

Entergy Louisiana, LLC
Rate Stabilization Plan
RV 1.1 Rate Schedule Revenues
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	480 - 481 GAS SALES-RETAIL	480000: Residential Gas Sales	50,829,395
2	480 - 481 GAS SALES-RETAIL	481110: Commercial Gas Sales - General	19,649,085
3	480 - 481 GAS SALES-RETAIL	481120: Commercial Gas Sales - G&M	5,251,355
4	480 - 481 GAS SALES-RETAIL	481200: Industrial Gas Sales	2,936,417
5	480 - 481 GAS SALES-RETAIL	481300: Gov't & Municipal Gas Sales	36,047
6		Total	<u>78,702,299</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
RV 2.1 Other Operating Revenues
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	RO487: 487 FORFEITED DISCOUNTS	487000: Forfeited Discounts-Gas	534,932
2	RO488: 488 MISCELLANEOUS SERVICE REVENUES	488000: Miscellaneous Serv Gas Revenue	447,480
3	RO495UR: 495 UNBILLED REVENUE	495300: Unbilled Gas Revenue	210,468
4		Total	<u>1,192,880</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 1.1 Operation and Maintenance Expenses
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	OMP804: 804 GAS PURCHASES	804000: Natural Gas City Gate Purchase	34,881,185
2		Subtotal Gas Supply Expenses	34,881,185
3	OMD870: 870 OPERATION SUPERVISION & ENG	870000: Operation Supervision & Eng	2,711,513
4	OMD871: 871 DISTRIBUTION LOAD DISPATCH NG	871000: Distribution Load Dispatching	709,874
5	OMD874: 874 MAINS & SERVICES EXPENSE	874000: Mains & Services Expense	791,449
6	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	877000: Meas & Reg Sta Exp-Cty Gate Chk	38,318
7	OMD878: 878 METER & HOUSE REGULATOR EXP	878000: Meter & House Regulator Expns	575,066
8	OMD879: 879 CUSTOMER INSTALLATIONS EXP	879000: Customer Installations Expense	366,203
9	OMD880: 880 OTHER EXPENSES	880000: Other Expenses	576,324
10	OMD8801: 880180 DEFERRED GAS COSTS	880180: Def Gas Cost	2,714,624
11	OMD885: 885 MAINTENANCE SUPERVISION & ENG	885000: Maint Supervision & Engineerin	275,584
12	OMD886: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS	886000: Maint. Of Structures & Improv	19,735
13	OMD887: 887 MAINTENANCE OF MAINS	887000: Maint. Of Mains	1,125,662
14	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	889000: Mnt Of Meas&Reg Sta Equip-Genl	348,921
15	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	890000: Mnt Of Meas& Reg.Sta Equip-Ind	3,272
16	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	93,535
17	OMD892: 892 MAINTENANCE OF SERVICES	892000: Maint. Of Services	174,686
18	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	893000: Mnt Of Metrs & House Regulatrs	153,364
19	OMD894: 894 MAINTENANCE OF OTHER EQUIPMENT	894000: Maint. Of Other Equipment	5,851
20		Subtotal Gas Distribution Expenses	10,683,981
21	OMCA901: 901 SUPERVISION	901000: Supervision	178,108
22	OMCA902: 902 METER READ NG EXPENSE	902000: Meter Reading Expenses	40,297
23	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	1,895,867
24	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense	960,308
25	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts	0
26	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off	252,319
27	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp	8,694
28		Subtotal Customer Accounts Expenses	3,335,593
29	OMCS907: 907 SUPERVISION	907000: Supervision	39,533
30	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	16,197
31	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex	45,401
32	OMCS910: 910 MISC CUST SVC & NFORM EXP	910000: Misc Cust Ser & Information Ex	36,070
33		Subtotal Customer Service and Info Exp	137,200
34	OMS911: 911 SUPERVISION	911000: Supervision	38
35	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	208,440
36	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense	14,322
37	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses	36,416
38		Subtotal Sales Expenses	259,216
39	OMAG920: 920 SALARIES	920000: Adm & General Salaries	1,513,039
40	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	102,624
41	OMAG922: 922 ADM EXPENSES TRANSFER - CR	922000: Adm. Expense Transferred - Cr	(50,085)
42	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	612,150
43	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	(15,202)
44	OMAG925: 925 NJURIES & DAMAGES	925000: Injuries & Damages Expense	234,282
45	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	1,578,940
46	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	888,224
47	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense	3,590
48	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	254,879
49	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses	10,908
50	OMAG9302: 930 2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	302,637
51	OMAG931: 931 RENTS	931000: Rents-Cust Accts, Serv, Sales, GA	19,927
52	OMAG932: 932 MNTNCE OF GAS GEN PLT	932000: Maint Of Gas General Plant	510
53	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	48,491
54		Subtotal Administrative and General Exp	5,504,914
55		Total	54,802,091

