150,158	5,724,315
Fuel Charge	385,416,766	272,418,998	59,281,625	9,356,889			716,022,513	40,386,063	132,055,227		1,614,938,081
Fuel Tracker-L	(2,572,214)	(1,823,411)	(395,912)	(62,446)			(4,836,529)	(276,933)	(882,332)		(10,849,777)
FSPP-L	2,215,431	1,587,287	341,691	53,784			-	-	20,217		4,218,410
SUBTOTAL	639,717,288	307,166,064	251,936,064	13,026,458	183,707,862	264,993,120	711,185,984	119,008,064	131,772,833	19,186,288	2,641,700,025
EAC	284,180	39,039	228,644	4,218	219,307	315,440		94,649	687	20,831	1,206,995
EECR-QS-G	7,870,131	677,962	3,114,111	158,543	143,364	58,350		-	1,857	107,796	12,132,114
SCO-G	(2,057,729)	(398,205)	(1,218,942)	(18,782)	(548,618)	(662,063)		(95,385)	(2,225)	(346,900)	(5,348,849)
SCOII-G	(1,528,556)	(295,800)	(901,796)	(13,952)	(347,208)	(407,874)		(55,549)	(1,296)	(257,690)	(3,809,721)
SCOIII-G	(783,849)	(151,687)	(459,658)	(7,155)	(132,336)	(145,559)		(16,887)	(394)	(132,144)	(1,829,669)
SCO IV-G	(4,687,789)	(907,164)	(2,761,050)	(42,789)	(989,573)	(1,146,182)		(151,266)	(3,528)	(790,286)	(11,479,627)
SCO V-G	(225,068)	(43,555)	(132,298)	(2,054)	(43,190)	(49,019)		(6,166)	(144)	(37,943)	(539,437)
FSCIII-G	3,375,018	653,121	1,976,599	30,806	527,980	568,549		62,101	1,448	568,974	7,764,596
FSCIV-G	48,696,001	9,423,470	28,607,294	444,480	9,064,781	10,216,286		1,263,122	29,459	8,209,360	115,954,253
FSCV-G	24,776,307	4,794,620	14,551,556	226,150	4,551,315	5,113,402		627,243	14,629	4,176,886	58,832,108
EAC	439,768	316,712	67,907	10,676			868,536	48,002	158,521		1,910,122
EECR-QS-L	4,838,387	3,631,267	1,102,279	161,882			5,422	-	82,777		9,822,014
SCO-L	(5,248,658)	(3,518,915)	(692,408)	(89,148)			(1,659,017)	(73,806)	(737,232)		(12,019,184)
SCOII-L	(482,635)	(321,690)	(63,670)	(8,197)			(101,167)	(4,501)	(58,382)		(1,040,242)
SCOIII-L	(2,487,180)	(1,656,673)	(328,111)	(42,244)			(491,325)	(21,858)	(295,364)		(5,322,755)
SCO IV-L	(7,514,228)	(5,013,637)	(991,285)	(127,628)			(1,716,258)	(76,352)	(923,069)		(16,362,457)
SCO V-L	(360,769)	(240,256)	(47,593)	(6,128)			(69,962)	(3,112)	(42,605)		(770,425)
FSCIII-L	11,140,026	7,408,875	1,469,604	189,211			1,892,158	84,177	1,266,439		23,450,490
FSCIV-L	78,056,599	51,952,377	10,297,307	1,325,778			14,331,305	637,565	9,070,282		165,671,213
FSCV-L	39,714,848	26,426,704	5,239,224	674,550			7,116,659	316,603	4,534,193		84,022,781
SUBTOTAL	193,814,804	92,776,565	59,057,714	2,868,218	12,445,822	13,861,330	20,176,351	2,628,580	13,096,052	11,518,884	422,244,320
TOTAL Excluded	833,532,092	399,942,629	310,993,778	15,894,676	196,153,684	278,854,450	731,362,335	121,636,644	144,868,885	30,705,172	3,063,944,345

Entergy Louisiana, LLC
Cost of Service
AJ05 Revenue-Related and Uncollectible Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to Revenue-Related Taxes and Uncollectible Expense to reflect rate year revenue level.

DESCRIPTION	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Services	Large Power Service	High Load Factor Service	Large Load High Load Factor	Legacy Industrial Serv.	Large Industrial Serv.	Lighting
<u>Remove Per Book Bad Debt Expense</u>												
[1] Uncollectible Accounts (904000)	(367,582)											
[1] Uncollect Acct Elect-Write Off (904001)	(18,957,234)											
<u>Calculate the Adjusted Bad Debt Expense</u>												
[2] Present Base Revenues	3,186,437,218	3,186,437,218	1,237,494,795	596,211,426	376,698,826	16,838,338	160,782,336	200,888,723	365,759,593	26,359,988	126,065,554	79,337,640
Add:												
[2] Fuel	2,641,700,025	2,641,700,025	639,717,288	307,166,064	251,936,064	13,026,458	183,707,862	264,993,120	711,185,984	119,008,064	131,772,833	19,186,288
[2] Excluded Riders	422,244,320	422,244,320	193,814,804	92,776,565	59,057,714	2,868,218	12,445,822	13,861,330	20,176,351	2,628,580	13,096,052	11,518,884
[3] Present Base Revenues - Adjusted	6,250,381,563	6,250,381,563	2,071,026,887	996,154,054	687,692,603	32,733,014	356,936,020	479,743,173	1,097,121,928	147,996,632	270,934,439	110,042,812
[4] Bad Debt Rate	N/A	N/A	0.6235%	0.1005%	0.0497%	0.0001%	0.0485%	0.0000%	0.0000%	0.0000%	0.0000%	0.1962%
[5] Total Adjusted Uncollectible Expense (A/C 904001)	14,645,737	14,645,737	12,913,266	1,001,529	342,024	20	172,967	0	0	0	0	215,930
[6] Total Uncollectible Expense Adjustment	<u>(4,679,079)</u>											

Notes:

- [1] Reference EX 1.1-1.4
[2] Reference AJ01.3
[3] Sum of [2]
[4] Reference MD.1
[5] = [3] * [4]
[6] = Sum [1] + [5]

Entergy Louisiana, LLC
Cost of Service
AJ06 Interest Synchronization Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate the test year Interest Expense and replace with an imputed Interest Expense amount equal to the test year Rate Base multiplied by the weighted embedded cost of debt.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base ⁽¹⁾	16,415,716,600
2		
3	DEBTRATE: Total Debt Rate ⁽²⁾	1.96%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	(321,040,630)
6		
7	CTAINT: Interest Expense ⁽³⁾	(358,888,361)
8		
9	Adjustment to Interest Expense ⁽⁴⁾	37,847,731
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	11,223,234
12		
13	Total Adjustment to Taxable Income ⁽⁶⁾	49,070,965

Notes:

⁽¹⁾ Reference RR1

⁽²⁾ Reference MD 1

⁽³⁾ Reference EX 7.2 Line 49

⁽⁴⁾ Line 5 - Line 7

⁽⁵⁾ Reference Ex 7.2 Line 45

⁽⁶⁾ Line 9 + Line 11

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS: Regulatory Adjustment ⁽¹⁾	AJ07A COS:TRAM Adjustment ⁽²⁾	AJ07E COS: Known and Measurable ⁽³⁾	Total Adjusted
1	ADFIT190: 190 - FEDERAL	190111: Intrst/Tax-Tax Deficienci-Fed	4,739,700	(4,739,700)	-	-	-
2	ADSIT190: 190 ADIT - STATE	190112: Intrst/Tax-Tax Deficienci-St	1,830,000	(1,830,000)	-	-	-
3	ADFIT190: 190 - FEDERAL	190115: New Nuclear DevelopmntCost-Fed	9,807,326	(9,807,326)	-	-	-
4	ADSIT190: 190 ADIT - STATE	190116: New Nuclear Developmnt Cost-St	3,786,612	(3,786,612)	-	-	-
5	ADFIT190: 190 - FEDERAL	190143: Securitization-Cont Saving-Fed	0	(0)	-	-	-
6	ADSIT190: 190 ADIT - STATE	190144: Securitization-Cont Saving-St	0	(0)	-	-	-
7	ADFIT190: 190 - FEDERAL	190151: Taxable Unbilled Revenue-Fed	(3,272,167)	3,272,167	-	-	-
8	ADSIT190: 190 ADIT - STATE	190152: Taxable Unbilled Revenue-St	(1,263,385)	1,263,385	-	-	-
9	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	(22,441,812)	(79,606,931)	-	-	(102,048,743)
10	ADSIT190: 190 ADIT - STATE	190162: Property Ins Reserve-State	(8,664,792)	(30,736,267)	-	-	(39,401,059)
11	ADFIT190: 190 - FEDERAL	190163: Capitalized Repairs - Fed	39,961	-	-	(24,388)	15,574
12	ADSIT190: 190 ADIT - STATE	190164: Capitalized Repairs - State	15,428	-	-	(9,416)	6,011
13	ADFIT190: 190 - FEDERAL	190165: Syst Agrmt Equal Reg Liab-Fed	0	(0)	-	-	-
14	ADSIT190: 190 ADIT - STATE	190166: Sys Agrmt Equal Reg Liab-State	(0)	0	-	-	-
15	ADFIT190: 190 - FEDERAL	190171: Inj & Damages Reserve-Fed	3,436,998	464,445	-	-	3,901,443
16	ADSIT190: 190 ADIT - STATE	190172: Inj & Damages Reserve-State	1,327,026	179,322	-	-	1,506,348
17	ADFIT190: 190 - FEDERAL	190181: Contrib In Aid Of Constr-Fed	18,391,653	-	-	(2,421,698)	15,969,955
18	ADSIT190: 190 ADIT - STATE	190182: Contrib In Aid Of Constr-St	7,101,025	-	-	(935,019)	6,166,006
19	ADFIT190: 190 - FEDERAL	190211: Unfunded Pension Exp-Fed	(55,698,057)	15,502,801	-	-	(40,195,256)
20	ADSIT190: 190 ADIT - STATE	190212: Unfunded Pension Exp-State	(21,505,041)	5,985,637	-	-	(15,519,404)
21	ADFIT190: 190 - FEDERAL	190213: SFAS 158 Def Tax Asset - Fed	71,768,316	(71,768,316)	-	-	-
22	ADSIT190: 190 ADIT - STATE	190214: SFAS 158 Def Tax Asset - State	27,709,775	(27,709,775)	-	-	-
23	ADFIT190: 190 - FEDERAL	190215: Supplemental Pension Plan-Fed	231,495	(75,674)	-	-	155,821
24	ADSIT190: 190 ADIT - STATE	190216: Supplemental Pension Plan-St	89,380	(29,217)	-	-	60,163
25	ADFIT190: 190 - FEDERAL	190221: Fas 106 Other Retire Ben-Fed	47,844,870	(47,844,870)	-	-	-
26	ADSIT190: 190 ADIT - STATE	190222: Fas 106 Other Retire Ben-State	19,280,387	(19,280,387)	-	-	-
27	ADFIT190: 190 - FEDERAL	190241: Deferred Fuel/Gas-Fed	(4,599,645)	4,599,645	-	-	-
28	ADSIT190: 190 ADIT - STATE	190242: Deferred Fuel/Gas-St	(1,775,925)	1,775,925	-	-	-
29	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	(144,846,077)	-	-	(3,321,423)	(148,167,500)
30	ADSIT190: 190 ADIT - STATE	190252: Removal Cost - State	(55,925,127)	-	-	(1,282,402)	(57,207,529)
31	ADFIT190: 190 - FEDERAL	190255: Acquisition - Federal	(161)	-	-	-	(161)
32	ADSIT190: 190 ADIT - STATE	190256: Acquisition - State	(62)	-	-	-	(62)
33	ADFIT190: 190 - FEDERAL	190261: Obsolete Inventory - Fed	463,749	(92,671)	-	-	371,078
34	ADSIT190: 190 ADIT - STATE	190262: Obsolete Inventory - State	179,053	(35,780)	-	-	143,273
35	ADFIT190: 190 - FEDERAL	190305: W3 BUY BACK-FED	3,865,373	(3,865,373)	-	-	-
36	ADSIT190: 190 ADIT - STATE	190306: W3 BUY BACK-STATE	6,022,059	(6,022,059)	-	-	-
37	ADFIT190: 190 - FEDERAL	190307: Sale/Leaseback-Fed	0	(0)	-	-	-
38	ADSIT190: 190 ADIT - STATE	190308: Sale/Leaseback-State	(1)	1	-	-	-
39	ADFIT190: 190 - FEDERAL	190311: Decommissioning-Fed	4,301,647	(4,301,647)	-	-	-
40	ADSIT190: 190 ADIT - STATE	190312: Decommissioning-State	1,660,868	(1,660,868)	-	-	-
41	ADFIT190: 190 - FEDERAL	190317: Fas 143 - Federal	(2,348,614)	2,348,614	-	-	-
42	ADSIT190: 190 ADIT - STATE	190318: Fas 143 - State	(906,801)	906,801	-	-	-
43	ADFIT190: 190 - FEDERAL	190331: Accrued Medical Claims-Fed	2,357,290	322,516	-	-	2,679,806
44	ADSIT190: 190 ADIT - STATE	190332: Accrued Medical Claims-State	910,151	124,524	-	-	1,034,674
45	ADFIT190: 190 - FEDERAL	190351: Uncollect Accts Reserve-Fed	1,355,373	603,783	-	-	1,959,156
46	ADSIT190: 190 ADIT - STATE	190352: Uncollect Accts Reserve-St	523,310	233,121	-	-	756,431
47	ADFIT190: 190 - FEDERAL	190353: Def Gain/Basis Step-Up-Fed	706,021	(706,021)	-	-	-
48	ADFIT190: 190 - FEDERAL	190357: Restructuring Basis StepUp-Fed	22,502,282	(22,502,282)	-	-	-
49	ADSIT190: 190 ADIT - STATE	190358: Restructuring Basis Step Up-St	8,688,139	(8,688,139)	-	-	-
50	ADFIT190: 190 - FEDERAL	190363: Basis Step Up - Fed	90,268,725	(90,268,725)	-	-	-
51	ADSIT190: 190 ADIT - STATE	190364: Basis Step Up - State	69,540,387	(69,540,387)	-	-	-
52	ADFIT190: 190 - FEDERAL	190375: Regulatory Liability-Federal	81,701,944	(81,701,944)	-	-	-
53	ADSIT190: 190 ADIT - STATE	190376: Regulatory Liability-State	31,545,152	(31,545,152)	-	-	-
54	ADFIT190: 190 - FEDERAL	190391: Contract Def Revenue-Fed	618,779	-	-	-	618,779
55	ADSIT190: 190 ADIT - STATE	190392: Contract Def Revenue-State	238,911	-	-	-	238,911
56	ADFIT190: 190 - FEDERAL	190397: Def. Misc. Services - Fed	42,436	-	-	-	42,436
57	ADSIT190: 190 ADIT - STATE	190398: Def. Misc. Services - State	16,385	-	-	-	16,385
58	ADFIT190: 190 - FEDERAL	190415: Lease - Rental Expense - Fed	85,708	-	-	-	85,708
59	ADSIT190: 190 ADIT - STATE	190416: Lease - Rental Expense - St	33,092	-	-	-	33,092
60	ADFIT190: 190 - FEDERAL	190421: Environmental Reserve-Fed	639,664	(67,506)	-	-	572,157
61	ADSIT190: 190 ADIT - STATE	190422: Environmental Reserve-State	246,975	(26,064)	-	-	220,910
62	ADFIT190: 190 - FEDERAL	190443: Waste Site Clean Up Costs Fed	183,761	3,900	-	-	187,661
63	ADSIT190: 190 ADIT - STATE	190444: Waste Site Clean Up Cost State	70,950	1,506	-	-	72,456
64	ADFIT190: 190 - FEDERAL	190445: Waste Disposal Reserve - Fed	983,988	-	-	-	983,988
65	ADSIT190: 190 ADIT - STATE	190446: Waste Disposal Reserve - State	379,918	-	-	-	379,918
66	ADFIT190: 190 - FEDERAL	190451: Incentive-Fed	3,086,604	-	-	-	3,086,604
67	ADSIT190: 190 ADIT - STATE	190452: Incentive-State	1,191,739	-	-	-	1,191,739
68	ADFIT190: 190 - FEDERAL	190525: Restricted Stock Awards-Fed	104,560	-	-	-	104,560
69	ADSIT190: 190 ADIT - STATE	190526: Restricted Stock Awards-State	40,371	-	-	-	40,371
70	ADFIT190: 190 - FEDERAL	190561: Def Compensation - Fed	18,831	(18,831)	-	-	-
71	ADSIT190: 190 ADIT - STATE	190562: Def Compensation - State	7,270	(7,270)	-	-	-
72	ADFIT190: 190 - FEDERAL	190603: Rate Refund-Federal	2,554,047	(2,554,047)	-	-	-
73	ADSIT190: 190 ADIT - STATE	190604: Rate Refund-State	986,119	(986,119)	-	-	-
74	ADFIT190: 190 - FEDERAL	190607: Transition Costs - Federal	0	-	-	-	0
75	ADSIT190: 190 ADIT - STATE	190608: Transition Costs - State	0	-	-	-	0
76	ADFIT190: 190 - FEDERAL	190653: Retroact. Rate Red Cont - Fed	33,538,839	(33,538,839)	-	-	-
77	ADSIT190: 190 ADIT - STATE	190654: Retroact. Rate Red Cont - St	12,949,357	(12,949,357)	-	-	-
78	ADFIT190: 190 - FEDERAL	190655: W/O-Plant - Fed	17,731,841	(17,731,841)	-	-	-
79	ADSIT190: 190 ADIT - STATE	190656: W/O-Plant - St	2,863,644	(2,863,644)	-	-	-
80	ADFIT190: 190 - FEDERAL	190701: Fas 109 Adjustment - Fed	286,749,337	(286,749,337)	-	-	-

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS: Regulatory Adjustment ⁽¹⁾	AJ07A COS:TRAM Adjustment ⁽²⁾	AJ07E COS: Known and Measurable ⁽³⁾	Total Adjusted
81	ADSIT190: 190 ADIT - STATE	190702: Fas 109 Adjustment - State	29,278,410	(29,278,410)	-	-	-
82	ADFIT190W: 190 ADIT - WHOLESale - FEDERAL	190731: Adit Wholesale Fed	474,108	(474,108)	-	-	-
83	ADSIT190W: 190 ADIT - WHOLESale - STATE	190732: Adit Wholesale Stat	173,608	(173,608)	-	-	-
84	ADFIT190: 190 - FEDERAL	190791: Tax Attribute-NOL/CR C/F-Fed	50,428,288	(50,428,288)	-	-	-
85	ADSIT190: 190 ADIT - STATE	190792: Tax Attribute-NOL/CR C/F-St	76,658,822	(76,658,822)	-	-	-
86	ADFIT190: 190 - FEDERAL	190793: NOL Protected Excess Fed	139,419,029	-	(130,820,485)	-	8,598,544
87	ADSIT190: 190 ADIT - STATE	190794: NOL Protected Excess/Def-St	(29,701,181)	-	29,701,181	-	-
88	ADFIT190: 190 - FEDERAL	190871: ADIT-NOL-SRLY Fed NonCur	442,616,370	44,571,624	-	-	487,187,994
89	ADFIT190: 190 - FEDERAL	190880: LA ADIT on Deferred FITD	4,000,000	(4,000,000)	-	-	-
90	ADFIT190: 190 - FEDERAL	190883: ADIT-Contrib CF-TAP-FED-NonCur	3,230,010	-	-	-	3,230,010
91	ADFIT190: 190 - FEDERAL	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur	14,128,154	-	-	-	14,128,154
92	ADFIT190: 190 - FEDERAL	190887: Fed Offset-St NonCur Carryover	(102,182,919)	21,792,696	-	-	(80,390,222)
93	ADFIT190: 190 - FEDERAL	190983: ADIT-NOL C/F TAP-Fed-Non-curr	605,548,230	(245,366,327)	-	-	360,181,903
94	ADSIT190: 190 ADIT - STATE	190984: ADIT-NOL C/F-State-Non-current	486,585,326	(103,774,741)	-	-	382,810,585
95	ADSIT190: 190 ADIT - STATE	190986: ADIT-Contrib C/F St Non-Cur	431,590	(431,590)	-	-	-
96	ADFIT190: 190 - FEDERAL	190P51: ADIT-Ben-Potnt Disall UTPs Res	36,087,067	(36,087,067)	-	-	-
97		Sub-Total 190:	2,343,281,846	(1,418,359,532)	(101,119,304)	(7,994,346)	815,808,665
98	ADFIT281: 281 ACCUM DEF INC TAXES - ACCEL AMORT - FEDERAL	281121: Start Up Costs-Fed	(5,630)	-	-	-	(5,630)
99	ADSIT281: 281 ADIT - STATE	281122: Start Up Costs-State	(2,173)	-	-	-	(2,173)
100	ADFIT281R: 281 ADIT - RETAIL - FEDERAL	281123: Start Up Costs-Fed-Retail	(853,501)	-	-	-	(853,501)
101	ADSIT281R: 281 ADIT - RETAIL - STATE	281124: Start Up Costs-State-Retail	(329,536)	-	-	-	(329,536)
102		Sub-Total 281:	(1,190,840)	-	-	-	(1,190,840)
103	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	(1,423,993,804)	165,468,583	568,276,879	(41,902,173)	(732,150,515)
104	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State	(218,032,844)	-	(78,680,799)	1,950,275	(294,763,368)
105	ADFIT282: 282 - FEDERAL	282113: Protected Excess - Fed	(0)	-	-	-	(0)
106	ADSIT282W: 282 ADIT - WHOLESale - STATE	282116: Liberalized Deprec-State-Whlse	(2,072,961)	-	-	276,099	(1,796,862)
107	ADFIT282: 282 - FEDERAL	282117: Section 481A Adj Fed	0	-	-	-	0
108	ADFIT282: 282 - FEDERAL	282121: W3 Nuclear Plant Depr - Fed	(402,670,160)	-	-	22,114,101	(380,556,059)
109	ADSIT282: 282 ADIT - STATE	282122: W3 Nuclear Plant Depr-St	(36,274,170)	-	-	(1,790,724)	(38,064,894)
110	ADFIT282: 282 - FEDERAL	282151: Pensions Capitalized - Fed	(228,450)	-	-	28,876	(199,574)
111	ADSIT282: 282 ADIT - STATE	282152: Pensions Capitalized - State	(88,205)	-	-	11,149	(77,056)
112	ADFIT282: 282 - FEDERAL	282161: Taxes Capitalized - Fed	(229,651)	-	-	81,561	(148,090)
113	ADSIT282: 282 ADIT - STATE	282162: Taxes Capitalized - State	(88,668)	-	-	31,491	(57,177)
114	ADFIT282: 282 - FEDERAL	282171: Interest Cap - Afcd - Fed	(54,159,256)	-	-	1,557,568	(52,601,688)
115	ADSIT282: 282 ADIT - STATE	282172: Interest Cap - Afcd - State	(20,910,924)	-	-	601,378	(20,309,546)
116	ADFIT282: 282 - FEDERAL	282185: Nonbase - Federal - Whlse	(538,035)	-	-	73,597	(464,438)
117	ADFIT282: 282 - FEDERAL	282201: Nuclear Plant Deprec-Fed	(270,255,143)	-	-	19,788,072	(250,467,071)
118	ADSIT282R: 282 ADIT - RETAIL - STATE	282204: Nuclear Plant Deprec-St-Retail	(4,441,743)	-	-	(159,551)	(4,601,294)
119	ADSIT282W: 282 ADIT - WHOLESale - STATE	282206: Nuclear Plant Deprec-St-Whsale	(1,918,836)	-	-	(116,700)	(2,035,536)
120	ADFIT282: 282 - FEDERAL	282211: Nuclear Fuel - Federal	(4,217,435)	-	63,192	4,928,010	773,767
121	ADSIT282: 282 ADIT - STATE	282212: Nuclear Fuel - State	(1,435,489)	-	(300,913)	1,902,707	166,305
122	ADFIT282: 282 - FEDERAL	282223: Repairs & Maint Exp - Federal	(26,880,843)	-	-	2,141,357	(24,739,486)
123	ADSIT282: 282 ADIT - STATE	282224: Repairs & Maint Exp - State	(10,449,209)	-	-	826,779	(9,622,430)
124	ADFIT282: 282 - FEDERAL	282241: R&E Deduction - Fed	(26,695,650)	5,530,255	-	804,783	(20,360,613)
125	ADSIT282: 282 ADIT - STATE	282242: R&E Deduction - St	(10,307,161)	2,135,233	-	310,727	(7,861,201)
126	ADFIT282: 282 - FEDERAL	282245: Warranty Expense - Federal	(2,058,459)	-	-	235,798	(1,822,662)
127	ADSIT282: 282 ADIT - STATE	282246: Warranty Expense - State	(794,773)	-	-	91,041	(703,732)
128	ADFIT282: 282 - FEDERAL	282331: Misc Intangible Plant-Federal	(2,965,321)	-	-	88,224	(2,877,097)
129	ADSIT282: 282 ADIT - STATE	282332: Misc Intangible Plant-State	(1,144,911)	-	-	34,063	(1,110,848)
130	ADFIT282: 282 - FEDERAL	282351: Tax Int (Avoided Cost)-Fed	51,468,318	-	-	(3,758,713)	47,709,605
131	ADSIT282: 282 ADIT - STATE	282352: Tax Int (Avoided Cost)- St	19,871,938	-	-	(1,451,240)	18,420,698
132	ADFIT282: 282 - FEDERAL	282451: Contract Termination Costs-Fed	858,805	(858,805)	-	-	-
133	ADSIT282: 282 ADIT - STATE	282452: Contract Termination Costs-St	331,586	(331,586)	-	-	-
134	ADFIT282: 282 - FEDERAL	282455: Business Dev Costs Cap- Fed	(657,753)	-	-	71,182	(586,572)
135	ADSIT282: 282 ADIT - STATE	282456: Business Dev Costs Cap- St	(253,960)	-	-	27,483	(226,477)
136	ADFIT282: 282 - FEDERAL	282461: Computer Software Cap - Fed	(17,783,983)	-	-	5,016,000	(12,767,982)
137	ADSIT282: 282 ADIT - STATE	282462: Computer Software Cap - State	(6,866,404)	-	-	1,936,681	(4,929,723)
138	ADFIT282: 282 - FEDERAL	282469: Comm Dev Block Grant-Federal	(7,963)	-	-	715	(7,248)
139	ADSIT282: 282 ADIT - STATE	282470: Comm Dev Block Grant-State	(3,076)	-	-	277	(2,799)
140	ADFIT282: 282 - FEDERAL	282475: Contra Securitization -Federal	556,755,674	(556,755,674)	-	-	-
141	ADSIT282: 282 ADIT - STATE	282476: Contra Securitization - State	214,963,581	(214,963,581)	-	-	-
142	ADFIT282W: 282 ADIT - WHOLESale - FEDERAL	282515: Spec Assigned-Fed Ws	(734,709)	-	-	66,792	(667,917)
143	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed	(449,934,314)	144,772,524	-	-	(305,161,791)
144	ADSIT282: 282 ADIT - STATE	282534: Casualty Loss Deduction-St	(182,851,633)	66,540,598	-	-	(116,311,035)
145	ADFIT282W: 282 ADIT - WHOLESale - FEDERAL	282535: Adl Straight Line-Fed Ws	(546,762)	-	-	49,705	(497,057)
146	ADFIT282: 282 - FEDERAL	282543: Reg Asset-Spec Assign-Fed	4,415,609	-	-	(339,668)	4,075,941
147	ADFIT282: 282 - FEDERAL	282701: Fas 109 Adjustment - Fed	545,053,907	(545,053,907)	-	-	-
148	ADSIT282: 282 ADIT - STATE	282702: Fas 109 Adjustment - State	(318,783,504)	318,783,504	-	-	-
149	ADFIT282R: 282 ADIT - RETAIL - FEDERAL	282723: Fas 109 Adj -Fed-Retail-Disall	11,843,067	(11,843,067)	-	-	-
150	ADFIT282R: 282 ADIT - RETAIL - STATE	282733: Fas 109 Adj -State-Retail-Unre	(18,195,069)	18,195,069	-	-	-
151	ADFIT282: 282 - FEDERAL	282901: 263A Method Change-DSC - Fed	(139,355,072)	-	-	(18,556,808)	(157,911,880)
152	ADSIT282: 282 ADIT - STATE	282902: 263A Method Change - DSC-State	(53,805,046)	-	-	(7,164,792)	(60,969,838)
153	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed	(377,907,589)	-	-	(40,601,561)	(418,509,150)
154	ADSIT282: 282 ADIT - STATE	282904: Units of Production Ded - St	(145,910,267)	-	-	(15,676,278)	(161,586,545)
155	ADFIT282: 282 - FEDERAL	282907: Unit of Property Ded-Trans-Fed	(5,094,332)	-	-	4,774,081	(320,250)
156	ADSIT282: 282 ADIT - STATE	282908: Unit of Property Ded-Trans-St	(1,966,923)	-	-	1,843,275	(123,648)

Entergy Louisiana, LLC
Cost of Service
AJ07 Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and add known and measurable amounts.

Line No.	Line Item	Account and Description	Base	AJ07 COS: Regulatory Adjustment ⁽¹⁾	AJ07A COS:TRAM Adjustment ⁽²⁾	AJ07E COS: Known and Measurable ⁽³⁾	Total Adjusted
157	ADFIT282: 282 - FEDERAL	282975: Depreciation Expense - Fed	7,161,954	-	-	(218,790)	6,943,164
158	ADSIT282: 282 ADIT - STATE	282976: Depreciation Expense - State	2,765,233	-	-	(84,475)	2,680,758
159		Sub-Total 282:	(2,828,020,791)	(608,380,854)	489,358,358	(60,157,626)	(3,007,200,913)
160	ADFIT283: 283 - FEDERAL	283111: Deferred Fuel/Gas - Fed	(29,365,929)	29,365,929	-	-	-
161	ADSIT283: 283 - STATE	283112: Deferred Fuel/Gas - State	(11,338,196)	11,338,196	-	-	-
162	ADFIT283: 283 - FEDERAL	283149: Reg Asset Covid 19 - Fed	(8,982,169)	8,982,169	-	-	-
163	ADSIT283: 283 - STATE	283150: Reg Asset Covid 19 - State	(3,468,019)	3,468,019	-	-	-
164	ADFIT283: 283 - FEDERAL	283151: Regulatory Asset - Federal	(10,767,607)	10,767,607	-	-	-
165	ADSIT283: 283 - STATE	283152: Regulatory Asset - State	(4,157,377)	4,157,377	-	-	-
166	ADFIT283: 283 - FEDERAL	283155: Reg Asset LG3 O/U-Fed	1,310,619	(1,310,619)	-	-	-
167	ADSIT283: 283 - STATE	283156: Reg Asset LG3 O/U-State	506,030	(506,030)	-	-	-
168	ADFIT283: 283 - FEDERAL	283157: Regulatory Asset-MISO-Fed	0	(0)	-	-	-
169	ADSIT283: 283 - STATE	283158: Regulatory Asset-MISO-State	0	(0)	-	-	-
170	ADFIT283: 283 - FEDERAL	283165: Syst Agrmt Equal Reg Asset-Fed	0	(0)	-	-	-
171	ADSIT283: 283 - STATE	283166: Syst Agrmt Equal Reg Asset-St	(0)	0	-	-	-
172	ADFIT283: 283 - FEDERAL	283181: Maint/Refueling - Fed	(8,041,678)	3,985,122	-	-	(4,056,556)
173	ADSIT283: 283 - STATE	283182: Maint/Refueling - St	(3,104,895)	1,538,657	-	-	(1,566,238)
174	ADFIT283: 283 - FEDERAL	283213: SFAS 158 Def Tax Liability-Fed	(86,486,991)	86,486,991	-	-	-
175	ADSIT283: 283 - STATE	283214: SFAS 158 Def Tax Liability-St	(33,392,661)	33,392,661	-	-	-
176	ADFIT283: 283 - FEDERAL	283221: Bond Reacquisition Loss - Fed	(4,876,486)	-	-	-	(4,876,486)
177	ADSIT283: 283 - STATE	283222: Bond Reacquisition Loss - St	(1,882,813)	-	-	-	(1,882,813)
178	ADFIT283: 283 - FEDERAL	283225: Section 475 Adjustment-Fed	(234,236,006)	234,236,006	-	-	-
179	ADSIT283: 283 - STATE	283226: Section 475 Adjustment-St	(90,438,613)	90,438,613	-	-	-
180	ADFIT283: 283 - FEDERAL	283247: Transco Costs - Federal	(816,259)	-	-	-	(816,259)
181	ADSIT283: 283 - STATE	283248: Transco Costs - State	(220,076)	-	-	-	(220,076)
182	ADFIT283: 283 - FEDERAL	283261: Amort W-3 Design Basis - Fed	(168,565)	-	-	-	(168,565)
183	ADSIT283: 283 - STATE	283262: Amort W-3 Design Basis - St	(65,083)	-	-	-	(65,083)
184	ADFIT283: 283 - FEDERAL	283273: Rider SCO - Federal	(6,466)	6,466	-	-	-
185	ADSIT283: 283 - STATE	283274: Rider SCO - State	(2,497)	2,497	-	-	-
186	ADFIT283: 283 - FEDERAL	283345: Misc Cap Costs-Fed	(767,603)	767,603	-	-	-
187	ADSIT283: 283 - STATE	283346: Misc Cap Costs-State	(296,372)	296,372	-	-	-
188	ADFIT283: 283 - FEDERAL	283349: Reg Asset-Storm Costs-Fed	(11,940,839)	11,940,839	-	-	-
189	ADSIT283: 283 - STATE	283350: Reg Asset-Storm Costs-State	(4,610,362)	4,610,362	-	-	-
190	ADFIT283: 283 - FEDERAL	283361: Prepaid Expenses Federal	(1,408,480)	-	-	-	(1,408,480)
191	ADSIT283: 283 - STATE	283362: Prepaid Expenses State	(543,815)	-	-	-	(543,815)
192	ADFIT283: 283 - FEDERAL	283401: Acc Dfit Turgen	(27,777)	-	-	-	(27,777)
193	ADSIT283: 283 - STATE	283402: Acc Dsit Turgen	(10,726)	-	-	-	(10,726)
194	ADFIT283: 283 - FEDERAL	283411: Acc Dfit Gideon	(660,426)	-	-	-	(660,426)
195	ADSIT283: 283 - STATE	283412: Acc Dsit Gideon	(254,992)	-	-	-	(254,992)
196	ADFIT283: 283 - FEDERAL	283471: Interest Cap-Fuel Burn-Fed	(51,323)	-	-	-	(51,323)
197	ADSIT283: 283 - STATE	283472: Interest Cap-Fuel Burn-State	(6,901)	-	-	-	(6,901)
198	ADFIT283: 283 - FEDERAL	283537: Rb Litigation Settlement-Fed	(53,284,348)	53,284,348	-	-	-
199	ADSIT283: 283 - STATE	283538: Rb Litigation Settlement - Sta	(14,368,135)	14,368,135	-	-	-
200	ADFIT283: 283 - FEDERAL	283701: Fas 109 Adjustment - Fed	(281,509,825)	281,509,825	-	-	-
201	ADSIT283: 283 - STATE	283702: Fas 109 Adjustment - State	(36,742,736)	36,742,736	-	-	-
202	ADFIT283: 283 - FEDERAL	283707: Fas 109 Adj-Rett Unregultd-Fed	2,484,993	(2,484,993)	-	-	-
203	ADSIT283: 283 - STATE	283708: Fas 109 Adj-Rett Unregultd-St	435,334	(435,334)	-	-	-
204	ADFIT283: 283 - FEDERAL	283903: Nuclear Decom Liability FED	(48,107,571)	-	-	-	(48,107,571)
205	ADSIT283: 283 - STATE	283904: Nuclear Decom Liability ST	(18,574,352)	-	-	-	(18,574,352)
206		Sub-Total 283:	(1,000,247,993)	916,949,553	-	-	(83,298,439)
207		Total	(1,486,177,778)	(1,109,790,832)	388,239,055	(68,151,972)	(2,275,881,528)

Notes:

⁽¹⁾ Regulatory adjustments

⁽²⁾ To remove excess protected and unprotected accumulated deferred income taxes that will be returned through the TRAM

⁽³⁾ Known and Measurable Adjustment for 2023 and 2024

Entergy Louisiana, LLC
Cost of Service
AJ08 Current Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
1	NET INCOME BEFORE INCOME TAXES	853,816,827	-	853,816,827
2	Net Income Before Taxes	853,816,827	-	853,816,827
3	263A METHOD CHANGE DSC	(69,238,398)	-	(69,238,398)
4	ACQUISITION ADJUSTMENT	26	-	26
5	ACTIVITY BASE COSTING	(20,808,730)	20,808,730	-
6	AFUDC BOOK ONLY GROSS	20,802,829	-	20,802,829
7	AFUDC CARRYING COST	(41,747,375)	41,747,375	-
8	AFUDC DEBT NUC FUEL INVENTORY	623,264	-	623,264
9	AFUDC DEPR NUC FUEL INVENTORY	(1,353,166)	-	(1,353,166)
10	AFUDC EQUITY FT CWIP	21,931,270	-	21,931,270
11	AFUDC EQUITY FT PTAX	(6,500,312)	-	(6,500,312)
12	AMORTIZATION OF LOSS ON REACQUIRED DEBT	1,822,496	-	1,822,496
13	AMORTIZATION OF REGULATORY ASSETS	1,894,800	-	1,894,800
14	ARO DEPRECIATION	15,484,444	(15,484,444)	-
15	AVOIDED COST (TAX INTEREST)	70,983,899	-	70,983,899
16	BASIS STEP UP - FEDERAL	(61,707,531)	61,707,531	-
17	BUSINESS DEVELOPMENT - FEDERAL	242,909	-	242,909
18	BUSINESS MEALS	235,503	-	235,503
19	CAJUN - BOOK BURN	13,548,110	(13,548,110)	-
20	CAJUN - TAX DEPR	(13,006,348)	13,006,348	-
21	CAPITALIZED REPAIRS	(94,524)	-	(94,524)
22	CASUALTY LOSS	120,557,526	5,171,154	125,728,680
23	CHANGE IN RESERVE - INJURY & DAMAGES	(1,806,813)	-	(1,806,813)
24	CHANGE IN RESERVE - PROPERTY INSURANCE	(685,749,790)	772,620,265	86,870,476
25	CIAC	31,413,845	-	31,413,845
26	COMMUNITY DEV BLOCK GRANT	2,223	(2,223)	-
27	COMPUTER SOFTWARE	8,808,529	-	8,808,529
28	CONTRACT TERMINATION COST	(167,029)	167,029	-
29	COST CAPITALIZED ON THE BOOKS	(636,502)	636,502	-
30	DAILY LEASE CHARGES	(735,402)	-	(735,402)
31	DECOMMISSIONING - DRY CAST	3,337,762	-	3,337,762
32	DEFERRED COMPENSATION	(172,940)	172,940	-
33	DEFERRED CONTRACT REVENUE	1,425,954	-	1,425,954
34	DEFERRED FUEL	(111,370,554)	111,370,554	-
35	DEFERRED REGULATORY EXPENSE	2,053,828	-	2,053,828
36	DEPLETION	(24,804)	24,804	-
37	DOE LITIGATION	(678,123)	-	(678,123)
38	ENVIRONMENTAL RESERVE	(242,000)	-	(242,000)
39	EQUITY-NET EARNINGS-DOMESTIC SUBS	(5,033,206)	5,033,206	-
40	ESI TAXES	(7,301,017)	-	(7,301,017)
41	FAS 143	(8,365,420)	8,365,420	-
42	GIDEON	62,162	-	62,162
43	INCENTIVE	6,178,258	-	6,178,258
44	INTEREST CAP - AFUDC	(11,223,234)	-	(11,223,234)
45	INTEREST CAP - AFUDC - OTHER	9,445,521	-	9,445,521
46	INTEREST EXPENSE	(358,888,361)	-	(358,888,361)
47	INTEREST ON TAX DEFICIENCY	1,300,000	(1,300,000)	-
48	LEASE RENTAL EXPENSE	95,513	-	95,513
49	LIBERALIZED DEPRECIATION	(254,940,521)	-	(254,940,521)
50	LITIGATION - DRY CAST	2,708	(2,708)	-
51	M&S INVENTORY RESERVE	1,936,455	-	1,936,455
52	MAINTENANCE/REFUELING	(14,250,855)	-	(14,250,855)
53	MISC ADJUSTMENTS	42,314,279	(42,314,279)	-
54	MTM-OTHER	(323,726,000)	323,726,000	-
55	NOL C/F TAP-NON-CURRENT - FEDERAL	412,915,629	(412,915,629)	-
56	NONBASE FED WHOLESALE	167,755	-	167,755
57	NUCLEAR DECOM LIABILITY	(11,666,107)	-	(11,666,107)

