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Entergy Louisiana, LLC
Formula Rate Plan
Extraordinary Cost Change Revenue Requirement
Electric
For the Test Year Ended December 31, 2021

Line No.			
1	Guaranteed Savings (Incremental)	(2,835,052)	(1)
2			
3	Reg. Liability DOE Awards	(779,310)	(2)
4			
5	Washington Parish Energy Center Ongoing Revenue Requirement Update	(833,103)	(3)
6			
7	Washington Parish Energy Center Revenue Requirement True-Up	(1,571,634)	(3)
8			
9	TRM Revenue Requirement True-Up	(1,710,830)	(4)
10			
11	SERI One-Time Credit	(2,268,579)	(5)
12			
13	Incremental Tax Expense	10,135,775	(6)
14			
15	Total Extraordinary Cost Change (Line 1 + Line 3 + Line 5 + Line 7 + Line 9 + Line 11 + Line 13)	\$ 137,267	

NOTES:

- (1) See LPSC Order U-33244-A, Monthly Schedule of Guaranteed Savings Credits, Page 1 of 2
- (2) See AJ48.1 DOE Awards
- (3) See AJ33 Washington Parish Energy Center Revenue Requirement True-Up
- (4) See LPSC Order in Docket No. U-34631 and AJ30 Transmission Recovery Mechanism
- (5) See FERC Docket ER21-748 SERI and page 2.4
- (6) See Attachment H 8.4

Entergy Louisiana, LLC
Formula Rate Plan
SERI Giveback
Electric
For the Test Year Ended December 31, 2021

SERI Giveback with Carrying Costs

	<u>Adjusted 2021 ⁽¹⁾</u>	<u>Adjusted 2020 ⁽¹⁾</u>	<u>2019</u>
WACC	8.34%	8.49%	8.65%

	Amount
SERI Giveback	1,904,477

Reg Liability Rollforward	Beginning Balance	Recognition	Carrying Chagres	Give Back	Ending Balance
Mar-21		1,904,477	6,864		1,911,342
Apr-21	1,911,342		13,778		1,925,119
May-21	1,925,119		13,877		1,938,996
Jun-21	1,938,996		13,977		1,952,973
Jul-21	1,952,973		14,078		1,967,051
Aug-21	1,967,051		14,179		1,981,230
Sep-21	1,981,230		14,024		1,995,254
Oct-21	1,995,254		14,123		2,009,377
Nov-21	2,009,377		14,223		2,023,600
Dec-21	2,023,600		14,324		2,037,924
Jan-22	2,037,924		14,425		2,052,349
Feb-22	2,052,349		14,527		2,066,877
Mar-22	2,066,877		14,630		2,081,507
Apr-22	2,081,507		14,734		2,096,241
May-22	2,096,241		14,838		2,111,079
Jun-22	2,111,079		14,943		2,126,022
Jul-22	2,126,022		15,049		2,141,071
Aug-22	2,141,071		15,155		2,156,226
Sep-22	2,156,226		14,986	(158,706)	2,012,505
Oct-22	2,012,505		13,987	(158,706)	1,867,786
Nov-22	1,867,786		12,981	(158,706)	1,722,061
Dec-22	1,722,061		11,968	(158,706)	1,575,322
Jan-23	1,575,322		10,948	(158,706)	1,427,564
Feb-23	1,427,564		9,922	(158,706)	1,278,780
Mar-23	1,278,780		8,888	(158,706)	1,128,961
Apr-23	1,128,961		7,846	(158,706)	978,100
May-23	978,100		6,798	(158,706)	826,192
Jun-23	826,192		5,742	(158,706)	673,227
Jul-23	673,227		4,679	(158,706)	519,200
Aug-23	519,200		3,608	(158,706)	364,102
Principle Bal				1,904,477	
Interest				364,102	
Total SERI Giveback				<u>2,268,579</u>	