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

EX 1.1

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 2.1 Depreciation, Amortization & Accretion Expense
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	DXD3742G: 374.2 LAND RIGHTS - GAS	4030AM: Depreciation Expense	423
2	DXD3762G: 376.2 MA NS - WELDED STEEL - GAS	4030AM: Depreciation Expense	2,411,655
3	DXD379G: 379 MEASUR NG & REGULATING CG EQUIP - GAS	4030AM: Depreciation Expense	719,029
4	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense	2,917,239
5	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense	573,966
6	DXD383G: 383 HOUSE REGULATORS - GAS	4030AM: Depreciation Expense	112,358
7	DXD385G: 385 MEASUR NG & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense	605,130
8		Subtotal DISTRIBUTION DEPRECIATION EXPENSE	7,339,800
9	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	79,578
10	DXG391: 391 OFFICE FURNITURE & EQU PMENT	4030AM: Depreciation Expense	20,819
11	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense	996
12	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense	2
13	DXG394: 394 TOOLS, SHOP, & GARAGE EQU P	4030AM: Depreciation Expense	78,945
14	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense	1,898
15	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense	14,067
16	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense	854
17	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	336,422
18	DXGESI: ESI DEPRECIATION/AMORTIZATION	4040AM: Amort Limited Term Electrc Plt	-
19		Subtotal GENERAL PLANT DEPRECIATION EXPENSE	533,580
20	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electrc Plt	14,332
21	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electrc Plt	66,062
22	AXI303CCS: 303 CUSTOMER CCS	4040CC: CCA Depreciation - Reg	1,399
23	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electrc Plt	377,499
24	AXI303CS: 303 CUSTOMER SERVICE	4040CC: CCA Depreciation - Reg	55,341
25	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt	217,307
26	AXI303D: 303 DISTRIBUTION	4040CC: CCA Depreciation - Reg	1,083
27	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electrc Plt	7,212
28	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electrc Plt	-
29	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt	175,844
30	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040CC: CCA Depreciation - Reg	2,853
31	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electrc Plt	692,047
32	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg	13,425
33		Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE	1,624,405
34	APL407: 407 AMORTIZATION OF PROPERTY LOSS	407000: Amortization Of Property Loss	43,751
35		Subtotal 407 AMORTIZATION OF PROPERTY LOSS	43,751
36		Total	9,541,536

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 3.1 Regulatory Debits and Credits
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	531,355
2	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	(500,150)
3		Total	<u>31,204</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 4.1 Gains/Losses from Disposition of Allowances
Gas
For the Test Year Ended September 30, 2023

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

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 5.1 Interest on Customer Deposits
Gas
For the Test Year Ended September 30, 2023

Line No.	Account and Description
	Per Book Interest on Customer Deposits is reflected as zero in the RSP. The amount of interest on Customer Deposits is added to expense via Pro Forma Adjustment AJ05B2.