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Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
58	NUCLEAR FUEL-TAX DEPRECIATION	6,575,729	-	6,575,729
59	NUCLEAR PLANT DEPRECIATION	20,593,176	-	20,593,176
60	NUCLEAR PLANT DEPRECIATION - WATERFORD 3	25,745,222	-	25,745,222
61	OFFICER LIFE INSURANCE	(303,971)	303,971	-
62	OPEB RESERVE	(10,100,936)	10,100,936	-
63	PENSION & HOSPITALIZATION RESERVE	(1,803,530)	-	(1,803,530)
64	PENSION - PRP/SRP	(150,041)	-	(150,041)
65	POWERTAX MISC ALL	1,184,715	-	1,184,715
66	PREPAID EXPENSE	6,063,285	-	6,063,285
67	RATE REFUND	561	(561)	-
68	RB LIT SETTLEMENT - FED	(6,841,268)	6,841,268	-
69	REGULATORY ASSET	(3,863,476)	3,863,476	-
70	REGULATORY ASSET COVID 19	8,036,867	(8,036,867)	-
71	REGULATORY CAPITALIZED COSTS	(18,544,441)	18,544,441	-
72	REGULATORY LIABILITIES	(10,824,471)	10,824,471	-
73	RELICENSING	273,043	-	273,043
74	REMOVAL COSTS	(19,068,607)	-	(19,068,607)
75	REPAIRS & MAINTENANCE EXPENSE	3,181,378	-	3,181,378
76	RESEARCH & EXPERIMENTATION	21,861,879	-	21,861,879
77	RESERVE FOR UNCOLLECTIBLE	(20,521,852)	-	(20,521,852)
78	RESTRICTED STOCK AWARD	(3,934)	-	(3,934)
79	RESTRUCTURING BASIS STEP UP	(26,473,865)	26,473,865	-
80	RETROACTIVE RATE REFUND	(5,650,629)	5,650,629	-
81	RIDER SCO	99,869	(99,869)	-
82	SECTION 475 ADJUSTMENTS - CONTRACTS	(2,886,000)	2,886,000	-
83	SECURITIZATION	2,318,198,213	(2,318,198,213)	-
84	SECURITIZATION (CONTINGENT SAVINGS)	154,706,965	(154,706,965)	-
85	SM BOOK WRITE OFF OF INVESTMENT	6,677,840	(6,677,840)	-
86	SM DEFERRED COSTS	(174,770)	-	(174,770)
87	SM DISALLOWED PLANT	(1,074,785)	1,074,785	-
88	SM GUARANTEED CUSTOMER SAVINGS	(5,500,000)	5,500,000	-
89	SM PELICAN TRANSACTION COSTS	1,621,952	(1,621,952)	-
90	START UP COST	1,074	-	1,074
91	START UP COST ST RETAIL	2,530,406	-	2,530,406
92	STORM & OTHER DEFERRED COSTS	(1,837,783,997)	1,837,783,997	-
93	TAXES & PENSION CAPITALIZED	366,353	-	366,353
94	TRANSMISSION AMORTIZATION	(2,141,115)	2,141,115	-
95	TURGEN	5,302	-	5,302
96	UNBILLED REVENUE	(50,181,700)	50,181,700	-
97	UNFUNDED PENSION	41,010,152	-	41,010,152
98	UNITS OF PROPERTY DEDUCTION	(192,444,186)	-	(192,444,186)
	UNITS OF PROPERTY DEDUCTION - REPAIRS -			
99	TRANSMISSION	626,809	-	626,809
100	UNREALIZED LIAB	(367,729,478)	367,729,478	-
101	UNREALIZED TRUST	359,813,105	(359,813,105)	-
102	W3 BUY BACK	(5,652,057)	5,652,057	-
103	WARRANTY EXPENSE	750,535	-	750,535
104	WASTE DISPOSAL RESERVE	106,728	-	106,728
105	WASTE SITE CLEANUP	(30,000)	-	(30,000)
	WATERFORD 3 DESIGN SOFTWARE BOOK			
106	AMORTIZATION	315,556	-	315,556
107	Adjustments to Net Income	(831,249,957)	385,387,280	(445,862,677)
108	Taxable Income Before State Taxes ⁽¹⁾	22,566,870	385,387,280	407,954,149
109	BASIS STEP UP - FEDERAL	61,707,531	(61,707,531)	-
110	BASIS STEP UP - STATE	(105,951,402)	105,951,402	-
111	BUSINESS DEVELOPMENT - FEDERAL	(242,909)	-	(242,909)

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Line No.	Tax Item	Amount		
		Base	Adjustment	Total Adjusted
112	BUSINESS DEVELOPMENT - STATE	242,909	-	242,909
113	CASUALTY LOSS - FEDERAL	(120,557,526)	(5,171,154)	(125,728,680)
114	CASUALTY LOSS - STATE	129,880,220	5,171,154	135,051,374
115	DOE SETTLEMENT - FEDERAL	678,123	-	678,123
116	DOE SETTLEMENT - STATE	(678,123)	-	(678,123)
117	LIBERALIZED DEPRECIATION - FEDERAL	259,635,170	-	259,635,170
118	LIBERALIZED DEPRECIATION - STATE	(287,218,513)	-	(287,218,513)
119	LIBERALIZED DEPRECIATION - STATE WHOLESALE	27,582,389	-	27,582,389
120	NOL C/F-TAP-FED-NON-CURRENT	(412,915,629)	412,915,629	-
121	NUCLEAR PLANT DEPRECIATION - FEDERAL	(20,593,176)	-	(20,593,176)
122	NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE	20,593,176	-	20,593,176
123	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL	(25,745,222)	-	(25,745,222)
124	NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE	25,745,222	-	25,745,222
125	POST APPORTION M ITEMS	442,963,055	(442,963,055)	-
126	RB LIT SETTLEMENT - ST	(938,914)	938,914	-
127	State Adjustments to Net Income	(5,813,620)	15,135,358	9,321,739
128	State Taxable Income ⁽²⁾	16,753,250	400,522,638	417,275,888
129	STATE INCOME TAX @ 7.5% ⁽³⁾	1,256,494	30,039,198	31,295,692
130	State Income Tax ⁽³⁾	1,256,494	30,039,198	31,295,692
131	ESI CURRENT STATE TAXES	563,546	-	563,546
132	PRIOR YEAR ADJUSTMENT	(3,282,378)	3,282,378	-
133	UNCERTAIN INCOME TAXES - ESI - STATE	167,030,594	(167,030,594)	-
134	Adjustments to State Income Tax	164,311,762	(163,748,216)	563,546
135	Total State Current Income Taxes ⁽⁴⁾	165,568,256	(133,709,018)	31,859,238
136	Taxable Income Before State Taxes	22,566,870	385,387,280	407,954,149
137	Adjustments: State Income Tax	(1,256,494)	(30,039,198)	(31,295,692)
138	Total Federal Taxable Income	21,310,376	355,348,082	376,658,458
139	FEDERAL INCOME TAX @ 21% ⁽⁵⁾	4,475,179	74,623,097	79,098,276
140	Federal Income Tax ⁽⁵⁾	4,475,179	74,623,097	79,098,276
141	ESI CURRENT FEDERAL TAXES	2,442,888	-	2,442,888
142	PRIOR YEAR ADJUSTMENT	(81,049,582)	81,049,582	-
143	UNCERTAIN INCOME TAXES-ESI-FEDERAL	468,924,983	(468,924,983)	-
144	Adjustments to Federal Income Tax	390,318,288	(387,875,401)	2,442,888
145	Total Federal Current Income Taxes ⁽⁶⁾	394,793,467	(313,252,304)	81,541,164
146	Total Federal and State Current Income Taxes ⁽⁷⁾	560,361,723	(446,961,322)	113,400,402

Notes:

⁽¹⁾ Line 2 + Line 107

⁽²⁾ Line 108 + Line 127

⁽³⁾ Line 128 * 7.5%

⁽⁴⁾ Line 130 + Line 134

⁽⁵⁾ Line 138 * 21%

⁽⁶⁾ Line 140 + Line 144

⁽⁷⁾ Line 135 + Line 145

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Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base				ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(c)		ELA AJ08A		Adjusted Amount
		Account 4110101 Amount	Account 4111110 Amount	Account 411130 Amount	Net	Account 4110101 Adjustment	Account 4111110 Adjustment	Account 411130 Adjustment	Account 4110101 Adjustment	Account 4111110 Adjustment	Account 4110101 Adjustment	Net	
1	263A METHOD CHANGE - DSC - FEDERAL ^(a)	19,946,275	(2,897,158)	-	17,049,117	(5,406,211)	347,511	-	1,459,143	-	(3,599,557)	-	13,449,559
2	ACC DFIT TURGEN - FEDERAL ^(a)	99	(1,859)	-	(1,761)	(27)	424	-	334	-	731	-	(1,030)
3	ACCURED MEDICAL CLAIMS - FEDERAL	378,741	(28,406)	-	350,336	-	-	-	-	-	-	-	350,336
4	ADIT CONTRIBUTION CARRYFORWARD - FEDERAL ^(b)	-	(491,820)	-	(491,820)	-	491,820	-	-	-	491,820	-	-
5	BOND REDEMPTION LOSS - FEDERAL	65,241	(419,261)	-	(354,020)	-	-	-	-	-	-	-	(354,020)
6	CAPITALIZED COSTS - FEDERAL	32,348	(431,304)	-	(398,956)	-	-	-	-	-	-	-	(398,956)
7	CAPITALIZED REPAIRS - FEDERAL ^(a)	332,307	(92,618)	-	239,689	(235,810)	15,158	-	-	(676)	(221,328)	-	18,361
8	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ^(a)	222,638,048	(440,623,556)	-	(217,985,507)	(220,763,588)	410,138,069	-	5,343,281	(1,004,497)	193,713,265	-	(24,272,242)
9	COMPUTER SOFTWARE CAPITALIZED - FEDERAL ^(a)	5,802,035	(9,921,234)	-	(4,119,199)	(4,399,448)	6,612,733	-	194,857	-	2,408,142	-	(1,711,057)
10	CONTRA SECURITIZATION - FEDERAL ^(b)	47,434,119	(498,365,864)	-	(450,931,745)	(47,434,119)	498,365,864	-	-	-	450,931,745	-	-
11	CONTRACT DEFERRED REVENUE - FEDERAL	181,625	(458,617)	-	(276,992)	-	-	-	-	-	-	-	(276,992)
12	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ^(a)	4,927,416	(10,171,848)	-	(5,244,432)	(2,909,649)	2,194,382	-	-	(142,827)	(858,094)	-	(6,102,526)
13	DEFERRED COMPENSATION - FEDERAL ^(b)	36,317	(2,724)	-	33,594	(36,317)	2,724	-	-	-	(33,594)	-	-
14	DEFERRED FUEL - FEDERAL ^(b)	95,390,490	(69,714,664)	-	25,675,826	(95,390,490)	69,714,664	-	-	-	(25,675,826)	-	-
15	DEFERRED MISCELLANEOUS SERVICES - FEDERAL	36,702	(2,753)	-	33,949	-	-	-	-	-	-	-	33,949
16	DEFERRED STORM COSTS - FEDERAL ^(b)	549,504,442	(547,725,067)	-	1,779,375	(549,504,442)	547,725,067	-	-	-	(1,779,375)	-	0
17	ENVIRONMENTAL RESERVE - FEDERAL	648,691	(601,683)	-	47,008	-	-	-	-	-	-	-	47,008
18	ESI - FEDERAL	44,125,561	(43,059,278)	-	1,066,282	-	-	-	-	-	-	-	1,066,282
19	FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ^(a)	3,509,960	(398,864)	-	3,111,096	(2,316,128)	354,022	-	-	-	(1,962,107)	-	1,148,989
20	FAS 143 - FEDERAL ^(b)	19,825,684	(21,208,555)	-	(1,382,871)	(19,825,684)	21,208,555	-	-	-	1,382,871	-	(0)
21	INCENTIVE COMPENSATION - FEDERAL ^(a)	4,360,691	(4,285,130)	-	75,561	(1,693,186)	417,498	-	-	-	(1,275,688)	-	(1,200,127)
22	INJURIES AND DAMAGES RESERVE - FEDERAL	1,651,443	(1,300,470)	-	350,974	-	-	-	-	-	-	-	350,974
23	INTEREST CAPITALIZED - AFDC - FEDERAL ^(a)	5,447,181	(5,764,395)	-	(317,213)	(691,619)	795,202	-	581,945	-	685,528	-	368,315
24	INTEREST / TAX - TAX DEFICIENCY - FEDERAL ^(b)	20,475	(273,000)	-	(252,525)	(20,475)	273,000	-	-	-	252,525	-	-
25	LIBERALIZED DEPRECIATION ^(b)	9,131,487	(1,874,021)	-	7,257,467	(7,845,910)	588,443	-	-	-	(7,257,467)	-	-
26	LIBERALIZED DEPRECIATION - FEDERAL ^(a)	50,835,044	(13,401,668)	-	37,433,376	(5,051,127)	237,249	-	-	-	22,538,275	17,724,397	55,157,773
27	PREPAID EXPENSES - FEDERAL	3,067,614	(4,245,407)	-	(1,177,793)	-	-	-	-	-	-	-	(1,177,793)
28	PROPERTY INSURANCE - FEDERAL ^(a)	200,171,290	(317,546,894)	-	(117,375,603)	(20,317,500)	270,900,000	-	-	(150,081,487)	100,501,013	-	(16,874,590)
29	RATE REFUND - FEDERAL ^(b)	1,800,575	(1,800,684)	-	(109)	(1,800,575)	1,800,684	-	-	-	109	-	-
30	REMOVAL COSTS - FEDERAL ^(a)	114,349,608	(178,420,273)	-	(64,070,665)	(104,297,012)	170,061,200	-	1,629,132	-	67,393,321	-	3,322,656
31	REPAIRS & MAINTENANCE - FEDERAL ^(a)	489,762	(1,551,040)	-	(1,061,278)	(8,507)	132,343	-	332,567	-	456,403	-	(604,875)
32	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ^(a)	2,943,768	(4,943,126)	-	(1,999,358)	(2,604,593)	216,689	-	140,640	-	(2,247,264)	-	(4,246,623)
33	RETROACTIVE RATE REFUND CONT - FEDERAL ^(b)	1,855,937	(356,984)	-	1,498,954	(1,855,937)	356,984	-	-	-	(1,498,954)	-	-
34	SECTION 475 ADJUSTMENT - FEDERAL ^(b)	82,169,709	(39,979,430)	-	42,190,278	(82,169,709)	39,979,430	-	-	-	(42,190,278)	-	-
35	STARTUP COSTS - FEDERAL ^(a)	20	(377)	-	(357)	(6)	86	-	68	-	148	-	(209)
36	TAX INTEREST - AVOIDED COST - FEDERAL ^(a)	6,486,130	(19,290,737)	-	(12,804,607)	(943,307)	364,788	-	-	(405,496)	(984,015)	-	(13,788,622)
37	UNBILLED REVENUE - FEDERAL ^(b)	19,562,533	(9,814,737)	-	9,747,795	(19,562,533)	9,814,737	-	-	-	(9,747,795)	-	-
38	UNCOLLECTIBLE ACCTS - FEDERAL	4,934,001	(947,631)	-	3,986,370	-	-	-	-	-	-	-	3,986,370
39	UNFUNDED PENSION - FEDERAL	9,110,247	(17,076,469)	-	(7,966,222)	-	-	-	-	-	-	-	(7,966,222)
40	WASTE DISPOSAL RESERVE - FEDERAL	1,681	(22,413)	-	(20,732)	-	-	-	-	-	-	-	(20,732)
41	WASTE SITE CLEAN UP COSTS - FEDERAL	6,300	(472)	-	5,827	-	-	-	-	-	-	-	5,827
42	ACC DFIT GIDEON - FEDERAL ^(a)	1,022	(23,559)	-	(22,537)	(183)	2,851	-	7,794	-	10,462	-	(12,075)
43	ADIT WHOLESALE FEDERAL ^(b)	24,688	-	-	24,688	(24,688)	-	-	-	-	(24,688)	-	-
44	ADIT-TAX CR C/F-SRLY/DECON - FEDERAL ^(b)	383,317,200	-	-	383,317,200	(383,317,200)	-	-	-	-	(383,317,200)	-	-
45	ADIT-TAX CR C/F-TAP-FEDERAL ^(a)	2,588,932	(4,397,059)	-	(1,808,127)	(2,588,932)	2,137,059	-	-	-	(451,873)	-	(2,260,000)
46	ADL STRAIGHT LINE - FEDERAL WS ^(a)	35,159	(46,847)	-	(11,688)	-	-	-	-	(18,136)	(18,136)	-	(29,823)
47	AMORT W3 DESIGN BASIS - FEDERAL	4,970	(66,267)	-	(61,297)	-	-	-	-	-	-	-	(61,297)
48	COMM DEV BLOCK GRANT-FEDERAL ^(b)	38	(560)	-	(521)	(38)	560	-	-	-	521	-	-
49	DECOMMISSIONING - FEDERAL ^(b)	211,876,378	(210,338,622)	-	1,537,755	(211,876,378)	210,338,622	-	-	-	(1,537,755)	-	(0)
50	DEPRECIATION EXPENSE - FEDERAL ^(a)	2,135,695	(1,469,706)	-	665,989	(1,910,288)	1,460,553	-	-	(84,528)	(534,263)	-	131,725
51	FAS 109 ADJUSTMENT UNREGULATED - FEDERAL ^(b)	105,023	-	-	105,023	(105,023)	-	-	-	-	(105,023)	-	-
52	INTERST CAP-FUEL BURN - FEDERAL ^(b)	-	(14,664)	-	(14,664)	-	14,664	-	-	-	14,664	-	-
53	LEASE - RENTAL EXPENSE - FEDERAL ^(a)	2,133	(20,105)	-	(17,972)	(629)	47	-	-	-	(581)	-	(18,553)
54	MAINT/REFUELING - FEDERAL	14,856,549	(12,088,321)	-	2,768,229	-	-	-	-	-	-	-	2,768,229
55	NONBASE - FEDERAL - WHLSE ^(a)	37,794	(77,825)	-	(40,031)	(1,480)	14,686	-	4,876	-	18,082	-	(21,948)
56	NUCLEAR FUEL - FEDERAL ^(a)	15,514,080	(17,347,155)	-	(1,833,074)	(229,328)	542,411	-	-	-	313,083	-	(1,519,991)
57	PENSIONS CAPITALIZED - FEDERAL ^(a)	4,951	(25,280)	-	(20,330)	(3,510)	226	-	2,882	-	(402)	-	(20,732)
58	REG ASSET-SPEC ASSIGN - FEDERAL ^(a)	338,424	(279,919)	-	58,505	-	-	-	145,296	-	145,296	-	203,801
59	REGULATORY ASSET-FEDERAL ^(b)	6,816,805	(2,779,131)	-	4,037,674	(6,816,805)	2,779,131	-	-	-	(4,037,674)	-	-

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Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base				ELA AJ08 Excluding Tax Rate Change					ELA AJ08 Tax Rate Change ^(c)		ELA AJ08A		Adjusted Amount
		Account 4110101 Amount	Account 4111110 Amount	Account 4111130 Amount	Net	Account 4110101 Adjustment	Account 4111110 Adjustment	Account 4111130 Adjustment	Account 410101 Adjustment	Account 4111110 Adjustment	Account 410101 Adjustment	Account 4111110 Adjustment	Account 410101 Adjustment	Net	
60	REGULATORY LIABILITY - FEDERAL ^(b)	3,428,139	(257,110)	-	3,171,028	(3,428,139)	257,110	-	-	-	-	-	(3,171,028)	-	-
61	RIDER SCO - FEDERAL ^(b)	1,573	(20,972)	-	(19,399)	(1,573)	20,972	-	-	-	-	-	19,399	-	-
62	RIVERBEND LITIGATION SETTLEMENT - FEDERAL ^(b)	5,384,938	(7,075,053)	-	(1,690,115)	(5,384,938)	7,075,053	-	-	-	-	-	1,690,115	(0)	-
63	SPEC ASSIGNED - FEDERAL WS ^(a)	47,244	(62,950)	-	(15,706)	-	-	-	-	-	(24,370)	-	(24,370)	(40,075)	-
64	START UP COSTS - FEDERAL - RETAIL ^(a)	1,321	(30,446)	-	(29,125)	(237)	3,685	-	10,072	-	-	-	13,520	(15,605)	-
65	SUPPLEMENTAL PENSION PLAN-FEDERAL	46,309	(17,164)	-	29,146	-	-	-	-	-	-	-	-	29,146	-
66	TAXES CAPITALIZED - FEDERAL ^(a)	13,313	(57,819)	-	(44,506)	(9,808)	630	-	3,208	-	-	-	(5,970)	(50,476)	-
67	W3 NUCLEAR PLANT DEPREC - FEDERAL ^(a)	2,937,255	(11,905,123)	-	(8,967,868)	(2,937,255)	36,229	-	-	-	-	-	(2,901,026)	(11,868,894)	-
68	WARRANTY EXPENSE - FEDERAL ^(a)	107,798	(187,746)	-	(79,948)	(97,666)	6,278	-	25,545	-	-	-	(65,843)	(145,791)	-
69	UNITS OF PROPERTY DEDUCTION - FED ^(a)	81,649,935	(46,001,060)	-	35,648,875	(4,160,342)	2,131,495	-	3,762,257	-	-	-	1,733,411	37,382,286	-
70	ADIT BEN POTNT DISALL ^(b)	-	(34,987,067)	-	(34,987,067)	-	34,987,067	-	-	-	-	-	34,987,067	-	-
71	ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL ^(b)	683,889,328	(834,035,548)	-	(150,146,220)	(683,889,328)	834,035,548	-	-	-	-	-	150,146,220	-	-
72	ADIT-NOL C/F - STATE ^(b)	35,749,981	(46,983,029)	-	(11,233,048)	(35,749,981)	46,983,029	-	-	-	-	-	11,233,048	-	-
73	NUCLEAR PLANT DEPRECIATION - FEDERAL ^(a)	45,085	(10,802,789)	-	(10,757,704)	(18,943)	2,331,672	-	-	-	-	-	2,312,729	(8,444,976)	-
74	MISC INTANGIBLE PLANT ^(a)	417,822	(118,325)	-	299,497	(414,137)	26,621	-	34,980	-	-	-	(352,536)	(53,039)	-
75	CONTRACT TERMINATION COSTS ^(b)	55,646	(2,937)	-	52,709	(55,646)	2,937	-	-	-	-	-	(52,709)	-	-
76	RESTRICTED STOCK AWARDS - FEDERAL	91,965	(91,201)	-	764	-	-	-	-	-	-	-	-	764	-
77	RESTRUCTURING BASIS STEPUP - FEDERAL ^(b)	7,402,865	(459,093)	-	6,943,772	(7,402,865)	459,093	-	-	-	-	-	(6,943,772)	-	-
78	BUSINESS DEVELOPMENT - FEDERAL ^(a)	3,859	(66,936)	-	(63,076)	(580)	8,302	-	8,170	(38,903)	-	-	(23,012)	(86,088)	-
79	MISC CAP COSTS - FEDERAL ^(b)	380,127	(558,449)	-	(178,322)	(380,127)	558,449	-	-	-	-	-	178,322	-	-
80	REG ASSET - HCM - FEDERAL ^(b)	13,842	(1,038)	-	12,804	(13,842)	1,038	-	-	-	-	-	(12,804)	-	-
81	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(a)	11,140,760	(11,175,580)	-	(34,820)	(798,924)	654,588	-	57,398	-	-	-	(86,938)	(121,758)	-
82	NUCLEAR DECOM LIABILITY - FEDERAL	3,865,837	(1,599,696)	-	2,266,141	-	-	-	-	-	-	-	-	2,266,141	-
83	W3 BUY BACK - FEDERAL ^(b)	1,693,189	(139,480)	-	1,553,709	(1,693,189)	139,480	-	-	-	-	-	(1,553,709)	-	-
84	NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL ^(b)	105,176	(1,402,346)	-	(1,297,171)	(105,176)	1,402,346	-	-	-	-	-	1,297,171	-	-
85	BASIS STEP UP - FEDERAL ^(b)	20,854,908	(3,230,740)	-	17,624,168	(20,854,908)	3,230,740	-	-	-	-	-	(17,624,168)	-	-
86	W/O PLANT - FEDERAL ^(b)	379,958	(90,833)	-	289,124	(379,958)	90,833	-	-	-	-	-	(289,124)	-	-
87	SECURITIZATION CONT SAVINGS ^(b)	6,915,932	(36,967,760)	-	(30,051,828)	(6,915,932)	36,967,760	-	-	-	-	-	30,051,828	-	-
88	RETAIL EXCESS ADIT - FEDERAL ^(b)	18,094,181	-	(17,955,899)	138,282	(18,094,181)	-	17,955,899	-	-	-	-	(138,282)	-	-
89	ACQUISITION - FED ^(a)	69,867	(801,658)	-	(731,791)	(50,270)	782,054	-	2	-	-	-	731,786	(5)	-
90	NOL Protected Excess Fed ^(b)	5,576,761	-	-	5,576,761	(5,576,761)	-	-	-	-	-	-	(5,576,761)	-	-
91	TRANSMISSION AMORTIZATION - FEDERAL ^(b)	449,634	(33,723)	-	415,912	(449,634)	33,723	-	-	-	-	-	(415,912)	-	-
92	RATE CHANGE PLACEHOLDER NONPLANT - FEDERAL ^(b)	541,777	-	-	541,777	(541,777)	-	-	-	-	-	-	(541,777)	-	-
93	RATE CHANGE PLACEHOLDER PLANT - FEDERAL ^(b)	28,019,867	-	-	28,019,867	(28,019,867)	-	-	-	-	-	-	(28,019,867)	-	-
94	STATE TAX RATE CHANGE ADJUSTMENT - FEDERAL ^(b)	-	(552,952)	-	(552,952)	-	552,952	-	-	-	-	-	552,952	-	-
95	REGULATORY ASSET COVID19 - FEDERAL ^(b)	126,581	(1,687,742)	-	(1,561,161)	(126,581)	1,687,742	-	-	-	-	-	1,561,161	-	-
96	DEF INTERCOMPANY GAIN - FEDERAL ^(b)	849,898	(771,420)	-	78,478	(849,898)	771,420	-	-	-	-	-	(78,478)	-	-
97	M&S INVENTORY RESERVE - FEDERAL	91,010	(467,167)	-	(376,156)	-	-	-	-	-	-	-	-	(376,156)	-
98	DEFICIENT ADIT RETAIL - FEDERAL ^(b)	(36,745,276)	3,808,201	-	(32,937,074)	36,745,276	(3,808,201)	-	-	-	-	-	32,937,074	-	-
99	NOL STATE PROTECTED EXCESS - FEDERAL ^(b)	30,725,360	(30,725,360)	-	-	(30,725,360)	30,725,360	-	-	-	-	-	-	-	-
100	Total Federal Deferred Income Taxes	3,085,295,206	(3,598,047,621)	(17,955,899)	(530,708,313)	(2,626,340,937)	3,272,556,141	17,955,899	13,744,446	(151,800,917)	22,538,275	548,652,907	17,944,594		

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

^(c) Adjustment to reflect the LA state tax rate change

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For the Test Year Ended December 31, 2022

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base				ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(c)		ELA AJ08A		Adjusted Amount
		Account 410120 Amount	Account 410137 Amount	Account 411120 Amount	Net	Account 410120 Adjustment	Account 410137 Adjustment	Account 411120 Adjustment	Account 410120 Adjustment	Account 411120 Adjustment	Account 411120 Adjustment	Net	
1	263A METHOD CHANGE - DSC-STATE ^(a)	17,338,617	-	(3,542,624)	13,795,993	(2,059,509)	-	404,693	-	(6,948,299)	-	(8,603,114)	5,192,879
2	ACC DSIT GIDEON - STATE ^(a)	54,637	-	(23,059)	31,578	(213)	-	1,086	-	(37,113)	-	(36,240)	(4,662)
3	ACC DSIT TURGEN - STATE ^(a)	2,363	-	(1,301)	1,062	(32)	-	161	-	(1,590)	-	(1,460)	(398)
4	ACCRUED MEDICAL CLAIMS - STATE	135,265	-	-	135,265	-	-	-	-	-	-	-	135,265
5	ADIT WHOLESALE STATE ^(b)	1,446,152	-	-	1,446,152	(1,446,152)	-	-	-	-	-	(1,446,152)	-
6	AMORT W3 DESIGN BASIS - STATE	-	-	(23,667)	(23,667)	-	-	-	-	-	-	-	(23,667)
7	BOND REACQUISITION LOSS - STATE	12,139	-	(148,826)	(136,687)	-	-	-	-	-	-	-	(136,687)
8	CAPITALIZED COSTS - STATE	-	-	(154,037)	(154,037)	-	-	-	-	-	-	-	(154,037)
9	CAPITALIZED REPAIRS - STATE ^(a)	131,051	-	(55,000)	76,051	(89,832)	-	17,652	3,219	-	-	(68,962)	7,089
10	CASUALTY LOSS DEDUCTION - STATE ^(a)	108,561,937	-	(163,145,075)	(54,583,138)	(70,268,877)	-	140,564,549	-	(25,841,393)	-	44,454,279	(10,128,859)
11	COMM DEV BLOCK GRANT - STATE ^(b)	683	-	(383)	299	(683)	-	383	-	-	-	(299)	-
12	COMPUTER SOFTWARE CAPITALIZED - STATE ^(a)	3,293,483	-	(4,097,245)	(803,762)	(1,494,249)	-	2,565,263	-	(927,892)	-	143,122	(660,640)
13	CONTRA SECURITIZATION - STATE ^(b)	3,611,989	-	(177,716,909)	(174,104,921)	(3,611,989)	-	177,716,909	-	-	-	174,104,921	-
14	CONTRACT DEFERRED REVENUE - STATE	52,879	-	(159,826)	(106,947)	-	-	-	-	-	-	-	(106,947)
15	CONTRIBUTION IN AID OF CONSTRUCTION - STATE ^(a)	1,912,818	-	(4,561,391)	(2,648,573)	(1,142,220)	-	756,469	680,127	-	-	294,377	(2,354,196)
16	DECOMMISSIONING - STATE ^(b)	70,432,246	-	(69,838,518)	593,728	(70,432,246)	-	69,838,518	-	-	-	(593,728)	(0)
17	DEF COMPENSATION - STATE ^(b)	12,970	-	-	12,970	(12,970)	-	-	-	-	-	(12,970)	-
18	DEF. MISC. SERVICES - STATE	13,108	-	-	13,108	-	-	-	-	-	-	-	13,108
19	DEFERRED FUEL/GAS - STATE ^(b)	32,382,828	-	(22,469,382)	9,913,446	(32,382,828)	-	22,469,382	-	-	-	(9,913,446)	-
20	DEFERRED STORM COSTS - STATE ^(b)	182,607,547	-	(181,920,529)	687,017	(182,607,547)	-	181,920,529	-	-	-	(687,017)	-
21	DEPRECIATION EXPENSE - STATE ^(a)	989,543	-	(1,094,505)	(104,963)	(750,944)	-	504,252	402,513	-	-	155,822	50,859
22	ENVIRONMENTAL RESERVE - STATE	216,778	-	(198,628)	18,150	-	-	-	-	-	-	-	18,150
23	ESI STATE DEFERRED TAXES	23,403,678	-	(22,630,121)	773,557	-	-	-	-	-	-	-	773,557
24	FAS 106 OTHER RETIRE BEN - STATE ^(a)	1,013,922	-	(128,231)	885,691	(822,332)	-	64,761	-	-	-	(757,570)	128,121
25	FAS 143 - STATE ^(b)	6,549,355	-	(7,083,282)	(533,927)	(6,549,355)	-	7,083,282	-	-	-	533,927	0
26	INCENTIVE - STATE ^(a)	1,450,770	-	(1,421,596)	29,174	(596,884)	-	104,340	-	-	-	(492,543)	(463,369)
27	INJURIES AND DAMAGES RESERVE - STATE	558,106	-	(422,595)	135,511	-	-	-	-	-	-	-	135,511
28	INTEREST CAP - AFDC - STATE ^(a)	5,897,275	-	(3,058,940)	2,838,335	(241,920)	-	316,959	-	(2,771,168)	-	(2,696,129)	142,206
29	INTEREST CAP - FUEL BURN - STATE ^(b)	-	-	(1,972)	(1,972)	-	-	1,972	-	-	-	1,972	-
30	INTRST/TAX-TAX DEFICIENCI - STATE ^(b)	-	-	(97,500)	(97,500)	-	-	97,500	-	-	-	97,500	-
31	LEASE - RENTAL EXPENSE - STATE ^(a)	224	-	(7,163)	(6,939)	(224)	-	-	-	-	-	(224)	(7,163)
32	LIBERALIZED DEPRECIATION - STATE ^(a)	32,305,661	-	(2,534,741)	29,770,919	(3,809,253)	-	175,322	-	-	(3,036,551)	(6,670,482)	23,100,437
33	LIBERALIZED DEPREC-STATE-WHLSE ^(a)	9,386	-	(227,598)	(218,212)	(9,386)	-	-	-	(5,126)	-	(14,512)	(232,724)
34	MAINT/REFUELING - STATE	5,010,299	-	(3,941,485)	1,068,814	-	-	-	-	-	-	-	1,068,814
35	NUCLEAR FUEL - STATE ^(a)	5,104,802	-	(5,812,552)	(707,751)	(67,755)	-	188,637	-	-	-	120,881	(586,869)
36	NUCLEAR PLANT DEPREC-STATE-WHSALE ^(a)	402,043	-	(12,320)	389,723	-	-	12,292	-	-	-	12,292	402,015
37	PENSIONS CAPITALIZED - STATE ^(a)	21,502	-	(14,679)	6,823	(1,337)	-	263	-	(13,726)	-	(14,800)	(7,977)
38	PREPAID EXPENSES - STATE	987,414	-	(1,442,161)	(454,746)	-	-	-	-	-	-	-	(454,746)
39	PROPERTY INS RESERVE - STATE ^(a)	63,340,315	-	(108,659,081)	(45,318,766)	-	-	96,750,000	-	(57,946,520)	-	38,803,480	(6,515,286)
40	RATE REFUND - STATE ^(b)	598,195	-	(598,237)	(42)	(598,195)	-	598,237	-	-	-	42	0
41	REGULATORY ASSET - STATE ^(b)	2,373,483	-	(814,536)	1,558,947	(2,373,483)	-	814,536	-	-	-	(1,558,947)	-
42	REGULATORY LIABILITY - STATE ^(b)	1,224,335	-	-	1,224,335	(1,224,335)	-	-	-	-	-	(1,224,335)	-
43	REMOVAL COST - STATE ^(a)	48,459,363	-	(65,916,431)	(17,457,068)	(33,373,986)	-	59,927,733	-	(7,757,772)	-	18,795,976	1,338,907
44	REPAIRS & MAINT EXP - STATE ^(a)	2,484,689	-	(1,175,862)	1,308,827	(9,907)	-	50,417	-	(1,583,652)	-	(1,543,142)	(234,316)
45	RESEARCH & EXPERIMENTAL DEDUCTION - STATE ^(a)	1,913,403	-	(1,960,178)	(46,774)	(931,325)	-	8,171	-	(669,712)	-	(1,592,867)	(1,639,641)
46	RETROACT. RATE RED CONT - STATE ^(b)	1,435,528	-	(2,923,230)	(1,487,702)	(1,435,528)	-	2,923,230	-	-	-	1,487,702	-
47	RIDER SCO - STATE ^(b)	-	-	(7,490)	(7,490)	-	-	7,490	-	-	-	7,490	-
48	RIVERBEND LITIGATION SETTLEMENT - STATE ^(b)	3,989,437	-	(2,873,233)	1,116,204	(3,989,437)	-	2,873,233	-	-	-	(1,116,204)	-
49	SECTION 475 ADJUSTMENT - STATE ^(b)	28,435,396	-	(12,145,713)	16,289,683	(28,435,396)	-	12,145,713	-	-	-	(16,289,683)	-

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Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust federal and state current income taxes accordingly.