Entergy Louisiana, LLC
Formula-Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Adjusted Amount
TOTAL COMPANY		
1	RATE BASE (Attachment B, Page 2, L28)	14,439,895,831
2	BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L6, Column D)	6.62%
3	REQUIRED OPERATING INCOME (L1 * L2)	955,390,985
4	NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29)	905,993,243
5	OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4)	49,397,742
6	REVENUE CONVERSION FACTOR (NOTE A)	1.38329
7	REVENUE DEFICIENCY/(EXCESS) (L5 * L6)	68,331,210
PRESENT RATE REVENUES		
8	ULTIMATE CUSTOMERS (Attachment B, Page 3, L1)	2,828,981,681
9	SALES FOR RESALE (Attachment B, Page 3, L2)	32,273,465
10	TOTAL (L8 + L9)	2,861,255,146
11	REVENUE REQUIREMENT (L7 + L10)	2,929,586,356
LPSC RETAIL		
12	REVENUE REQUIREMENT ALLOCATION FACTOR (%) (NOTE B)	99.20%
13	REVENUE REQUIREMENT (L11 * L12)	2,906,008,660
14	PRESENT RATE REVENUES (Attachment B, Page 3, L1)	2,828,981,681
15	RIVER BEND DAP REVENUE REQUIREMENT (Attachment C, Page 2, 4(I))	37,148,970
16	SGT REVENUE REQUIREMENT (Attachment C, Page 2, 4(K))	0
17	REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15 + L16)	114,175,949
18	REVENUE CONVERSION FACTOR (NOTE A)	1.38329
19	OPERATING INCOME DEFICIENCY/ (EXCESS) (L17 / L18)	82,539,648
20	RATE BASE ALLOCATION FACTOR (%) (NOTE B)	99.01%
21	RATE BASE (L1 * L20)	14,297,618,215
22	COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L19 / L21)	0.58%
23	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L5, Column D)	4.69%
24	WEIGHTED EARNED COMMON EQUITY RATE (%) (L23 - L22)	4.12%
25	COMMON EQUITY RATIO (%) (Attachment D, L5, Column B)	49.41%
26	EARNED RATE OF RETURN ON COMMON EQUITY (%) (L24 / L25)	8.33%

NOTES:

- (A) REVENUE CONVERSION FACTOR = $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE})]$
- (B) THE LPSC RETAIL RATIO AS CALCULATED IN MISCELLANEOUS SCHEDULE MD 3.

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Per Books	Adjustments (B)	Adjusted Amount
1	GROSS PLANT IN SERVICE (C)(K)	26,826,166,555	(3,061,822,511)	23,764,344,044
2	DEPRECIATION RESERVES (K)	(9,060,192,213)	322,034,578	(8,738,157,635)
3	NET UTILITY PLANT (L1 + L2)	17,765,974,342	(2,739,787,933)	15,026,186,409
4	PROPERTY UNDER FINANCIAL LEASE - NET	(0)	0	(0)
5	PLANT HELD FOR FUTURE USE	1,082,682	(1,082,682)	0
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	141,561,725
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(38,953,410)	0	(38,953,410)
8	CONSTRUCTION WORK IN PROGRESS (D)	0	12,616,904	12,616,904
9	MATERIALS & SUPPLIES (E)	459,048,320	(65,850,787)	393,197,533
10	PREPAYMENTS (E)	36,221,213	(3,707,361)	32,513,852
11	CASH WORKING CAPITAL (F)	0	(25,523,806)	(25,523,806)
12	OTHER WORKING CAPITAL (E)(G)	216,314,656	(246,902,770)	(30,588,114)
13	INVESTMENT IN SFI (E)	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	26,018,975	(8,800,240)	17,218,736
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0
16	NUCLEAR REFUELING OUTAGE	17,975,655	(9,477,683)	8,497,972
17	FUEL INVENTORY (E)	64,494,595	(117,515)	64,377,080
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	1,341,109	0	1,341,109
19	RIVER BEND AFUDC GROSS-UP	6,262,578	0	6,262,578
20	COAL CAR MAINTENANCE RESERVE	(526,947)	0	(526,947)
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0
22	CUSTOMER ADVANCES	0	0	0
23	CUSTOMER DEPOSITS	(151,654,527)	1,620,747	(150,033,780)
24	UNFUNDED PENSION	(372,068,074)	626,800,399	254,732,325
25	ACCUM DEFERRED INCOME TAXES	(2,029,810,056)	662,794,986	(1,367,015,070)
26	RATE CASE EXPENSES	0	0	0
27	OTHER (I)(J)	94,030,735	0	94,030,735
28	RATE BASE (L3 + Sum of L4 - L27)	16,237,313,572	(1,797,417,741)	14,439,895,831