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 6.1 Taxes Other Than Income Taxes
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	507,123
2	TODET: 408.122 EXCISE TAX	408122: Excise Tax - State	3
3	TODETF: 408.123 EXCISE TAX FEDERAL	408123: Excise Tax - Federal	2
4	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem	4,424,911
5	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State	0
6	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	2,004,658
7	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	408155: Franchise Tax - Ms	(75)
8	TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR	408156: Franchise Tax - Arkansas	1
9	TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA	408158: Franchise Tax - Louisiana	(276)
10	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax	941
11	TOGAS: 408.167 GAS SAFETY & ODORIZATION FEE	408167: Gas Safety & Odorization Fee	105,380
12	TOSLIS: 408.174 INSPECTION & SUPERVISION FEE	408174: Inspection & Supervision Fee	66,399
13		Total	<u>7,109,067</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 7.1 - 7.2 Current Income Tax
Gas
For the Test Year Ended September 30, 2023

Line No.	Tax Item	Amount
1	NET INCOME BEFORE INCOME TAXES	8,411,280
2	Subtotal Net Income Before Taxes	8,411,280
3	263A METHOD CHANGE DSC	(734,513)
4	AFUDC BOOK ONLY GROSS	52,015
5	AFUDC EQUITY FT CWIP	68,020
6	AFUDC EQUITY FT PTAX	54,542
7	AVOIDED COST (TAX INTEREST)	(14,106)
8	BASIS STEP UP - FEDERAL	(406,286)
9	BUSINESS MEALS	2,400
10	CAPITALIZED REPAIRS	(138)
11	CASUALTY LOSS	5,370,177
12	CHANGE IN RESERVE - INJURY & DAMAGES	(68,318)
13	CHANGE IN RESERVE - PROPERTY INSURANCE	253,190
14	CIAC	358,490
15	DEFERRED COMPENSATION	(877)
16	DEFERRED FUEL	2,154,555
17	ENVIRONMENTAL RESERVE	(72)
18	ESL TAXES	(204,726)
19	INCENTIVE	270,510
20	INTEREST CAP - AFUDC	(30,917)
21	INTEREST CAP - AFUDC - OTHER	27,620
22	INTEREST EXPENSE	(3,515,211)
23	LIBERALIZED DEPRECIATION	(5,000,761)
24	MISC ADJUSTMENTS	1,001,357
25	OFFICER LIFE INSURANCE	(3,308)
26	PENSION & HOSPITALIZATION RESERVE	(18,217)
27	PENSION - PRP/SRP	(2,118)
28	PREPAID EXPENSE	2,056
29	REGULATORY CAPITALIZED COSTS	(462,166)
30	REMOVAL COSTS	(855,685)
31	REPAIRS & MAINTENANCE EXPENSE	6,321
32	RESEARCH & EXPERIMENTATION	6,572
33	RESERVE FOR UNCOLLECTIBLE	(283,320)
34	START UP COST ST RETAIL	501
35	UNBILLED REVENUE	(1,702,208)
36	UNFUNDED PENSION	(980,871)
37	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	0
38	WARRANTY EXPENSE	1,226
39	Subtotal Adjustments to Net Income	(4,654,267)
40	Taxable Income Before State Taxes ⁽¹⁾	3,757,013
41	BASIS STEP UP - FEDERAL	406,286
42	BASIS STEP UP - STATE	(531,858)
43	CASUALTY LOSS - FEDERAL	(44,201)
44	CASUALTY LOSS - STATE	44,569
45	LIBERALIZED DEPRECIATION - FEDERAL	5,044,512
46	LIBERALIZED DEPRECIATION - STATE	(6,046,451)
47	LIBERALIZED DEPRECIATION - STATE WHOLESALE	1,001,939
48	Subtotal State Adjustments to Net Income	(125,203)
49	State Taxable Income ⁽²⁾	3,631,810

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

EX 7.1

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 7.1 - 7.2 Current Income Tax
Gas
For the Test Year Ended September 30, 2023