Line No.	Description	Base				ELA AJ08 Excluding Tax Rate Change			ELA AJ08 Tax Rate Change ^(c)		ELA AJ08A		Adjusted Amount
		Account 410120 Amount	Account 410137 Amount	Account 411120 Amount	Net	Account 410120 Adjustment	Account 410137 Adjustment	Account 411120 Adjustment	Account 410120 Adjustment	Account 411120 Adjustment	Account 411120 Adjustment	Net	
50	START UP COSTS - STATE ^(a)	479	-	(264)	215	(6)	-	33	-	(322)	-	(296)	(81)
51	START UP COSTS - STATE - RETAIL ^(a)	70,610	-	(29,800)	40,810	(276)	-	1,404	-	(47,963)	-	(46,835)	(6,025)
52	SUPPLEMENTAL PENSION PLAN - STATE	16,170	-	(4,917)	11,253	-	-	-	-	-	-	-	11,253
53	TAX INT (AVOIDED COST) - STATE ^(a)	2,590,722	-	(9,606,709)	(7,015,987)	(350,885)	-	112,147	1,930,931	-	-	1,692,194	(5,323,793)
54	TAXABLE UNBILLED REVENUE - STATE ^(b)	6,761,759	-	(2,998,131)	3,763,628	(6,761,759)	-	2,998,131	-	-	-	(3,763,628)	-
55	TAXES CAPITALIZED - STATE ^(a)	26,403	-	(27,418)	(1,015)	(3,736)	-	734	-	(15,275)	-	(18,278)	(19,292)
56	UNCOLLECT ACCTS RESERVE - STATE	1,746,585	-	(207,446)	1,539,139	-	-	-	-	-	-	-	1,539,139
57	UNFUNDED PENSION EXP - STATE	2,812,072	-	(5,887,834)	(3,075,761)	-	-	-	-	-	-	-	(3,075,761)
58	WARRANTY EXPENSE - STATE ^(a)	215,589	-	(120,339)	95,250	(37,206)	-	7,311	-	(121,645)	-	(151,540)	(56,290)
59	WASTE DISPOSAL RESERVE - STATE	-	-	(8,005)	-	-	-	-	-	-	-	-	(8,005)
60	WASTE SITE CLEAN UP COSTS - STATE	2,250	-	-	2,250	-	-	-	-	-	-	-	2,250
61	UNITS OF PROPERTY DEDUCTION - STATE ^(a)	54,317,658	-	(21,124,344)	33,193,314	(1,524,072)	-	679,564	-	(17,915,509)	-	(18,760,017)	14,433,297
62	ADIT-NOL C/F TAP-NON-CURRENT - STATE ^(b)	223,728,709	-	(170,238,006)	53,490,704	(223,728,709)	-	170,238,006	-	-	-	(53,490,704)	-
63	ADIT-CONTRIB C/F TAP-ST-NON-CURRENT ^(b)	36,891	-	(175,673)	(138,782)	(36,891)	-	175,673	-	-	-	138,782	-
64	MISC INTANGIBLE PLANT - STATE ^(a)	402,032	-	(129,172)	272,860	(157,766)	-	31,001	-	(166,573)	-	(293,338)	(20,478)
65	CONTRACT TERMINATION COSTS - STATE ^(b)	39,513	-	(72,921)	(33,408)	(39,513)	-	72,921	-	-	-	33,408	(0)
66	RESTRICTED STOCK AWARDS - STATE	30,574	-	(30,279)	295	-	-	-	-	-	-	-	295
67	RESTRUCTURING BASIS STEPUP - STATE ^(b)	3,300,002	-	(2,355,670)	944,333	(3,300,002)	-	2,355,670	-	-	-	(944,333)	0
68	BUSINESS DEVELOPMENT - STATE ^(a)	57,344	-	(39,422)	17,921	(295)	-	3,059	-	-	-	2,764	20,685
69	MISC CAP COSTS - STATE ^(b)	121,485	-	(190,335)	(68,850)	(121,485)	-	190,335	-	-	-	68,850	-
70	REG ASSET - HCM - STATE ^(b)	4,944	-	-	4,944	(4,944)	-	-	-	-	-	(4,944)	-
71	NUCLEAR PLNT DEPREC - STATE - RETAIL ^(a)	269,055	-	(238,650)	30,405	(17,672)	-	82,664	-	-	-	64,992	95,398
72	UNITS OF PROPERTY - TRANSMISSION - STATE ^(a)	4,107,736	-	(3,822,538)	285,198	(273,815)	-	214,929	-	(273,322)	-	(332,208)	(47,011)
73	NUCLEAR DECOM LIABILITY - STATE	1,345,375	-	(470,417)	874,958	-	-	-	-	-	-	-	874,958
74	W3 BUY BACK - STATE ^(b)	1,228,575	-	(1,433,845)	(205,270)	(1,228,575)	-	1,433,845	-	-	-	205,270	(0)
75	W/O PLANT - STATE ^(b)	91,336	-	(44,644)	46,693	(91,336)	-	44,644	-	-	-	(46,693)	-
76	NEW NUCLEAR DEVELOPMENT COSTS/STATE ^(b)	-	-	(500,838)	(500,838)	-	-	500,838	-	-	-	500,838	-
77	BASIS STEP UP - STATE ^(b)	15,384,495	-	(10,058,168)	5,326,327	(15,384,495)	-	10,058,168	-	-	-	(5,326,327)	-
78	DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE ^(a)	741,187	-	(50,731)	690,456	(158,351)	-	50,731	-	-	-	(107,621)	582,835
79	SECURITIZATION CONT SAVINGS ^(b)	1,488,139	-	(13,091,161)	(11,603,022)	(1,488,139)	-	13,091,161	-	-	-	11,603,022	-
80	ACQUISITION - STATE ^(a)	66,949	-	(306,324)	(239,376)	(58,542)	-	297,925	-	(9)	-	239,374	(2)
81	TRANSMISSION AMORTIZATION - STATE ^(b)	160,584	-	-	160,584	(160,584)	-	-	-	-	-	(160,584)	-
82	RATE CHANGE PLACEHOLDER NONPLANT - STATE ^(b)	-	-	(2,579,892)	(2,579,892)	-	-	2,579,892	-	-	-	2,579,892	-
83	RATE CHANGE PLACEHOLDER PLANT - STATE ^(b)	-	-	(133,427,995)	(133,427,995)	-	-	133,427,995	-	-	-	133,427,995	-
84	NOL C/F-ST NONCUR ^(b)	-	-	(77,981,370)	(77,981,370)	-	-	77,981,370	-	-	-	77,981,370	-
85	STATE TAX RATE CHANGE ADJUSTMENT - STATE ^(b)	2,633,104	-	-	2,633,104	(2,633,104)	-	-	-	-	-	(2,633,104)	-
86	REGULATORY ASSET COVID19 - STATE ^(b)	-	-	(602,765)	(602,765)	-	-	602,765	-	-	-	602,765	-
87	M&S INVENTORY RESERVE - STATE	20,103	-	(165,338)	(145,234)	-	-	-	-	-	-	-	(145,234)
88	DEFICIENT ADIT RETAIL - STATE ^(b)	81,680,511	-	45,342,366	127,022,877	(81,680,511)	-	(45,342,366)	-	-	-	(127,022,877)	-
89	NOL STATE PROTECTED EXCESS - STATE ^(b)	29,871,878	-	(170,697)	29,701,181	(29,871,878)	-	170,697	-	-	-	(29,701,181)	-
90	DEFICIENT ADIT AMORTIZATION ^(a)	-	4,552,486	-	4,552,486	-	(4,552,486)	-	-	-	-	(4,552,486)	-
91	Total State Deferred Income Taxes	1,095,548,430	4,552,486	(1,287,911,522)	(187,810,605)	(819,884,878)	(4,552,486)	1,152,965,183	3,016,791	(123,044,582)	(3,036,551)	205,463,477	17,652,872

Notes:

^(a) To eliminate Prior Year Adjustments.

^(b) To eliminate item from filing.

^(c) Adjustment to reflect the LA state tax rate change

Entergy Louisiana, LLC
Cost of Service
AJ09 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the effects of Grand Gulf in accordance with LPSC Order No. U-16945.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMP555IRE: 555 INELIGIBLE - RESOURCE PLAN	555200: Purch Power-Entergy-Affiliates	(15,687,074)
2	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	21,683
3			
4		Total	<u>(15,665,391)</u>

Notes:

⁽¹⁾ Reference AJ09.2

Entergy Louisiana, LLC
Cost of Service
AJ09 Grand Gulf Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the effects of Grand Gulf in accordance with LPSC Order No. U-16945.

Line No.	Account and Description	Amount
1	Grand Gulf Demand Charges ⁽¹⁾	87,150,412
2	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
3	Disallowed Portion of Capacity Charges	15,687,074
4		
5	Account 555200 Total Purchased Power Adjustment	(15,687,074)
6		
7	Grand Gulf Replacement Power Insurance Charges	(120,463)
8	ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945	18.00%
9	Disallowed Portion of Replacement Insurance Charges	(21,683)
10		
11	Account 924000 Total Administrative & General Expense Adjustment	21,683

Notes:

⁽¹⁾ Total Grand Gulf demand charges. The uprate portion of the total Grand Gulf demand charges not subject the 18% disallowance is adjusted in AJ29.

Entergy Louisiana, LLC
Cost of Service
AJ10 Franchise Fees Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reduce local Franchise Fees from base rates per LPSC General Order in Docket No. R-27859.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154 Franchise Tax - Local	(22,019,019)
2			
3		Total	<u>(22,019,019)</u>

Notes:

⁽¹⁾ Reference AJ10.2

Entergy Louisiana, LLC
Cost of Service
AJ10 Franchise Fees Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reduce local Franchise Fees from base rates per LPSC General Order in Docket No. R-27859.

Line No.	Account and Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	44,038,039
2	Total Franchise Taxes	44,038,039
3		
4	50% recovery in base rates (Line 2 * .50)	22,019,019
5		
6	Total Franchise Fees Adjustment	(22,019,019)

Notes:

⁽¹⁾ Reference EX 5.1

Entergy Louisiana, LLC
Cost of Service
AJ12 Interest on Customer Deposits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in expense the Interest on Customer Deposits for the Test Year Ended December 31, 2022.

Line No.	Line Item	Account and Description	Amount
1	ICDTO: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep	7,773,859
2		Total	7,773,859

Entergy Louisiana, LLC
Cost of Service
AJ13 Affiliate Interest Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclassify ESL and EOI interest from below-the-line accounts to above-the-line accounts that are included as part of the Cost of Service.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Service Employed	(327,641)
2			
3		Total	<u>(327,641)</u>

Notes:

⁽¹⁾ Reference AJ13.2

Entergy Louisiana, LLC
Cost of Service
AJ13 Affiliate Interest Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclassify ESL and EOI interest from below-the-line accounts to above-the-line accounts that are included as part of the Cost of Service.

Line No.	Account and Description	Amount
1	923000: Outside Service Employed ⁽¹⁾	(357,942)
2		
3	<u>Calculation of Non-Regulated and DAP portion of Affiliate Interest</u>	
4	River Bend Nuclear Interest	(67,331)
5	Less: 30% Non-Regulated ⁽²⁾	20,199
6	Less: DAP @ 21.4317% ⁽³⁾	10,101
7	Total Non-Regulated and DAP	30,301
8	Total Affiliate Interest Adjustment ⁽⁴⁾	(327,641)

Notes:

⁽¹⁾ To reclass the ESL interest billed to ELL that is recorded in accounts 430000, 431000, 419000 and 419011 to account 923000.

⁽²⁾ Line 4 * -30%

⁽³⁾ (Line 4 + Line 5) * -21.4317%

⁽⁴⁾ Line 1 + Line 7

Entergy Louisiana, LLC
Cost of Service
AJ14 Regulatory Debits & Credits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove Regulatory Debits & Credits.

Line No.	Line Item	Account and Description	Amount
1	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	(37,471,585)
2		Subtotal REVENUES	(37,471,585)
3	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	(374,708)
4	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908100: Customer assistance over/under	(7,928,896)
5	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(1,491,654)
6	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(93,694)
7	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(8,055)
8	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits ⁽¹⁾	(28,158,117)
9	RD407MISO: 407.363 REGULATORY DEBITS - MISO RIDER	407363: Regulatory Debits-MISO Rider ⁽¹⁾	(34,875,643)
10	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	42,258,014
11	RC407VT: 407.448 REGULATORY CREDITS - VIDALIA TAX	407448: Regulatory Credit Vidalia Tax ⁽¹⁾	10,824,471
12	RC407MISO: 407.463 REGULATORY CREDITS - MISO RIDER	407463: Regulatory Credit-MISO Rider ⁽¹⁾	3,172,516
13	RC407GCS: 407.462 REGULATORY CREDITS - GUAR/CONT SVGS-K/R SEC	407462: Reg Cr Guar/Cont Svgs-K/R Sec ⁽¹⁾	17,089,511
14	RC407PGCC: 407.4GC REGULATORY CREDITS - PELICAN GCC	4074GC: Reg Credit - Pelican GCC ⁽¹⁾	5,500,000
15	RD407RBGG: 407.365 REGULATORY DEBITS - RB3/GG3 AMORT	407365: Reg Debit-RB3/GG3 Amtz ⁽¹⁾	(6,677,840)
16	RC4074HI: 407.4HI Regulatory Credits - Isaac Securitization Tax Benefit	4074HI: RegCR-Isaac Secure Tax Benefit ⁽¹⁾	3,163,315
17	RC4074GS: 407.4GS Regulatory Credits - GuarTaxBen La secur	4074GS: RegCr-GuarTaxBen La secur ⁽¹⁾	2,333,333
18	RD4073CS: 407.3CS Regulatory Debits - ContTaxSavBen La secur	4073CS: RegDr-ContTaxSavBen La secur ⁽¹⁾	(176,385,778)
19	RD4073GS: 407.3GS Regulatory Debits - GuarTaxBen La secur	4073GS: RegDr-GuarTaxBen La secur ⁽¹⁾	(48,000,000)
20		Subtotal OPERATING EXPENSES	(219,653,224)

Notes:

⁽¹⁾ Reference EX 4.1

Entergy Louisiana, LLC
Cost of Service
AJ15 Grand Gulf Sale-Leaseback Depreciation Refund Adjustment
Electric
For the Test Year Ended December 31, 2022

The purpose of this adjustment is to remove the effects of the initial decision on the Sale-Leaseback Refund per FERC Order EL18-152.

Line No.	Line Item	Account and Description	Amount
1	OMP555: 555 PURCHASED POWER	555200: Purch Power-Entergy-Affiliates	(1,973,125)
2		Subtotal OPERATING INCOME	(1,973,125)

Entergy Louisiana, LLC
Cost of Service
AJ16 Credit Facility Fee Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in expense the annual credit facility fees for the Test Year Ended December 31, 2022

Line No.	Line Item	Account and Description	Amount
1	OCFTO: OTHER CREDIT FEES	COSOCF: Other Credit Fees	551,944
2		Subtotal OPERATING EXPENSES	551,944

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Line Item	Account Description	Amount ⁽¹⁾
1	RBRO174: 174 RB REFUELING OUTAGE	174104: Refueling Outage	2,597,447
2	WF3FUELTOA: Waterford 3 Refueling	174104: Refueling Outage	(31,609,606)
3		Sub-Total OTHER RATE BASE	(29,012,159)
4	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517001: Nuc Out Amort-Op, Supv, & Eng	(3,396,312)
5	OMP519: 519 COOLANTS & WATER	519001: Nuc Out Amort-Coolants & Water	(508,095)
6	OMP520: 520 STEAM EXPENSES	520001: Nuc Out Amort - Steam Expenses	(3,103,851)
7	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524001: Nuc Out Amort-Misc Nuc Pow Exp	(3,076,003)
8	OMP525: 525 RENTS	525001: Nuc Out Amort - Rents	(349,585)
9	OMP528: 528 MAINT SUPVSN & ENGINEERING	528001: Nuc Out Amort-Maint Supv & Eng	(1,218,512)
10	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530001: Nuc Out Amort-Maint Reator Plt	(1,162,227)
11	OMP531: 531 MAINT OF ELECTRIC PLANT	531001: Nuc Out Amort-Maint Elec Plant	(443,358)
12	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532001: Nuc Out Amort-Maint Misc Nuc P	(2,794,832)
13		Sub-Total OPERATING EXPENSES	(16,052,775)

Notes:

⁽¹⁾ Reference AJ17.2 and AJ17.3

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
River Bend Refueling Outage Cost Adjustment
Electric
For The Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Description	Amount	Non Regulated	DAP	Adjustment
1	<u>Riverbend Maintenance Refueling</u>				
2	Estimated Cost of Refueling Outage (RF-22)	36,875,000			
3	Multiplied by 50%	50.00%			
4	Amount recoverable in rate base, before taxes	18,437,500			
5	Effective tax rate ⁽²⁾	26.93%			
6	Amount recoverable in rate base, net of taxes	13,473,203			
7	Less: Amount included in Rate Base (Account 174104) ⁽¹⁾	8,750,384			
8	Account 174104	4,722,819	(1,416,846)	(708,526)	2,597,447
9	Amortization expense on RF-22 for 12 months				
10	\$36,875,000 / 24 mos X 12 mos	18,437,500			
11	Actual amortization expense 1/1/22-12/31/22	19,826,039			
12	Total adjustment to expense	(1,388,539)	416,562	208,311	(763,666)
13	<u>Account</u>	<u>Adjustment</u>	<u>%</u>	<u>Total</u>	
14	517001	(1,388,539)	4%	(55,542)	16,662
15	524001	(1,388,539)	6%	(83,312)	24,994
16	528001	(1,388,539)	7%	(97,198)	29,159
17	530001	(1,388,539)	46%	(638,728)	191,618
18	531001	(1,388,539)	7%	(97,198)	29,159
19	532001	(1,388,539)	30%	(416,562)	124,969
20		100%	(1,388,539)	416,562	208,311

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1

Entergy Louisiana, LLC
Cost of Service
AJ17 Nuclear Refueling Outage Adjustment
WF 3 Refueling Maintenance Cost Adjustment
Electric
For The Test Year Ended December 31, 2022

Adjustment to reflect in Rate Base half of the deferred nuclear refueling maintenance costs and to annualize amortization expense.

Line No.	Description	Amount
1	<u>Waterford-3 Maintenance Refueling</u>	
2	Estimated Cost of refueling outage (RF-25)	36,875,000
3	Multiplied by 50%	<u>50.00%</u>
4	Amount recoverable in rate base, before taxes	<u>18,437,500</u>
5	Effective tax rate ⁽²⁾	<u>26.93%</u>
6	Amount recoverable in rate base, net of taxes	<u>13,473,203</u>
7	Less Amount Included in Rate Base (Account 174104) ⁽¹⁾	<u>45,082,809</u>
8	Account 174104	<u>(31,609,606)</u>
9	Amortization expense on RF-25 from 1/1/22-12/31/22	
10	\$36,875,000/ 18 mos X 12 mos	24,583,333
11	Actual amortization expense 1/1/22-12/31/22	<u>39,872,442</u>
12	Total adjustment to expense	<u>(15,289,109)</u>
13	<u>Account</u>	<u>Adjustment</u> <u>%</u> <u>Total</u>
14	517001	(15,289,109) 22% (3,365,766)
15	519001	(15,289,109) 3% (508,095)
16	520001	(15,289,109) 20% (3,103,851)
17	524001	(15,289,109) 20% (3,030,183)
18	525001	(15,289,109) 2% (349,585)
19	528001	(15,289,109) 8% (1,165,056)
20	530001	(15,289,109) 5% (810,940)
21	531001	(15,289,109) 3% (389,902)
22	532001	(15,289,109) 17% (2,565,732)
23		<u>100%</u> <u>(15,289,109)</u>

Notes:

⁽¹⁾ Reference RB 19.1

⁽²⁾ Reference MD 1

Entergy Louisiana, LLC
Cost of Service
AJ18 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment of O&M expense to reflect only pay-as-you-go FAS 106 amounts.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	9,154,931
2		Total	9,154,931

Notes:

⁽¹⁾ Reference AJ18.2

**Entergy Louisiana, LLC
Cost of Service
AJ18 FAS 106 Adjustment
Electric
For the Test Year Ended December 31, 2022**

Adjustment of O&M expense to reflect only pay-as-you-go FAS 106 amounts.

ELA 2022 Non-Nuclear and Nuclear					
	ELA Non-Nuclear	W3 - Nuclear	RB - Nuclear	ELA Nuclear	ELA Total
Total PAYG	10,957,100	2,832,034	2,335,199	5,167,233	16,124,333
Total FAS 106 Costs	3,463,644	(73,620)	(75,728)	(149,348)	3,314,296
FAS 106 Incremental Accrual-Total Company	7,493,456	2,905,653	2,410,927	5,316,581	12,810,037
O&M Expense Allocation/Benefit Percentage	48.30%	89.96%	87.68%		
Electric Allocation	95.20%	100.00%	100.00%		
Total Electric O&M FAS 106 Incremental Expense	3,445,637	2,613,950	2,113,922	4,727,871	8,173,508
ESL Incremental Expense	1,450,279	244,986	229,471	474,457	1,924,736
EOI Incremental Expense	-	71,749	71,851	143,599	143,599
Total FAS 106 Incremental Accrual-Electric Only	4,895,916	2,930,684	2,415,244	5,345,928	10,241,843
Less 30% Non-Regulated Portion	-	-	(724,573)	(724,573)	(724,573)
Less 21.4317% LA DAP Portion [1]	-	-	(362,339)	(362,339)	(362,339)
Net Electric O&M FAS 106 Incremental Accrual	4,895,916	2,930,684	1,328,331	4,259,015	9,154,931
Adjust. to Account 926000 to reflect only Pay-As-You-Go in the COS	4,895,916			4,259,015	9,154,931

Notes:

[1] The LA DAP value is calculated by taking the total electric only RiverBend incremental accrual less the 30% Non-Regulated portion and applying 21.4317%.

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to calculate the working cash requirement.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	(57,500,622)
2		Total	<u>(57,500,622)</u>

Notes:

(1) Reference AJ19.3

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Descriptions	Cash Amount ⁽¹⁾	Working Cash Days in Test Year	Average Daily Cash ⁽²⁾	Net Lag Days ⁽³⁾	Working Cash ⁽⁴⁾
		(a)	(b)	(c)	(d)	(e)
1	Total Cash Working Capital ⁽⁵⁾					
2	Taxes Other Than Income Taxes					
3	408.105 Taxes Other Than Inc - Util Op	1,302,975	365	3,570	-	-
4	408.110 Employment Taxes	7,287,357	365	19,965	37.1	740,715
5	408.110 Employment Taxes - ESI	20,552,491	365	56,308	5.4	304,064
6	408.122 Excise Tax - State	199,506	365	547	(67.0)	(36,622)
7	408.122 Excise Tax - ESI	49	365	0	5.4	1
8	408.123 Excise Tax - Federal	22,680	365	62	(66.1)	(4,107)
9	408.123 Excise Tax - Federal - ESI	-	365	-	5.4	-
10	408.142 Ad Valorem Tax	161,247,414	365	441,774	(143.0)	(63,173,644)
11	408.142 Ad Valorem Tax - ESI	2,696,832	365	7,389	5.4	39,898
12	408.152 Franchise Tax-State (Tx Tax)	(2,224)	365	(6)	5.4	(33)
13	408.152 Franchise Tax-State (La Tax)	2,225	365	6	5.4	33
14	408.152 Franchise Tax-State - ESI	2,224	365	6	5.4	33
15	408.154 Franchise Tax-Local	25,819,766	365	70,739	(24.9)	(1,761,403)
16	408.155 Franchise Tax-State-Ms	0	365	0	5.4	0
17	408.156 Franchise Tax-State-Ar	150	365	0	5.4	2
18	408.158 Franchise Tax - Louisiana	(0)	365	(0)	5.4	(0)
19	408.164 Gross Receipts & Sales Tax	66,302	365	182	4.3	781
20	408.165 Occupational License Tax	(799)	365	(2)	(203.0)	444
21	408.165 City Occupation Tax - ESI	799	365	2	5.4	12
22	408.174 Inspection & Supervision Fee	4,686,165	365	12,839	(97.4)	(1,250,500)
23	408.155 Franchise Tax-State-Ms - ESI	6,680	365	18	5.4	99
24	408.156 Franchise Tax-State-Ar - ESI	117	365	0	5.4	2
25	408.158 Franchise Tax - Louisiana - ESI	(10,580)	365	(29)	5.4	(157)
26	408.165 City Occupation Tax	719,955	365	1,972	(203.0)	(400,413)
27	Sub-Total Taxes Other Than Income Taxes	224,600,084	8,760	615,343		(65,540,795)
28	Current Income Taxes					
29	State Taxes	47,682,631	365	130,637	1.0	130,637
30	Federal Taxes	122,923,090	365	336,776	0.2	67,355
31	Sub-Total Current Income Taxes	170,605,720	730	467,413		197,992
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll	88,873,937	365	243,490	15.8	3,847,146
35	Direct-Fuel	4,766	365	13	15.8	206
36	Fuel	-		-	-	-
37	Coal	20,483,213	365	56,118	22.4	1,257,052
38	Oil	4,435,693	365	12,153	28.9	351,210
39	Gas	1,919,533,040	365	5,258,995	3.5	18,406,481
40	Nuclear	78,357,766	365	214,679	(35.2)	(7,556,694)
41	Fuel (Not Reconciled)	-	365	-	-	-
42	MISO Payments	-		-	-	-
43	MISO Monthly Payments	55,335,372	365	151,604	12.3	1,864,726
44	Recoverable Allowances (A/C 509)	(843,507)	365	(2,311)	-	-
45	Eligible Purchased Power Total	-		-	-	-
46	Cogeneration Eligible	7,918,171	365	21,694	(2.9)	(62,911)
47	MSS-4 Eligible	20,703,030	365	56,721	(19.7)	(1,117,396)
48	SERI Eligible	8,042,801	365	22,035	10.8	237,979
49	Eligible Purchased Power (Not Reconciled)	(0)	365	(0)	-	-
50	PPA Eligible	287,936,329	365	788,867	6.3	4,969,860
51	Toledo Bend / Murray Hydro Eligible	119,595,876	365	327,660	6.8	2,228,088
52	MISO Weekly Payments Eligible	452,076,039	365	1,238,564	25.0	30,964,112
53	Other Eligible	(1,210)	365	(3)	(9.7)	32
54	Entergy Services, Inc.	599,428,756	365	1,642,271	5.4	8,868,261
55	Other O&M	226,763,435	365	621,270	(9.7)	(6,026,316)
56	Non-recoverable Purchased Power Total	-		-	-	-
57	MSS-4 Non-recoverable	38,524,190	365	105,546	(19.7)	(2,079,251)
58	SERI Non-recoverable	69,490,213	365	190,384	10.8	2,056,149

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Descriptions	Cash Amount ⁽¹⁾	Working Cash Days in Test Year	Average Daily Cash ⁽²⁾	Net Lag Days ⁽³⁾	Working Cash ⁽⁴⁾
		(a)	(b)	(c)	(d)	(e)
59	Non-Recoverable Purchased Power (Not Reconciled)	-	365	-	-	-
60	PPA Non-recoverable	75,656,863	365	207,279	6.3	1,305,858
61	Toledo Bend / Murray Hydro Non-recoverable	(20,989,668)	365	(57,506)	6.8	(391,040)
62	MISO Weekly Payments Non-recoverable	899,893	365	2,465	25.0	61,637
63	Other Non-recoverable	16,122	365	44	(9.7)	(428)
64	Big Cajun	34,005,423	365	93,166	(4.4)	(409,928)
65	Purchased Power Total	-	-	-	-	-
66	MISO Monthly Payments	-	365	-	-	-
67	Sub-Total O&M Excluding Recoverables	4,086,246,544	10,220	11,195,196		58,774,829
68	Interest Expense	358,888,361	365	983,256	(51.8)	(50,932,650)
69	Sub-Total Total Cash Working Capital	4,840,340,709	20,075	13,261,207		(57,500,622)

⁽¹⁾ Reference AJ19.4, Column (d)

⁽²⁾ Column (a) / 365

⁽³⁾ Reference AJ19.6, Column (c)

⁽⁴⁾ Column (c) * Column (d)

⁽⁵⁾ Line 27 + Line 31 + Line 67 + Line 69

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

Line No.	Descriptions	Expense Amount	Reclassifications	Expense Adjustments	Cash Amount ⁽¹⁾	Working Cash
		(a)	(b)	(c)	(d)	(e)
1	Total Cash Working Capital					
2	Taxes Other Than Income Taxes					
3	408.105 Taxes Other Than Inc - Util Op ⁽³⁾	1,302,975	-	-	1,302,975	-
4	408.110 Employment Taxes ⁽⁴⁾	7,279,278	-	8,079	7,287,357	740,715
5	408.110 Employment Taxes - Esi ⁽²⁾	20,552,491	-	-	20,552,491	304,064
6	408.122 Excise Tax - State ⁽⁵⁾	199,506	-	-	199,506	(36,622)
7	408.122 Excise Tax - ESI ⁽²⁾	49	-	-	49	1
8	408.123 Excise Tax - Federal ⁽⁶⁾	22,680	-	-	22,680	(4,107)
9	408.123 Excise Tax - Federal - ESI ⁽²⁾	-	-	-	-	-
10	408.142 Ad Valorem Tax ⁽⁶⁾	162,134,584	-	(887,170)	161,247,414	(63,173,644)
11	408.142 Ad Valorem Tax - Esi ⁽²⁾	2,696,832	-	-	2,696,832	39,898
12	408.152 Franchise Tax-State (Tx Tax) ⁽⁵⁾	(2,224)	-	-	(2,224)	(33)
13	408.152 Franchise Tax-State (La Tax) ⁽⁵⁾	2,225	-	-	2,225	33
14	408.152 Franchise Tax-State - Esi ⁽²⁾	2,224	-	-	2,224	33
15	408.154 Franchise Tax-Local ⁽⁷⁾	25,819,766	-	-	25,819,766	(1,761,403)
16	408.155 Franchise Tax-State-Ms ⁽⁵⁾	0	-	-	0	0
17	408.156 Franchise Tax-State-Ar ⁽⁵⁾	150	-	-	150	2
18	408.158 Franchise Tax - Louisiana ⁽⁵⁾	(0)	-	-	(0)	(0)
19	408.164 Gross Receipts & Sales Tax ⁽⁶⁾	66,302	-	-	66,302	781
20	408.165 Occupational License Tax ⁽⁵⁾	(799)	-	-	(799)	444
21	408.165 City Occupation Tax - Esi ⁽²⁾	799	-	-	799	12
22	408.174 Inspection & Supervision Fee ⁽⁹⁾	4,686,165	-	-	4,686,165	(1,250,500)
23	408.155 Franchise Tax-State-Ms - ESI ⁽²⁾	6,680	-	-	6,680	99
24	408.156 Franchise Tax-State-Ar - ESI ⁽²⁾	117	-	-	117	2
25	408.158 Franchise Tax - Louisiana - ESI ⁽²⁾	(10,580)	-	-	(10,580)	(157)
26	408.165 City Occupation Tax ⁽¹⁰⁾	719,955	-	-	719,955	(400,413)
27	Sub-Total Taxes Other Than Income Taxes	225,479,175	-	(879,091)	224,600,084	(65,540,795)
28	Current Income Taxes					
29	State Taxes ⁽¹¹⁾	47,682,631	-	-	47,682,631	130,637
30	Federal Taxes ⁽¹¹⁾	122,923,090	-	-	122,923,090	67,355
31	Sub-Total Current Income Taxes	170,605,720	-	-	170,605,720	197,992
32	O&M Excluding Recoverables					
33	Payroll					
34	Direct Payroll ⁽²⁾	88,873,937	-	-	88,873,937	3,847,146
35	Direct-Fuel ⁽²⁾	-	4,766	-	4,766	206
36	Fuel	-	-	-	-	-
37	Coal ⁽²⁾	42,387,001	(21,903,788)	-	20,483,213	1,257,052
38	Oil ⁽²⁾	4,023,766	411,927	-	4,435,693	351,210
39	Gas ⁽²⁾	1,923,996,586	(4,463,545)	-	1,919,533,040	18,406,481
40	Nuclear ⁽²⁾	92,516,376	-	(14,158,611)	78,357,766	(7,556,694)
41	Fuel (Not Reconciled)	-	-	-	-	-
42	MISO Payments	-	-	-	-	-
43	MISO Monthly Payments ⁽²⁾	-	55,335,372	-	55,335,372	1,864,726
44	Recoverable Allowances (A/C 509) ⁽²⁾	(842,474)	(1,032)	-	(843,507)	-
45	Eligible Purchased Power Total	-	-	-	-	-
46	Cogeneration Eligible ⁽²⁾	7,918,171	-	-	7,918,171	(62,911)
47	MSS-4 Eligible ⁽²⁾	20,703,030	-	-	20,703,030	(1,117,396)
48	SERI Eligible ⁽²⁾	7,030,230	-	1,012,571	8,042,801	237,979
49	Eligible Purchased Power (Not Reconciled)	(0)	-	-	(0)	-
50	PPA Eligible ⁽²⁾	287,936,329	-	-	287,936,329	4,969,860
51	Toledo Bend / Murray Hydro Eligible ⁽²⁾	119,595,876	-	-	119,595,876	2,228,088
52	MISO Weekly Payments Eligible ⁽²⁾	452,076,039	-	-	452,076,039	30,964,112
53	Other Eligible ⁽²⁾	(1,210)	-	-	(1,210)	32
54	Entergy Services, Inc. ⁽²⁾	284,188,505	315,240,251	-	599,428,756	8,868,261
55	Other O&M	655,721,152	(378,629,373)	(50,328,344)	226,763,435	(6,026,316)
56	Non-recoverable Purchased Power Total	-	-	-	-	-
57	MSS-4 Non-recoverable ⁽²⁾	38,524,190	-	-	38,524,190	(2,079,251)
58	SERI Non-recoverable ⁽²⁾	87,150,412	-	(17,660,199)	69,490,213	2,056,149
59	Non-Recoverable Purchased Power (Not Reconciled)	-	-	-	-	-
60	PPA Non-recoverable ⁽²⁾	75,656,863	-	-	75,656,863	1,305,858
61	Toledo Bend / Murray Hydro Non-recoverable ⁽²⁾	(20,989,668)	-	-	(20,989,668)	(391,040)
62	MISO Weekly Payments Non-recoverable ⁽²⁾	899,893	-	-	899,893	61,637
63	Other Non-recoverable ⁽²⁾	16,122	-	-	16,122	(428)
64	Big Cajun ⁽²⁾	-	34,005,423	-	34,005,423	(409,928)
65	Purchased Power Total	-	-	-	-	-
66	MISO Monthly Payments	-	-	-	-	-
67	Sub-Total O&M Excluding Recoverables	4,167,381,127	(0)	(81,134,584)	4,086,246,544	58,774,829
68	Interest Expense ⁽¹²⁾	358,888,361	-	-	358,888,361	(50,932,650)
69	Sub-Total Total Cash Working Capital ⁽¹³⁾	4,922,354,384	(0)	(82,013,675)	4,840,340,709	(57,500,622)

Notes:

- (1) Column (a) + Column (b) + Column (c)
(2) Reference AJ19.5
(3) EX05 + AJ46
(4) EX05 + AJ03 + AJ22 + AJ27 + AJ28 + AJ34 + AJ36+ AJ41 + AJ43 + AJ48 + AJ59 - applicable ESI tax referenced on AJ19.5
(5) EX05 + AJ43 - applicable ESI tax referenced on AJ19.5
(6) EX05 + AJ35 + AJ42 + AJ43 - applicable ESI tax referenced on AJ19.5
(7) EX05 + AJ05 + AJ10
(8) EX05
(9) EX05 + AJ05
(10) EX05 + AJ43
(11) Reference Attachment B, Page 4 (adjusted amount)
(12) Reference AJ06, Line 7

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment
Electric
For the Test Year Ended December 31, 2022

		Expense Reclasses					Expense Adjustments						
Line No.	Description	Payroll (1)	ESI (2)	Fuel (3)	Big Cajun (4)	Total	M&S (5)	Prepayments (6)	Non-Reg Nuclear/DOE Credits (7)	Grand Gulf (8)	Energy Efficiency (9)	Amortization of Reg Assets (10)	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(m)	(n)
	O&M												
1	Total Payroll	(373,062,442)				(373,062,442)							-
2	Direct- Other	88,873,937				88,873,937							-
3	Direct-Fuel	4,766				4,766							-
4	Fuel			(3,138,597,533)		(3,138,597,533)							-
5	Coal			42,387,001	(21,903,788)	20,483,213							-
6	Oil	(4,766)		4,023,766	416,693	4,435,693							-
7	Gas			1,923,996,586	(4,463,545)	1,919,533,040							-
8	Nuclear			92,516,376		92,516,376			(14,158,611)				(14,158,611)
9	NOX			(842,474)	(1,032)	(843,507)							-
10	Purchased Power-SERI			94,180,643		94,180,643				(16,647,629)			(16,647,629)
11	Purchased Power - PPA			363,593,192		363,593,192							-
12	Purchased Power-Toledo Murray Hydro NON-ISB			98,606,207		98,606,207							-
13	Purchased Power-COGEN			7,918,171		7,918,171							-
14	Purchased Power-MSS4			59,227,220		59,227,220							-
15	Other Fuel			14,912		14,912							-
16	Entergy Services, Inc. (Affiliate)	284,188,505	315,240,251			599,428,756							-
17	Big Cajun				34,005,423	34,005,423							-
18	Other O&M		(315,240,251)	(55,335,372)	(8,053,750)	(378,629,373)	(28,628,570)	(31,587,821)			11,481,450	(1,593,403)	(50,328,344)
19	MISO Monthly			55,335,372		55,335,372							-
20	MISO Weekly			452,975,933		452,975,933							-
21	Taxes Other Than Income Taxes					-							-
22	Taxes Other Than Inc-Util Op		-			-					8,079		8,079
23	Taxes Other Than Inc-Util Op - ESI		-			-							-
24	Employment Taxes		(20,552,491)			(20,552,491)							-
25	Employment Taxes - ESI		20,552,491			20,552,491							-
26	Excise Tax State		(49)			(49)							-
27	Excise Tax State - ESI		49			49							-
28	Excise Tax Federal		0			-							-
29	Excise Tax Federal - ESI		0			-							-
30	Franchise Tax - State		1,558			1,558		(887,170)					(887,170)
31	Franchise Tax - State - ESI		(1,558)			(1,558)							-
32	Ad Valorem Tax		(2,696,832)			(2,696,832)							-
33	Ad Valorem Tax - ESI		2,696,832			2,696,832							-
34	City Occupation Tax		(799)			(799)							-
35	City Occupation Tax - ESI		799			799							-
34	Total	-	-	-	-	0	(28,628,570)	(32,474,991)	(14,158,611)	(16,647,629)	11,489,529	(1,593,403)	(82,013,674)

Notes:

- (1) Per book Payroll plus AJ27 and AJ43 for Total Adjusted Payroll, by Direct vs Indirect
- (2) Per book Affiliate plus Adjustments identified as Affiliate (AJ13, AJ18, A28, and AJ43)
- (3) Reference EX1 and AJ03
- (4) Annual Big Cajun expense
- (5) Remove M&S expense included in Rate Base
- (6) Remove Prepayment expense included in Rate Base
- (7) Reference AJ39 for the non-regulated nuclear fuel costs of (\$14M)
- (8) Represents the disallowed portion of Grand Gulf of (\$15,687,074), Sale-Leaseback of (\$2M), and the uprate portion of total Grand Gulf demand charges not subject to the 18% disallowance in AJ29.2 on line 14 of \$1M
- (9) Reference AJ48
- (10) Non-Cash Amortization Expense of Allowable Deferrals. Reference AJ56.

Entergy Louisiana, LLC
Cost of Service
AJ19 Cash Working Capital Adjustment - Lead Lag Study Results
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	Revenue Lag Days [a]	Expense Lag Days [b]	Net Lag [c]
1	Fuel & Purchased Power			
2	Fuel			
3	Coal	39.5	17.1	22.4
4	Oil	39.5	10.6	28.9
5	Gas	39.5	36.0	3.5
6	Nuclear	39.5	74.7	(35.2)
7	Purchased Power			
8	Cogeneration	39.5	42.4	(2.9)
9	MSS-4 Like	39.5	59.2	(19.7)
10	SERI	39.5	28.7	10.8
11	PPA	39.5	33.2	6.3
13	Toledo/Murray Hydro (Non ISB)	39.5	32.7	6.8
14	MISO			
15	MISO Weekly Payments	39.5	14.5	25.0
16	MISO Monthly Payments	39.5	27.2	12.3
17	Operation & Maintenance Expense			
18	Total Payroll	39.5	23.7	15.8
19	Entergy Services, Inc. (Affiliate)	39.5	34.1	5.4
20	Other O&M	39.5	49.2	(9.7)
21	Big Cajun	39.5	43.9	(4.4)
22	Taxes Other Than Income Taxes			
23	Payroll-Related Taxes	39.5	2.4	37.1
24	State Excise Tax	39.5	106.5	(67.0)
25	State Excise Tax (ESI)	39.5	34.1	5.4
26	Federal Excise (Highway Use) Tax	39.5	105.6	(66.1)
27	Federal Excise (Highway Use) Tax (ESI)	39.5	34.1	5.4
28	Property (Ad Valorem) Taxes	39.5	182.5	(143.0)
29	Property (Ad Valorem) Taxes (ESI)	39.5	34.1	5.4
30	State Franchise Tax	39.5	34.1	5.4
31	State Franchise Tax (ESI)	39.5	34.1	5.4
32	Local Franchise Requirement (Louisiana Franchise Tax)	39.5	64.4	(24.9)
33	Sales and Use Tax (Gross Receipts and Sales Tax)	39.5	35.2	4.3
34	Occupational License Fee	39.5	242.5	(203.0)
35	Occupational License Fee (City Occupation Tax) (ESI)	39.5	34.1	5.4
36	Inspection and Supervision Fees (Regulatory)	39.5	136.9	(97.4)
37	Current Income Taxes			
38	Federal	39.5	39.3	0.2
39	State	39.5	38.5	1.0
40	Other Financing Activities			
41	Interest Expense	39.5	91.3	(51.8)

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and forecasted pension amounts through December 31, 2024.