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) ADJUSTMENTS AS SET OUT IN ATTACHMENT C TO THIS RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
	REVENUES			
	SALES TO ULTIMATE CUSTOMERS			
1	LPSC RETAIL	4,382,414,631	(1,553,432,951)	2,828,981,681
2	SALES FOR RESALE	69,729,032	(37,455,567)	32,273,465
3	EPP & SYSTEM SALES	321,694,699	(161,460,777)	160,233,922
4	OTHER ELECTRIC REVENUE	208,906,058	(70,928,151)	137,977,908
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	4,982,744,421	(1,823,277,445)	3,159,466,975
	EXPENSES			
	OPERATION & MAINTENANCE			
6	PRODUCTION	2,516,839,356	(1,885,837,523)	631,001,833
7	REGIONAL MARKET	9,805,315	(9,805,315)	0
8	TRANSMISSION	98,714,044	(46,107,735)	52,606,309
9	DISTRIBUTION	112,910,031	662,367	113,572,397
10	CUSTOMER ACCOUNTING	52,575,386	(75,636)	52,499,751
11	CUSTOMER SERVICE & INFORMATION	25,454,357	(13,975,194)	11,479,163
12	SALES	3,602,874	3,351	3,606,225
13	ADMINISTRATIVE & GENERAL	330,260,607	(31,737,237)	298,523,370
14	TOTAL O & M EXPENSE (Sum of L6 - L13)	3,150,161,971	(1,986,872,922)	1,163,289,049
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0
17	REGULATORY DEBITS & CREDITS	24,120,486	(21,519,610)	2,600,876
18	DEPR, AMORT, DECOM, & ACCRETION EXP	713,986,743	(71,185,635)	642,801,109
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	4,416,726
20	INTEREST ON CUSTOMER DEPOSITS	0	7,477,560	7,477,560
21	TAXES OTHER THAN INCOME	218,244,321	(25,949,876)	192,294,445
22	CURRENT STATE INCOME TAX	20,041,599	7,241,897	27,283,496
23	CURRENT FEDERAL INCOME TAX	(35,846,738)	135,481,792	99,635,054
24	PROV DEF INC TAX - STATE - NET	19,051,312	10,061,924	29,113,236
25	PROV DEF INC TAX - FED - NET	110,386,593	(21,811,374)	88,575,219
26	INVESTMENT TAX CREDIT - NET	(4,398,418)	385,380	(4,013,038)
27	OTHER (B)			
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	4,220,164,596	(1,966,690,864)	2,253,473,732
29	NET UTILITY OPERATING INCOME (L5 - L28)	762,579,825	143,413,418	905,993,243