Line No.	Tax Item	Amount
50	STATE INCOME TAX ⁽³⁾	272,386
51	Subtotal State Income Tax	272,386
52	ESL CURRENT STATE TAXES	26,834
53	PRIOR YEAR ADJUSTMENT	(329,155)
54	UNCERTAIN INCOME TAXES - ESL - STATE	10,923
55	Subtotal Adjustments to State Income Tax	(291,397)
56	Total State Current Income Taxes ⁽⁴⁾	(19,012)
57	Taxable Income Before State Taxes ⁽⁵⁾	3,757,013
58	Adjustments: State Income Tax	(272,386)
59	Total Federal Taxable Income	3,484,628
60	FEDERAL INCOME TAX ⁽⁶⁾	731,772
61	Subtotal Federal Income Tax	731,772
62	ESL CURRENT FEDERAL TAXES	107,526
63	PRIOR YEAR ADJUSTMENT	(1,223,246)
64	UNCERTAIN INCOME TAXES-ESL-FEDERAL	30,585
65	Subtotal Adjustments to Federal Income Tax	(1,085,135)
66	Total Federal Current Income Taxes ⁽⁷⁾	(353,364)
67	Total Federal and State Current Income Taxes ⁽⁸⁾	(372,375)

Notes:

⁽¹⁾ Line 2 + Line 39

⁽²⁾ Line 40 + Line 48

⁽³⁾ Line 49 * Effective State Tax Rate of 7.5%

⁽⁴⁾ Line 51 + Line 55

⁽⁵⁾ Line 40

⁽⁶⁾ Line 59 * Federal Statutory Tax Rate of 21%

⁽⁷⁾ Line 61 + Line 65

⁽⁸⁾ Line 56 + Line 66

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 8.1 Federal Deferred Income Tax
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	410101 Prov Defer Inc Taxes-Util-Fed	411110 Prov Def Inc Tax-Cr-Op Inc-Fed	Total
1	263A METHOD CHANGE - DSC - FEDERAL	260,665	(47,142)	213,524
2	ACCRUED MEDICAL CLAIMS - FEDERAL	3,826	(287)	3,539
3	CAPITALIZED REPAIRS - FEDERAL	171	(144)	27
4	CASUALTY LOSS (STORM DAMAGE) - FEDERAL	1,101,780	(1,208,423)	(106,643)
5	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	78,943	(131,479)	(52,535)
6	DEFERRED COMPENSATION - FEDERAL	208	(38)	170
7	DEFERRED FUEL - FEDERAL	616,888	(1,035,410)	(418,522)
8	ENVIRONMENTAL RESERVE - FEDERAL	15	(1)	14
9	ESI - FEDERAL	819,862	(803,156)	16,706
10	INCENTIVE COMPENSATION - FEDERAL	4,261	(56,807)	(52,547)
11	INJURIES AND DAMAGES RESERVE - FEDERAL	40,310	(27,040)	13,271
12	INTEREST CAPITALIZED - AFDC - FEDERAL	13,322	(25,719)	(12,396)
13	LIBERALIZED DEPRECIATION - FEDERAL	779,906	(107,166)	672,740
14	PREPAID EXPENSES - FEDERAL	26,091	(26,491)	(399)
15	PROPERTY INSURANCE - FEDERAL	45,867	(95,049)	(49,182)
16	REMOVAL COSTS - FEDERAL	215,708	(21,860)	193,848
17	REPAIRS & MAINTENANCE - FEDERAL	161	(2,419)	(2,259)
18	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	110	(1,731)	(1,621)
19	TAX INTEREST - AVOIDED COST - FEDERAL	6,751	(2,825)	3,925
20	UNBILLED REVENUE - FEDERAL	1,476,472	(1,145,818)	330,654
21	UNCOLLECTIBLE ACCTS - FEDERAL	64,704	(9,669)	55,035
22	UNFUNDED PENSION - FEDERAL	288,709	(98,175)	190,534
23	REGULATORY ASSET-FEDERAL	105,169	(15,393)	89,776
24	SUPPLEMENTAL PENSION PLAN-FEDERAL	462	(51)	412
25	WARRANTY EXPENSE - FEDERAL	19	(322)	(304)
26	UNITS OF PROPERTY - TRANSMISSION - FEDERAL	0	(0)	(0)
27	BASIS STEP UP - FEDERAL	144,240	(20,799)	123,441
28	RETAIL EXCESS ADIT - FEDERAL	288,035	(320,080)	(32,045)
29	NOL Protected Excess Fed	77,489	-	77,489
30	RATE CHANGE PLACEHOLDER PLANT - FEDERAL	169,379	(2,332)	167,048
31	STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL	-	(16,538)	(16,538)
32	DEFICIENT ADIT RETAIL - FEDERAL	234,733	(361,144)	(126,411)
33	Total Federal Deferred Income Taxes	6,864,258	(5,583,508)	1,280,750