Line No.	Line Item	Account and Description
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits
	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben
2		Subtotal OPERATING INCOME ⁽¹⁾
3	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr ⁽¹⁾
4	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status ⁽¹⁾
5	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan ⁽¹⁾
6		Subtotal RATE BASE ⁽²⁾

Notes:

⁽¹⁾ Reference AJ20.4

⁽²⁾ Reference AJ20.2

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Line No.	Line Item	Account and Description	Amount
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(2,836,174)
	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	6,397,106
2		Subtotal OPERATING INCOME ⁽¹⁾	3,560,932
3	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr ⁽¹⁾	-
4	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status ⁽¹⁾	36,500
5	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan ⁽¹⁾	(51,068,615)
6		Subtotal RATE BASE ⁽²⁾	(51,032,116)

Notes:

⁽¹⁾ Reference AJ20.4

⁽²⁾ Reference AJ20.2

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Line No.	Account and Description	Amount
1	<u>Per Book Total Company Pension Liability Including SFAS 158:</u>	
2	Account 242309 Non-Qualified Pension SFAS 158 ⁽¹⁾⁽²⁾	(184,499)
3	Account 253012 Pension Liab-Funded Status ⁽¹⁾⁽²⁾	(220,848,373)
4	Account 253013 Supplemental Pension Plan ⁽¹⁾⁽²⁾	(1,012,596)
5	Total Company Per Books	(222,045,468)
6		
7	<u>Adjustment to Eliminate Total Company SFAS 158:</u>	
8	Account 253012 Pension Liab-Funded Status	463,663,407
9	Account 253013 Supplemental Pension Plan	123,548
10	Total Adjustment to Eliminate Total Company SFAS 158	463,786,955
11		
12	<u>Net Total Company Unfunded Pension Excluding SFAS 158:</u>	
13	Account 242309 Non-Qualified Pension SFAS 158	(184,499)
14	Account 253012 Pension Liab-Funded Status	258,142,000
15	Account 253013 Supplemental Pension Plan	(1,000,000)
16	Total Company Excluding SFAS 158	256,957,501
17		
18	<u>Forecast Adjustment to Unfunded Pension:</u>	
19	Account 242309 Non-Qualified Pension SFAS 158 ⁽⁴⁾	-
20	Account 253012 Pension Liab-Funded Status ⁽⁴⁾	15,326,966
21	Account 253013 Supplemental Pension Plan ⁽⁴⁾	(110,952)
22	Total Forecast Adjustment	15,216,014
23		
24	<u>Adjustment to Eliminate 30% Unregulated/DAP/Steam/Gas portion of Unfunded Pension Excluding SFAS 158:</u>	
25		
26	Account 242309 Non-Qualified Pension SFAS 158 ⁽³⁾	36,500
27	Account 253012 Pension Liab-Funded Status ⁽³⁾	(51,068,615)
28	Account 253013 Supplemental Pension Plan ⁽³⁾	197,831
29	Total Adjustment to Eliminate Non-Electric and Unregulated Amounts	(50,834,284)
30		
31	<u>Summary of Adjustment by Account:</u>	
32	Account 242309 Non-Qualified Pension SFAS 158	36,500
33	Account 253012 Pension Liab-Funded Status	427,921,758
34	Account 253013 Supplemental Pension Plan	210,428
35	Total Adjustment By Account	428,168,685
36		
37	Total Unfunded Pension Adjustment	428,168,685

Notes:

- (1) End of Period
- (2) Reference to RB 14
- (3) Reference AJ20.3 for detail calculation of adjustment
- (4) Aon Hewitt Forecast

Summary of Adjustment By Account:

Account 242309 Non-Qualified Pension	0
Account 253012 Unfunded Pension Expense	0
Account 253013 Supplemental Pension Plan	0
Total Adjustment by Account	0

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Column:		A	B	C	D	E	F
Source:		AJ20.2	A * 2%	A * 7.14%	A * 3.57%	A * 7.08%	(B + C + D + E) * -1
			Calculation of Gas and Steam Product Lines 2.00%	Calculation of Unregulated River Bend 7.14%	Calculation of DAP 3.57%	Calculation of MSS4 Credit (ETI Portion) 7.08%	Total Adjustment to Eliminate Non- Electric and Unregulated Amounts
Account	Description	Total Company Net of SFAS 158					
242309	Non-Qualified Pension	(184,499)	(3,690)	(13,167)	(6,585)	(13,058)	36,500
253012	Unfunded Pension Expense	258,142,000	5,162,840	18,423,204	9,212,830	18,269,742	(51,068,615)
253013	Supplemental Pension Plan	(1,000,000)	(20,000)	(71,368)	(35,689)	(70,774)	197,831
Total		256,957,501	5,139,150	18,338,668	9,170,556	18,185,910	(50,834,284)

Entergy Louisiana, LLC
Cost of Service
AJ20 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2022

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions, and addition of forecasted pension amounts through December 31, 2024.

Line No.	Account and Description	Amount
1	Account 926000 Forecasted Incremental Pension Expense through 12/31/2024 ⁽¹⁾	(6,144,449)
2	Total Company ELA O&M % ⁽²⁾	46.16%
3	Forecasted Incremental Pension Expense Adjustment	<u>(2,836,174)</u>
4		
5	Account 926NS1 Forecasted Incremental Pension Settlement Expense Amortization	
6	through 12/31/2024	<u>6,397,106</u>
7		
8	Total Unfunded Pension Operating Expense Adjustment	<u>3,560,932</u>

Notes:

⁽¹⁾ Aon Hewitt Forecast

Entergy Louisiana, LLC
Cost of Service
AJ22 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove expenses associated with Image Advertising.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	1
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(90)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	-
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	1
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	0
6	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses	(891,183)
7	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	(433)
8	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	(47)
9	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	17
10		Subtotal OPERATING EXPENSES	(891,733)

Notes:

⁽¹⁾ Reference AJ22.2

Entergy Louisiana, LLC
Cost of Service
AJ22 Image Advertising Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove expenses associated with Image Advertising.

Line No.	Account and Description	Amount
1	930100: General Advertising Expenses	(892,899)
2	<u>Calculation of Non-Regulated and DAP portion of Image Advertising</u>	
3	River Bend Nuclear Image Advertising	3,813
4	Less: 30% Non-Regulated	1,144
5	Less: DAP @ 21.4317%	572
6	Total Non-Regulated and DAP ⁽¹⁾	1,716
7	Adjustment ⁽²⁾	<u>(891,183)</u>
8		
9	4031AM: Deprec Exp billed from Serv Co	1
10	408110: Employment Taxes	17
11	930100: General Advertising Expenses	(47)
12	920000: Adm & General Salaries	(90)
13	923000: Outside Services Employed	(0)
14	926000: Employee Pension & Benefits	1
15	926NS1: ASC 715 NSC - Emp Pens & Ben	0
16	935000: Maintenance Of General Plant	(433)
17	Total Image Advertising Adjustment ⁽³⁾	<u>(891,733)</u>

Notes:

⁽¹⁾ Reference Workpaper AJ43 - This amount is eliminated in the DAP and Nuclear Non-Regulated adjustment.

⁽²⁾ Line 1 + Line 6

⁽³⁾ Sum Line 7 - Line 16

Entergy Louisiana, LLC
Cost of Service
AJ26 ARO Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove ARO related rate base and expenses.

Line No.	Line Item	Account and Description	Amount
1	PLP317: 317 ASSET RETIREMENT OBLIGATION	101061: ARO Asset-Fossil Steam Product	(1,605,268)
2	PLP317: 317 ASSET RETIREMENT OBLIGATION	101065: ARO Asset - Coal Combustion	(3,735,058)
3	PLP326: 326 ASSET RETIREMENT OBLIGATION	101060: Asset Retirement Obligat Asset	(469,801,266)
4		Subtotal PLANT IN SERVICE	(475,141,592)
5	ADP317: 317 ASSET RETIREMENT OBLIGATION	108110: AccumDeprec-ARO Asset-Fossil S	1,476,015
6	ADP317: 317 ASSET RETIREMENT OBLIGATION	108114: Accum Deprec - ARO Asset-Coal	401,888
7	ADP317: 317 ASSET RETIREMENT OBLIGATION	108260: AccDep-Removal-Fossil-Contra	(6,598,147)
8	ADP317: 317 ASSET RETIREMENT OBLIGATION	108264: ACCDEP-Removal - Coal - Contra	(510,819)
9	ADP326: 326 ASSET RETIREMENT OBLIGATION	108100: Accumulated Depr - Aro Assets	166,827,359
10		Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	161,596,296
11		Subtotal RATE BASE	(313,545,296)
12	AEAROTO: 411 ACCRETION EXPENSE - ARO	411104: Accretion Exp - ARO Asset-Coal	(127,403)
13	AEAROTO: 411 ACCRETION EXPENSE - ARO	411107: Accretion Exp-ARO Asset-Fossil	(1,585,335)
14	AETO: 411 ACCRETION EXPENSE	411105: Accretion Expense - Aro	(52,369,897)
15	AETO: 411 ACCRETION EXPENSE	411106: Accretion exp.-rate recov amt.	(18,038,910)
16	DXP317: 317 ASSET RETIREMENT OBLIGATION	403113: DEP EXP-REMOV-COAL CONTRA	69,651
17	DXP317: 317 ASSET RETIREMENT OBLIGATION	403114: DEPREC EXP ARO ASSET-COAL	(126,079)
18	DXP317: 317 ASSET RETIREMENT OBLIGATION	403115: Dep Exp-Remov-Fos Steam Contra	339,592
19	DXP317: 317 ASSET RETIREMENT OBLIGATION	403116: Deprec Exp ARO Asset-Fossil	(10,266)
20	DXP326: 326 ASSET RETIREMENT OBLIGATION	403110: Depr Expense - Aro Assets	(13,642,712)
21	RC407A: 407.410 REGULATORY CREDITS - ARO	407410: Regulatory Credit - Aro	72,731,154
22	RCASB: 407.425 REGULATORY CREDITS - ARO - ASBESTOS REMOVAL	407425: Reg Credit-ARO-Other Removal	1,419,053
23	RD407ARO: 407.350 REGULATORY DEBITS - REGULATORY DEBITS - ARO	407350: Regulatory Debits - Aro	(9,195,454)
24		Subtotal OPERATING EXPENSES	(20,536,606)

Entergy Louisiana, LLC
Cost of Service
AJ27 Incentive Compensation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove long term incentive plan, equity awards, and restricted share awards from A&G expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(6,725,870)
2	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(158,058)
3		Total	<u>(6,883,928)</u>

Notes:

⁽¹⁾ Reference WP AJ27.2

Entergy Louisiana, LLC
Cost of Service
AJ27 Incentive Compensation Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove long-term incentive plan, equity awards, and restricted share awards from A&G expense.

Line No.	Account and Description	Amount
1	920000: Adm & General Salaries	(7,137,571)
2		
3	<u>Calculation of Non-Regulated and DAP portion of Incentive Compensation</u>	
4	River Bend Nuclear Incentive Compensation Total	(914,846)
5	Less: 30% Non-Regulated ⁽¹⁾	274,454
6	Less: DAP @ 21.4317% ⁽²⁾	137,247
7	Total Non-Regulated and DAP ⁽³⁾⁽⁴⁾	411,701
8	Total Incentive Compensation Adjustment ⁽⁵⁾	(6,725,870)
9	<u>Calculation of Employment Taxes</u>	
10	FICA % ⁽⁶⁾	2.35%
11	Total Employment Taxes ⁽⁷⁾	(158,058)
12		
13	Total Incentive Compensation Adjustment ⁽⁸⁾	<u>(6,883,928)</u>

Notes:

⁽¹⁾ Line 4 * -30%

⁽²⁾ (Line 4 + Line 5) * -21.4317%

⁽³⁾ Line 5 + Line 6

⁽⁴⁾ Reference AJ43 - This amount is being eliminated in the DAP and Nuclear Non-Regulated adjustment.

⁽⁵⁾ Line 1 + Line 7

⁽⁶⁾ FICA Employment Tax Rate

⁽⁷⁾ Line 8 * Line 10

⁽⁸⁾ Line 8 + Line 11

Entergy Louisiana, LLC
Cost of Service
AJ28 Stock Options Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reduce stock option expense in the cost of service.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(19,597)
2	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(1,351,543)
3		Total	<u>(1,371,140)</u>

Notes:

⁽¹⁾ Reference AJ28.2

Entergy Louisiana, LLC
Cost of Service
AJ28 Stock Options Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reduce stock option expense in the cost of service.

Line No.		ELA Non-Nuclear	W3 - Nuclear	RB - Nuclear	ELA Total
1	Total Stock Option	1,105,389	198,426	189,037	1,492,852
2	Less 30% Non-Regulated Portion	-	-	(56,711)	(56,711)
3	Less 21.4317% LA DAP Portion	-	-	(28,360)	(28,360)
4	Less MSS4 Credit	-	-	(56,239)	(56,239)
5	Total Electric Stock Option Expense	1,105,389	198,426	47,728	1,351,543
6	Adjustment to Account 926000				<u>(1,351,543)</u>
7	Medicare 1.45% Adjustment ⁽¹⁾				<u>(19,597)</u>
8	Adjustment to Account 408110				<u>(19,597)</u>

Notes:

⁽¹⁾ Line 6 * 1.45%

Entergy Louisiana, LLC
Cost of Service
AJ30 Decommissioning Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to add River Bend and Waterford 3 Decommissioning expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	DECTO: DECOMMISSIONING EXP	403902: Decommissioning Expense	17,926,000
2		Total	<u>17,926,000</u>

Notes:

⁽¹⁾ Reference WP AJ30.2

Entergy Louisiana, LLC
Cost of Service
AJ30 Decommissioning Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to add River Bend and Waterford 3 Decommissioning expense.

Line No.	Account and Description	Amount
1	<u>Decommissioning Expense Adjustment</u>	
2	403902 Waterford 3 Revenue Requirement	13,520,846
3	403902 River Bend Revenue Requirement	4,405,154
4	Total	<u>17,926,000</u>

Entergy Louisiana, LLC
Cost of Service
AJ31 Transportation Expenses Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove all transportation expenses

Line No.	Line Item	Account and Description	Amount
1	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	(1,661)
2		TOTAL 228 PROPERTY INSURANCE RESERVE	(1,661)
3	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(2,768,241)
4	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(6,361)
5	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(13,215)
6	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee	(122,643)
7	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr	(32,034)
8	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	(10,513)
9	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	(13,613)
10		TOTAL OPERATION & MAINTENANCE EXPENSE	(2,966,619)

Entergy Louisiana, LLC
Cost of Service
AJ32 Storm Reserve Accrual Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect a change to the annual Storm Reserve Accrual and to amortize unrecovered charges to Storm Reserve.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG924SC-924 STORM COST ACCRUAL	924004: Provision for Property Insurance	10,822,786
2		Subtotal OPERATING EXPENSES	10,822,786
3	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	(4,026,703)
4	ADFIT190: 190 - FEDERAL	190161: Property Ins Reserve-Fed	782,187
5	ADSIT190: 190 ADIT - STATE	190162: Property Ins Reserve-State	302,003
6		Subtotal RATE BASE	(2,942,513)

Notes:

⁽¹⁾ Reference AJ32.2

Entergy Louisiana, LLC
Cost of Service
AJ32 Storm Reserve Accrual Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect a change to the annual Storm Reserve Accrual and to amortize unrecovered charges to Storm Reserve.

Line No.	Account and Description	Amount
1	924004: Provision for Property Insurance	6,796,083
2	Total Storm Reserve Accrual Adjustment ⁽¹⁾	<u>6,796,083</u>
3	924004: Provision for Property Insurance UnRecovered Storm Charges ⁽²⁾	40,267,033
4	Amortization Period	10
5	924004: Provision for Property Insurance UnRecovered Storm Charges 1st year Amortization Expense	<u>4,026,703</u>
6	228100: Accum Prov For Prop Insurance	<u>(4,026,703)</u>
7	Effective Federal Tax Rate	19.43%
8	190161: Property Ins Reserve-Fed	<u>782,187</u>
9	Effective State Tax Rate	7.50%
10	190162: Property Ins Reserve-State	<u>302,003</u>

Notes:

⁽¹⁾ Reference AJ32.3

⁽²⁾ Reference AJ32.4

Entergy Louisiana, LLC
Cost of Service
AJ32 Storm Reserve Accrual Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reflect a change to the annual Storm Reserve Accrual and to amortize unrecovered charges to Storm Reserve.

Line No.	Description	Total
1	Minor Storms 2018	10,262,495
2	Minor Storms 2019	16,141,458
3	Minor Storms 2020	10,165,718
4	Minor Storms 2021	8,978,744
5	Minor Storms 2022	10,258,371
6	August 2016 Flooding (LA)	8,123
7	August 2017 Hurricane Harvey	154,547
8	Tropical Storm Barry 2019	18,687,709
9	January 2020 Storm	1,850,786
10	Easter Storm 2020	1,355,536
11	Tropical Storm Cristobal	2,904,616
12	Subtotal 5 Year Actual Storm Costs (Sum of L1 through L11)	80,768,102
13	Less: Tropical Storm Barry 2019	<u>(18,687,709)</u>
14	5 Year Storm Total	62,080,393
15	5 Year Average (L14 / 5)	12,416,079
16	Test Year Storm Reserve Accrual	<u>5,619,996</u> [1]
17	Increase in Storm Reserve Accrual (L15 - L16)	<u><u>6,796,083</u></u>

Notes:

[1] Per LPSC Docket No. U-29203, ELL Legacy collects \$957,996 per year in base rates and EGSL Legacy collects \$4,662,000 per year in base rates for total Company storm reserve accrual of \$5,619,996.

Entergy Louisiana, LLC
Cost of Service
AJ32 Storm Reserve Accrual Adjustment
Electric
For the Test Year Ended December 31, 2022

To reflect the amortization of unrecovered storm charges in Account 228100 Provision for Property Insurance.

Line No.	Description	Total
1	Account 228100 Balance at 3/31/2023 ⁽¹⁾	40,267,033
2	Annual Amortization (10 Years)	<u>4,026,703</u>

Notes:

⁽¹⁾ Account 228100 is the Accumulated Provision for Property Insurance, a liability, and normally would have a "credit" balance. The balance at 3/31/2023 reflects the Company's unrecovered storm restoration costs after all securitization impacts of major storms have been reflected.

Entergy Louisiana, LLC
Cost of Service
AJ33 Storm Costs Reclassification Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment removes the flow through effect on state income taxes of tax depreciation related to certain securitized storm assets. Tax depreciation for the securitized assets was treated as normalized for securitization and ratemaking purposes.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	STACONF: CONTRA SECURITIZATION - FEDERAL	EXOTSP: State Only Schedule M	(3,064,730)
2		State Adjustments to Net Income	(3,064,730)

Notes:

⁽¹⁾ Reference AJ33.2

Entergy Louisiana, LLC
Cost of Service
AJ33 Storm Costs Reclassification Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment removes the flow through effect on state income taxes of tax depreciation related to certain securitized storm assets. Tax depreciation for the securitized assets was treated as normalized for securitization and ratemaking purposes.

Line No.	Account and Description	Major Storm	Amount
1	EXOTSP: State Only Schedule M	Katrina & Rita	(2,918,253)
2	EXOTSP: State Only Schedule M	Gustav & Ike	(146,477)
3		Total Storm Costs Adjustment	<u>(3,064,730)</u>

Entergy Louisiana, LLC
Cost of Service
AJ34 Rate Case Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment is to adjust rate case expenses in both rate base and expenses to amortize estimated expenses for this rate case for one year of a 3-year period and to reflect the total amount in rate base net of income taxes

Line No.	Line Item	Account and Description	Amount
1	ADFIT283: 283 - FEDERAL	283307: ADIT Other - Reg Assets - Fed ⁽¹⁾	(543,900)
2		Subtotal ADITFTOA: ACCUMULATED DEFERRED FEDERAL INC TAXES	(543,900)
3	ADSIT283: 283 - STATE	283308: ADIT Other - Reg Assets - St ⁽¹⁾	(210,000)
4		Subtotal ADITSTOA: ACCUMULATED DEFERRED STATE INC TAXES	(210,000)
5	RCETO: 182 RATE CASE EXPENSES	RBUSNS: New Rate Base Item ⁽¹⁾	2,800,000
6		Subtotal RCETO: 182 RATE CASE EXPENSES	2,800,000
7	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed ⁽²⁾	(240)
8	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits ⁽²⁾	(13,053)
9	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben ⁽²⁾	(4,011)
10	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense ^{(1), (2)}	1,339,576
11		Subtotal OMTOA: OPERATION & MAINTENANCE EXPENSE	1,322,272
12	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co ⁽²⁾	(7,303)
13		Subtotal DXTOA: DEPRECIATION AND AMORTIZATION EXPENSE	(7,303)
14	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes ⁽²⁾	(3,536)
15		Subtotal TOTOA: TAXES OTHER THAN INCOME	(3,536)

Notes:

⁽¹⁾ Reference AJ 34.3⁽²⁾ Reference AJ 34.2

Entergy Louisiana, LLC
Cost of Service
AJ34 Rate Case Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove per book rate case expenses.

Line			
No.	Account	Description	Amount
1	4031AM	Deprec Exp billed from Serv Co	(7,303)
2	408110	Employment Taxes	(3,536)
3	923000	Outside Services Employed	(240)
4	926000	Employee Pension & Benefits	(13,053)
5	926NS1	ASC 715 NSC - Emp Pens & Ben	(4,011)
6	928000	Regulatory Commission Expense	(60,424)
Total			<u>(88,566)</u>

Entergy Louisiana, LLC
Cost of Service
AJ34 Rate Case Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment is to adjust rate case expenses in both rate base and expenses to amortize estimated expenses for this rate case for one year of a 3-year period and to reflect the total amount in rate base net of income taxes

Line No.	Account	Description	Amount
1		External Consultant Rate Case Expense Estimate ⁽¹⁾	4,200,000
			<u>4,200,000</u>
2		Amortization Period	3
3	928000	1st year Amortization Expense	<u>1,400,000</u>
4		Beginning Balance	4,200,000
5		1st year Amortization Expense	<u>1,400,000</u>
6		Ending Balance	<u>2,800,000</u>
7	RBUSNS	Rate Case Expense Regulatory Asset	<u>2,800,000</u>
8		Effective Federal Tax Rate	19.43%
9	283307	ADIT Federal	<u>(543,900)</u>
10		Effective State Tax Rate	7.50%
11	283308	ADIT State	<u>(210,000)</u>

Notes:

⁽¹⁾ Reference the testimony of Chris Barrilleaux.

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	DXD3602: 360.2 LAND RIGHTS	4030AM: Depreciation Expense	D1	207,577
2	DXD361: 361 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		356,719
3	DXD362: 362 STATION EQUIPMENT	4030AM: Depreciation Expense		2,834,482
4	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D1	6,040,294
5	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense	D2	849,548
6	DXD3652: 365.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	17,979
7	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	1,257,224
8	DXD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	229,384
9	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D1	41,861,024
10	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	D2	4,852,276
11	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D1	719,456
12	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	D2	1,056,146
13	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D1	1,519,381
14	DXD367: 367 UNDG CONDUCT & DEVICES	4030AM: Depreciation Expense	D2	244,639
15	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		14,548,374
16	DXD3691: 369.1 OVERHEAD SERVICES	4030AM: Depreciation Expense	DV	(18,770,998)
17	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense	DV	70,156
18	DXD370: 370 METERS	4030AM: Depreciation Expense		(1,558,575)
19	DXD370AM: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		(855,071)
20	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense		(4,201,200)
21	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		(3,954)
22	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		(380,044)
23		Subtotal Distribution Plant		50,894,818
24	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		2,593,702
25	DXG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		15,770,958
26	DXG3913: 391.3 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		319,007
27	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		313,007
28	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		247,538
29	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		18,856
30	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		3,117,252
31	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		110,053
32	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		953,610
33	DXG3972: 397.2 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		1,805,179
34	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		11,510,518
35	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		608,922
36	DXG399: 399 OTHER TANGIBLE PROPERTY	4030AM: Depreciation Expense		37,287
37		Subtotal General Plant		37,405,888

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
38	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electrc Plt		844,814
39	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electrc Plt		(1,789,366)
40	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electrc Plt		(949,286)
41	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		8,949,559
42	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electrc Plt		51,794
43	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electrc Plt		(391,609)
44	AXI303NNPF: 303 NON-NUCLEAR PRODUCTION - FUEL	4040AM: Amort Limited Term Electrc Plt		(1,341)
45	AXI303NP: 303 NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electrc Plt		(5,283,673)
46	AXI303RBF: 303 LOUISIANA DEPR - CWIP - FERC WH RB	4040AM: Amort Limited Term Electrc Plt		(1,080,951)
47	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electrc Plt		(755,874)
48	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		1,722,990
49	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electrc Plt		26,574,418
50		Subtotal Intangible Plant		27,891,474
51	DXP320: 320 LAND & LAND RIGHTS	4030AM: Depreciation Expense		(2,449)
52	DXP321: 321 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		9,503,119
53	DXP322: 322 REACTOR PLANT EQUIPMENT	4030AM: Depreciation Expense		12,774,348
54	DXP323: 323 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		9,383,405
55	DXP324: 324 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		8,475,058
56	DXP325: 325 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		13,933,648
57		Subtotal Nuclear Production		54,067,130
58	DXP340: 340 LAND - OTH PRODUCTION	4030AM: Depreciation Expense		(866)
59	DXP341: 341 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		3,243,089
60	DXP342: 342 FUEL HOLDRS, PRODUCRS & ACCESS	4030AM: Depreciation Expense		(68,231)
61	DXP343: 343 PRIME MOVERS	4030AM: Depreciation Expense		7,470,249
62	DXP344: 344 GENERATORS	4030AM: Depreciation Expense		2,914,618
63	DXP345: 345 ACCESSORY ELECTRIC EQUIPMENT	4030AM: Depreciation Expense		1,654,930
64	DXP346: 346 MISCELLANEOUS POWER PLANT EQUIP	4030AM: Depreciation Expense		420,753
65		Subtotal Other Production		15,634,541
66	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		3,184,946
67	DXP312: 312 BOILER PLANT EQUIPMENT	4030AM: Depreciation Expense		13,908,702
68	DXP314: 314 TURBOGENERATOR UNITS	4030AM: Depreciation Expense		14,929,093
69	DXP315: 315 ACCESSORY ELECTRIC EQUIP	4030AM: Depreciation Expense		4,106,554
70	DXP316: 316 MISC POWER PLANT EQUIP	4030AM: Depreciation Expense		1,154,857
71		Subtotal Steam Production		37,284,151

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
72	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TH	260,675
73	DXT3502: 350.2 LAND EASEMENTS	4030AM: Depreciation Expense	TL	62,416
74	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TH	72,799
75	DXT3503: 350.3 LAND EASEMENTS	4030AM: Depreciation Expense	TL	51,448
76	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	S	4,123
77	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TH	856,319
78	DXT352: 352 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	TL	625,515
79	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TH	2,679,689
80	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TL	2,087,281
81	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense	S	435,879
82	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TH	2,243,026
83	DXT354: 354 TOWERS & FIXTURES	4030AM: Depreciation Expense	TL	428,068
84	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TH	6,863,174
85	DXT355: 355 POLES & FIXTURES	4030AM: Depreciation Expense	TL	7,193,717
86	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	101,734
87	DXT3562: 356.2 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	63,688
88	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	948,720
89	DXT3563: 356.3 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	291,182
90	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TH	3,126,790
91	DXT356: 356 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	2,850,179
92	DXT357: 357 UNDERGROUND CONDUIT	4030AM: Depreciation Expense	TL	(11,094)
93	DXT358: 358 UNDERGROUND CONDUCTORS & DEVICES	4030AM: Depreciation Expense	TL	5,239
94	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TH	41,203
95	DXT359: 359 ROADS & TRAILS	4030AM: Depreciation Expense	TL	2,540
96		Subtotal Transmission Plant		31,284,310
97		Total		254,462,311

Notes:

⁽¹⁾ Reference AJ37.4

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Account	Description	Per Book 12/31/22 Expense ⁽¹⁾	8/31/24 Adjusted Proposed Expense ⁽¹⁾	Adjustment
1	4030AM	Depreciation Expense	574,190,493	800,761,330	226,570,837
2		Production Steam	38,206,362	75,490,514	37,284,151
3		Production Other	112,516,759	128,151,300	15,634,541
4		Production Nuclear	110,617,090	164,684,220	54,067,130
5		Transmission Plant	126,279,195	157,563,505	31,284,310
6		Distribution Plant	168,815,510	219,710,327	50,894,818
7		General Plant	17,755,577	42,742,483	24,986,907
8		Reserve Deficiency General ⁽²⁾	-	12,418,981	12,418,981
9	4040AM	Amortization Expense	68,363,780	96,255,254	27,891,474
10		Intangible	68,363,780	96,255,254	27,891,474
11		Total Expense	642,554,273	897,016,584	254,462,311

Notes:

⁽¹⁾ Reference AJ37.5

⁽²⁾ Reserve Deficiency based on Depreciation Study and will be spread over 10 years.
This amount is related to General Plant.

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
1	1: Intangible							68,363,780	96,255,254	27,891,474
2	2: Production Steam							38,206,362	75,490,514	37,284,151
3	3: Production Nuclear							110,617,090	164,684,220	54,067,130
4	5: Production Other							112,516,759	128,151,300	15,634,541
5	6: Transmission Plant							126,279,195	157,563,505	31,284,310
6	7: Distribution Plant							168,815,510	219,710,327	50,894,818
7	8: General Plant							17,755,577	42,742,483	24,986,907
8	Reserve Deficiency General							-	12,418,981	12,418,981
9	Total							642,554,273	897,016,584	254,462,311

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
10	1: Intangible	Reg Intangible	303	License End Date	Nuclear Production-Fuel	0.00%	0.00%	1,341	-	(1,341)
11	1: Intangible	Reg Intangible	303	License End Date	Nuclear Production-Non-Fuel	0.00%	0.00%	335,466	-	(335,466)
12	1: Intangible	Reg Intangible	301.0	3010000 Organization	Administrative & General/Misc	0.00%	0.00%	-	-	-
13	1: Intangible	Reg Intangible	301.0	3010000 Organization	Distribution	0.00%	0.00%	-	-	-
14	1: Intangible	Reg Intangible	301.0	3010000 Organization	Transmission	0.00%	0.00%	-	-	-
15	1: Intangible	Reg Intangible	302.0	Franchises/Consents-5YR Life	Administrative & General/Misc	20.00%	20.00%	-	-	-
16	1: Intangible	Reg Intangible	303.0	3YR Life - Intangibles	Administrative & General/Misc	33.33%	33.33%	632,391	2,684,011	2,051,620
17	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Administrative & General/Misc	20.00%	20.00%	24,294,023	46,663,020	22,368,997
18	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Administrative & General/Misc - Labor Related	20.00%	20.00%	8,520	-	(8,520)
19	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Customer Accounting	20.00%	20.00%	209,422	1,054,236	844,814
20	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Customer CCS	20.00%	20.00%	1,469,235	16,070	(1,453,165)
21	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Customer CIS	20.00%	20.00%	-	-	-
22	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Customer Service	20.00%	20.00%	1,775,368	621,737	(1,153,630)
23	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Distribution	20.00%	20.00%	5,686,919	8,802,302	3,115,383
24	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Louisiana Depr - CWIP FERC 2	20.00%	20.00%	(153,361)	(1,234,312)	(1,080,951)
25	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Non-Nuclear Production-Fuel	20.00%	20.00%	-	-	-
26	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Non-Nuclear Production-Non-Fuel	20.00%	20.00%	391,609	-	(391,609)
27	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Nuclear Production-Fuel	20.00%	20.00%	-	-	-
28	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Nuclear Production-Non-Fuel	20.00%	20.00%	5,536,436	147,538	(5,388,898)
29	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Transmission	20.00%	20.00%	1,324,745	-	(1,324,745)
30	1: Intangible	Reg Intangible	303.0	5YR Life - Intangibles	Transmission/Distribution	20.00%	20.00%	479,251	1,763,131	1,283,880
31	1: Intangible	Reg Intangible	303.1	15YR Life - Intangibles	Administrative & General/Misc	6.67%	6.67%	36,126	76,069	39,943
32	1: Intangible	Reg Intangible	303.1	15YR Life - Intangibles	Administrative & General/Misc - Labor Related	6.67%	6.67%	93,920	94,306	386
33	1: Intangible	Reg Intangible	303.1	15YR Life - Intangibles	Customer CCS	6.67%	6.67%	-	(327,085)	(327,085)
34	1: Intangible	Reg Intangible	303.1	15YR Life - Intangibles	Distribution	6.67%	6.67%	12,120,691	17,962,720	5,842,029
35	1: Intangible	Reg Intangible	303.1	15YR Life - Intangibles	Transmission/Distribution	6.67%	6.67%	774,548	1,213,657	439,109
36	1: Intangible	Reg Intangible	303.2	20YR Life - Intangibles	Transmission	5.00%	5.00%	10,149	-	(10,149)
37	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Administrative & General/Misc	10.00%	10.00%	6,104,588	8,218,447	2,113,858
38	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Administrative & General/Misc - Labor Related	10.00%	10.00%	387,134	447,062	59,928
39	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Customer Accounting	10.00%	10.00%	-	-	-
40	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Customer CCS	10.00%	10.00%	9,117	-	(9,117)
41	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Customer Service	10.00%	10.00%	4,491,614	4,695,958	204,344
42	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Distribution	10.00%	10.00%	7,853	-	(7,853)
43	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Nuclear Production-Non-Fuel	10.00%	10.00%	327,969	768,660	440,691
44	1: Intangible	Reg Intangible	303.8	10YR Life - Intangibles	Transmission	10.00%	10.00%	2,008,708	2,587,728	579,020
45	1: Intangible Total							68,363,780	96,255,254	27,891,474