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES (Pg 3, L5)	4,982,744,421	(1,823,277,445)	3,159,466,975
2	TOTAL O&M EXPENSE (Pg 3, L14)	3,150,161,971	(1,986,872,922)	1,163,289,049
3	GAIN FROM DISP OF ALLOWANCES (Pg 3, L15)	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT (Pg 3, L16)	0	0	0
5	REGULATORY DEBITS AND CREDITS (Pg 3, L17)	24,120,486	(21,519,610)	2,600,876
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18)	713,986,743	(71,185,635)	642,801,109
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (Pg 3, L19)	4,416,726	0	4,416,726
8	INTEREST ON CUSTOMER DEPOSITS (Pg 3, L20)	0	7,477,560	7,477,560
9	TAXES OTHER THAN INCOME (Pg 3, L21)	218,244,321	(25,949,876)	192,294,445
10	OTHER (Page 3, L27)			
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	871,814,173	274,773,038	1,146,587,210
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(893,453,519)	243,205,966	(650,247,553)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(21,639,346)	517,979,004	496,339,658
COMPUTATION OF STATE INCOME TAX				
14	STATE ADJUSTMENT	(5,689,850)	858,723	(4,831,127)
15	STATE TAXABLE INCOME (L13 + L14)	(27,329,196)	518,837,727	491,508,530
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	(2,049,690)	38,912,829	36,863,140
17	OTHER ITEMS IMPACTING STATE INCOME TAX	22,091,288	(31,670,932)	(9,579,644)
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	20,041,599	7,241,897	27,283,496
COMPUTATION OF FEDERAL INCOME TAX				
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(21,639,346)	517,979,004	496,339,658
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	2,049,690	(38,912,829)	(36,863,140)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(19,589,657)	479,066,175	459,476,518
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	(4,113,828)	100,603,897	96,490,069
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	(31,732,910)	34,877,895	3,144,985
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(35,846,738)	135,481,792	99,635,054

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED
SHALL BE UTILIZED SEE SCHEDULE MD 1

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Per Books	AJ04A-Accumulated Deferred Income Tax Adjustment	AJ04C-Income Tax Reform ADIT Adjustment	AJ04D-TRAM Adjustment	AJ05-Major Storm Restoration Cost
1	GROSS PLANT IN SERVICE (X)(K)	28,828,166,555	0	0	0	(1,809,108,451)
2	DEPRECIATION RESERVES (K)	(9,060,192,213)	0	0	0	(527,567,416)
3	NET UTILITY PLANT (L1 + L2)	17,765,974,342	0	0	0	(2,338,675,867)
4	PROPERTY UNDER FINANCIAL LEASE - NET	(0)	0	0	0	0
5	PLANT HELD FOR FUTURE USE	1,082,682	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	141,561,725	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	(38,953,410)	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	0	0
9	MATERIALS & SUPPLIES (E)	459,048,320	0	0	0	0
10	PREPAYMENTS (E)	36,221,213	0	0	0	0
11	CASH WORKING CAPITAL (F)	0	0	0	0	0
12	OTHER WORKING CAPITAL (E)(G)	216,314,656	0	0	0	(246,905,886)
13	INVESTMENT IN SPIN (E)	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	26,018,975	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	17,975,655	0	0	0	0
17	FUEL INVENTORY (E)	64,494,595	0	0	0	0
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	1,341,109	0	0	0	0
19	RIVER BEND AFUDC GROSS-UP	6,262,578	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	(526,947)	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0
23	CUSTOMER DEPOSITS	(151,854,527)	0	0	0	0
24	UNFUNDED PENSION	(372,068,074)	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	(2,029,810,056)	(487,011,817)	(13,785,393)	466,607,759	555,448,702
26	RATE CASE EXPENSES	0	0	0	0	0
27	OTHER (X)(J)	94,030,735	0	0	0	0
28	RATE BASE (L3 + Sum of L4 - L27)	16,237,313,572	(487,011,817)	(13,785,393)	466,607,759	(2,028,133,050)

NOTES:

- (A) BEGINNING ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
 (B) SEE ATTACHMENT C TO ELL RIDER FRP
 (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
 (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
 (E) 13 MONTH AVERAGE BALANCES
 (F) BASED ON LEADLAP STUDY
 (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
 (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
 (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
 (J) BEGINNING ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
 (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ12-Waterford 3 Refueling Maintenance Cost Adjustment	AJ14-Working Cash Adjustment	AJ16-Untended Pension Adjustment	AJ17-Construction Work In Progress Adjustment	AJ18-Out of Period
1	GROSS PLANT IN SERVICE (C)(K)	0	0	0	0	0
2	DEPRECIATION RESERVES (K)	0	0	0	0	0
3	NET UTILITY PLANT (L1 + L2)	0	0	0	0	0
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0
5	PLANT HELD FOR FUTURE USE	0	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	12,616,908	0
9	MATERIALS & SUPPLIES (E)	0	0	0	0	0
10	PREPAYMENTS (E)	0	0	0	0	0
11	CASH WORKING CAPITAL (F)	0	(25,523,808)	0	0	0
12	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0
13	INVESTMENT IN SFI (E)	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	(8,800,240)	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	0	0	0	0	0
17	FUEL INVENTORY (E)	0	0	0	0	0
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	0	0	(117,515)
19	RIVER BEND AFUDC GROSS-UP	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0	0
24	UNFUNDED PENSION	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	0	0	626,800,399	0	0
26	RATE CASE EXPENSES	0	0	0	0	0
27	OTHER (I)(J)	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4 - L27)	(8,800,240)	(25,523,808)	626,800,399	12,616,908	(117,515)