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 8.2 State Deferred Income Tax
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	410120 Prov Def Inc Tax-Util Op-State	410137 ProvDefIncTax-Dr-UPADIT-State	411120 Prov Def Inc Tax-Cr-Op Inc-Sta	Total
1	263A METHOD CHANGE - DSC-STATE	295,221	-	(70,736)	224,485
2	ACCRUED MEDICAL CLAIMS-STATE	1,366	-	-	1,366
3	CAPITALIZED REPAIRS - STATE	213	-	(204)	9
4	CASUALTY LOSS DEDUCTION-STATE	494,271	-	(513,484)	(19,214)
5	CONTRIBUTION IN AID OF CONSTRUCTION - STATE	33,530	-	(77,905)	(44,375)
6	DEF COMPENSATION - STATE	74	-	(8)	66
7	DEFERRED FUEL/GAS-STATE	193,672	-	(355,264)	(161,592)
8	ENV RONMENTAL RESERVE-STATE	5	-	-	5
9	ESI STATE DEFERRED TAXES	378,484	-	(365,188)	13,296
10	INCENTIVE-STATE	-	-	(20,288)	(20,288)
11	INJURIES AND DAMAGES RESERVE - STATE	13,750	-	(8,626)	5,124
12	INTEREST CAP - AFDC - STATE	17,453	-	(12,473)	4,980
13	LIBERALIZED DEPRECIATION - STATE	1,445,312	-	(218,233)	1,227,080
14	PREPAID EXPENSES - STATE	8,657	-	(8,812)	(154)
15	PROPERTY NS RESERVE-STATE	13,913	-	(32,903)	(18,989)
16	REGULATORY ASSET-STATE	37,358	-	(2,696)	34,662
17	REMOVAL COST - STATE	122,572	-	(18,476)	104,096
18	REPAIRS & MAINT EXP - STATE	709	-	(1,058)	(349)
19	RESEARCH & EXPERIMENTAL DEDUCTION - STATE	1,402	-	(994)	408
20	SUPPLEMENTAL PENSION PLAN-STATE	165	-	(6)	159
21	TAX NT (AVO DED COST) - STATE	3,067	-	(3,545)	(478)
22	TAXABLE UNBILLED REVENUE-STATE	499,429	-	(371,764)	127,666
23	UNCOLLECT ACCTS RESERVE-STATE	22,979	-	(1,730)	21,249
24	UNFUNDED PENSION EXP-STATE	101,049	-	(27,484)	73,565
25	WARRANTY EXPENSE - STATE	458	-	(237)	220
26	UNITS OF PROPERTY - TRANSMISSION - STATE	0	-	(0)	(0)
27	BASIS STEP UP - STATE	99,043	-	(94,480)	4,564
28	RATE CHANGE PLACEHOLDER PLANT - STATE	60,622	-	(864,860)	(804,238)
29	NOL C/F-ST NONCUR	113,436	-	(106,672)	6,764
30	STATE TAX RATE CHANGE ADJUSTMENT-STATE	78,753	-	-	78,753
31	DEFICIENT ADIT RETAIL - STATE	781	-	(206,987)	(206,206)
32	DEFICIENT ADIT AMORTIZATION	-	508,835	-	508,835
33	Total State Deferred Income Taxes	4,037,746	508,835	(3,385,112)	1,161,469

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

EX 8.2

Entergy Louisiana, LLC
Rate Stabilization Plan
EX 9.1 Investment Tax Credit
Gas
For the Test Year Ended September 30, 2023

Line No.	Line Item	Account and Description	Amount
1	ITC411: 411 ITC AMORTIZATION	411430: Itc Amortization	(1,144)
2		Total	(1,144)