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
46	2: Production Steam	Big Cajun 2, Unit 3	310.9	Land		0.00%	0.00%	-	-	-
47	2: Production Steam	Big Cajun 2, Unit 3	311.0	Structures & Improvements		2.47%	3.94%	627,432	1,055,266	427,835
48	2: Production Steam	Big Cajun 2, Unit 3	312.0	Boiler Plant Equipment		2.47%	4.66%	923,740	3,579,795	2,656,055
49	2: Production Steam	Big Cajun 2, Unit 3	314.0	Turbogenerator Units		2.47%	4.26%	569,376	976,007	406,631
50	2: Production Steam	Big Cajun 2, Unit 3	315.0	Accessory Electric Equipment		2.47%	4.43%	409,877	730,566	320,689
51	2: Production Steam	Big Cajun 2, Unit 3	316.0	Misc Power Plant Equipment		2.47%	6.41%	28,037	72,790	44,753
52	2: Production Steam	Big Cajun 2, Unit 3	317.0	Asset Retire Costs-Steam		2.37%	2.37%	-	-	-
53	2: Production Steam	Big Cajun Common	311.0	Structures & Improvements		2.47%	8.03%	28,516	92,572	64,056
54	2: Production Steam	Big Cajun Common	312.0	Boiler Plant Equipment		2.47%	8.60%	35,499	126,455	90,956
55	2: Production Steam	Big Cajun Common	314.0	Turbogenerator Units		2.47%	6.99%	9,386	26,373	16,986
56	2: Production Steam	Big Cajun Common	315.0	Accessory Electric Equipment		2.47%	6.94%	28,646	79,503	50,857
57	2: Production Steam	Big Cajun Common	316.0	Misc Power Plant Equipment		2.47%	9.37%	19,008	75,182	56,174
58	2: Production Steam	Buras Unit #8	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
59	2: Production Steam	Lewis Creek Common LA Rtl Contra Securitization	311.0	Structures & Improvements		2.79%	2.79%	(79)	(119)	(40)
60	2: Production Steam	Little Gypsy Common Plant	310.9	Land		0.00%	0.00%	-	-	-
61	2: Production Steam	Little Gypsy Common Plant	311.0	Structures & Improvements		3.23%	0.00%	308,088	-	(308,088)
62	2: Production Steam	Little Gypsy Common Plant	311.1	SFI Structures & Improve		2.39%	0.00%	-	-	-
63	2: Production Steam	Little Gypsy Common Plant	312.0	Boiler Plant Equipment		3.23%	2.72%	-	-	-
64	2: Production Steam	Little Gypsy Common Plant	314.0	Turbogenerator Units		3.23%	4.57%	-	-	-
65	2: Production Steam	Little Gypsy Common Plant	315.0	Accessory Electric Equipment		3.23%	5.12%	304,550	391,159	86,609
66	2: Production Steam	Little Gypsy Common Plant	316.0	Misc Power Plant Equipment		3.23%	7.65%	145,358	275,223	129,864
67	2: Production Steam	Little Gypsy Unit No 1	311.0	Structures & Improvements		3.23%	3.23%	(3,352)	(3,352)	(0)
68	2: Production Steam	Little Gypsy Unit No 1	312.0	Boiler Plant Equipment		3.23%	3.23%	1,076	963	(114)
69	2: Production Steam	Little Gypsy Unit No 1	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
70	2: Production Steam	Little Gypsy Unit No 1	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
71	2: Production Steam	Little Gypsy Unit No 2	311.0	Structures & Improvements		3.23%	6.89%	97,011	330,921	233,910
72	2: Production Steam	Little Gypsy Unit No 2	312.0	Boiler Plant Equipment		3.23%	5.94%	898,252	2,418,552	1,520,300
73	2: Production Steam	Little Gypsy Unit No 2	314.0	Turbogenerator Units		3.23%	6.95%	880,211	2,723,053	1,842,842
74	2: Production Steam	Little Gypsy Unit No 2	315.0	Accessory Electric Equipment		3.23%	7.12%	365,320	1,170,493	805,172
75	2: Production Steam	Little Gypsy Unit No 2	316.0	Misc Power Plant Equipment		3.23%	5.79%	5,359	7,737	2,378
76	2: Production Steam	Little Gypsy Unit No 2	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
77	2: Production Steam	Little Gypsy Unit No 3	311.0	Structures & Improvements		3.23%	6.02%	162,455	278,493	116,038
78	2: Production Steam	Little Gypsy Unit No 3	312.0	Boiler Plant Equipment		3.23%	6.48%	1,572,018	3,012,862	1,440,844
79	2: Production Steam	Little Gypsy Unit No 3	314.0	Turbogenerator Units		3.23%	8.90%	1,122,056	3,695,468	2,573,412
80	2: Production Steam	Little Gypsy Unit No 3	315.0	Accessory Electric Equipment		3.23%	6.03%	455,193	800,716	345,523
81	2: Production Steam	Little Gypsy Unit No 3	316.0	Misc Power Plant Equipment		3.23%	6.66%	48,002	80,507	32,505
82	2: Production Steam	Little Gypsy Unit No 3	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
83	2: Production Steam	Louisian Station No 2,Elec Com	311.0	Structures & Improvements		2.37%	8.07%	21,147	72,231	51,083
84	2: Production Steam	Louisian Station No 2,Elec Com	312.0	Boiler Plant Equipment		2.63%	8.03%	75,041	229,862	154,821
85	2: Production Steam	Louisian Station No 2,Elec Com	314.0	Turbogenerator Units		2.92%	8.07%	37,514	104,256	66,742
86	2: Production Steam	Louisian Station No 2,Elec Com	315.0	Accessory Electric Equipment		2.74%	6.20%	55,233	125,273	70,040
87	2: Production Steam	Louisian Station No 2,Elec Com	316.0	Misc Power Plant Equipment		2.21%	6.55%	2,692	7,916	5,224
88	2: Production Steam	Louisiana Station No 2 Unit 7	311.0	Structures & Improvements		2.37%	5.03%	60,700	129,184	68,484
89	2: Production Steam	Louisiana Station No 2 Unit 7	312.0	Boiler Plant Equipment		2.63%	6.21%	214,062	506,503	292,442
90	2: Production Steam	Louisiana Station No 2 Unit 7	314.0	Turbogenerator Units		2.92%	5.44%	247,094	462,915	215,821
91	2: Production Steam	Louisiana Station No 2 Unit 7	315.0	Accessory Electric Equipment		2.74%	6.50%	74,781	177,548	102,767
92	2: Production Steam	Louisiana Station No 2 Unit 7	317.0	Asset Retire Costs-Steam		0.00%	0.00%	-	-	-
93	2: Production Steam	Louisiana Station No 2 Unit 9	311.0	Structures & Improvements		2.37%	7.04%	10,842	44,516	33,674
94	2: Production Steam	Louisiana Station No 2 Unit 9	312.0	Boiler Plant Equipment		2.63%	7.29%	81,488	226,462	144,974
95	2: Production Steam	Louisiana Station No 2 Unit 9	314.0	Turbogenerator Units		2.92%	6.66%	1,425	177,047	175,622
96	2: Production Steam	Louisiana Station No 2 Unit 9	315.0	Accessory Electric Equipment		2.74%	7.49%	-	102,304	102,304
97	2: Production Steam	Louisiana Station No 2 Unit 9	317.0	Asset Retire Costs-Steam		0.00%	0.00%	-	-	-
98	2: Production Steam	Monroe Plant Common	311.0	Structures & Improvements		3.23%	3.23%	8,350	12,290	3,940
99	2: Production Steam	Monroe Plant Common	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
100	2: Production Steam	Monroe Plant Common	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
101	2: Production Steam	Monroe Plant Common	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
102	2: Production Steam	Monroe Plant Common	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
103	2: Production Steam	Monroe Unit #10	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
104	2: Production Steam	Monroe Unit #10	313.0	Eng & Eng Driven Gener-S/P		3.23%	3.23%	-	-	-
105	2: Production Steam	Monroe Unit #10	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
106	2: Production Steam	Monroe Unit #10	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
107	2: Production Steam	Monroe Unit #10	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
108	2: Production Steam	Monroe Unit #10	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
109	2: Production Steam	Monroe Unit #11	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
110	2: Production Steam	Monroe Unit #11	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
111	2: Production Steam	Monroe Unit #11	313.0	Eng & Eng Driven Gener-S/P		3.23%	3.23%	-	-	-
112	2: Production Steam	Monroe Unit #11	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
113	2: Production Steam	Monroe Unit #11	315.0	Accessory Electric Equipment		3.23%	3.23%	188	226	37
114	2: Production Steam	Monroe Unit #11	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
115	2: Production Steam	Monroe Unit #11	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
116	2: Production Steam	Monroe Unit #12	310.9	Land		0.00%	0.00%	-	-	-
117	2: Production Steam	Monroe Unit #12	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
118	2: Production Steam	Monroe Unit #12	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
119	2: Production Steam	Monroe Unit #12	315.0	Accessory Electric Equipment		3.23%	3.23%	180	244	64
120	2: Production Steam	Monroe Unit #12	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
121	2: Production Steam	Monroe Unit #12	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
122	2: Production Steam	Monroe Unit #3	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
123	2: Production Steam	Monroe Unit #4	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
124	2: Production Steam	Monroe Unit #5	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
125	2: Production Steam	Monroe Unit #6	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
126	2: Production Steam	Monroe Unit #8	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
127	2: Production Steam	Nelson Coal Unit 6	310.9	Land		0.00%	0.00%	-	-	-
128	2: Production Steam	Nelson Coal Unit 6	311.0	Structures & Improvements		2.43%	3.60%	984,360	1,419,282	434,922
129	2: Production Steam	Nelson Coal Unit 6	312.0	Boiler Plant Equipment		2.43%	4.72%	4,256,691	8,117,877	3,861,187
130	2: Production Steam	Nelson Coal Unit 6	312.1	Boiler Plant Railcars		2.43%	8.53%	-	122,469	122,469
131	2: Production Steam	Nelson Coal Unit 6	314.0	Turbogenerator Units		2.43%	5.05%	1,018,004	2,132,063	1,114,059
132	2: Production Steam	Nelson Coal Unit 6	315.0	Accessory Electric Equipment		2.43%	4.02%	704,929	1,184,639	479,711
133	2: Production Steam	Nelson Coal Unit 6	316.0	Misc Power Plant Equipment		2.43%	5.94%	55,132	134,019	78,887
134	2: Production Steam	Nelson Coal Unit 6	317.0	Asset Retire Costs-Steam		2.34%	2.34%	-	-	-
135	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	310.2	Land Rights		3.77%	2.23%	-	-	-
136	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	310.9	Land		0.00%	0.00%	-	-	-
137	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	311.0	Structures & Improvements		1.70%	4.15%	(679)	-	679
138	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	312.0	Boiler Plant Equipment		1.70%	3.92%	(66,883)	(147,199)	(80,316)
139	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	314.0	Turbogenerator Units		1.70%	5.40%	-	-	-
140	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	315.0	Accessory Electric Equipment		1.70%	5.33%	-	-	-
141	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	316.0	Misc Power Plant Equipment		1.70%	6.10%	15,523	52,977	37,455
142	2: Production Steam	Nelson G&O Common,All Units (K)	311.0	Structures & Improvements		1.70%	4.15%	175,695	410,147	234,452
143	2: Production Steam	Nelson G&O Common,All Units (K)	312.0	Boiler Plant Equipment		1.70%	3.92%	154,182	341,668	187,486
144	2: Production Steam	Nelson G&O Common,All Units (K)	314.0	Turbogenerator Units		1.70%	5.40%	8,531	25,020	16,490
145	2: Production Steam	Nelson G&O Common,All Units (K)	315.0	Accessory Electric Equipment		1.70%	5.33%	22,470	65,596	43,126
146	2: Production Steam	Nelson G&O Common,All Units (K)	316.0	Misc Power Plant Equipment		1.70%	6.10%	15,352	53,646	38,293
147	2: Production Steam	Nelson Gas & Oil Unit 3	311.0	Structures & Improvements		3.35%	3.35%	(692)	(996)	(304)
148	2: Production Steam	Nelson Gas & Oil Unit 3	312.0	Boiler Plant Equipment		3.35%	3.35%	(275)	(458)	(183)
149	2: Production Steam	Nelson Gas & Oil Unit 3	314.0	Turbogenerator Units		3.35%	3.35%	(17,059)	(1,184)	15,876
150	2: Production Steam	Nelson Gas & Oil Unit 3	315.0	Accessory Electric Equipment		3.35%	3.35%	-	-	-
151	2: Production Steam	Nelson Gas & Oil Unit 3	316.0	Misc Power Plant Equipment		3.35%	3.35%	-	-	-
152	2: Production Steam	Nelson Gas & Oil Unit 3	317.0	Asset Retire Costs-Steam		2.68%	2.68%	-	-	-
153	2: Production Steam	Nelson Gas & Oil Unit 4	311.0	Structures & Improvements		2.60%	2.60%	(147)	(143)	4
154	2: Production Steam	Nelson Gas & Oil Unit 4	312.0	Boiler Plant Equipment		2.60%	2.60%	(263)	(438)	(175)
155	2: Production Steam	Nelson Gas & Oil Unit 4	314.0	Turbogenerator Units		2.60%	2.60%	(5,698)	(2,169)	3,529
156	2: Production Steam	Nelson Gas & Oil Unit 4	315.0	Accessory Electric Equipment		2.60%	2.60%	-	-	-
157	2: Production Steam	Nelson Gas & Oil Unit 4	316.0	Misc Power Plant Equipment		2.60%	2.60%	-	-	-
158	2: Production Steam	Nelson Gas & Oil Unit 4	317.0	Asset Retire Costs-Steam		2.28%	2.28%	-	-	-

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
159	2: Production Steam	Ninemile Point Common ALL	310.9	Land		0.00%	0.00%	-	-	-
160	2: Production Steam	Ninemile Point Common ALL	311.0	Structures & Improvements		3.23%	3.16%	279,093	1,006,758	727,665
161	2: Production Steam	Ninemile Point Common ALL	311.1	SFI Structures & Improve		2.39%	0.00%	-	-	-
162	2: Production Steam	Ninemile Point Common ALL	312.0	Boiler Plant Equipment		3.23%	3.14%	185,600	471,473	285,874
163	2: Production Steam	Ninemile Point Common ALL	314.0	Turbogenerator Units		3.23%	3.39%	16,274	114,159	97,886
164	2: Production Steam	Ninemile Point Common ALL	315.0	Accessory Electric Equipment		3.23%	3.24%	62,575	209,516	146,941
165	2: Production Steam	Ninemile Point Common ALL	316.0	Misc Power Plant Equipment		3.23%	4.23%	202,184	817,648	615,464
166	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	311.0	Structures & Improvements		3.23%	3.16%	-	-	-
167	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	312.0	Boiler Plant Equipment		3.23%	3.14%	401,006	334,113	(66,893)
168	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	314.0	Turbogenerator Units		3.23%	3.39%	-	-	-
169	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	315.0	Accessory Electric Equipment		3.23%	3.24%	71,932	62,267	(9,665)
170	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	316.0	Misc Power Plant Equipment		3.23%	4.23%	-	-	-
171	2: Production Steam	Ninemile Point Unit No. 1	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
172	2: Production Steam	Ninemile Point Unit No. 1	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
173	2: Production Steam	Ninemile Point Unit No. 1	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
174	2: Production Steam	Ninemile Point Unit No. 1	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
175	2: Production Steam	Ninemile Point Unit No. 1	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
176	2: Production Steam	Ninemile Point Unit No. 1	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
177	2: Production Steam	Ninemile Point Unit No. 2	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
178	2: Production Steam	Ninemile Point Unit No. 2	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
179	2: Production Steam	Ninemile Point Unit No. 2	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
180	2: Production Steam	Ninemile Point Unit No. 2	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
181	2: Production Steam	Ninemile Point Unit No. 2	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
182	2: Production Steam	Ninemile Point Unit No. 2	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
183	2: Production Steam	Ninemile Point Unit No. 3	311.0	Structures & Improvements		3.23%	3.23%	(995)	-	995
184	2: Production Steam	Ninemile Point Unit No. 3	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
185	2: Production Steam	Ninemile Point Unit No. 3	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
186	2: Production Steam	Ninemile Point Unit No. 3	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
187	2: Production Steam	Ninemile Point Unit No. 3	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
188	2: Production Steam	Ninemile Point Unit No. 3	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
189	2: Production Steam	Ninemile Point Unit No. 4	311.0	Structures & Improvements		3.23%	2.79%	110,509	109,386	(1,123)
190	2: Production Steam	Ninemile Point Unit No. 4	312.0	Boiler Plant Equipment		3.23%	5.25%	2,760,447	4,997,157	2,236,710
191	2: Production Steam	Ninemile Point Unit No. 4	314.0	Turbogenerator Units		3.23%	5.94%	2,363,786	5,228,255	2,864,469
192	2: Production Steam	Ninemile Point Unit No. 4	315.0	Accessory Electric Equipment		3.23%	5.56%	740,922	1,504,856	763,933
193	2: Production Steam	Ninemile Point Unit No. 4	316.0	Misc Power Plant Equipment		3.23%	5.11%	14,628	25,348	10,720
194	2: Production Steam	Ninemile Point Unit No. 4	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
195	2: Production Steam	Ninemile Point Unit No. 5	311.0	Structures & Improvements		3.23%	2.63%	(1,707)	-	1,707
196	2: Production Steam	Ninemile Point Unit No. 5	312.0	Boiler Plant Equipment		3.23%	4.92%	3,191,670	4,803,533	1,611,864
197	2: Production Steam	Ninemile Point Unit No. 5	314.0	Turbogenerator Units		3.23%	4.86%	2,284,958	3,844,883	1,559,925
198	2: Production Steam	Ninemile Point Unit No. 5	315.0	Accessory Electric Equipment		3.23%	4.93%	730,569	1,026,294	295,726
199	2: Production Steam	Ninemile Point Unit No. 5	316.0	Misc Power Plant Equipment		3.23%	4.39%	26,415	-	(26,415)
200	2: Production Steam	Ninemile Point Unit No. 5	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
201	2: Production Steam	Patterson S.E.S.	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
202	2: Production Steam	Patterson S.E.S.	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
203	2: Production Steam	Sabine 1 LA Rtl Contra Securitization	311.0	Structures & Improvements		3.68%	3.68%	(600)	(694)	(95)
204	2: Production Steam	Sabine 1 LA Rtl Contra Securitization	312.0	Boiler Plant Equipment		3.68%	3.68%	(4,679)	(6,256)	(1,577)
205	2: Production Steam	Sabine 2 LA Rtl Contra Securitization	312.0	Boiler Plant Equipment		3.38%	3.38%	(4,700)	(6,035)	(1,335)
206	2: Production Steam	Sabine 3 LA Rtl Contra Securitization	312.0	Boiler Plant Equipment		4.16%	4.16%	(2,502)	(3,062)	(560)
207	2: Production Steam	Sabine 4 LA Rtl Contra Securitization	315.0	Accessory Electric Equipment		3.30%	3.30%	(1,145)	(1,093)	52
208	2: Production Steam	Sabine 5 LA Rtl Contra Securitization	314.0	Turbogenerator Units		2.30%	2.30%	(2,588)	(2,357)	231
209	2: Production Steam	Sabine 5 LA Rtl Contra Securitization	315.0	Accessory Electric Equipment		2.41%	2.41%	(0)	(0)	0
210	2: Production Steam	Sabine Common LA Rtl Contra Securitization	311.0	Structures & Improvements		1.91%	1.91%	-	(8)	(8)
211	2: Production Steam	Sabine Common LA Rtl Contra Securitization	316.0	Misc Power Plant Equipment		1.91%	1.91%	(6)	(5)	0
212	2: Production Steam	Steam Production Various Loca	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
213	2: Production Steam	Sterlington Common Plant	310.9	Land		0.00%	0.00%	-	-	-
214	2: Production Steam	Sterlington Common Plant	311.0	Structures & Improvements		3.23%	21.66%	178,231	1,400,216	1,221,986
215	2: Production Steam	Sterlington Common Plant	311.1	SFI Structures & Improve		2.39%	0.00%	-	-	-
216	2: Production Steam	Sterlington Common Plant	312.0	Boiler Plant Equipment		3.23%	15.24%	16,097	78,299	62,202
217	2: Production Steam	Sterlington Common Plant	315.0	Accessory Electric Equipment		3.23%	18.43%	22,384	111,074	88,690
218	2: Production Steam	Sterlington Common Plant	316.0	Misc Power Plant Equipment		3.23%	13.56%	31,916	146,836	114,920
219	2: Production Steam	Sterlington Power Plants	316.0	Misc Power Plant Equipment		3.23%	3.23%	335	367	32
220	2: Production Steam	Sterlington Unit No 5	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
221	2: Production Steam	Sterlington Unit No 5	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
222	2: Production Steam	Sterlington Unit No 5	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
223	2: Production Steam	Sterlington Unit No 5	315.0	Accessory Electric Equipment		3.23%	3.23%	-	-	-
224	2: Production Steam	Sterlington Unit No 6	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
225	2: Production Steam	Sterlington Unit No 6	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
226	2: Production Steam	Sterlington Unit No 6	316.0	Misc Power Plant Equipment		3.23%	3.23%	-	-	-
227	2: Production Steam	Sterlington Unit No 6	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
228	2: Production Steam	Sterlington Unit No 7	311.0	Structures & Improvements		3.23%	11.07%	17,035	68,925	51,889
229	2: Production Steam	Sterlington Unit No 7	312.0	Boiler Plant Equipment		3.23%	10.31%	-	-	-
230	2: Production Steam	Sterlington Unit No 7	314.0	Turbogenerator Units		3.23%	11.99%	96,432	368,060	271,628
231	2: Production Steam	Sterlington Unit No 7	315.0	Accessory Electric Equipment		3.23%	14.97%	36,857	174,966	138,109
232	2: Production Steam	Sterlington Unit No 7	316.0	Misc Power Plant Equipment		3.23%	31.07%	2,856	23,972	21,115
233	2: Production Steam	Sterlington Unit No 7	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
234	2: Production Steam	Thibodaux #1	316.0	Misc Power Plant Equipment		3.23%	3.23%	128	130	2
235	2: Production Steam	Thibodaux #1	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
236	2: Production Steam	Thibodaux Unit #9	310.9	Land		0.00%	0.00%	-	-	-
237	2: Production Steam	Thibodaux Unit #9	311.0	Structures & Improvements		3.23%	3.23%	-	-	-
238	2: Production Steam	Thibodaux Unit #9	312.0	Boiler Plant Equipment		3.23%	3.23%	-	-	-
239	2: Production Steam	Thibodaux Unit #9	314.0	Turbogenerator Units		3.23%	3.23%	-	-	-
240	2: Production Steam	Thibodaux Unit #9	316.0	Misc Power Plant Equipment		3.23%	3.23%	376	395	20
241	2: Production Steam	Thibodaux Unit #9	317.0	Asset Retire Costs-Steam		2.39%	2.39%	-	-	-
242	2: Production Steam	Waterford 1 & 2 Common Plant	310.9	Land		0.00%	0.00%	-	-	-
243	2: Production Steam	Waterford 1 & 2 Common Plant	311.0	Structures & Improvements		3.23%	2.63%	273,951	231,621	(42,330)
244	2: Production Steam	Waterford 1 & 2 Common Plant	311.1	SFI Structures & Improve		2.39%	0.00%	-	-	-
245	2: Production Steam	Waterford 1 & 2 Common Plant	312.0	Boiler Plant Equipment		3.23%	2.01%	93,300	51,998	(41,302)
246	2: Production Steam	Waterford 1 & 2 Common Plant	314.0	Turbogenerator Units		3.23%	3.07%	31,619	32,191	572
247	2: Production Steam	Waterford 1 & 2 Common Plant	315.0	Accessory Electric Equipment		3.23%	2.62%	138,348	118,871	(19,476)
248	2: Production Steam	Waterford 1 & 2 Common Plant	316.0	Misc Power Plant Equipment		3.23%	4.18%	107,415	141,408	33,993
249	2: Production Steam	Waterford Unit #1	311.0	Structures & Improvements		3.23%	2.98%	-	-	-
250	2: Production Steam	Waterford Unit #1	312.0	Boiler Plant Equipment		3.23%	3.23%	1,285,636	-	(1,285,636)
251	2: Production Steam	Waterford Unit #1	314.0	Turbogenerator Units		3.23%	3.23%	1,226,907	1,278,502	51,595
252	2: Production Steam	Waterford Unit #1	315.0	Accessory Electric Equipment		3.23%	3.23%	284,611	302,126	17,515
253	2: Production Steam	Waterford Unit #1	316.0	Misc Power Plant Equipment		3.23%	3.23%	40,693	-	(40,693)
254	2: Production Steam	Waterford Unit #2	311.0	Structures & Improvements		3.23%	5.36%	186,773	50,388	(136,385)
255	2: Production Steam	Waterford Unit #2	312.0	Boiler Plant Equipment		3.23%	5.47%	1,329,132	2,047,742	718,610
256	2: Production Steam	Waterford Unit #2	314.0	Turbogenerator Units		3.23%	9.25%	1,808,942	5,443,721	3,634,779
257	2: Production Steam	Waterford Unit #2	315.0	Accessory Electric Equipment		3.23%	6.03%	284,117	561,947	277,830
258	2: Production Steam	Waterford Unit #2	316.0	Misc Power Plant Equipment		3.23%	6.18%	37,680	37,845	164
259	2: Production Steam Total							38,206,362	75,490,514	37,284,151

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
260	3: Production Nuclear	La Nuclear Production	320.1	Land		0.00%	0.00%	-	-	-
261	3: Production Nuclear	La Nuclear Production	321.2	Structures And Improvements		1.47%	1.75%	16,680,435	20,760,983	4,080,547
262	3: Production Nuclear	La Nuclear Production	322.0	Reactor Plant Equipment		1.47%	2.20%	10,228,820	15,858,413	5,629,593
263	3: Production Nuclear	La Nuclear Production	323.0	Turbogenerator Units		1.47%	2.24%	5,123,545	8,072,301	2,948,756
264	3: Production Nuclear	La Nuclear Production	324.0	Accessory Electric Equipment		1.47%	2.11%	8,213,129	12,307,901	4,094,772
265	3: Production Nuclear	La Nuclear Production	325.0	Misc Power Plant Equipment		1.47%	3.10%	1,822,320	4,054,347	2,232,027
266	3: Production Nuclear	River Bend Abeyed Plant	325.0	Misc Power Plant Equipment		0.00%	0.00%	(7,534,172)	-	7,534,172
267	3: Production Nuclear	Waterford 3 New Steam Generator	321.2	Structures And Improvements		1.53%	1.96%	323,404	190,458	(132,946)
268	3: Production Nuclear	Waterford 3 New Steam Generator	322.0	Reactor Plant Equipment		3.32%	2.32%	18,165,753	12,680,388	(5,485,364)
269	3: Production Nuclear	Waterford 3 New Steam Generator	325.0	Misc Power Plant Equipment		3.32%	2.62%	10,880	8,594	(2,286)
270	3: Production Nuclear	Waterford Nuclear 3	320.2	Land Rights		1.53%	1.26%	13,749	11,300	(2,449)
271	3: Production Nuclear	Waterford Nuclear 3	321.2	Structures And Improvements		1.53%	1.96%	15,545,127	21,100,645	5,555,518
272	3: Production Nuclear	Waterford Nuclear 3	322.0	Reactor Plant Equipment		1.53%	2.32%	19,261,947	31,892,067	12,630,119
273	3: Production Nuclear	Waterford Nuclear 3	323.0	Turbogenerator Units		1.53%	2.70%	6,989,156	13,423,806	6,434,649
274	3: Production Nuclear	Waterford Nuclear 3	324.0	Accessory Electric Equipment		1.53%	2.06%	10,477,662	14,857,949	4,380,287
275	3: Production Nuclear	Waterford Nuclear 3	325.0	Misc Power Plant Equipment		1.53%	2.62%	5,295,334	9,465,069	4,169,734
276	3: Production Nuclear Total							110,617,090	164,684,220	54,067,130
277	5: Production Other	Acadia Acq Adjustment (114) ELL	341.0	Structures & Improvements		3.12%	3.12%	135,194	135,194	0
278	5: Production Other	Acadia Acq Adjustment (114) ELL	344.0	Generators		3.12%	3.12%	2,429,058	2,429,058	(0)
279	5: Production Other	Acadia Acq Non Depreciable ELL	341.0	Structures & Improvements		0.00%	0.00%	-	-	-
280	5: Production Other	Acadia Acq Non Depreciable ELL	344.0	Generators		0.00%	0.00%	-	-	-
281	5: Production Other	Acadia Block 2 Unit ELL	341.0	Structures & Improvements		3.12%	3.12%	616,258	615,653	(605)
282	5: Production Other	Acadia Block 2 Unit ELL	342.0	Fuel Holdrs,Producers&Access		3.12%	2.99%	82,254	78,725	(3,529)
283	5: Production Other	Acadia Block 2 Unit ELL	343.0	Prime Movers		3.12%	3.30%	4,075,552	4,265,701	190,149
284	5: Production Other	Acadia Block 2 Unit ELL	344.0	Generators		3.12%	3.56%	1,064,674	1,181,336	116,662
285	5: Production Other	Acadia Block 2 Unit ELL	345.0	Accessory Electric Equipment		3.12%	3.30%	353,045	372,164	19,119
286	5: Production Other	Acadia Block 2 Unit ELL	346.0	Misc. Power Plant Equip		3.12%	4.40%	2,414	3,404	990
287	5: Production Other	Acadia Plant Common	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
288	5: Production Other	Acadia Plant Common	341.0	Structures & Improvements		3.12%	3.67%	61,646	83,738	22,092
289	5: Production Other	Acadia Plant Common	342.0	Fuel Holdrs,Producers&Access		3.12%	3.14%	202,501	206,677	4,175
290	5: Production Other	Acadia Plant Common	343.0	Prime Movers		3.12%	3.34%	101,203	111,015	9,812
291	5: Production Other	Acadia Plant Common	345.0	Accessory Electric Equipment		3.12%	3.31%	218,051	235,077	17,026
292	5: Production Other	Acadia Plant Common	346.0	Misc. Power Plant Equip		3.12%	4.56%	34,726	51,988	17,262
293	5: Production Other	Buras Unit #8	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
294	5: Production Other	Buras Unit #8	341.0	Structures & Improvements		0.93%	0.93%	-	-	-
295	5: Production Other	Buras Unit #8	342.0	Fuel Holdrs,Producers&Access		0.93%	0.93%	-	-	-
296	5: Production Other	Buras Unit #8	343.0	Prime Movers		0.93%	0.93%	-	-	-
297	5: Production Other	Buras Unit #8	344.0	Generators		0.93%	0.93%	-	-	-
298	5: Production Other	Buras Unit #8	345.0	Accessory Electric Equipment		0.93%	0.93%	-	-	-
299	5: Production Other	Buras Unit #8	346.0	Misc. Power Plant Equip		0.93%	0.93%	-	-	-
300	5: Production Other	Calcasieu Generation Facility Common	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
301	5: Production Other	Calcasieu Generation Facility Common	341.0	Structures & Improvements		2.72%	3.04%	15,381	17,027	1,647
302	5: Production Other	Calcasieu Generation Facility Common	343.0	Prime Movers		2.72%	2.90%	117,841	124,251	6,410
303	5: Production Other	Calcasieu Generation Facility Common	344.0	Generators		2.72%	3.20%	310,727	365,830	55,102
304	5: Production Other	Calcasieu Generation Facility Common	345.0	Accessory Electric Equipment		2.72%	3.64%	25,891	81,558	55,667
305	5: Production Other	Calcasieu Generation Facility Common	346.0	Misc. Power Plant Equip		2.72%	4.51%	58,775	97,536	38,761
306	5: Production Other	Calcasieu Generation Facility Unit 1	341.0	Structures & Improvements		2.72%	3.30%	2,071	2,515	443
307	5: Production Other	Calcasieu Generation Facility Unit 1	343.0	Prime Movers		2.72%	3.01%	154,735	170,654	15,919
308	5: Production Other	Calcasieu Generation Facility Unit 1	344.0	Generators		2.72%	3.51%	624,926	804,220	179,294
309	5: Production Other	Calcasieu Generation Facility Unit 1	345.0	Accessory Electric Equipment		2.72%	3.56%	13,434	17,475	4,041
310	5: Production Other	Calcasieu Generation Facility Unit 1	346.0	Misc. Power Plant Equip		2.72%	4.48%	1,002	1,649	647
311	5: Production Other	Calcasieu Generation Facility Unit 2	341.0	Structures & Improvements		2.72%	3.30%	539	654	115
312	5: Production Other	Calcasieu Generation Facility Unit 2	343.0	Prime Movers		2.72%	3.19%	46,759	56,552	9,793
313	5: Production Other	Calcasieu Generation Facility Unit 2	344.0	Generators		2.72%	3.41%	827,739	1,055,828	228,089
314	5: Production Other	Calcasieu Generation Facility Unit 2	345.0	Accessory Electric Equipment		2.72%	3.58%	14,199	18,668	4,468
315	5: Production Other	Calcasieu Generation Facility Unit 2	346.0	Misc. Power Plant Equip		2.72%	4.54%	1,296	2,165	869
316	5: Production Other	Calcasieu Purchase Price Adjustment (FERC)	344.0	Generators		0.00%	0.00%	-	-	-

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
317	5: Production Other	Homer Other Production	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
318	5: Production Other	Homer Other Production	341.0	Structures & Improvements		0.93%	0.93%	-	-	-
319	5: Production Other	J. Wayne Leonard Power Station	341.0	Structures & Improvements		3.12%	3.25%	2,293,240	2,348,187	54,947
320	5: Production Other	J. Wayne Leonard Power Station	342.0	Fuel Holdrs,Products&Access		3.12%	3.21%	237,666	124,935	(112,731)
321	5: Production Other	J. Wayne Leonard Power Station	343.0	Prime Movers		3.12%	3.35%	16,695,706	18,066,987	1,371,280
322	5: Production Other	J. Wayne Leonard Power Station	344.0	Generators		3.12%	3.65%	2,427,658	2,757,756	330,098
323	5: Production Other	J. Wayne Leonard Power Station	345.0	Accessory Electric Equipment		3.12%	3.48%	2,693,714	3,017,869	324,156
324	5: Production Other	J. Wayne Leonard Power Station	346.0	Misc. Power Plant Equip		3.12%	4.47%	65,594	128,368	62,774
325	5: Production Other	Jonesboro Other Production	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
326	5: Production Other	Jonesboro Other Production	341.0	Structures & Improvements		0.93%	0.93%	1,563	448	(1,114)
327	5: Production Other	Lake Charles Power Station	341.0	Structures & Improvements		3.12%	3.42%	1,951,399	2,524,189	572,790
328	5: Production Other	Lake Charles Power Station	342.0	Fuel Holdrs,Products&Access		3.12%	3.28%	-	-	-
329	5: Production Other	Lake Charles Power Station	343.0	Prime Movers		3.12%	3.43%	17,078,225	18,806,869	1,728,645
330	5: Production Other	Lake Charles Power Station	344.0	Generators		3.12%	3.71%	2,424,217	2,903,734	479,517
331	5: Production Other	Lake Charles Power Station	345.0	Accessory Electric Equipment		3.12%	3.55%	2,688,017	3,053,687	365,670
332	5: Production Other	Lake Charles Power Station	346.0	Misc. Power Plant Equip		3.12%	4.46%	56,042	164,137	108,096
333	5: Production Other	Lake Providence Unit #2	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
334	5: Production Other	Lake Providence Unit #2	341.0	Structures & Improvements		0.93%	0.93%	-	2,157	2,157
335	5: Production Other	Lake Providence Unit #2	341.1	SFI Structures & Improvements		0.93%	0.93%	-	-	-
336	5: Production Other	Monroe Unit #9	341.0	Structures & Improvements		2.39%	2.39%	-	-	-
337	5: Production Other	Ninemile Point Unit No. 6	341.0	Structures & Improvements		3.12%	6.84%	1,664,016	3,656,650	1,992,634
338	5: Production Other	Ninemile Point Unit No. 6	342.0	Fuel Holdrs,Products&Access		3.12%	3.18%	1,107,186	1,126,326	19,140
339	5: Production Other	Ninemile Point Unit No. 6	343.0	Prime Movers		3.12%	3.37%	12,821,989	13,784,616	962,627
340	5: Production Other	Ninemile Point Unit No. 6	344.0	Generators		3.12%	3.63%	1,291,799	1,501,277	209,478
341	5: Production Other	Ninemile Point Unit No. 6	345.0	Accessory Electric Equipment		3.12%	3.45%	2,512,977	2,771,762	258,785
342	5: Production Other	Ninemile Point Unit No. 6	346.0	Misc. Power Plant Equip		3.12%	4.51%	177,241	257,610	80,369
343	5: Production Other	Ouachita Plant Common	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
344	5: Production Other	Ouachita Plant Common	341.0	Structures & Improvements		3.12%	2.81%	159,691	144,028	(15,663)
345	5: Production Other	Ouachita Plant Common	342.0	Fuel Holdrs,Products&Access		3.12%	2.72%	2,306	2,012	(294)
346	5: Production Other	Ouachita Plant Common	343.0	Prime Movers		3.12%	2.96%	155,957	147,717	(8,240)
347	5: Production Other	Ouachita Plant Common	344.0	Generators		3.12%	3.22%	164,961	170,093	5,132
348	5: Production Other	Ouachita Plant Common	345.0	Accessory Electric Equipment		3.12%	3.07%	14,568	13,965	(603)
349	5: Production Other	Ouachita Plant Common	346.0	Misc. Power Plant Equip		3.12%	4.50%	24,288	34,735	10,447
350	5: Production Other	Ouachita Plant MEP Gas Yard Common 50/50	342.0	Fuel Holdrs,Products&Access		3.12%	2.91%	69,208	64,651	(4,557)
351	5: Production Other	Ouachita Plant Unit 3	341.0	Structures & Improvements		3.12%	3.00%	112,666	121,879	9,212
352	5: Production Other	Ouachita Plant Unit 3	342.0	Fuel Holdrs,Products&Access		3.12%	2.88%	1,591	1,468	(123)
353	5: Production Other	Ouachita Plant Unit 3	343.0	Prime Movers		3.12%	3.65%	267,755	412,110	144,355
354	5: Production Other	Ouachita Plant Unit 3	344.0	Generators		3.12%	3.29%	1,521,223	1,539,175	17,952
355	5: Production Other	Ouachita Plant Unit 3	345.0	Accessory Electric Equipment		3.12%	3.74%	51,853	68,242	16,389
356	5: Production Other	Ouachita Plant Unit 3	346.0	Misc. Power Plant Equip		3.12%	4.65%	15,187	25,675	10,487
357	5: Production Other	Ouachita Purchase Price Adjustment (FERC)	341.0	Structures & Improvements		0.00%	0.00%	-	-	-
358	5: Production Other	Perryville Common	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
359	5: Production Other	Perryville Common	340.2	Land Rts - Oth Prod		3.12%	2.93%	13,899	13,033	(866)
360	5: Production Other	Perryville Common	341.0	Structures & Improvements		3.12%	2.80%	136,049	121,803	(14,246)
361	5: Production Other	Perryville Common	342.0	Fuel Holdrs,Products&Access		3.12%	2.53%	54,223	43,927	(10,297)
362	5: Production Other	Perryville Common	343.0	Prime Movers		3.12%	3.15%	2,712	2,604	(108)
363	5: Production Other	Perryville Common	344.0	Generators		3.12%	3.62%	171	198	27
364	5: Production Other	Perryville Common	345.0	Accessory Electric Equipment		3.12%	3.11%	121,739	124,494	2,756
365	5: Production Other	Perryville Common	346.0	Misc. Power Plant Equip		3.12%	4.39%	90,939	129,446	38,507
366	5: Production Other	Perryville Purchase Price Adjustment (FERC)	341.0	Structures & Improvements		0.00%	0.00%	-	-	-
367	5: Production Other	Perryville Unit 1	341.0	Structures & Improvements		3.12%	3.71%	329,761	411,693	81,932
368	5: Production Other	Perryville Unit 1	342.0	Fuel Holdrs,Products&Access		3.12%	3.24%	42,968	44,560	1,592
369	5: Production Other	Perryville Unit 1	343.0	Prime Movers		3.12%	3.76%	2,542,560	3,023,601	481,041
370	5: Production Other	Perryville Unit 1	344.0	Generators		3.12%	3.37%	2,970,380	3,222,372	251,992
371	5: Production Other	Perryville Unit 1	345.0	Accessory Electric Equipment		3.12%	3.34%	155,047	166,409	11,362
372	5: Production Other	Perryville Unit 1	346.0	Misc. Power Plant Equip		3.12%	4.60%	14,472	21,625	7,153

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
373	5: Production Other	Perryville Unit 2	341.0	Structures & Improvements		3.12%	3.35%	7,048	10,598	3,550
374	5: Production Other	Perryville Unit 2	343.0	Prime Movers		3.12%	3.53%	26,863	30,097	3,235
375	5: Production Other	Perryville Unit 2	344.0	Generators		3.12%	3.15%	436,924	437,005	81
376	5: Production Other	Perryville Unit 2	345.0	Accessory Electric Equipment		3.12%	3.56%	314,765	382,612	67,848
377	5: Production Other	Perryville Unit 2	346.0	Misc. Power Plant Equip		3.12%	4.71%	799	1,206	407
378	5: Production Other	Port Fourchon Power Barge	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
379	5: Production Other	Poydras Backup Power	341.0	Structures & Improvements		3.12%	3.05%	-	188,077	188,077
380	5: Production Other	Poydras Backup Power	343.0	Prime Movers		3.12%	3.11%	-	849,493	849,493
381	5: Production Other	Poydras Backup Power	344.0	Generators		3.12%	3.39%	-	203,959	203,959
382	5: Production Other	Poydras Backup Power	345.0	Accessory Electric Equipment		3.12%	3.21%	-	33,056	33,056
383	5: Production Other	Poydras Backup Power	346.0	Misc. Power Plant Equip		3.12%	4.24%	-	8,170	8,170
384	5: Production Other	Rayville Unit #1	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
385	5: Production Other	Rayville Unit #1	341.0	Structures & Improvements		0.93%	0.93%	-	1,692	1,692
386	5: Production Other	Rayville Unit #1	346.0	Misc. Power Plant Equip		0.93%	0.93%	-	-	-
387	5: Production Other	Sterlington Unit No 7	343.0	Prime Movers		0.93%	9.81%	4,973	8,455	3,482
388	5: Production Other	Thibodaux #1	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
389	5: Production Other	Union Plant Power Block - Acq Adjustment	341.0	Structures & Improvements		3.12%	3.12%	1,679,787	1,679,787	(0)
390	5: Production Other	Union Plant Power Block - Acq Non Depreciable	341.0	Structures & Improvements		0.00%	0.00%	-	-	-
391	5: Production Other	Union Plant Power Block Common All Units	341.0	Structures & Improvements		3.12%	3.06%	1,592,554	1,567,619	(24,934)
392	5: Production Other	Union Plant Power Block Common All Units	342.0	Fuel Holdrs,Prodcurs&Access		3.12%	2.99%	23,422	22,471	(951)
393	5: Production Other	Union Plant Power Block Common All Units	343.0	Prime Movers		3.12%	3.24%	83,722	87,211	3,488
394	5: Production Other	Union Plant Power Block Common All Units	345.0	Accessory Electric Equipment		3.12%	3.35%	84,305	90,054	5,749
395	5: Production Other	Union Plant Power Block Common All Units	346.0	Misc. Power Plant Equip		3.12%	4.34%	31,429	43,837	12,408
396	5: Production Other	Union Plant Power Block Common Units 3&4	341.0	Structures & Improvements		3.12%	3.06%	31,705	26,739	(4,966)
397	5: Production Other	Union Plant Power Block Common Units 3&4	345.0	Accessory Electric Equipment		3.12%	3.35%	4,649	4,989	340
398	5: Production Other	Union Plant Power Block Unit 3	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
399	5: Production Other	Union Plant Power Block Unit 3	341.0	Structures & Improvements		3.12%	3.54%	265,836	301,195	35,359
400	5: Production Other	Union Plant Power Block Unit 3	342.0	Fuel Holdrs,Prodcurs&Access		3.12%	3.36%	46,897	50,483	3,586
401	5: Production Other	Union Plant Power Block Unit 3	343.0	Prime Movers		3.12%	3.56%	3,766,639	4,241,707	475,067
402	5: Production Other	Union Plant Power Block Unit 3	344.0	Generators		3.12%	3.85%	1,116,257	1,337,002	220,746
403	5: Production Other	Union Plant Power Block Unit 3	345.0	Accessory Electric Equipment		3.12%	3.89%	509,689	724,443	214,753
404	5: Production Other	Union Plant Power Block Unit 3	346.0	Misc. Power Plant Equip		3.12%	4.54%	557	811	254
405	5: Production Other	Union Plant Power Block Unit 4	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
406	5: Production Other	Union Plant Power Block Unit 4	341.0	Structures & Improvements		3.12%	4.01%	272,094	349,001	76,907
407	5: Production Other	Union Plant Power Block Unit 4	342.0	Fuel Holdrs,Prodcurs&Access		3.12%	3.93%	46,897	59,065	12,168
408	5: Production Other	Union Plant Power Block Unit 4	343.0	Prime Movers		3.12%	3.99%	4,179,567	5,293,632	1,114,065
409	5: Production Other	Union Plant Power Block Unit 4	344.0	Generators		3.12%	4.23%	1,100,319	1,491,237	390,919
410	5: Production Other	Union Plant Power Block Unit 4	345.0	Accessory Electric Equipment		3.12%	4.22%	401,587	541,736	140,149
411	5: Production Other	Union Plant Power Block Unit 4	346.0	Misc. Power Plant Equip		3.12%	4.85%	557	866	309
412	5: Production Other	Washington Parish 1	340.1	Land - Oth Production		0.00%	0.00%	-	-	-
413	5: Production Other	Washington Parish 1	341.0	Structures & Improvements		3.12%	3.38%	991,519	1,211,824	220,305
414	5: Production Other	Washington Parish 1	342.0	Fuel Holdrs,Prodcurs&Access		3.12%	3.23%	481,028	510,376	29,348
415	5: Production Other	Washington Parish 1	343.0	Prime Movers		3.12%	3.39%	3,553,111	3,749,241	196,130
416	5: Production Other	Washington Parish 1	344.0	Generators		3.12%	3.67%	939,933	1,134,077	194,144
417	5: Production Other	Washington Parish 1	345.0	Accessory Electric Equipment		3.12%	3.50%	788,564	911,852	123,289
418	5: Production Other	Washington Parish 1	346.0	Misc. Power Plant Equip		3.12%	4.44%	43,023	65,867	22,844
419	5: Production Other	WF Start Up Unit	341.0	Structures & Improvements		3.23%	2.96%	99,433	140,190	40,757
420	5: Production Other	WF Start Up Unit	342.0	Fuel Holdrs,Prodcurs&Access		3.23%	2.55%	27,341	21,583	(5,759)
421	5: Production Other	WF Start Up Unit	343.0	Prime Movers		3.23%	2.85%	666,830	580,435	(86,395)
422	5: Production Other	WF Start Up Unit	344.0	Generators		3.23%	3.77%	1,549	32,976	31,427
423	5: Production Other	WF Start Up Unit	345.0	Accessory Electric Equipment		3.23%	2.94%	78,273	69,183	(9,089)
424	5: Production Other Total							112,516,759	128,151,300	15,634,541