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
 (B) SEE ATTACHMENT C TO ELL RIDER FRP
 (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
 (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
 (E) 13 MONTH AVERAGE BALANCES
 (F) BASED ON LEAD/LAG STUDY
 (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
 (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
 (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS R DER FRP
 (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
 (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ21-ARO Adjustment	AJ24-Distribution Recovery Mechanism	AJ27-Transportation Expense Adjustment	AJ 30-Transmission Recovery Mechanism Adjustment	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment
1	GROSS PLANT IN SERVICE (C)(K)	(472,311,916)	37,500,000	0	(6,016,040)	(626,645,544)
2	DEPRECIATION RESERVES (K)	141,583,236	(1,125,000)	0	120,321	429,213,519
3	NET UTILITY PLANT (L1 + L2)	(330,728,682)	36,375,000	0	(5,895,719)	(397,432,025)
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0
5	PLANT HELD FOR FUTURE USE	0	0	0	0	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	0	0	0
9	MATERIALS & SUPPLIES (E)	0	0	0	0	0
10	PREPAYMENTS (E)	0	0	0	0	(62,349,858)
11	CASH WORKING CAPITAL (F)	0	0	0	0	(1,243,643)
12	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0
13	INVESTMENT IN SFI (E)	0	0	(3,577)	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	0	0	0	0	0
17	FUEL INVENTORY (E)	0	0	0	0	(8,069,438)
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	0	0	0
19	RIVER BEND AFUDC GROSS-UP	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0	0
24	UNFUNDED PENSION	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	0	0	0	0	0
26	RATE CASE EXPENSES	0	0	0	0	103,770,568
27	OTHER (I)(J)	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4 - L27)	(330,728,682)	36,375,000	(3,577)	(5,895,719)	(365,344,498)

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
 (B) SEE ATTACHMENT C TO ELL RIDER FRP
 (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
 (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
 (E) 13 MONTH AVERAGE BALANCES
 (F) BASED ON LEAD/LAG STUDY
 (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
 (H) 60% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
 (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
 (J) FRP
 (K) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
 (L) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ33-Washington Parish Energy Center	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use	AJ39-Miscellaneous
1	GROSS PLANT IN SERVICE (C)(K)	9,913,902	4,144,802	0	700,737	0	0
2	DEPRECIATION RESERVES (K)	0	(3,857,286)	101,591,167	4	207	182,075,825
3	NET UTILITY PLANT (L1 + L2)	9,913,902	287,516	101,591,167	700,741	207	182,075,825
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	0	0	0
5	PLANT HELD FOR FUTURE USE	0	0	0	0	(1,082,682)	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	0	0	0
8	CONSTRUCTION WORK IN PROGRESS (O)	0	0	0	(4)	0	0
9	MATERIALS & SUPPLIES (E)	0	0	0	(3,500,829)	0	0
10	PREPAYMENTS (E)	0	0	0	(2,463,718)	0	0
11	CASH WORKING CAPITAL (F)	0	0	0	8,892	0	0
12	OTHER WORKING CAPITAL (E)(G)	0	0	0	0	0	0
13	INVESTMENT IN SP (E)	0	0	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	0	0	0	0
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	0	0	0	0	0	0
17	FUEL INVENTORY (E)	0	0	0	0	0	0
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	0	0	0	0	0	0
19	RIVER BEND AFUDC GROSS-UP	0	0	0	0	0	0
20	COAL CAR MAINTENANCE RESERVE	0	0	0	0	0	0
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	1,620,747	0	0
24	UNFUNDED PENSION	0	0	0	0	0	0
25	ACCUM DEFERRED INCOME TAXES	0	0	(24,359,530)	0	0	0
26	RATE CASE EXPENSES	0	0	0	0	0	0
27	OTHER (K)(J)	0	0	0	0	0	0
28	RATE BASE (L3 + Sum of L4 - L27)	9,913,902	287,516	77,231,637	(3,636,371)	(1,082,475)	182,075,825