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
425	6: Transmission Plant	Reg Transmission	350.1	Land		0.00%	0.00%	-	-	-
426	6: Transmission Plant	Reg Transmission	350.2	Land Rights - High Voltage		1.38%	1.44%	3,244,918	3,568,010	323,091
427	6: Transmission Plant	Reg Transmission	350.3	Land Rights - Low Voltage		1.38%	1.47%	745,736	869,983	124,247
428	6: Transmission Plant	Reg Transmission	352.0	Structure & Improvements		1.77%	2.45%	3,912,041	5,397,997	1,485,956
429	6: Transmission Plant	Reg Transmission	353.0	Stn Eqpt-Trans		2.01%	2.30%	48,167,554	53,370,404	5,202,850
430	6: Transmission Plant	Reg Transmission	354.0	Twrs & Fxtrs-Trans		1.75%	2.93%	4,569,091	7,240,185	2,671,094
431	6: Transmission Plant	Reg Transmission	355.0	Poles & Fxtrs -Trans		2.39%	3.53%	44,713,317	58,770,208	14,056,891
432	6: Transmission Plant	Reg Transmission	356.1	Overhd Cond & Devices		1.82%	2.74%	17,686,112	23,663,081	5,976,969
433	6: Transmission Plant	Reg Transmission	356.2	Overhd Cond & Devs - Dmgs		1.82%	2.74%	406,478	571,900	165,422
434	6: Transmission Plant	Reg Transmission	356.3	Overhd Cond & Dev - Clr&Gra		1.82%	2.74%	2,557,351	3,797,253	1,239,902
435	6: Transmission Plant	Reg Transmission	357.0	Undergrnd Conduit-Trans		0.05%	2.08%	48,256	37,162	(11,094)
436	6: Transmission Plant	Reg Transmission	358.0	Undergrnd Cond&Devices		0.18%	2.67%	143,011	148,250	5,239
437	6: Transmission Plant	Reg Transmission	359.0	Roads & Trails - Trans		0.42%	2.03%	85,328	129,072	43,744
438	6: Transmission Plant Total							126,279,195	157,563,505	31,284,310
439	7: Distribution Plant	Reg Distribution	360.1	Land		0.00%	0.00%	-	-	-
440	7: Distribution Plant	Reg Distribution	360.2	Land Rights		2.12%	1.91%	484,664	692,241	207,577
441	7: Distribution Plant	Reg Distribution	361.0	Structures & Improvements		1.44%	1.96%	1,357,644	1,714,362	356,719
442	7: Distribution Plant	Reg Distribution	362.0	Stn Equip-Dist		1.97%	2.19%	19,378,895	22,213,377	2,834,482
443	7: Distribution Plant	Reg Distribution	364.0	Poles, Twrs & Fxtrs -Dist		2.96%	4.16%	33,882,994	40,772,836	6,889,842
444	7: Distribution Plant	Reg Distribution	365.1	Overhd Cond & Devices - Dist		1.60%	3.43%	(8,036,912)	38,676,388	46,713,300
445	7: Distribution Plant	Reg Distribution	365.2	Cost Of ROW Dmgs - Dist		3.37%	3.82%	-	17,979	17,979
446	7: Distribution Plant	Reg Distribution	365.3	Cost Of Clng ROW - Dist		1.60%	3.57%	2,270,111	3,756,719	1,486,608
447	7: Distribution Plant	Reg Distribution	366.0	Underground Conduit - Dist.		1.54%	2.94%	3,416,097	5,191,698	1,775,602
448	7: Distribution Plant	Reg Distribution	367.0	Undrgrnd Cond & Devices		2.58%	3.15%	9,042,399	10,806,420	1,764,021
449	7: Distribution Plant	Reg Distribution	368.1	Line Transformers - Dist		2.31%	4.20%	48,062,721	62,611,095	14,548,374
450	7: Distribution Plant	Reg Distribution	369.1	Services, Overhead - Dist		2.86%	4.16%	23,005,759	4,234,761	(18,770,998)
451	7: Distribution Plant	Reg Distribution	369.2	Services, Underground-Dist		2.86%	3.69%	6,002,890	6,073,047	70,156
452	7: Distribution Plant	Reg Distribution	370.0	Meters (Customer)		2.76%	4.39%	286,474	(1,433,064)	(1,719,538)
453	7: Distribution Plant	Reg Distribution	370.1	Meters & Devices		3.37%	7.38%	18,790,213	17,935,142	(855,071)
454	7: Distribution Plant	Reg Distribution	370.1	Meters (Smart Meter)		2.76%	7.58%	-	-	-
455	7: Distribution Plant	Reg Distribution	370.1	Meters (Substation)		2.76%	11.62%	24,195	185,158	160,963
456	7: Distribution Plant	Reg Distribution	371.0	Inst On Cust Prem		2.57%	3.17%	6,522,311	2,321,111	(4,201,200)
457	7: Distribution Plant	Reg Distribution	373.0	St Lng & Sgnl Sys		1.06%	4.77%	4,317,063	3,937,019	(380,044)
458	7: Distribution Plant	Reg Distribution	373.2	Non Roadway Lighting		1.06%	2.93%	7,992	4,038	(3,954)
459	7: Distribution Plant Total							168,815,510	219,710,327	50,894,818
460	8: General Plant	Reg General	389.1	Land		0.00%	0.00%	-	-	-
461	8: General Plant	Reg General	390.0	Structures & Improvements		2.25%	3.29%	4,261,534	6,811,509	2,549,975
462	8: General Plant	Reg General	390.1	Structures & Imps - Leasehold		0.00%	0.00%	17,082	60,808	43,726
463	8: General Plant	Reg General	391.1	Office Furn & Equip		0.00%	5.00%	163,816	287,378	123,562
464	8: General Plant	Reg General	391.2	Information Systems		0.00%	20.00%	6,810,986	18,496,869	11,685,883
465	8: General Plant	Reg General	391.3	Data Handling Equipment		0.00%	6.67%	71,928	109,488	37,560
466	8: General Plant	Reg General	392.0	Transportation Equipment		0.00%	9.94%	26,257	273,795	247,538
467	8: General Plant	Reg General	393.0	Stores Equipment		0.00%	6.67%	12,961	22,342	9,381
468	8: General Plant	Reg General	394.0	Tools, Shop & Garage Equip		0.00%	6.67%	1,394,438	2,850,464	1,456,025
469	8: General Plant	Reg General	395.0	Laboratory Equipment		0.00%	10.00%	193,560	150,792	(42,769)
470	8: General Plant	Reg General	396.0	Power Operated Equipment		0.00%	83.93%	25,776	979,386	953,610
471	8: General Plant	Reg General	397.1	Misc. Comm Equip		0.00%	10.00%	2,592,504	9,992,880	7,400,376
472	8: General Plant	Reg General	397.2	Comm & Microwave Equip		0.00%	4.00%	1,917,716	2,115,837	198,121
473	8: General Plant	Reg General	398.0	Miscellaneous Equipment		0.00%	10.00%	267,019	590,937	323,918
474	8: General Plant	Reg General	399.0	Other Tangible Property		3.17%	10.00%	-	-	-
475	8: General Plant Total							17,755,577	42,742,483	24,986,907

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	Description	REG - Intangible Group Code	Depr Rates	Proposed Rates	12/31/2022 Per Book Expense	8/31/2024 Adjusted Proposed Expense	Proforma Adjustment
								[A]	[B]	[C] = [B]-[A]
476	Reserve Deficiency General	Reg General	391.1	Office Furn & Equip		15.00%	5.00%	-	189,445	189,445
477	Reserve Deficiency General	Reg General	391.2	Information Systems		15.00%	20.00%	-	4,085,075	4,085,075
478	Reserve Deficiency General	Reg General	391.3	Data Handling Equipment		15.00%	6.67%	-	281,447	281,447
479	Reserve Deficiency General	Reg General	392.0	Transportation Equipment		15.00%	9.94%	-	-	-
480	Reserve Deficiency General	Reg General	393.0	Stores Equipment		15.00%	6.67%	-	9,476	9,476
481	Reserve Deficiency General	Reg General	394.0	Tools, Shop & Garage Equip		15.00%	6.67%	-	1,661,226	1,661,226
482	Reserve Deficiency General	Reg General	395.0	Laboratory Equipment		15.00%	10.00%	-	152,822	152,822
483	Reserve Deficiency General	Reg General	396.0	Power Operated Equipment		15.00%	83.93%	-	-	-
484	Reserve Deficiency General	Reg General	397.1	Misc. Comm Equip		15.00%	10.00%	-	4,110,142	4,110,142
485	Reserve Deficiency General	Reg General	397.2	Comm & Microwave Equip		15.00%	4.00%	-	1,607,058	1,607,058
486	Reserve Deficiency General	Reg General	398.0	Miscellaneous Equipment		15.00%	10.00%	-	285,004	285,004
487	Reserve Deficiency General	Reg General	399.0	Other Tangible Property		15.00%	10.00%	-	37,287	37,287
488	Reserve Deficiency General Total							-	12,418,981	12,418,981
489	Total							642,554,273	897,016,584	254,462,311

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
1	Intangible		13010: 3010 3010000 Organization	Administrative & General/Misc	1,311,030.384	(1,037,607.181)	0.00%	332,961.878	-	96,255.254	68,363.780	27,891.474	(5,417.919)	(2,091.800)
2	Production Steam		1,504,360.513	Distribution	(955,827.473)	(586)	0.00%	724,020.034	-	75,490.514	38,206.362	37,284.151	(7,242.447)	(2,796.307)
3	Production Nuclear		7,582,679.308	Transmission	(3,937,308.984)	159	0.00%	3,894,838.276	-	164,684.220	110,617.090	54,067.130	(10,502.539)	(4,055.036)
4	Production Other		4,196,480.892	Administrative & General/Misc	(1,256,123.404)	(16,163.693)	0.00%	3,004,557.032	-	128,151.300	112,516.759	15,634.541	(3,037.007)	(1,172.593)
5	Transmission Plant		5,837,594.293	Customer Accounting	(1,500,456.432)	7,374.711	0.00%	8,069,411.737	-	157,563.505	126,279.195	31,284.310	(6,076.979)	(2,346.323)
6	Distribution Plant		6,274,386.346	Customer CCS	(1,593,132.359)	(137,630.006)	0.00%	6,438,539.784	-	219,710.327	168,815.510	50,894.818	(9,886.318)	(3,817.111)
7	General Plant		534,561.493	Customer CIS	27,856.019	(1,914.110)	0.00%	574,217.039	-	42,742.483	17,755.577	24,986.907	(4,853.706)	(1,874.014)
8	Reserve Deficiency General			Customer Service		(53,920.606)	0.00%		-		1,536.551	(1,536.551)		
9	Total			Distribution	27,241,093.230	(10,251,599.814)	0.00%	23,037,545.780	-	897,016.584	642,554.273	254,462.311	(49,429.363)	(19,084.669)

Line No.	Function	Location	Plant Account	REG - Intangible Group Code	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
10	Intangible	Reg Intangible	13010: 3010 3010000 Organization	Administrative & General/Misc	7,356.654	(7,356.654)	0.00%	-	0.00%	-	-	-	-	-
11	Intangible	Reg Intangible	13010: 3010 3010000 Organization	Distribution	586	(586)	0.00%	-	0.00%	-	-	-	-	-
12	Intangible	Reg Intangible	13010: 3010 3010000 Organization	Transmission	159	(159)	0.00%	-	0.00%	-	-	-	-	-
13	Intangible	Reg Intangible	13020: 3020 Franchise/Consents-5YR Life	Administrative & General/Misc	19,712	(26,282)	0.00%	-	20.00%	-	-	-	-	-
14	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc	311,455.228	(265,869.988)	0.00%	45,585.240	20.00%	45,585.240	23,854.887	21,730.353	(4,221.121)	(1,629.776)
15	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc - Labor Related	14,731.157	(16,163.693)	0.00%	-	20.00%	-	8,520	(8,520)	1,655	639
16	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer Accounting	7,374.711	(7,374.711)	0.00%	1,054.236	20.00%	1,054.236	209.422	844.814	(164.105)	(63.361)
17	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer CCS	109,375.708	(137,630.006)	0.00%	-	20.00%	-	1,457.567	(1,457.567)	283.132	109,318
18	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer CIS	1,435.583	(1,914.110)	0.00%	-	20.00%	-	-	-	-	-
19	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer Service	52,820.717	(53,920.606)	0.00%	-	20.00%	-	1,536.551	(1,536.551)	298.475	115,241
20	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Distribution	52,770.785	(43,968.463)	0.00%	8,802.302	20.00%	8,802.302	5,686.919	3,115.383	(605.163)	(233.654)
21	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Louisiana Depr - CWIP FERC 2	(6,171.901)	(7,448.004)	0.00%	1,275.243	20.00%	(1,238.312)	1,077.780	(1,081.511)	209.271	81.071
22	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Non-Nuclear Production-Fuel	1,060.944	(1,365.945)	0.00%	-	20.00%	-	-	-	-	-
23	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Non-Nuclear Production-Non-Fuel	21,281.014	(23,437.083)	0.00%	-	20.00%	-	391.609	(391.609)	76.070	29,371
24	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Nuclear Production-Fuel	158.330	(211.106)	0.00%	-	20.00%	-	-	-	-	-
25	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Nuclear Production-Non-Fuel	106,586.537	(106,439.000)	0.00%	147.538	20.00%	147.538	5,536.436	(5,389.898)	1,046.794	404,167
26	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Transmission	76,826.722	(94,202.864)	0.00%	-	20.00%	-	1,324.745	(1,324.745)	257.332	99,356
27	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Transmission/Distribution	8,815.657	(6,094.820)	0.00%	2,720.837	20.00%	1,763.131	479.251	1,283.880	(249.394)	(96.291)
28	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc	8,052.032	(5,080.032)	0.00%	2,972.000	33.33%	2,684.011	632.391	2,051.620	(398.527)	(153.871)
29	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc	5,388.900	(2,398.106)	0.00%	2,398.106	20.00%	1,077.780	439.137	638.643	(47.896)	(18.486)
30	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer CCS	80,349	(38,451)	0.00%	41,898	20.00%	16,070	11,668	4,402	(855)	(330)
31	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer Service	3,108.687	(1,275.405)	0.00%	1,833.642	60.00%	621.377	238.816	382.921	(74.382)	(28.719)
32	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc	1,141.038	(258.026)	0.00%	883.011	6.67%	76.069	36.126	39.943	(7.759)	(2.996)
33	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc - Labor Related	1,414.546	(1,414.546)	0.00%	888.345	6.67%	6,678	93,920	-	386	(75)
34	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer CCS	(4,906.268)	3,492.671	0.00%	-	6.67%	(327.085)	-	(327.085)	63.536	24,531
35	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Distribution	269,440.795	(65,944.130)	0.00%	203,496.665	6.67%	17,962.720	12,120.691	5,842.029	(1,134.814)	(438.152)
36	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Transmission/Distribution	18,204.855	(2,605.076)	0.00%	15,599.779	6.67%	1,213.657	774.548	439.109	(85.297)	(32.933)
37	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Transmission	16,655.493	(16,002.494)	0.00%	654.999	5.00%	1,101.489	10,149	-	1,871	761
38	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc	82,184.467	(68,632.672)	0.00%	13,551.795	10.00%	8,218.447	6,104.588	2,113.858	(410.617)	(158.539)
39	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Administrative & General/Misc - Labor Related	4,470.616	(3,021.959)	0.00%	1,448.657	10.00%	447.062	387.134	59.928	(11.641)	(4.495)
40	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer Accounting	4,666.247	(5,443.955)	0.00%	-	10.00%	-	-	-	-	-
41	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer CCS	4,774.715	(5,546.190)	0.00%	-	10.00%	-	9.117	(9.117)	1.771	694
42	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Customer Service	46,959.578	(27,048.844)	0.00%	19,910.734	10.00%	4,695.958	4,491.614	204.344	(39.694)	(15,326)
43	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Distribution	10,490.323	(12,185.046)	0.00%	-	10.00%	-	7.853	(7.853)	1.525	589
44	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Nuclear Production-Non-Fuel	23,060.481	(22,291.801)	0.00%	768.660	10.00%	2,008.660	327.969	440.691	(85.604)	(33.052)
45	Intangible	Reg Intangible	13030: 3030 5YR Life - Intangibles	Transmission	35,534.772	(32,947.044)	0.00%	2,587.728	10.00%	2,587.728	579.020	579.020	(112.475)	(43.427)
46	Intangible	Reg Intangible	13030: 3030 License End Date	Nuclear Production-Fuel	57.901	(34.661)	0.00%	23.241	0.00%	-	1.341	(1.341)	260	101
47	Intangible	Reg Intangible	13030: 3030 License End Date	Nuclear Production-Non-Fuel	14,370.603	(8,399.373)	0.00%	5,970.867	0.00%	-	335.466	(335.466)	65.164	25.160
48	Intangible Total				1,311,030.384	(1,037,607.181)	0.00%	332,961.878	-	96,255.254	68,363.780	27,891.474	(5,417.919)	(2,091.800)
49	Production Steam	Big Cajun 2, Unit 3	13109: 3109 Land		115.984	(569)	-11.89%	115.295	0.00%	-	-	-	-	-
50	Production Steam	Big Cajun 2, Unit 3	13110: 3110 Structures & Improvements		26,780.732	(28,141.003)	-11.89%	1,831.540	3.94%	1,056.266	627.432	427.835	(83.107)	(32.088)
51	Production Steam	Big Cajun 2, Unit 3	13120: 3120 Boiler Plant Equipment		76,759.962	(69,543.728)	-12.11%	16,511.183	4.66%	5,579.795	923.740	2,656.055	(515.939)	(199.204)
52	Production Steam	Big Cajun 2, Unit 3	13140: 3140 Turbogenerator Units		22,892.398	(22,489.563)	-12.22%	3,201.390	4.26%	976.007	569.376	406.631	(78.988)	(30.497)
53	Production Steam	Big Cajun 2, Unit 3	13150: 3150 Accessory Electric Equipment		16,474.188	(16,243.630)	-12.23%	2,245.030	4.43%	730.566	409.877	320.689	(62.294)	(24.052)
54	Production Steam	Big Cajun 2, Unit 3	13160: 3160 Misc Power Plant Equipment		1,135.445	(717.147)	-13.06%	566.579	6.41%	72.790	28.037	44.753	(8.693)	(3.356)
55	Production Steam	Big Cajun 2, Unit 3	13170: 3170 Asset Retire Costs-Steam		-	370.747	0.00%	-	2.37%	-	-	-	-	-
56	Production Steam	Big Cajun Common	13110: 3110 Structures & Improvements		1,152.383	(697.693)	-11.75%	590.130	8.03%	92.572	28.516	64.056	(12.443)	(4.804)
57	Production Steam	Big Cajun Common	13120: 3120 Boiler Plant Equipment		1,470.647	(770.069)	-11.70%	872.641	8.60%	126.455	35.499	90.956	(17.668)	(6.822)
58	Production Steam	Big Cajun Common	13140: 3140 Turbogenerator Units		377.382	(253.326)	-11.94%	169.121	6.99%	26.373	9.386	16.986	(3.300)	(1.274)
59	Production Steam	Big Cajun Common	13150: 3150 Accessory Electric Equipment		1,146.314	(737.150)	-11.95%	546.134	6.94%	79.503	28.646	50.857	(9.879)	(3.814)
60	Production Steam	Big Cajun Common	13160: 3160 Misc Power Plant Equipment		802.160	(397.795)	-12.53%	504.902	9.37%	75.182	19.008	56.174	(10.912)	(4.213)
61	Production Steam	Buras Unit #8	13170: 3170 Asset Retire Costs-Steam		-	29.411	0.00%	29.411	2.39%	-	-	-	-	-
62	Production Steam	Lewis Creek Common LA Ret Contra Securitization	13110: 3110 Structures & Improvements		(4.274)	(2.462)	0.00%	-	2.79%	-	(79)	(40)	8	3
63	Production Steam	Little Gypsy Common Plant	13109: 3109 Land		914.441	(4,489)	0.00%	909.952	0.00%	-	-	-	-	-
64	Production Steam	Little Gypsy Common Plant	13110: 3110 Structures & Improvements		7,906.085	(4,514.511)	0.00%	3,391.574	0.00%	-	308.088	(308.088)	59.846	23.107
65	Production Steam	Little Gypsy Common Plant	13111: 3111 SFT Structures & Improve		1,371.172	(1,423.964)	0.00%	-	0.00%	-	-	-	-	-
66	Production Steam	Little Gypsy Common Plant	13120: 3120 Boiler Plant Equipment		8,623.376	(8,623.376)	0.00%	-	2.81%	-	-	-	-	-
67	Production Steam	Little Gypsy Common Plant	13140: 3140 Turbogenerator Units		333.849	(1,823.036)	-0.78%	-	4.57%	-	-	-	-	-
68	Production Steam	Little Gypsy Common Plant	13150: 3150 Accessory Electric Equipment		7,633.983	(6,456.237)	-0.76%	1,235.993	5.12%	391.159	304.550	86.609	(16.824)	(6.496)
69	Production Steam	Little Gypsy Common Plant	13160: 3160 Misc Power Plant Equipment		3,596.319	(2,360.358)	-1.32%	1,283.417	7.65%	275.223	145.358	129.864	(25.226)	(9.740)
70	Production Steam	Little Gypsy Unit No 1	13110: 3110 Structures & Improvements		(103.768)	46.861	-17.16%	-	3.23%	(3.352)	(3.352)	(10)	-	-

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
80	2: Production Steam	Little Gypsy Unit No 3	13110: 3110 Structures & Improvements		4,626,704	(4,059,965)	-	968,102	6.02%	278,493	162,455	-	116,038	(8,703)
81	2: Production Steam	Little Gypsy Unit No 3	13120: 3120 Boiler Plant Equipment		46,487,672	(33,063,181)	-8.96%	17,590,594	6.02%	3,012,862	1,572,018	-	1,440,844	(108,065)
82	2: Production Steam	Little Gypsy Unit No 3	13140: 3140 Turbogenerator Units		41,541,177	(20,881,790)	-8.88%	24,350,283	8.90%	3,695,468	1,122,056	-	2,573,412	(499,885)
83	2: Production Steam	Little Gypsy Unit No 3	13150: 3150 Accessory Electric Equipment		13,275,549	(9,280,425)	-8.93%	5,180,466	6.03%	800,716	455,193	-	345,523	(25,914)
84	2: Production Steam	Little Gypsy Unit No 3	13160: 3160 Misc Power Plant Equipment		1,209,584	(1,166,015)	-9.71%	160,991	6.66%	80,507	48,002	-	32,505	(6,314)
85	2: Production Steam	Little Gypsy Unit No 3	13170: 3170 Asset Retire Costs-Steam		-	557,752	0.00%	557,752	2.39%	-	-	-	-	(2,438)
86	2: Production Steam	Louisiana Station No 2,Elec Com	13110: 3110 Structures & Improvements		894,619	(492,944)	-45.28%	806,893	8.07%	72,231	21,147	-	51,083	(9,923)
87	2: Production Steam	Louisiana Station No 2,Elec Com	13120: 3120 Boiler Plant Equipment		2,861,537	(1,811,639)	-45.28%	2,345,745	8.03%	229,862	75,041	-	154,821	(30,074)
88	2: Production Steam	Louisiana Station No 2,Elec Com	13140: 3140 Turbogenerator Units		1,291,459	(796,585)	-45.28%	1,079,711	8.07%	104,256	37,514	-	66,742	(12,965)
89	2: Production Steam	Louisiana Station No 2,Elec Com	13150: 3150 Accessory Electric Equipment		2,019,956	(2,035,803)	-45.28%	897,437	6.20%	125,273	55,233	-	70,040	(13,605)
90	2: Production Steam	Louisiana Station No 2,Elec Com	13160: 3160 Misc Power Plant Equipment		120,925	(51,514)	-45.28%	124,171	6.55%	7,916	2,692	-	5,224	(1,015)
91	2: Production Steam	Louisiana Station No 2 Unit 7	13110: 3110 Structures & Improvements		2,567,817	(1,851,486)	-45.28%	1,879,166	5.03%	129,184	60,700	-	68,484	(13,303)
92	2: Production Steam	Louisiana Station No 2 Unit 7	13120: 3120 Boiler Plant Equipment		8,162,821	(6,473,056)	-45.28%	5,386,297	6.21%	506,503	214,062	-	292,442	(56,807)
93	2: Production Steam	Louisiana Station No 2 Unit 7	13140: 3140 Turbogenerator Units		8,506,476	(7,472,352)	-45.28%	4,886,270	5.44%	462,915	247,094	-	215,821	(41,923)
94	2: Production Steam	Louisiana Station No 2 Unit 7	13150: 3150 Accessory Electric Equipment		2,733,492	(2,082,599)	-45.28%	1,888,755	6.50%	177,548	74,781	-	102,767	(19,962)
95	2: Production Steam	Louisiana Station No 2 Unit 7	13170: 3170 Asset Retire Costs-Steam		-	158,996	0.00%	158,996	0.00%	-	-	-	-	-
96	2: Production Steam	Louisiana Station No 2 Unit 9	13110: 3110 Structures & Improvements		632,588	(654,017)	-45.28%	265,039	7.04%	44,516	10,842	-	33,674	(6,541)
97	2: Production Steam	Louisiana Station No 2 Unit 9	13120: 3120 Boiler Plant Equipment		3,107,364	(3,225,205)	-45.28%	1,289,241	7.29%	226,462	81,488	-	144,974	(10,873)
98	2: Production Steam	Louisiana Station No 2 Unit 9	13140: 3140 Turbogenerator Units		2,657,408	(2,789,406)	-45.28%	1,071,409	6.66%	177,047	1,425	-	175,622	(34,115)
99	2: Production Steam	Louisiana Station No 2 Unit 9	13150: 3150 Accessory Electric Equipment		1,366,270	(1,429,850)	-45.28%	555,136	7.49%	102,304	-	-	102,304	(19,873)
100	2: Production Steam	Louisiana Station No 2 Unit 9	13170: 3170 Asset Retire Costs-Steam		-	238,495	0.00%	238,495	0.00%	-	-	-	-	-
101	2: Production Steam	Monroe Plant Common	13110: 3110 Structures & Improvements		380,500	(8,363,488)	-45.28%	8,809,480	3.23%	12,290	8,350	-	3,940	(765)
102	2: Production Steam	Monroe Plant Common	13120: 3120 Boiler Plant Equipment		-	208,109	-17.16%	208,109	3.23%	-	-	-	-	(295)
103	2: Production Steam	Monroe Plant Common	13140: 3140 Turbogenerator Units		-	209,970	-17.16%	209,970	3.23%	-	-	-	-	-
104	2: Production Steam	Monroe Plant Common	13150: 3150 Accessory Electric Equipment		-	47,335	-17.16%	47,335	3.23%	-	-	-	-	-
105	2: Production Steam	Monroe Plant Common	13160: 3160 Misc Power Plant Equipment		-	76,019	-17.16%	76,019	3.23%	-	-	-	-	-
106	2: Production Steam	Monroe Unit #10	13110: 3110 Structures & Improvements		-	36,329	-17.16%	36,329	3.23%	-	-	-	-	-
107	2: Production Steam	Monroe Unit #10	13130: 3130 Eng & Eng Driven Gener-S/P		-	(3)	-17.16%	-	-	-	-	-	-	-
108	2: Production Steam	Monroe Unit #10	13140: 3140 Turbogenerator Units		-	(7,497)	-17.16%	-	-	-	-	-	-	-
109	2: Production Steam	Monroe Unit #10	13150: 3150 Accessory Electric Equipment		-	216,292	-17.16%	216,292	3.23%	-	-	-	-	-
110	2: Production Steam	Monroe Unit #10	13160: 3160 Misc Power Plant Equipment		-	130,923	-17.16%	130,923	3.23%	-	-	-	-	-
111	2: Production Steam	Monroe Unit #10	13170: 3170 Asset Retire Costs-Steam		-	137,134	0.00%	137,134	2.39%	-	-	-	-	-
112	2: Production Steam	Monroe Unit #11	13110: 3110 Structures & Improvements		-	365,695	-17.16%	365,695	3.23%	-	-	-	-	-
113	2: Production Steam	Monroe Unit #11	13120: 3120 Boiler Plant Equipment		-	142,089	-17.16%	142,089	3.23%	-	-	-	-	-
114	2: Production Steam	Monroe Unit #11	13130: 3130 Eng & Eng Driven Gener-S/P		-	(6)	-17.16%	-	-	-	-	-	-	-
115	2: Production Steam	Monroe Unit #11	13140: 3140 Turbogenerator Units		-	(12,698)	-17.16%	-	-	-	-	-	-	-
116	2: Production Steam	Monroe Unit #11	13150: 3150 Accessory Electric Equipment		6,983	303,216	-17.16%	311,398	3.23%	226	188	-	37	(7)
117	2: Production Steam	Monroe Unit #11	13160: 3160 Misc Power Plant Equipment		-	122,021	-17.16%	122,021	3.23%	-	-	-	-	(3)
118	2: Production Steam	Monroe Unit #11	13170: 3170 Asset Retire Costs-Steam		-	244,467	0.00%	244,467	2.39%	-	-	-	-	-
119	2: Production Steam	Monroe Unit #12	13109: 3109 Land		69,378	(341)	0.00%	69,037	0.00%	-	-	-	-	-
120	2: Production Steam	Monroe Unit #12	13110: 3110 Structures & Improvements		-	53,844	-17.16%	53,844	3.23%	-	-	-	-	-
121	2: Production Steam	Monroe Unit #12	13120: 3120 Boiler Plant Equipment		-	155,625	-17.16%	155,625	3.23%	-	-	-	-	-
122	2: Production Steam	Monroe Unit #12	13150: 3150 Accessory Electric Equipment		7,548	555,405	-17.16%	564,248	3.23%	244	180	-	64	(12)
123	2: Production Steam	Monroe Unit #12	13160: 3160 Misc Power Plant Equipment		-	150,941	-17.16%	150,941	3.23%	-	-	-	-	(5)
124	2: Production Steam	Monroe Unit #12	13170: 3170 Asset Retire Costs-Steam		-	441,215	0.00%	441,215	2.39%	-	-	-	-	-
125	2: Production Steam	Monroe Unit #3	13110: 3110 Structures & Improvements		-	(3,837)	-17.16%	-	-	-	-	-	-	-
126	2: Production Steam	Monroe Unit #4	13110: 3110 Structures & Improvements		-	(3,575)	-17.16%	-	-	-	-	-	-	-
127	2: Production Steam	Monroe Unit #5	13110: 3110 Structures & Improvements		-	(2,350)	-17.16%	-	-	-	-	-	-	-
128	2: Production Steam	Monroe Unit #6	13110: 3110 Structures & Improvements		-	(58)	-17.16%	-	-	-	-	-	-	-
129	2: Production Steam	Monroe Unit #8	13110: 3110 Structures & Improvements		-	3,242	-17.16%	3,242	3.23%	-	-	-	-	-
130	2: Production Steam	Nelson Coal Unit 6	13109: 3109 Land		1,717	(8)	0.00%	1,717	0.00%	-	-	-	-	-
131	2: Production Steam	Nelson Coal Unit 6	13110: 3110 Structures & Improvements		39,372,803	(39,485,796)	-5.05%	1,875,109	3.69%	1,419,282	984,360	-	434,922	(84,484)
132	2: Production Steam	Nelson Coal Unit 6	13120: 3120 Boiler Plant Equipment		172,114,304	(129,902,901)	-5.33%	51,388,542	4.72%	8,117,877	4,256,691	-	3,861,187	(750,036)
133	2: Production Steam	Nelson Coal Unit 6	13121: 3121 Boiler Plant Railcars		1,435,987	(237,024)	-4.66%	1,265,866	8.53%	122,469	-	-	122,469	(23,790)
134	2: Production Steam	Nelson Coal Unit 6	13140: 3140 Turbogenerator Units		42,256,725	(21,805,285)	-5.49%	22,770,756	5.05%	2,132,063	1,018,004	-	1,114,059	(216,406)
135	2: Production Steam	Nelson Coal Unit 6	13150: 3150 Accessory Electric Equipment		29,471,939	(27,681,838)	-5.62%	3,447,325	4.02%	1,184,639	704,929	-	479,711	(83,184)
136	2: Production Steam	Nelson Coal Unit 6	13160: 3160 Misc Power Plant Equipment		2,257,308	(1,894,661)	-6.83%	156,876	5.94%	134,019	55,132	-	78,887	(15,324)
137	2: Production Steam	Nelson Coal Unit 6	13170: 3170 Asset Retire Costs-Steam		-	140,072	0.00%	140,072	2.34%	-	-	-	-	-
138	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13102: 3102 Land Rights		484	(517)	0.00%	-	2.23%	-	-	-	-	-
139	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13109: 3109 Land		2,170,263	(10,317)	0.00%	2,159,906	0.00%	-	-	-	-	-
140	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13110: 3110 Structures & Improvements		1,265,129	(6,038,621)	-5.03%	-	4.15%	-	(679)	-	679	(132)
141	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13120: 3120 Boiler Plant Equipment		(3,754,285)	(1,001,396)	-5.48%	-	3.92%	(147,199)	(66,883)	-	(80,316)	15,601
142	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13140: 3140 Turbogenerator Units		96,817	(109,790)	-5.33%	-	5.40%	-	-	-	-	-
143	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13150: 3150 Accessory Electric Equipment		516,131	(591,033)	-5.46%	-	5.33%	-	-	-	-	-
144	2: Production Steam	Nelson G&O Common 1,2,3,4(K)	13160: 3160 Misc Power Plant Equipment		869,021	(820,828)	-4.88%	90,605	6.10%	52,977	15,523	-	37,455	(7,276)
145	2: Production Steam	Nelson G&O Common,All Units (K)	13110: 3110 Structures & Improvements		9,894,694	(5,054,959)	-5.03%	5,336,959	4.15%	410,147	175,695	-	234,452	(45,542)
146	2: Production Steam	Nelson G&O Common,All Units (K)	13120: 3120 Boiler Plant Equipment		8,714,199	(4,973,896)	-5.48%	4,217,480	3.92%	341,688	154,182	-	187,486	(36,419)
147	2: Production Steam	Nelson G&O Common,All Units (K)	13140: 3140 Turbogenerator Units		463,290	(75,406)	-5.33%	412,553	5.40%	25,023	8,531	-	16,490	(3,203)
148	2: Production Steam	Nelson G&O Common,All Units (K)	13150: 3150 Accessory Electric Equipment		1,229,858	(487,057)	-5.46%	809,921	5.33%	65,596	22,470	-	43,126	(8,377)
149	2: Production Steam	Nelson G&O Common,All Units (K)	13160: 3160 Misc Power Plant Equipment		879,981	(112,258)	-4.88%	810,671	6.10%	53,646	15,352	-	38,293	(7,438)
150	2: Production Steam	Nelson Gas & Oil Unit 3	13110: 3110 Structures & Improvements		(29,764)	197,154	-24.43%	160,119	3.35%	(996)	(692)	-	(304)	59
151	2: Production Steam	Nelson Gas & Oil Unit 3	13120: 3120 Boiler Plant Equipment		(13,475)	(43,677)	-24.43%	-	3.35%	(459)	(275)	-	(184)	36
152	2: Production Steam	Nelson Gas & Oil Unit 3	13140: 3140 Turbogenerator Units		(35,351)	(1,521,561)	-24.43%	-	3.35%	(1,184)	(17,059)	-	15,876	(3,084)
153	2: Production Steam	Nelson Gas & Oil Unit 3	13150: 3150 Accessory Electric Equipment		-	(508,657)	-24.43%	-	3.35%	-	-	-	-	(1,191)
154	2: Production Steam	Nelson Gas & Oil Unit 3	13160: 3160 Misc Power Plant Equipment		-	102	-24.43%	102	3.35%	-	-	-	-	-
155	2: Production Steam	Nelson Gas & Oil Unit 3	13170: 3170 Asset Retire Costs-Steam		-	386,288	0.00%	386,288	2.68%	-	-	-	-	-
156	2: Production Steam	Nelson Gas & Oil Unit 4	13110: 3110 Structures & Improvements		(5,480)	227,917	-14.07%	-	2.60%	(143)	(147)	-	4	(1)
157	2: Production Steam	Nelson Gas & Oil Unit 4	13120: 3120 Boiler Plant Equipment		(16,826)	(2,343,008)	-14.07%	-	2.60%	(438)	(263)	-	175	34
158	2: Production Steam	Nelson Gas & Oil Unit 4	13140: 3140 Turbogenerator Units		(83,302)	(231,077)	-14.07%	-	2.60%	(2,169)	(5,698)	-	3,529	(685)
159	2: Production Steam	Nelson Gas & Oil Unit 4	13150: 3150 Accessory Electric Equipment		-	(121,966)	-14.07%	-	2.60%	-	-	-	-	-
160	2: Production Steam	Nelson Gas & Oil Unit 4	13160: 3160 Misc Power Plant Equipment		-	355,155	-14.07%	-	2.60%	-	-	-	-	-
161	2: Production Steam	Nelson Gas & Oil Unit 4	1											

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
162	2: Production Steam	Ninemile Point Common ALL	13109: 3109 Land		286,318	(1,405)	0.00%	284,913	0.00%	-	-	-	-	-
163	2: Production Steam	Ninemile Point Common ALL	13110: 3110 Structures & Improvements		31,817,364	(2,705,501)	-1.70%	29,652,298	3.16%	1,006,758	279,093	727,665	(141,349)	(54,575)
164	2: Production Steam	Ninemile Point Common ALL	13111: 3111 SFI Structures & Improve		947,620	2,321,425	0.00%	3,269,045	0.00%	-	-	-	-	-
165	2: Production Steam	Ninemile Point Common ALL	13120: 3120 Boiler Plant Equipment		14,999,942	(1,655,229)	-1.82%	13,617,600	3.14%	471,473	185,600	285,874	(55,531)	(21,441)
166	2: Production Steam	Ninemile Point Common ALL	13140: 3140 Turbogenerator Units		3,371,685	500,563	-2.90%	3,969,980	3.39%	114,159	16,274	97,886	(19,014)	(7,341)
167	2: Production Steam	Ninemile Point Common ALL	13150: 3150 Accessory Electric Equipment		6,474,358	(210,330)	-2.95%	6,454,820	3.24%	206,516	62,575	146,941	(28,543)	(11,022)
168	2: Production Steam	Ninemile Point Common ALL	13160: 3160 Misc Power Plant Equipment		19,314,201	(2,869,013)	-5.69%	17,544,322	4.23%	817,648	202,184	615,464	(119,554)	(46,160)
169	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	13110: 3110 Structures & Improvements		-	35,989	-1.70%	35,989	3.16%	-	-	-	-	-
170	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	13120: 3120 Boiler Plant Equipment		10,629,818	(7,072,398)	-1.82%	3,750,802	3.14%	334,113	401,006	(66,893)	12,994	5,017
171	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	13140: 3140 Turbogenerator Units		-	(8,852)	-2.90%	-	3.39%	-	-	-	-	-
172	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	13150: 3150 Accessory Electric Equipment		1,924,130	(1,187,781)	-2.95%	793,051	3.24%	62,267	71,932	(9,665)	1,877	725
173	2: Production Steam	Ninemile Point Common Unit No. 4, & 5	13160: 3160 Misc Power Plant Equipment		-	10,030	-5.69%	10,030	4.23%	-	-	-	-	-
174	2: Production Steam	Ninemile Point Unit No. 1	13110: 3110 Structures & Improvements		-	234,562	-17.16%	234,562	3.23%	-	-	-	-	-
175	2: Production Steam	Ninemile Point Unit No. 1	13120: 3120 Boiler Plant Equipment		-	317,698	-17.16%	317,698	3.23%	-	-	-	-	-
176	2: Production Steam	Ninemile Point Unit No. 1	13140: 3140 Turbogenerator Units		-	(692,031)	-17.16%	-	3.23%	-	-	-	-	-
177	2: Production Steam	Ninemile Point Unit No. 1	13150: 3150 Accessory Electric Equipment		-	(422,710)	-17.16%	-	3.23%	-	-	-	-	-
178	2: Production Steam	Ninemile Point Unit No. 1	13160: 3160 Misc Power Plant Equipment		-	10,925	-17.16%	10,925	3.23%	-	-	-	-	-
179	2: Production Steam	Ninemile Point Unit No. 1	13170: 3170 Asset Retire Costs-Steam		-	364,219	0.00%	364,219	2.39%	-	-	-	-	-
180	2: Production Steam	Ninemile Point Unit No. 2	13110: 3110 Structures & Improvements		-	27,985	-17.16%	27,985	3.23%	-	-	-	-	-
181	2: Production Steam	Ninemile Point Unit No. 2	13120: 3120 Boiler Plant Equipment		-	249,718	-17.16%	249,718	3.23%	-	-	-	-	-
182	2: Production Steam	Ninemile Point Unit No. 2	13140: 3140 Turbogenerator Units		-	(287,576)	-17.16%	-	3.23%	-	-	-	-	-
183	2: Production Steam	Ninemile Point Unit No. 2	13150: 3150 Accessory Electric Equipment		-	(430,599)	-17.16%	-	3.23%	-	-	-	-	-
184	2: Production Steam	Ninemile Point Unit No. 2	13160: 3160 Misc Power Plant Equipment		-	(6,376)	-17.16%	-	3.23%	-	-	-	-	-
185	2: Production Steam	Ninemile Point Unit No. 2	13170: 3170 Asset Retire Costs-Steam		-	415,302	0.00%	415,302	2.39%	-	-	-	-	-
186	2: Production Steam	Ninemile Point Unit No. 3	13110: 3110 Structures & Improvements		-	923,054	-17.16%	923,054	3.23%	-	(995)	995	(193)	(75)
187	2: Production Steam	Ninemile Point Unit No. 3	13120: 3120 Boiler Plant Equipment		-	(2,553,339)	-17.16%	-	3.23%	-	-	-	-	-
188	2: Production Steam	Ninemile Point Unit No. 3	13140: 3140 Turbogenerator Units		-	3,319,659	-17.16%	3,319,659	3.23%	-	-	-	-	-
189	2: Production Steam	Ninemile Point Unit No. 3	13150: 3150 Accessory Electric Equipment		-	(1,322,286)	-17.16%	-	3.23%	-	-	-	-	-
190	2: Production Steam	Ninemile Point Unit No. 3	13160: 3160 Misc Power Plant Equipment		-	(9,891)	-17.16%	-	3.23%	-	-	-	-	-
191	2: Production Steam	Ninemile Point Unit No. 3	13170: 3170 Asset Retire Costs-Steam		-	458,645	0.00%	458,645	2.39%	-	-	-	-	-
192	2: Production Steam	Ninemile Point Unit No. 4	13110: 3110 Structures & Improvements		4,022,367	(4,138,656)	-5.56%	109,386	2.79%	109,386	110,509	(1,123)	218	84
193	2: Production Steam	Ninemile Point Unit No. 4	13120: 3120 Boiler Plant Equipment		95,238,335	(45,581,485)	-5.51%	54,902,188	5.25%	4,997,157	2,760,447	2,236,710	(434,481)	(167,753)
194	2: Production Steam	Ninemile Point Unit No. 4	13140: 3140 Turbogenerator Units		88,072,963	(28,507,629)	-5.66%	64,546,791	5.94%	5,228,255	2,363,786	2,864,469	(556,423)	(214,835)
195	2: Production Steam	Ninemile Point Unit No. 4	13150: 3150 Accessory Electric Equipment		27,088,259	(12,598,231)	-5.72%	16,039,534	5.56%	1,504,856	740,922	763,933	(148,394)	(57,295)
196	2: Production Steam	Ninemile Point Unit No. 4	13160: 3160 Misc Power Plant Equipment		496,016	(481,311)	-5.11%	46,720	5.11%	25,348	14,628	10,720	(804)	-
197	2: Production Steam	Ninemile Point Unit No. 4	13170: 3170 Asset Retire Costs-Steam		-	441,658	0.00%	441,658	2.39%	-	-	-	-	-
198	2: Production Steam	Ninemile Point Unit No. 5	13110: 3110 Structures & Improvements		5,692,815	(7,110,944)	-5.72%	-	2.63%	-	(1,707)	1,707	(332)	(128)
199	2: Production Steam	Ninemile Point Unit No. 5	13120: 3120 Boiler Plant Equipment		97,536,515	(52,265,910)	-5.62%	50,751,533	4.92%	4,803,533	3,191,670	1,611,864	(313,105)	(120,890)
200	2: Production Steam	Ninemile Point Unit No. 5	13140: 3140 Turbogenerator Units		79,054,066	(33,864,061)	-5.68%	49,914,519	4.96%	4,844,983	2,284,958	1,559,925	(303,015)	(116,995)
201	2: Production Steam	Ninemile Point Unit No. 5	13150: 3150 Accessory Electric Equipment		20,832,867	(11,854,042)	-6.04%	10,236,672	4.93%	1,026,294	730,569	295,726	(57,445)	(22,179)
202	2: Production Steam	Ninemile Point Unit No. 5	13160: 3160 Misc Power Plant Equipment		770,986	(846,456)	-7.94%	-	4.39%	-	26,415	(26,415)	5,131	1,981
203	2: Production Steam	Ninemile Point Unit No. 5	13170: 3170 Asset Retire Costs-Steam		-	462,610	0.00%	462,610	2.39%	-	-	-	-	-
204	2: Production Steam	Patterson S.E.S.	13110: 3110 Structures & Improvements		-	1,569	-17.16%	1,569	3.23%	-	-	-	-	-
205	2: Production Steam	Patterson S.E.S.	13160: 3160 Misc Power Plant Equipment		-	323	-17.16%	323	3.23%	-	-	-	-	-
206	2: Production Steam	Sabine 1 LA Rtl Contra Securitization	13110: 3110 Structures & Improvements		(18,890)	(2,687)	-0.91%	-	3.68%	(694)	(600)	(95)	18	7
207	2: Production Steam	Sabine 1 LA Rtl Contra Securitization	13120: 3120 Boiler Plant Equipment		(170,238)	73,144	-0.91%	-	3.68%	(6,256)	(4,679)	(1,577)	306	118
208	2: Production Steam	Sabine 1 LA Rtl Contra Securitization	13120: 3120 Boiler Plant Equipment		(178,714)	71,916	-1.01%	-	3.38%	(6,035)	(4,700)	(1,335)	259	100
209	2: Production Steam	Sabine 3 LA Rtl Contra Securitization	13120: 3120 Boiler Plant Equipment		(73,688)	53,609	-1.51%	-	4.16%	(3,062)	(2,502)	(560)	109	42
210	2: Production Steam	Sabine 4 LA Rtl Contra Securitization	13150: 3150 Accessory Electric Equipment		(33,110)	19,437	-0.16%	-	3.30%	(1,093)	(1,145)	52	(10)	(4)
211	2: Production Steam	Sabine 5 LA Rtl Contra Securitization	13140: 3140 Turbogenerator Units		(102,488)	(728,011)	-0.23%	-	2.30%	(2,357)	(2,588)	231	(45)	(17)
212	2: Production Steam	Sabine 5 LA Rtl Contra Securitization	13150: 3150 Accessory Electric Equipment		(6)	2	-0.12%	-	2.41%	(0)	(0)	0	-	-
213	2: Production Steam	Sabine Common LA Rtl Contra Securitization	13110: 3110 Structures & Improvements		(403)	(466)	-0.09%	-	1.91%	(8)	-	(8)	1	-
214	2: Production Steam	Sabine Common LA Rtl Contra Securitization	13160: 3160 Misc Power Plant Equipment		(283)	97	-0.09%	-	1.91%	(5)	(6)	0	-	-
215	2: Production Steam	Steam Production Various Loca	13160: 3160 Misc Power Plant Equipment		-	120,244	-17.16%	120,244	3.23%	-	-	-	-	-
216	2: Production Steam	Sterlington Common Plant	13109: 3109 Land		90,528	(444)	0.00%	90,084	0.00%	-	-	-	-	-
217	2: Production Steam	Sterlington Common Plant	13110: 3110 Structures & Improvements		6,465,342	(2,903,952)	-17.97%	14,809,458	21.66%	1,400,216	178,231	1,221,986	(237,371)	(91,649)
218	2: Production Steam	Sterlington Common Plant	13111: 3111 SFI Structures & Improve		2,872	(2,987)	0.00%	-	0.00%	-	-	-	-	-
219	2: Production Steam	Sterlington Common Plant	13120: 3120 Boiler Plant Equipment		513,799	(390,167)	-17.97%	1,017,485	15.24%	78,299	16,097	62,202	(12,083)	(4,665)
220	2: Production Steam	Sterlington Common Plant	13150: 3150 Accessory Electric Equipment		602,631	(446,105)	-17.97%	1,204,919	18.43%	111,074	22,384	88,690	(17,228)	(6,652)
221	2: Production Steam	Sterlington Common Plant	13160: 3160 Misc Power Plant Equipment		1,082,016	(878,911)	-17.97%	2,087,550	13.56%	146,836	31,916	114,920	(22,323)	(8,619)
222	2: Production Steam	Sterlington Power Plants	13160: 3160 Misc Power Plant Equipment		11,365	(9,964)	-17.16%	3,352	3.23%	367	335	32	(6)	(2)
223	2: Production Steam	Sterlington Unit No 5	13110: 3110 Structures & Improvements		625,987	(746,763)	-17.16%	-	3.23%	-	-	-	-	-
224	2: Production Steam	Sterlington Unit No 5	13120: 3120 Boiler Plant Equipment		6,574	(7,888)	-17.16%	-	3.23%	-	-	-	-	-
225	2: Production Steam	Sterlington Unit No 5	13140: 3140 Turbogenerator Units		176,758	(228,626)	-17.16%	-	3.23%	-	-	-	-	-
226	2: Production Steam	Sterlington Unit No 5	13150: 3150 Accessory Electric Equipment		176,359	(211,601)	-17.16%	-	3.23%	-	-	-	-	-
227	2: Production Steam	Sterlington Unit No 6	13110: 3110 Structures & Improvements		-	1,587	-17.16%	1,587	3.23%	-	-	-	-	-
228	2: Production Steam	Sterlington Unit No 6	13120: 3120 Boiler Plant Equipment		-	11,624	-17.16%	11,624	3.23%	-	-	-	-	-
229	2: Production Steam	Sterlington Unit No 6	13160: 3160 Misc Power Plant Equipment		-	73,830	-17.16%	73,830	3.23%	-	-	-	-	-
230	2: Production Steam	Sterlington Unit No 6	13170: 3170 Asset Retire Costs-Steam		-	384,839	0.00%	384,839	2.39%	-	-	-	-	-
231	2: Production Steam	Sterlington Unit No 7	13110: 3110 Structures & Improvements		622,835	(656,116)	-17.97%	1,050,262	11.07%	68,925	17,035	51,889	(10,079)	(3,892)
232	2: Production Steam	Sterlington Unit No 7	13120: 3120 Boiler Plant Equipment		906,866	(4,246,150)	-17.97%	-	10.31%	-	-	-	-	-
233	2: Production Steam	Sterlington Unit No 7	13140: 3140 Turbogenerator Units		3,068,654	(2,921,654)	-17.97%	5,475,322	11.99%	368,060	96,432	271,628	(52,764)	(20,372)
234	2: Production Steam	Sterlington Unit No 7	13150: 3150 Accessory Electric Equipment		1,168,699	667,529	-17.97%	174,966	14.97%	3,869,409	36,857	138,109	(26,828)	(10,358)
235	2: Production Steam	Sterlington Unit No 7	13160: 3160 Misc Power Plant Equipment		77,160	191,669	-17.97%	403,063	31.07%	23,972	2,856	21,115	(4,102)	(1,584)
236	2: Production Steam	Sterlington Unit No 7	13170: 3170 Asset Retire Costs-Steam		-	126,403	0.00%	126,403	2.39%	-	-	-	-	-
237	2: Production Steam	Thibodaux #1	13160: 3160 Misc Power Plant Equipment		4,034	(3,911)	-17.16%	815	3.23%	130	128	2	-	-
238	2: Production Steam	Thibodaux #1	13170: 3170 Asset Retire Costs-Steam		-	77,756	0.00%	77,756	2.39%	-	-	-	-	-
239	2: Production Steam	Thibodaux Unit #9	13109: 3109 Land		8,536	(42)	0.00%	8,494	0.00%	-	-	-	-	-
240	2: Production Steam	Thibodaux Unit #9	13110: 3110 Structures & Improvements		-	142,295	-17.16%	142,295	3.23%	-	-	-	-	-
241	2: Production Steam	Thibodaux Unit #9	13120: 3120 Boiler Plant Equipment		-	62,532	-17.16%	82,532	3.23%	-	-	-	-	-
242	2: Production Steam	Thibodaux Unit #9	13140: 3140 Turbogenerator Units		-	(293,021)	-17.16%	-	3.23%	-	-	-	-	-
243	2: Production Steam	Thibodaux Unit #9	13160: 3160 Misc Power Plant Equipment		12,244	50,839	-17.16%	65,184	3.23%	395	376	20		

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
245	2: Production Steam	Waterford 1 & 2 Common Plant	13109: 3109 Land		2,821,239	(13,848)	0.00%	2,807,391	0.00%	-	-	-	-	-
246	2: Production Steam	Waterford 1 & 2 Common Plant	13110: 3110 Structures & Improvements		8,802,261	(4,960,780)	-8.47%	4,586,938	2.63%	231,621	273,951	(42,330)	8,223	3,175
247	2: Production Steam	Waterford 1 & 2 Common Plant	13111: 3111 SFI Structures & Improve		3,885,109	(4,039,866)	0.00%	-	0.00%	-	-	-	-	-
248	2: Production Steam	Waterford 1 & 2 Common Plant	13120: 3120 Boiler Plant Equipment		2,583,949	(8,899,774)	-8.69%	2,219,663	2.01%	51,998	93,300	(41,302)	8,023	3,098
249	2: Production Steam	Waterford 1 & 2 Common Plant	13140: 3140 Turbogenerator Units		1,046,320	(477,256)	-9.92%	673,530	3.07%	32,191	31,619	572	(111)	(43)
250	2: Production Steam	Waterford 1 & 2 Common Plant	13150: 3150 Accessory Electric Equipment		4,537,954	(5,716,736)	-10.93%	1,317,421	2.82%	118,871	138,348	(19,476)	3,783	1,461
251	2: Production Steam	Waterford 1 & 2 Common Plant	13160: 3160 Misc Power Plant Equipment		3,382,918	(1,791,407)	-13.54%	2,049,670	4.18%	141,408	107,415	33,993	(6,603)	(2,549)
252	2: Production Steam	Waterford Unit #1	13110: 3110 Structures & Improvements		9,428,072	(11,057,853)	-6.09%	-	2.98%	-	-	-	-	-
253	2: Production Steam	Waterford Unit #1	13120: 3120 Boiler Plant Equipment		41,690,267	(46,371,865)	-6.09%	-	3.23%	-	1,285,636	(1,285,636)	249,735	96,423
254	2: Production Steam	Waterford Unit #1	13140: 3140 Turbogenerator Units		39,582,120	(27,637,663)	-6.09%	14,355,251	3.23%	1,278,502	51,595	(1,022)	(3,870)	-
255	2: Production Steam	Waterford Unit #1	13150: 3150 Accessory Electric Equipment		9,353,761	(9,399,794)	-6.09%	523,678	3.23%	302,126	284,611	17,515	(3,402)	(1,314)
256	2: Production Steam	Waterford Unit #1	13160: 3160 Misc Power Plant Equipment		1,265,565	(1,438,399)	-6.09%	-	3.23%	-	40,693	(40,693)	7,905	3,052
257	2: Production Steam	Waterford Unit #2	13110: 3110 Structures & Improvements		5,986,699	(6,325,247)	-6.50%	50,388	5.36%	50,388	168,773	(136,385)	26,493	10,229
258	2: Production Steam	Waterford Unit #2	13120: 3120 Boiler Plant Equipment		42,477,377	(45,871,294)	-6.79%	2,047,742	5.47%	2,047,742	1,320,132	718,610	(139,590)	(53,896)
259	2: Production Steam	Waterford Unit #2	13140: 3140 Turbogenerator Units		58,868,291	(13,381,877)	-6.55%	40,339,759	9.25%	5,434,721	1,808,942	3,625,779	(706,056)	(272,608)
260	2: Production Steam	Waterford Unit #2	13150: 3150 Accessory Electric Equipment		9,318,223	(7,437,184)	-6.76%	2,511,414	6.03%	561,947	284,117	277,830	(53,968)	(20,837)
261	2: Production Steam	Waterford Unit #2	13160: 3160 Misc Power Plant Equipment		1,167,786	(1,217,110)	-7.46%	37,845	6.18%	37,845	37,680	164	(32)	(12)
262	2: Production Steam Total				1,594,360,513	(955,627,473)		724,020,034		75,490,514	38,206,362	37,284,151	(7,242,447)	(2,796,307)
263	3: Production Nuclear	La Nuclear Production	13201: 3201 Land		6,603,281	-	0.00%	6,603,281	0.00%	-	-	-	-	-
264	3: Production Nuclear	La Nuclear Production	13212: 3210 Structures And Improvements		1,187,906,422	(787,141,801)	-0.66%	408,563,447	1.75%	20,760,983	1,680,435	(792,646)	(306,041)	-
265	3: Production Nuclear	La Nuclear Production	13220: 3220 Reactor Plant Equipment		720,130,872	(335,691,699)	-0.87%	390,670,601	2.20%	15,858,413	10,228,620	5,629,593	(1,093,548)	(422,219)
266	3: Production Nuclear	La Nuclear Production	13230: 3230 Turbogenerator Units		290,479,763	(159,690,276)	-1.24%	240,494,796	2.24%	6,072,301	2,948,756	3,123,545	(572,796)	(221,157)
267	3: Production Nuclear	La Nuclear Production	13240: 3240 Accessory Electric Equipment		584,037,581	(353,065,591)	-1.21%	238,045,554	2.11%	12,307,901	8,213,129	4,094,772	(795,406)	(307,108)
268	3: Production Nuclear	La Nuclear Production	13250: 3250 Misc Power Plant Equipment		130,685,665	(24,288,094)	-0.88%	107,544,393	3.10%	4,054,347	1,822,320	2,232,027	(433,571)	(167,402)
269	3: Production Nuclear	River Bend Abeyed Plant	13250: 3250 Misc Power Plant Equipment		-	(170,774,566)	0.00%	-	0.00%	-	7,534,172	(7,534,172)	(1,463,513)	(565,063)
270	3: Production Nuclear	Waterford 3 New Steam Generator	13212: 3210 Structures And Improvements		8,741,084	(3,006,063)	-0.82%	6,815,102	1.96%	190,458	233,434	-	25,825	9,971
271	3: Production Nuclear	Waterford 3 New Steam Generator	13220: 3220 Reactor Plant Equipment		547,149,017	(213,980,576)	-1.03%	338,829,531	2.32%	12,680,398	18,165,753	(5,485,354)	1,065,532	411,302
272	3: Production Nuclear	Waterford 3 New Steam Generator	13250: 3250 Misc Power Plant Equipment		327,701	(123,411)	-1.53%	209,308	2.62%	8,594	10,880	(2,286)	444	171
273	3: Production Nuclear	Waterford Nuclear 3	13202: 3202 Land Rights		898,633	(469,518)	0.00%	429,115	1.26%	11,300	13,749	(2,449)	476	184
274	3: Production Nuclear	Waterford Nuclear 3	13212: 3210 Structures And Improvements		1,079,203,793	(623,819,495)	-0.82%	464,255,230	1.96%	21,078,645	15,542,739	5,535,518	(1,079,159)	(416,664)
275	3: Production Nuclear	Waterford Nuclear 3	13220: 3220 Reactor Plant Equipment		1,376,115,164	(626,877,149)	-1.03%	829,421,211	2.32%	31,892,087	19,261,947	12,630,141	(2,453,401)	(947,259)
276	3: Production Nuclear	Waterford Nuclear 3	13230: 3230 Turbogenerator Units		497,610,607	(132,848,403)	-1.29%	371,178,095	2.70%	13,423,806	6,989,156	6,434,649	(1,249,931)	(482,599)
277	3: Production Nuclear	Waterford Nuclear 3	13240: 3240 Accessory Electric Equipment		720,858,305	(448,497,729)	-1.56%	283,627,724	2.06%	14,857,940	4,380,287	10,477,653	(328,522)	(132,522)
278	3: Production Nuclear	Waterford Nuclear 3	13250: 3250 Misc Power Plant Equipment		360,928,411	(119,854,311)	-1.53%	246,612,192	2.62%	9,465,089	5,295,334	4,169,754	(809,871)	(312,730)
279	3: Production Nuclear Total				7,592,369,304	(3,937,308,948)		3,894,834,276		164,684,220	110,617,090	54,067,130	(10,502,539)	(4,055,036)
280	5: Production Other	Acadia Acq Adjustment (114) ELL	13410: 3410 Structures & Improvements		4,333,154	(1,798,483)	0.00%	2,534,671	3.12%	135,194	135,194	0	-	-
281	5: Production Other	Acadia Acq Adjustment (114) ELL	13440: 3440 Generators		77,854,291	(32,368,588)	0.00%	45,485,841	3.12%	2,428,058	2,428,058	(0)	-	-
282	5: Production Other	Acadia Acq Non Depreciable ELL	13410: 3410 Structures & Improvements		2,452,888	(2,452,888)	0.00%	-	0.00%	-	-	-	-	-
283	5: Production Other	Acadia Acq Non Depreciable ELL	13440: 3440 Generators		44,071,408	(44,071,408)	0.00%	-	0.00%	-	-	-	-	-
284	5: Production Other	Acadia Block 2 Unit ELL	13410: 3410 Structures & Improvements		19,709,423	(7,434,331)	-1.73%	12,616,587	3.12%	615,653	616,258	(605)	118	45
285	5: Production Other	Acadia Block 2 Unit ELL	13420: 3420 Fuel Holders,Products&Access		2,636,353	(1,075,434)	-1.53%	1,601,292	2.99%	78,725	82,254	(3,529)	685	265
286	5: Production Other	Acadia Block 2 Unit ELL	13430: 3430 Prime Movers		129,458,146	(27,926,822)	-2.17%	104,343,014	3.30%	4,265,701	4,075,552	190,149	(36,938)	(14,261)
287	5: Production Other	Acadia Block 2 Unit ELL	13440: 3440 Generators		33,187,187	(11,890,204)	-2.57%	22,146,673	3.56%	1,191,326	1,094,673	9,653	(22,662)	(8,750)
288	5: Production Other	Acadia Block 2 Unit ELL	13450: 3450 Accessory Electric Equipment		11,271,361	(4,119,607)	-2.09%	7,387,424	3.30%	372,164	353,045	19,119	(3,714)	(1,434)
289	5: Production Other	Acadia Block 2 Unit ELL	13460: 3460 Misc. Power Plant Equip		77,732	(30,574)	-3.81%	49,743	4.40%	2,404	2,414	990	(192)	(74)
290	5: Production Other	Acadia Plant Common	13401: 3401 Land - Oth Production		1,388,809	-	0.00%	1,388,809	0.00%	-	-	-	-	-
291	5: Production Other	Acadia Plant Common	13410: 3410 Structures & Improvements		2,290,557	(309,156)	-1.67%	2,009,531	3.67%	82,338	61,646	22,092	(4,291)	(1,657)
292	5: Production Other	Acadia Plant Common	13420: 3420 Fuel Holders,Products&Access		6,587,785	(2,037,270)	-1.49%	4,648,943	3.14%	206,677	202,501	4,175	(811)	(313)
293	5: Production Other	Acadia Plant Common	13430: 3430 Prime Movers		3,324,048	(437,178)	-2.14%	2,958,169	3.34%	111,015	101,203	9,812	(1,906)	(736)
294	5: Production Other	Acadia Plant Common	13450: 3450 Accessory Electric Equipment		7,092,046	(202,138)	-2.09%	7,037,865	3.31%	235,077	218,051	17,026	(3,307)	(1,277)
295	5: Production Other	Acadia Plant Common	13460: 3460 Misc. Power Plant Equip		1,140,290	(236,636)	-3.86%	947,651	4.56%	51,988	34,726	17,262	(3,353)	(1,295)
296	5: Production Other	Buras Unit #8	13401: 3401 Land - Oth Production		34,845	-	0.00%	34,845	0.00%	-	-	-	-	-
297	5: Production Other	Buras Unit #8	13410: 3410 Structures & Improvements		-	898,367	0.00%	898,367	0.93%	-	-	-	-	-
298	5: Production Other	Buras Unit #8	13420: 3420 Fuel Holders,Products&Access		-	(35)	0.00%	-	0.93%	-	-	-	-	-
299	5: Production Other	Buras Unit #8	13430: 3430 Prime Movers		-	4,379,393	0.00%	4,379,393	0.93%	-	-	-	-	-
300	5: Production Other	Buras Unit #8	13440: 3440 Generators		-	136,112	0.00%	136,112	0.93%	-	-	-	-	-
301	5: Production Other	Buras Unit #8	13450: 3450 Accessory Electric Equipment		-	210,893	0.00%	210,893	0.93%	-	-	-	-	-
302	5: Production Other	Buras Unit #8	13460: 3460 Misc. Power Plant Equip		-	39,203	0.00%	39,203	0.93%	-	-	-	-	-
303	5: Production Other	Calcasieu Generation Facility Common	13401: 3401 Land - Oth Production		618,502	-	0.00%	618,502	0.00%	-	-	-	-	-
304	5: Production Other	Calcasieu Generation Facility Common	13410: 3410 Structures & Improvements		560,293	(119,854)	-4.28%	444,412	3.04%	17,027	15,381	1,647	(320)	(124)
305	5: Production Other	Calcasieu Generation Facility Common	13430: 3430 Prime Movers		4,288,183	(1,526,976)	-5.40%	2,992,813	2.90%	124,251	117,841	6,410	(1,245)	(481)
306	5: Production Other	Calcasieu Generation Facility Common	13440: 3440 Generators		11,423,800	(4,365,528)	-5.56%	7,693,147	3.20%	365,830	310,727	55,102	(10,704)	(4,133)
307	5: Production Other	Calcasieu Generation Facility Common	13450: 3450 Accessory Electric Equipment		2,241,510	740,677	-4.56%	3,094,330	3.64%	81,558	25,891	55,667	(10,813)	(4,175)
308	5: Production Other	Calcasieu Generation Facility Common	13460: 3460 Misc. Power Plant Equip		2,160,460	(693,646)	-7.19%	1,622,236	4.51%	97,536	58,775	38,761	(7,529)	(2,907)
309	5: Production Other	Calcasieu Generation Facility Unit 1	13410: 3410 Structures & Improvements		76,155	(10,809)	-4.23%	68,567	3.30%	2,515	2,071	443	(86)	(33)
310	5: Production Other	Calcasieu Generation Facility Unit 1	13430: 3430 Prime Movers		5,672,772	(1,700,703)	-4.88%	4,249,020	3.01%	170,654	154,735	15,919	(3,092)	(1,194)
311	5: Production Other	Calcasieu Generation Facility Unit 1	13440: 3440 Generators		22,927,733	(5,223,251)	-5.56%	18,979,685	3.51%	804,220	624,926	179,294	(34,828)	(13,447)
312	5: Production Other	Calcasieu Generation Facility Unit 1	13450: 3450 Accessory Electric Equipment		491,318	(52,139)	-4.58%	441,700	3.56%	17,475	13,434	4,041	(765)	(303)
313	5: Production Other	Calcasieu Generation Facility Unit 1	13460: 3460 Misc. Power Plant Equip		36,834	(12,689)	-7.32%	26,842	4.48%	1,549	1,002	647	(126)	(49)
314	5: Production Other	Calcasieu Generation Facility Unit 2	13410: 3410 Structures & Improvements		19,826	(2,687)	-3.77%	17,886	3.30%	654	539	115	(22)	(9)
315	5: Production Other	Calcasieu Generation Facility Unit 2	13430: 3430 Prime Movers		1,774,129	(379,270)	-4.79%	1,479,848	3.19%	56,552	46,759	9,793	(1,902)	(734)
316	5: Production Other	Calcasieu Generation Facility Unit 2	13440: 3440 Generators		30,923,983	(5,043,983)	-5.41%	25,949,343	3.41%	1,055,938	827,739	228,098	(44,306)	(17,107)
317	5: Production Other	Calcasieu Generation Facility Unit 2	13450: 3450 Accessory Electric Equipment		622,035	(82,204)	-4.58%	4						

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 11.425%	(J) = (H) x 7.5%
330	5: Production Other	Lake Charles Power Station	13410: 3410 Structures & Improvements		73,701,636	(6,362,398)	-1.07%	65,127,790	3.42%	2,524,189	1,951,399	572,790	(42,959)	
331	5: Production Other	Lake Charles Power Station	13420: 3420 Fuel Holdrs,Products&Access		7,607,643	(10,276,535)	-0.78%							
332	5: Production Other	Lake Charles Power Station	13430: 3430 Prime Movers		547,764,871	(42,348,821)	-1.33%	512,704,474	3.43%	18,806,869	17,078,225	1,728,645	(335,789)	(129,648)
333	5: Production Other	Lake Charles Power Station	13440: 3440 Generators		78,280,153	(28,493,828)	-1.89%	51,266,718	3.71%	2,903,734	2,424,217	479,517	(35,964)	(35,964)
334	5: Production Other	Lake Charles Power Station	13450: 3450 Accessory Electric Equipment		86,011,109	(12,681,663)	-1.43%	74,557,300	3.55%	3,053,687	2,688,017	365,670	(71,031)	(27,425)
335	5: Production Other	Lake Charles Power Station	13460: 3460 Misc. Power Plant Equip		3,677,390	(1,221,615)	-3.32%	2,577,696	4.46%	164,137	56,042	108,096	(20,098)	(6,107)
336	5: Production Other	Lake Providence Unit #2	13401: 3401 Land - Oth Production		11,701	-	0.00%	11,701	0.00%	-	-	-	-	-
337	5: Production Other	Lake Providence Unit #2	13410: 3410 Structures & Improvements		231,931	14,227	0.00%	246,158	0.93%	2,157	-	2,157	(419)	(162)
338	5: Production Other	Lake Providence Unit #2	13411: 3411 SFI Structures & Improvements		3,638	(3,694)	0.00%	-	0.93%	-	-	-	-	-
339	5: Production Other	Monroe Unit #9	13410: 3410 Structures & Improvements			125,926	0.00%	125,926	2.39%	-	-	-	-	-
340	5: Production Other	Ninemile Point Unit No. 6	13410: 3410 Structures & Improvements		53,448,989	(14,964,421)	-0.67%	38,841,016	6.84%	3,656,650	1,664,016	1,992,634	(387,069)	(149,448)
341	5: Production Other	Ninemile Point Unit No. 6	13420: 3420 Fuel Holdrs,Products&Access		35,429,511	(10,938,351)	-0.90%	25,311,269	3.18%	1,126,326	1,107,186	19,140	(3,718)	(1,435)
342	5: Production Other	Ninemile Point Unit No. 6	13430: 3430 Prime Movers		409,638,998	(13,842,705)	-1.50%	301,930,584	3.37%	13,784,616	12,821,989	962,627	(186,990)	(72,197)
343	5: Production Other	Ninemile Point Unit No. 6	13440: 3440 Generators		41,399,121	(12,472,167)	-1.92%	23,722,695	3.63%	1,501,277	1,291,799	209,478	(40,691)	(15,711)
344	5: Production Other	Ninemile Point Unit No. 6	13450: 3450 Accessory Electric Equipment		80,306,650	(23,933,147)	-0.76%	56,981,828	3.45%	2,771,762	2,512,977	258,785	(50,269)	(19,409)
345	5: Production Other	Ninemile Point Unit No. 6	13460: 3460 Misc. Power Plant Equip		5,710,272	(1,732,825)	-3.34%	4,168,431	4.51%	257,610	177,241	80,369	(15,612)	(6,028)
346	5: Production Other	Ouachita Plant Common	13401: 3401 Land - Oth Production		166,405	-	0.00%	166,405	0.00%	-	-	-	-	-
347	5: Production Other	Ouachita Plant Common	13410: 3410 Structures & Improvements		5,127,240	(2,134,699)	-3.27%	3,160,375	2.81%	144,028	159,691	(15,663)	3,043	1,175
348	5: Production Other	Ouachita Plant Common	13420: 3420 Fuel Holdrs,Products&Access		73,912	(28,057)	-3.28%	48,278	2.72%	2,012	2,306	(294)	57	22
349	5: Production Other	Ouachita Plant Common	13430: 3430 Prime Movers		4,998,622	(2,229,756)	-4.36%	2,986,710	2.96%	147,717	155,957	(8,240)	1,601	618
350	5: Production Other	Ouachita Plant Common	13440: 3440 Generators		5,287,217	(2,456,511)	-4.69%	3,078,708	3.22%	170,093	164,961	5,132	(997)	(385)
351	5: Production Other	Ouachita Plant Common	13450: 3450 Accessory Electric Equipment		54,455,557	(10,653,530)	-3.62%	43,802,041	3.07%	1,536,665	1,436,665	100,000	117	45
352	5: Production Other	Ouachita Plant Common	13460: 3460 Misc. Power Plant Equip		772,580	(259,205)	-6.30%	502,040	4.50%	34,735	24,288	10,447	(2,029)	(783)
353	5: Production Other	Ouachita Plant MEP Gas Yard Common 50/50	13420: 3420 Fuel Holdrs,Products&Access		2,218,205	(668,582)	-3.21%	1,620,925	2.91%	64,651	69,208	(4,557)	885	342
354	5: Production Other	Ouachita Plant Unit 3	13410: 3410 Structures & Improvements		4,063,243	(1,448,783)	-3.46%	2,755,234	3.00%	121,879	112,666	9,212	(1,790)	(691)
355	5: Production Other	Ouachita Plant Unit 3	13420: 3420 Fuel Holdrs,Products&Access		50,987	(19,355)	-3.21%	33,270	2.88%	1,468	1,591	(123)	24	9
356	5: Production Other	Ouachita Plant Unit 3	13430: 3430 Prime Movers		11,305,271	(1,263,530)	-3.62%	10,450,545	3.62%	412,110	287,755	124,355	(28,041)	(10,827)
357	5: Production Other	Ouachita Plant Unit 3	13440: 3440 Generators		46,847,781	(16,891,574)	-4.51%	30,956,207	3.29%	1,539,175	1,521,223	17,952	(3,487)	(1,346)
358	5: Production Other	Ouachita Plant Unit 3	13450: 3450 Accessory Electric Equipment		1,823,191	(91,239)	-3.67%	1,798,872	3.74%	68,242	51,853	16,389	(3,184)	(1,229)
359	5: Production Other	Ouachita Plant Unit 3	13460: 3460 Misc. Power Plant Equip		552,580	(121,516)	-5.73%	462,715	4.65%	25,675	15,187	10,487	(2,037)	(787)
360	5: Production Other	Ouachita Purchase Price Adjustment (FERC)	13410: 3410 Structures & Improvements		71,392,450	(71,392,450)	0.00%	-	0.00%	-	-	-	-	-
361	5: Production Other	Perryville Common	13401: 3401 Land - Oth Production		926,633	-	0.00%	926,633	0.00%	-	-	-	-	-
362	5: Production Other	Perryville Common	13402: 3402 Land Rts - Oth Prod		445,486	(125,092)	0.00%	320,394	2.93%	13,033	13,899	(866)	168	65
363	5: Production Other	Perryville Common	13410: 3410 Structures & Improvements		4,345,451	(1,194,778)	-0.83%	3,186,355	2.80%	121,803	136,049	(14,246)	2,767	1,068
364	5: Production Other	Perryville Common	13420: 3420 Fuel Holdrs,Products&Access		1,737,931	(807,331)	-0.83%	942,012	2.53%	43,927	54,223	(10,297)	2,000	772
365	5: Production Other	Perryville Common	13430: 3430 Prime Movers		82,559	430,313	-1.26%	513,908	3.15%	2,604	2,712	(108)	21	8
366	5: Production Other	Perryville Common	13440: 3440 Generators		5,467	(651)	-1.58%	4,902	3.62%	198	171	27	(5)	(2)
367	5: Production Other	Perryville Common	13450: 3450 Accessory Electric Equipment		4,000,984	(1,106,054)	-1.26%	2,945,303	3.11%	124,494	121,739	2,756	(635)	(207)
368	5: Production Other	Perryville Common	13460: 3460 Misc. Power Plant Equip		2,949,689	(939,633)	-3.16%	2,006,685	4.39%	129,446	90,939	38,507	(7,480)	(2,888)
369	5: Production Other	Perryville Purchase Price Adjustment (FERC)	13410: 3410 Structures & Improvements		143,396,733	(143,396,733)	0.00%	-	0.00%	-	-	-	-	-
370	5: Production Other	Perryville Unit 1	13410: 3410 Structures & Improvements		11,107,950	(3,605,566)	-1.43%	7,661,529	3.71%	411,693	329,761	81,932	(15,915)	(6,145)
371	5: Production Other	Perryville Unit 1	13420: 3420 Fuel Holdrs,Products&Access		1,377,170	(547,309)	-1.26%	847,169	3.24%	44,560	42,968	1,592	(309)	(119)
372	5: Production Other	Perryville Unit 1	13430: 3430 Prime Movers		17,502,985	(1,726,985)	-1.77%	16,502,985	3.78%	3,022,611	2,542,501	480,111	(93,442)	(36,074)
373	5: Production Other	Perryville Unit 1	13440: 3440 Generators		95,671,513	(52,650,433)	-2.40%	45,321,794	3.37%	2,222,372	2,970,380	(747,008)	(48,949)	(18,899)
374	5: Production Other	Perryville Unit 1	13450: 3450 Accessory Electric Equipment		4,983,657	(1,975,028)	-1.88%	3,102,124	3.34%	166,409	155,047	11,362	(2,207)	(852)
375	5: Production Other	Perryville Unit 1	13460: 3460 Misc. Power Plant Equip		470,247	(206,489)	-3.77%	281,468	4.60%	21,625	14,472	7,153	(1,390)	(536)
376	5: Production Other	Perryville Unit 2	13410: 3410 Structures & Improvements		316,452	2,330	-6.35%	338,862	3.35%	10,588	7,048	3,550	(690)	(266)
377	5: Production Other	Perryville Unit 2	13430: 3430 Prime Movers		852,360	213,043	-6.48%	1,120,676	3.53%	30,097	26,863	3,235	(628)	(243)
378	5: Production Other	Perryville Unit 2	13440: 3440 Generators		13,853,359	(7,501,341)	-7.86%	7,440,871	3.15%	437,005	436,924	81	(16)	(6)
379	5: Production Other	Perryville Unit 2	13450: 3450 Accessory Electric Equipment		10,742,015	(1,128,230)	-6.71%	10,334,706	3.56%	382,612	314,765	67,848	(13,179)	(5,089)
380	5: Production Other	Perryville Unit 2	13460: 3460 Misc. Power Plant Equip		25,611	(10,745)	-8.16%	17,212	4.71%	1,206	799	407	(79)	(31)
381	5: Production Other	Port Fourchon Power Barge	13401: 3401 Land - Oth Production		5,680,257	-	0.00%	5,680,257	0.00%	-	-	-	-	-
382	5: Production Other	Poydras Backup Power	13410: 3410 Structures & Improvements		6,157,794	(320,820)	-0.84%	5,888,803	3.05%	188,077	-	188,077	(36,534)	(14,106)
383	5: Production Other	Poydras Backup Power	13430: 3430 Prime Movers		27,311,042	(1,422,901)	-1.27%	26,234,531	3.11%	849,493	-	849,493	(165,014)	(63,712)
384	5: Production Other	Poydras Backup Power	13440: 3440 Generators		6,014,747	(313,367)	-1.85%	5,812,881	3.39%	203,959	-	203,959	(39,619)	(15,297)
385	5: Production Other	Poydras Backup Power	13450: 3450 Accessory Electric Equipment		1,029,360	(53,630)	-1.29%	988,965	3.21%	33,056	-	33,056	(6,421)	(2,479)
386	5: Production Other	Poydras Backup Power	13460: 3460 Misc. Power Plant Equip		192,854	(10,048)	-3.20%	188,977	4.24%	8,170	-	8,170	(1,587)	(613)
387	5: Production Other	Rayville Unit #1	13401: 3401 Land - Oth Production		1,500	-	0.00%	1,500	0.00%	-	-	-	-	-
388	5: Production Other	Rayville Unit #1	13410: 3410 Structures & Improvements		181,921	297,683	0.00%	479,604	0.93%	1,692	-	1,692	(329)	(127)
389	5: Production Other	Rayville Unit #1	13460: 3460 Misc. Power Plant Equip		8,933	(8,981)	0.00%	-	0.93%	-	-	-	-	-
390	5: Production Other	Sterling Unit No 7	13430: 3430 Prime Movers		86,188	474,118	0.00%	560,306	9.81%	8,455	4,973	3,482	(676)	(261)
391	5: Production Other	Thibodaux #1	13401: 3401 Land - Oth Production		8,535	-	0.00%	8,535	0.00%	-	-	-	-	-
392	5: Production Other	Union Plant Power Block - Acq Adjustment	13410: 3410 Structures & Improvements		53,839,327	(14,289,453)	0.00%	39,549,874	3.12%	1,679,787	1,679,787	(0)	-	-
393	5: Production Other	Union Plant Power Block - Acq Non Depreciable	13410: 3410 Structures & Improvements		181,212,342	(181,212,342)	0.00%	-	0.00%	-	-	-	-	-
394	5: Production Other	Union Plant Power Block Common All Units	13410: 3410 Structures & Improvements		51,220,734	(13,422,471)	-1.83%	38,738,118	3.06%	1,567,619	1,592,554	(24,934)	4,843	1,870
395	5: Production Other	Union Plant Power Block Common All Units	13420: 3420 Fuel Holdrs,Products&Access		750,714	(157,436)	-1.58%	605,172	2.99%	22,471	23,422	(951)	185	71
396	5: Production Other	Union Plant Power Block Common All Units	13430: 3430 Prime Movers		2,695,500	(533,669)	-2.22%	2,221,757	3.24%	87,211	83,722	3,488	(678)	(262)
397	5: Production Other	Union Plant Power Block Common All Units	13450: 3450 Accessory Electric Equipment		2,689,742	(516,069)	-2.21%	2,233,007	3.35%	90,094	84,305	5,749	(1,117)	(431)
398	5: Production Other	Union Plant Power Block Common All Units	13460: 3460 Misc. Power Plant Equip		1,010,965	(241,275)	-4.60%	816,182	4.34%	43,837	31,429	12,408	(2,410)	(931)
399	5: Production Other	Union Plant Power Block Common Units 3&4	13410: 3410 Structures & Improvements		873,682	386,763	-1.83%	1,276,477	3.06%	26,739	31,705	(4,966)	965	372
400	5: Production Other	Union Plant Power Block Common Units 3&4	13450: 3450 Accessory Electric Equipment		149,013	(15,715)	-2.21%	136,591	3.35%	4,989	4,649	340	(66)	(25)
401	5: Production Other	Union Plant Power Block Unit 3	13401: 3401 Land - Oth Production		2,989,980	-	0.00%	2,989,980	0.00%	-	-	-	-	-
402	5: Production Other	Union Plant Power Block Unit 3	13410: 3410 Structures & Improvements		8,502,952	(2,021,837)	-1.68%	6,623,713	3.54%	301,195	265,836	35,359	(6,868)	(2,652)
403	5: Production Other	Union Plant Power Block Unit 3	13420: 3420 Fuel Holdrs,Products&Access		1,503,109	(398,622)	-1.44%	1,126,191	3.36%	50,483	3,586	(697)	26	

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For the Test Year Ending December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.25%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.25%	(J) = (H) x 7.5%
415	5: Production Other	Washington Parish 1	13401: 3401 Land - Oth Production		3,897,439		0.00%	3,897,439	0.00%	-	-	-	-	-
416	5: Production Other	Washington Parish 1	13410: 3410 Structures & Improvements		35,817,501	(3,795,785)	-2.04%	32,752,143	3.38%	1,211,824	991,519	220,305	(42,794)	(16,523)
417	5: Production Other	Washington Parish 1	13420: 3420 Fuel Holdrs,Products&Access		15,824,145	(1,803,029)	-1.78%	14,302,749	3.23%	510,376	481,028	29,348	(5,701)	(2,201)
418	5: Production Other	Washington Parish 1	13430: 3430 Prime Movers		110,482,780	(12,915,238)	-2.34%	100,156,335	3.39%	3,749,241	3,553,111	196,130	(38,098)	(14,710)
419	5: Production Other	Washington Parish 1	13440: 3440 Generators		30,920,531	(3,523,263)	-2.89%	28,291,843	3.67%	1,134,077	939,933	194,144	(37,713)	(14,561)
420	5: Production Other	Washington Parish 1	13450: 3450 Accessory Electric Equipment		26,031,320	(2,948,946)	-2.41%	23,700,892	3.50%	911,852	788,564	123,289	(6,247)	(2,407)
421	5: Production Other	Washington Parish 1	13460: 3460 Misc. Power Plant Equip		1,484,572	(163,496)	-4.23%	1,383,803	4.44%	65,867	43,023	22,844	(4,437)	(1,713)
422	5: Production Other	WF Start Up Unit	13410: 3410 Structures & Improvements		4,733,364	(1,477,060)	-3.84%	4,338,242	2.96%	140,190	99,433	40,757	(7,917)	(3,057)
423	5: Production Other	WF Start Up Unit	13420: 3420 Fuel Holdrs,Products&Access		846,482	(407,534)	-3.71%	470,386	2.55%	21,583	27,341	(5,759)	1,119	432
424	5: Production Other	WF Start Up Unit	13430: 3430 Prime Movers		20,385,419	(6,840,251)	-4.91%	12,492,479	2.85%	580,455	666,830	(86,375)	16,782	6,480
425	5: Production Other	WF Start Up Unit	13440: 3440 Generators		875,412	(56,606)	-4.58%	858,927	3.77%	32,976	1,549	31,427	(6,105)	(2,357)
426	5: Production Other	WF Start Up Unit	13450: 3450 Accessory Electric Equipment		2,354,143	(801,628)	-4.43%	1,656,908	2.94%	69,183	78,273	(9,089)	1,766	682
427	5: Production Other Total				4,196,480,892	(1,255,123,404)		3,004,557,032		128,151,300	112,516,759	15,634,541	(3,037,007)	(1,172,593)
428	6: Transmission Plant	Reg Transmission	13501: 3501 Land	ELA-ELI-350-LA-E-PIS	10,695,055	(1,280)	0.00%	10,693,775	0.00%	-	-	-	-	-
429	6: Transmission Plant	Reg Transmission	13501: 3501 Land	ELA-LG000-350-LA-E-PIS	35,988,043	(4,826)	0.00%	35,983,217	0.00%	-	-	-	-	-
430	6: Transmission Plant	Reg Transmission	13502: 3502 Land Rights - High Voltage	ELA-ELI-35022-LA-E-PIS	150,372,023	(20,305,374)	0.00%	130,066,649	1.44%	2,165,625	2,066,039	99,587	(19,345)	(7,469)
431	6: Transmission Plant	Reg Transmission	13502: 3502 Land Rights - High Voltage	ELA-LG000-35022-LA-E-PIS	97,375,740	(24,698,025)	0.00%	72,677,715	1.44%	1,402,384	1,178,879	223,505	(43,416)	(16,763)
432	6: Transmission Plant	Reg Transmission	13503: 3503 Land Rights - Low Voltage	ELA-ELI-35021-LA-E-PIS	28,724,254	(20,388,926)	0.00%	8,335,294	1.47%	422,504	410,196	12,308	(2,391)	(923)
433	6: Transmission Plant	Reg Transmission	13503: 3503 Land Rights - Low Voltage	ELA-LG000-35021-LA-E-PIS	30,422,183	(14,862,851)	0.00%	15,559,332	1.47%	447,479	335,541	111,938	(21,744)	(8,395)
434	6: Transmission Plant	Reg Transmission	13520: 3520 Structure & Improvements	ELA-ELI-352-LA-E-PIS	113,669,699	(27,952,663)	-70.00%	165,285,826	2.45%	2,786,767	560,324	(2,226,443)	(108,842)	(42,024)
435	6: Transmission Plant	Reg Transmission	13520: 3520 Structure & Improvements	ELA-LG000-352-LA-E-PIS	106,509,718	(22,473,139)	-20.00%	158,993,831	2.45%	2,611,230	1,685,596	925,634	(179,804)	(69,423)
436	6: Transmission Plant	Reg Transmission	13530: 3530 Sin Equip-Trans	ELA-ELI-353-LA-E-PIS	1,186,821,034	(15,821,034)	-1.33%	1,150,821,034	2.30%	27,343,595	26,933,595	410,000	(8,100)	(3,075)
437	6: Transmission Plant	Reg Transmission	13530: 3530 Sin Equip-Trans	ELA-LG000-353-LA-E-PIS	1,129,497,870	(28,276,973)	-25.00%	1,128,595,364	2.30%	26,024,809	21,375,014	4,649,795	(348,735)	(133,223)
438	6: Transmission Plant	Reg Transmission	13540: 3540 Tws & Fxtrs-Trans	ELA-ELI-354-LA-E-PIS	128,101,563	(72,379,750)	-100.00%	183,823,375	2.93%	3,759,286	544,301	(3,214,985)	(105,731)	(40,823)
439	6: Transmission Plant	Reg Transmission	13540: 3540 Tws & Fxtrs-Trans	ELA-LG000-354-LA-E-PIS	118,615,221	(54,497,189)	-100.00%	182,733,252	2.93%	3,480,899	1,354,106	2,126,792	(413,129)	(159,509)
440	6: Transmission Plant	Reg Transmission	13550: 3550 Poles & Fxtrs - Trans	ELA-ELI-355-LA-E-PIS	917,166,899	(29,164,414)	-110.00%	1,628,866,074	3.53%	32,378,319	28,526,894	3,851,425	(78,297)	(28,918)
441	6: Transmission Plant	Reg Transmission	13550: 3550 Poles & Fxtrs - Trans	ELA-LG000-355-LA-E-PIS	1,747,591,844	(113,261,838)	-115.00%	1,457,791,838	3.53%	26,891,269	16,167,233	10,724,036	(1,882,246)	(709,440)
442	6: Transmission Plant	Reg Transmission	13561: 3561 Overhd Cond & Devices	ELA-ELI-3561-LA-E-PIS	449,508,564	(120,086,575)	-90.00%	733,979,697	2.74%	12,325,234	1,979,931	(10,346,303)	(384,602)	(148,495)
443	6: Transmission Plant	Reg Transmission	13561: 3561 Overhd Cond & Devices	ELA-LG000-3561-LA-E-PIS	413,497,984	(42,629,989)	-90.00%	743,376,370	2.74%	11,337,847	2,340,809	3,997,038	(776,425)	(299,778)
444	6: Transmission Plant	Reg Transmission	13562: 3562 Overhd Cond & Devs - Dmgs	ELA-ELI-3562-LA-E-PIS	10,550,853	(6,059,775)	-90.00%	13,866,844	2.74%	285,238	55,282	(229,956)	(10,739)	(4,146)
445	6: Transmission Plant	Reg Transmission	13562: 3562 Overhd Cond & Devs - Dmgs	ELA-LG000-3562-LA-E-PIS	10,550,853	(6,059,775)	-90.00%	13,866,844	2.74%	285,238	55,282	(229,956)	(10,739)	(4,146)
446	6: Transmission Plant	Reg Transmission	13563: 3563 Overhd Cond & Dev - Ckt&Gra	ELA-ELI-3563-LA-E-PIS	70,852,452	(21,496,393)	-90.00%	113,123,265	2.74%	1,942,728	401,757	1,540,972	(105,084)	(40,573)
447	6: Transmission Plant	Reg Transmission	13563: 3563 Overhd Cond & Dev - Ckt&Gra	ELA-LG000-3563-LA-E-PIS	67,635,611	(20,627,691)	-90.00%	107,879,902	2.74%	1,854,525	1,155,594	700,931	(52,420)	(19,782)
448	6: Transmission Plant	Reg Transmission	13570: 3570 Undergrmd Conduit-Trans	ELA-ELI-357-LA-E-PIS	1,790,714	(950,355)	0.00%	840,358	2.08%	37,162	48,256	(11,094)	2,155	832
449	6: Transmission Plant	Reg Transmission	13570: 3570 Undergrmd Conduit-Trans	ELA-LG000-357-LA-E-PIS	1,790,714	(950,355)	0.00%	840,358	2.08%	37,162	48,256	(11,094)	2,155	832
450	6: Transmission Plant	Reg Transmission	13580: 3580 Undergrmd Conduit&Devices	ELA-ELI-358-LA-E-PIS	5,298,925	(3,390,458)	0.00%	1,908,467	2.67%	1,141,737	143,011	(998,726)	(33,744)	(12,912)
451	6: Transmission Plant	Reg Transmission	13580: 3580 Undergrmd Conduit&Devices	ELA-LG000-358-LA-E-PIS	243,484	(230,345)	0.00%	13,139	2.67%	13,139	-	13,139	-	-
452	6: Transmission Plant	Reg Transmission	13590: 3590 Roads & Trails - Trans	ELA-ELI-359-LA-E-PIS	5,209,611	(891,115)	0.00%	4,318,497	2.03%	105,892	80,785	25,107	(4,877)	(1,883)
453	6: Transmission Plant	Reg Transmission	13590: 3590 Roads & Trails - Trans	ELA-LG000-359-LA-E-PIS	5,209,611	(891,115)	0.00%	4,318,497	2.03%	105,892	80,785	25,107	(4,877)	(1,883)
454	6: Transmission Plant Total				5,837,594,293	(1,500,456,432)		8,068,411,737		157,563,505	126,279,195	31,284,310	(6,076,979)	(2,346,323)
455	7: Distribution Plant	Reg Distribution	13601: 3601 Land	ELA-ELI-360-LA-E-PIS	5,662,619	6,505	0.00%	5,669,124	0.00%	-	-	-	-	-
456	7: Distribution Plant	Reg Distribution	13601: 3601 Land	ELA-LG000-360-LA-E-PIS	12,218,466	2,805	0.00%	12,221,271	0.00%	-	-	-	-	-
457	7: Distribution Plant	Reg Distribution	13602: 3602 Land Rights	ELA-ELI-3602-LA-E-PIS	29,734,763	(20,867,603)	-0.00%	8,867,261	1.81%	566,478	363,665	202,813	(39,369)	(15,197)
458	7: Distribution Plant	Reg Distribution	13602: 3602 Land Rights	ELA-LG000-3602-LA-E-PIS	6,601,426	(5,579,220)	0.00%	1,022,206	1.91%	125,764	120,809	4,955	(962)	(372)
459	7: Distribution Plant	Reg Distribution	13610: 3610 Structures & Improvements	ELA-ELI-361-LA-E-PIS	53,556,111	(14,910,866)	-30.00%	54,712,979	1.96%	1,051,061	908,481	142,580	(27,696)	(10,694)
460	7: Distribution Plant	Reg Distribution	13610: 3610 Structures & Improvements	ELA-LG000-361-LA-E-PIS	33,798,071	(8,871,916)	-30.00%	35,065,577	1.96%	663,301	449,163	214,139	(41,596)	(16,060)
461	7: Distribution Plant	Reg Distribution	13620: 3620 Sin Equip-Dist	ELA-ELI-362-LA-E-PIS	625,230,291	(234,912,172)	-15.00%	484,202,663	2.19%	13,665,958	1,197,149	12,468,809	(232,546)	(89,786)
462	7: Distribution Plant	Reg Distribution	13620: 3620 Sin Equip-Dist	ELA-LG000-362-LA-E-PIS	391,052,392	(136,096,722)	-15.00%	313,623,522	2.19%	8,547,419	6,910,086	1,637,334	(318,052)	(122,800)
463	7: Distribution Plant	Reg Distribution	13640: 3640 Poles, Tws & Fxtrs - Dist	ELA-ELI-364-1000-E-PIS	564,087,479	(47,176,906)	-35.00%	714,341,191	4.16%	23,484,258	23,533,798	(49,540)	9,623	3,715
464	7: Distribution Plant	Reg Distribution	13640: 3640 Poles, Tws & Fxtrs - Dist	ELA-LG000-364-1000-E-PIS	415,268,418	(65,340,445)	-35.00%	495,271,919	4.16%	17,288,578	10,349,196	6,939,382	(1,347,975)	(520,454)
465	7: Distribution Plant	Reg Distribution	13651: 3651 Overhd Cond & Devices - Dist	ELA-ELI-3651-1000-E-PIS	728,305,187	(118,014,510)	-35.00%	865,197,492	3.43%	25,016,916	(14,236,946)	39,253,861	(7,625,063)	(2,944,040)
466	7: Distribution Plant	Reg Distribution	13651: 3651 Overhd Cond & Devices - Dist	ELA-LG000-3651-1000-E-PIS	397,661,524	(70,620,918)	-35.00%	607,463,975	3.43%	13,650,473	6,200,034	7,450,439	(1,448,998)	(555,458)
467	7: Distribution Plant	Reg Distribution	13652: 3652 Cost Of Climg ROW - Dist	ELA-ELI-3652-LA-E-PIS	470,996	(575,841)	-35.00%	60,004	3.82%	17,979	-	17,979	-	-
468	7: Distribution Plant	Reg Distribution	13653: 3653 Cost Of Climg ROW - Dist	ELA-ELI-3653-LA-E-PIS	70,660,369	(47,748,767)	-35.00%	67,642,732	3.57%	2,522,275	1,778,736	743,538	(144,432)	(55,765)
469	7: Distribution Plant	Reg Distribution	13653: 3653 Cost Of Climg ROW - Dist	ELA-LG000-3653-LA-E-PIS	34,582,387	(9,729,577)	-35.00%	36,956,646	3.57%	1,234,444	491,374	743,070	(144,341)	(55,730)
470	7: Distribution Plant	Reg Distribution	13660: 3660 Underground Conduit - Dist	ELA-ELI-366-1000-E-PIS	10,456,556	(9,865,320)	-30.00%	93,740,243	2.94%	1,955,562	1,955,303	259	(259)	(94)
471	7: Distribution Plant	Reg Distribution	13660: 3660 Underground Conduit - Dist	ELA-LG000-366-1000-E-PIS	76,063,749	(25,494,189)	-30.00%	73,633,685	2.94%	2,237,137	1,460,794	776,343	(150,805)	(58,226)
472	7: Distribution Plant	Reg Distribution	13670: 3670 Undergrmd Cond & Devices	ELA-ELI-367-1000-E-PIS	215,623,537	(64,984,072)	-25.00%	204,545,349	3.15%	6,792,315	5,520,112	1,272,203	(247,125)	(95,415)
473	7: Distribution Plant	Reg Distribution	13670: 3670 Undergrmd Cond & Devices	ELA-LG000-367-1000-E-PIS	127,428,637	(53,810,543)	-25.00%	105,475,253	3.15%	4,014,105	3,522,267	491,838	(95,536)	(36,886)
474	7: Distribution Plant	Reg Distribution	13681: 3681 Line Transformers - Dist	ELA-ELI-3681-1000-E-PIS	854,254,840	(78,544,732)	-30.00%	1,031,965,560	4.20%	35,848,718	34,900,275	948,443	(184,235)	(71,133)
475	7: Distribution Plant	Reg Distribution	13681: 3681 Line Transformers - Dist	ELA-LG000-3681-1000-E-PIS	637,732,408	(89,834,697)	-30.00%	739,217,434	4.20%	26,762,376	13,162,446	13,599,931	(2,641,787)	(1,019,995)
476	7: Distribution Plant	Reg Distribution	13691: 3691 Services, Overhead - Dist	ELA-ELI-3691-1000-E-PIS	222,980,925	(27,961,193)	-25.00%	250,942,118	4.16%	19,506,154	(19,506,154)	3,789,070	(1,462,962)	(565,765)
477	7: Distribution Plant	Reg Distribution	13691: 3691 Services, Overhead - Dist	ELA-LG000-3691-1000-E-PIS	101,796,926	(62,437,225)	-25.00%	64,809,933	4.16%	4,234,761	3,499,606	735,155	(142,804)	(55,137)
478	7: Distribution Plant	Reg Distribution	136											

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Function	Location	Plant Account	REG - Intangible Group Code (Intangible) / Depr Group (Trans/Dist/Gen)	Adjusted Plant In Service at 8/31/2024	Adjusted Accum Reserve at 8/31/2024	Proposed Net Salvage %	Depr Limit at 8/31/2024 ⁽¹⁾	Proposed Depr Rates	8/31/2024 Annualized Depr Expense ⁽²⁾	12/31/2022 Per Book Expense	Proforma Adjustment	Federal DIT 19.425%	State DIT 7.5%
					(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F)-(G)	(I) = (H) x 19.425%	(J) = (H) x 7.5%
499	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0200A-E-LEASE	4,438	(3,377)	0.00%	4,061	2.35%	-	104	115	(10)	2
500	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0105A-E-LEASE	11,383	(11,383)	0.00%	-	0.00%	-	-	-	-	-
501	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0105B-E-LEASE	343,176	(436,340)	0.00%	-	28.57%	-	(230,288)	230,288	(44,733)	(17,272)
502	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0110A-E-LEASE	(5,493)	5,493	0.00%	-	0.00%	-	-	-	-	-
503	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0113A-E-LEASE	1,929,241	(2,072,254)	0.00%	-	20.00%	-	-	111,948	21,748	8,396
504	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0114A-E-LEASE	581,784	(579,696)	0.00%	2,098	0.00%	-	51,908	(51,908)	10,083	3,893
505	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0114B-E-LEASE	3,060	(3,060)	0.00%	-	0.00%	-	-	-	-	-
506	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0115A-E-LEASE	74,580	(6,127)	0.00%	68,453	2.35%	1,753	1,924	(172)	33	13
507	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0120A-E-LEASE	57,666	(32,936)	0.00%	24,729	2.35%	1,355	1,488	(133)	26	10
508	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0120A-E-LEASE	11	(240)	0.00%	-	2.35%	-	-	-	-	-
509	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0125A-E-LEASE	79,708	(79,708)	0.00%	-	0.00%	-	-	-	-	-
510	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0125B-E-LEASE	-	-	0.00%	-	0.00%	-	-	-	-	-
511	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0130A-E-LEASE	373,866	(35,969)	0.00%	337,877	2.35%	8,786	9,647	(861)	167	65
512	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0130C-E-LEASE	(28)	(28)	0.00%	-	2.35%	-	-	-	-	-
513	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0130D-E-LEASE	22,539	(2,408)	0.00%	20,131	2.35%	530	582	(52)	10	4
514	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0130F-E-LEASE	66,089	(5,184)	0.00%	60,905	2.35%	1,553	1,705	(152)	30	11
515	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0133A-E-LEASE	55,776	(79,166)	0.00%	-	27.91%	-	16,356	(16,356)	3,177	1,227
516	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0135A-E-LEASE	86,111	(18,460)	0.00%	-	14.46%	-	-	-	-	-
517	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0138A-E-LEASE	98,613	(15,781)	0.00%	82,832	2.35%	2,317	2,545	(227)	44	17
518	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0141B-E-LEASE	2,208	(2,208)	0.00%	-	0.00%	-	895	(895)	174	67
519	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0146A-E-LEASE	2,421	(2,421)	0.00%	-	0.00%	-	1,471	(1,471)	286	110
520	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0146B-E-LEASE	3,728	(3,728)	0.00%	-	0.00%	-	-	-	-	-
521	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0147B-E-LEASE	948,282	(105,065)	0.00%	843,197	2.35%	22,285	24,468	(2,183)	424	164
522	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0147C-E-LEASE	165,460	(22,320)	0.00%	143,140	2.35%	3,888	4,269	(381)	74	29
523	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0147D-E-LEASE	64,635	(6,422)	0.00%	58,213	2.35%	1,519	1,668	(149)	29	11
524	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0147E-E-LEASE	9,755	(1,020)	0.00%	8,735	2.35%	228	252	(23)	4	2
525	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0147F-E-LEASE	18,528	(1,528)	0.00%	17,003	2.35%	425	478	(43)	8	3
526	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0148B-E-LEASE	9,295	(948)	0.00%	8,347	2.35%	218	240	(21)	4	2
527	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0148H-E-LEASE	11,415	(723)	0.00%	10,693	2.35%	268	295	(26)	5	2
528	8: General Plant	Reg General	13001: 3901 Structures & Imps - Leasehold	ELA-ELI-3901-056L0148H-E-LEASE	662,415	(228,079)	0.00%	434,336	2.35%	15,567	16,587	(1,020)	198	75
529	8: General Plant	Reg General	13011: 3911 Office Furn & Equip	ELA-LG000-3911-LA-E-PIS	1,993,802	(2,028,737)	0.00%	4,022,559	5.00%	96,690	56,531	40,159	(8,384)	(3,237)
530	8: General Plant	Reg General	13911: 3911 Office Furn & Equip	ELA-LG000-3911-LA-E-PIS	3,729,176	(239,466)	0.00%	3,489,710	5.00%	186,459	106,056	80,403	(15,618)	(6,030)
531	8: General Plant	Reg General	13911: 3911 Office Furn & Equip	ELA-LG000-3911-LA-E-RES	-	(7,122)	0.00%	1,229	5.00%	1,229	-	-	-	-
532	8: General Plant	Reg General	13912: 3912 Information Systems	ELA-ELI-3912-LA-E-PIS	51,138,396	82,722,724	0.00%	133,861,120	20.00%	10,227,679	1,143,383	9,084,296	(1,764,625)	(681,322)
533	8: General Plant	Reg General	13912: 3912 Information Systems	ELA-LG000-3912-LA-E-RES	41,311,012	(19,937,821)	0.00%	21,373,196	20.00%	2,601,587	5,660,615	(3,059,028)	(616,119)	(237,911)
534	8: General Plant	Reg General	13912: 3912 Information Systems	ELA-LG000-3912-LA-E-RES	-	(40,485)	0.00%	6,987	20.00%	6,987	-	-	-	-
535	8: General Plant	Reg General	13913: 3913 Data Handling Equipment	ELA-ELI-3913-LA-E-PIS	1,662,499	3,000,675	0.00%	4,663,173	6.67%	110,833	69,604	41,229	(8,009)	(3,092)
536	8: General Plant	Reg General	13913: 3913 Data Handling Equipment	ELA-LG000-3913-LA-E-PIS	1,549,850	(1,947,429)	0.00%	-	6.67%	-	3,670	(3,670)	713	275
537	8: General Plant	Reg General	13913: 3913 Data Handling Equipment	ELA-LG000-3913-LA-E-RES	-	(7,796)	0.00%	1,345	6.67%	1,345	-	-	-	-
538	8: General Plant	Reg General	13920: 3920 Transportation Equipment	ELA-ELI-392-LA-E-PIS	689,753	4,853,184	10.00%	5,473,963	9.94%	68,577	11,293	57,283	(11,127)	(4,296)
539	8: General Plant	Reg General	13920: 3920 Transportation Equipment	ELA-LG000-392-LA-E-PIS	2,068,353	(291,840)	10.00%	1,569,977	9.94%	205,639	15,385	190,254	(36,957)	(14,269)
540	8: General Plant	Reg General	13920: 3920 Transportation Equipment	ELA-LG000-392-LA-E-RES	-	2,440	10.00%	(421)	9.94%	(421)	-	-	-	-
541	8: General Plant	Reg General	13930: 3930 Stores Equipment	ELA-ELI-393-LA-E-PIS	251,709	2,133,751	0.00%	2,385,461	6.67%	16,761	6,072	10,709	(2,080)	(803)
542	8: General Plant	Reg General	13930: 3930 Stores Equipment	ELA-LG000-393-LA-E-PIS	66,076	606,131	0.00%	672,207	6.67%	4,405	5,733	(1,328)	258	100
543	8: General Plant	Reg General	13930: 3930 Stores Equipment	ELA-LG000-393-LA-E-RES	-	(6,698)	0.00%	1,156	6.67%	1,156	-	-	-	-
544	8: General Plant	Reg General	13940: 3940 Tools, Shop & Garage Equip	ELA-ELI-394-LA-E-PIS	28,853,858	(429,865)	0.00%	28,423,993	6.67%	1,923,591	761,918	1,161,672	(225,655)	(87,125)
545	8: General Plant	Reg General	13940: 3940 Tools, Shop & Garage Equip	ELA-LG000-394-LA-E-PIS	13,877,015	(4,461,913)	0.00%	9,415,102	6.67%	925,134	630,781	294,353	(57,178)	(22,076)
546	8: General Plant	Reg General	13940: 3940 Tools, Shop & Garage Equip	ELA-LG000-394-LA-E-RES	-	(10,074)	0.00%	1,739	6.67%	1,739	-	-	-	-
547	8: General Plant	Reg General	13950: 3950 Laboratory Equipment	ELA-ELI-395-LA-E-PIS	651,393	3,283,454	0.00%	3,934,847	10.00%	65,139	27,034	38,105	(7,402)	(2,858)
548	8: General Plant	Reg General	13950: 3950 Laboratory Equipment	ELA-LG000-395-LA-E-PIS	796,624	3,436,590	0.00%	4,233,214	10.00%	79,662	160,537	(80,874)	15,710	6,066
549	8: General Plant	Reg General	13950: 3950 Laboratory Equipment	ELA-LG000-395-LA-E-RES	-	(34,708)	0.00%	5,980	10.00%	5,980	-	-	-	-
550	8: General Plant	Reg General	13960: 3960 Power Operated Equipment	ELA-ELI-396-LA-E-PIS	1,206,933	(386,943)	10.00%	699,297	83.93%	69,297	24,875	674,422	(131,006)	(50,582)
551	8: General Plant	Reg General	13960: 3960 Power Operated Equipment	ELA-LG000-396-LA-E-PIS	1,277,159	(869,209)	10.00%	280,234	83.93%	280,234	1,046	279,188	(54,232)	(20,939)
552	8: General Plant	Reg General	13960: 3960 Power Operated Equipment	ELA-LG000-396-LA-E-RES	-	841	10.00%	(145)	83.93%	(145)	-	-	-	-
553	8: General Plant	Reg General	13971: 3971 Misc. Comm Equip	ELA-ELI-3971-LA-E-PIS	60,753,411	(968,393)	0.00%	59,765,168	10.00%	6,075,356	1,330,447	4,744,909	(921,699)	(355,868)
554	8: General Plant	Reg General	13971: 3971 Misc. Comm Equip	ELA-LG000-3971-LA-E-PIS	39,136,502	(6,017,635)	0.00%	33,118,860	10.00%	3,913,680	1,258,183	2,655,467	(515,824)	(199,160)
555	8: General Plant	Reg General	13971: 3971 Misc. Comm Equip	ELA-LG000-3971-LA-E-RES	-	(22,446)	0.00%	3,874	10.00%	3,874	-	-	-	-
556	8: General Plant	Reg General	13972: 3972 Comm & Microwave Equip	ELA-ELI-3972-LA-E-PIS	27,558,110	7,488,504	0.00%	35,046,613	4.00%	1,102,324	856,054	246,270	(47,838)	(18,470)
557	8: General Plant	Reg General	13972: 3972 Comm & Microwave Equip	ELA-LG000-3972-LA-E-PIS	25,195,729	(6,066,798)	0.00%	19,128,932	4.00%	1,007,829	1,055,978	(48,149)	9,353	3,611
558	8: General Plant	Reg General	13972: 3972 Comm & Microwave Equip	ELA-LG000-3972-LA-E-RES	-	(22,500)	0.00%	5,683	4.00%	5,683	-	-	-	-
559	8: General Plant	Reg General	13980: 3980 Miscellaneous Equipment	ELA-ELI-398-LA-E-PIS	3,683,398	935,590	0.00%	4,618,987	10.00%	368,340	179,988	188,352	(36,587)	(14,126)
560	8: General Plant	Reg General	13980: 3980 Miscellaneous Equipment	ELA-LG000-398-LA-E-PIS	2,206,922	774,890	0.00%	2,981,812	10.00%	220,692	85,126	135,566	(26,334)	(10,167)
561	8: General Plant	Reg General	13980: 3980 Miscellaneous Equipment	ELA-LG000-398-LA-E-RES	-	(11,039)	0.00%	1,905	10.00%	1,905	-	-	-	-
562	8: General Plant	Reg General	13990: 3990 Other Tangible Property	ELA-ELI-399-LA-E-PIS	255,659	(1,353,011)	0.00%	-	10.00%	-	-	-	-	-
563	8: General Plant Total				534,561,493	27,856,019		574,217,039		42,742,483	17,755,577	24,986,907	(4,853,706)	(1,874,014)
564	Reserve Deficiency General	Reg General	13911: 3911 Office Furn & Equip	ELA-LG000-3911-LA-E-RES	-	-	0.00%	-	5.00%	-	189,445	-	(36,800)	(14,208)
565	Reserve Deficiency General	Reg General	13912: 3912 Information Systems	ELA-LG000-3912-LA-E-RES	-	-	0.00%	-	20.00%	-	4,085,075	-	(793,526)	(306,381)
566	Reserve Deficiency General	Reg General	13913: 3913 Data Handling Equipment	ELA-LG000-3913-LA-E-RES	-	-	0.00%	-	6.67%	-	281,447	-	(54,671)	(21,109)
567	Reserve Deficiency General	Reg General	13920: 3920 Transportation Equipment	ELA-LG000-392-LA-E-RES	-	-	0.00%	-	9.94%	-	-	-	-	-
568	Reserve Deficiency General	Reg General	13930: 3930 Stores Equipment	ELA-LG000-393-LA-E-RES	-	-	0.00%	-	6.67%	-	9,476	-	(1,841)	(711)
569	Reserve Deficiency General	Reg General	13940: 3940 Tools, Shop & Garage Equip	ELA-LG000-394-LA-E-RES	-	-	0.00%	-	6.67%	-	1,661,226	-	(322,693)	(124,592)
570	Reserve Deficiency General	Reg General	13950: 3950 Laboratory Equipment	ELA-LG000-395-LA-E-RES	-	-	0.00%	-	10.00%	-	152,822	-	(29	

Entergy Louisiana, LLC
Cost of Service
AJ37 Annualized Depreciation Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Annualize depreciation on electric Plant-In-Service adjusted 12/31/22 balance and 8/31/24 balance using the proposed depreciation rates from the Depreciation Study.

Line No.	Account	Function	Schedule M	Federal DIT	State DIT
1	Schedule M				
2	EXNUSM	1: Intangible	27,891,474		
3	EXNUSM	2: Production Steam	37,284,151		
4	EXNUSM	3: Production Nuclear	54,067,130		
5	EXNUSM	5: Production Other	15,634,541		
6	EXNUSM	6: Transmission Plant	31,284,310		
7	EXNUSM	7: Distribution Plant	50,894,818		
8	EXNUSM	8: General Plant	24,986,907		
9	EXNUSM	Reserve Deficiency General	12,418,981		
10		Total Schedule M	254,462,311		
11	Deferred Income Tax				
12	411110	1: Intangible		(5,417,919)	
13	411110	2: Production Steam		(7,242,447)	
14	411110	3: Production Nuclear		(10,502,539)	
15	411110	5: Production Other		(3,037,007)	
16	411110	6: Transmission Plant		(6,076,979)	
17	411110	7: Distribution Plant		(9,886,318)	
18	411110	8: General Plant		(4,853,706)	
19	411110	Reserve Deficiency General		(2,412,388)	
20	411120	1: Intangible			(2,091,860)
21	411120	2: Production Steam			(2,796,307)
22	411120	3: Production Nuclear			(4,055,036)
23	411120	5: Production Other			(1,172,593)
24	411120	6: Transmission Plant			(2,346,323)
25	411120	7: Distribution Plant			(3,817,111)
26	411120	8: General Plant			(1,874,014)
27	411120	Reserve Deficiency General			(931,425)
28		Total Deferred Income Tax		(49,429,303)	(19,084,669)

Entergy Louisiana, LLC
Cost of Service
AJ39 Miscellaneous Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to miscellaneous items (remove non-regulated revenues & expenses, adjust River Bend Abeyed write-off, etc.).

Line No.	Line Item	Account and Description	Amount
1	ADP325: 325 MISC POWER PLANT EQUIP	1080AM: Accum Prov Depr Plant Service ⁽¹⁾	170,774,566
2		Subtotal ACCUM PROV DEPR PLANT SERVICE	170,774,566
3	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(5)
4		Subtotal DEPRECIATION EXPENSE	(5)
5	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(15)
6	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(2)
7	OMAG928RSAL: 928 REGULATORY COMMISSION EXP - RETAIL SALES ALGIERS	928000: Regulatory Commission Expense	(76)
8	OMP518IE: 518 FUEL - INELIGIBLE	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽²⁾	(13,548,110)
9	OMP518IE: 518 FUEL - INELIGIBLE	5183NR: Daily Lease Charges - Non Reg ⁽²⁾	(607,699)
10	OMP518IE: 518 FUEL - INELIGIBLE	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽²⁾	(2,708)
11		Subtotal OPERATING EXPENSE	(14,158,611)
12	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits ⁽³⁾	(5,800,000)
13		Subtotal REGULATORY CREDITS	(5,800,000)
14	RSRWS: 447 WHOLESALE SALES	4471NR: Sales For Resale Assoc-30% Rb ⁽⁴⁾	(42,015,696)
15		Subtotal SALES FOR RESALE	(42,015,696)
16	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(4)
17		Subtotal Taxes Other Than Inc-Util Op	(4)

Notes:

⁽¹⁾ Accumulated Depreciation -Net River Bend Abeyed Write-Off

⁽²⁾ Reference EX 1.6

⁽³⁾ Agreement in Principle settlement of FIN 48 tax issues related to 2017 - 2021 FRP Evaluation Period Filings

⁽⁴⁾ Reference RV 1.2