NOTES:
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(D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
(E) 13 MONTH AVERAGE BALANCES
(F) BASED ON LEADLAG STUDY
(G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
(J) FRP
(K) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
(L) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ43 - Contingent Tax Savings Credit	AJ54-River Bend Refueling Maintenance Cost Adjustment	Total Adjustments (B)	Adjusted Total
1	GROSS PLANT IN SERVICE (CH)(K)	0	0	(3,061,822,511)	23,764,344,044
2	DEPRECIATION RESERVES (K)	0	0	322,034,578	(8,738,157,635)
3	NET UTILITY PLANT (L1 + L2)	0	0	(2,739,787,933)	15,026,188,409
4	PROPERTY UNDER FINANCIAL LEASE - NET	0	0	0	(0)
5	PLANT HELD FOR FUTURE USE	0	0	(1,082,682)	0
6	PLANT ACQUISITION ADJUSTMENT (K)	0	0	0	141,581,725
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	0	0	0	(38,953,410)
8	CONSTRUCTION WORK IN PROGRESS (D)	0	0	12,616,904	12,616,904
9	MATERIALS & SUPPLIES (E)	0	0	(65,850,787)	393,197,633
10	PREPAYMENTS (E)	0	0	(3,707,361)	32,513,852
11	CASH WORKING CAPITAL (F)	0	0	(25,523,896)	(25,523,896)
12	OTHER WORKING CAPITAL (ENG)	0	0	(246,902,770)	(30,588,114)
13	INVESTMENT IN SF1 (E)	0	0	0	0
14	ACCUM DEF W-3 MAINT/REFUEL (H)	0	0	(8,800,240)	17,218,736
15	NUCLEAR FUEL IN REACTOR (E)	0	0	0	0
16	NUCLEAR REFUELING OUTAGE	0	(1,388,245)	(9,477,683)	8,497,972
17	FUEL INVENTORY (E)	0	0	(117,515)	64,377,080
18	W-3 DESIGN BASIS REGULATORY STUDY COST	0	0	0	1,341,109
19	RIVER BEND AFUDC GROSS-UP	0	0	0	6,262,578
20	COAL CAR MAINTENANCE RESERVE	0	0	0	(526,947)
21	DOE DECOM. & DECONTAMINATION FEE	0	0	0	0
22	CUSTOMER ADVANCES	0	0	0	0
23	CUSTOMER DEPOSITS	0	0	0	0
24	UNFUNDED PENSION	0	0	1,620,747	(150,033,780)
25	ACCUM DEFERRED INCOME TAXES	0	0	626,800,399	25,473,325
26	RATE CASE EXPENSES	62,134,899	0	662,794,986	(1,367,015,070)
27	OTHER (I)(J)	0	0	0	0
28	RATE BASE (L3 + Sum of L4 - L27)	62,134,899	(1,388,245)	(1,797,417,741)	14,439,895,831

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(E) 13 MONTH AVERAGE BALANCES
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(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
(J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
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Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	Per Books	AJ01A-Revenue-Related and Uncollectible Expenses Adjustment	AJ01B-Revenue-Related and Uncollectible Expenses Adjustment	AJ01C-Rider Revenue and Expense Adjustment	AJ02-Interest on Deferred Fuel Over/Under Recovery	AJ03-Interest Synchronization	AJ04-Income Tax Adjustment	AJ04B-Income Tax Reform Adjustment
REVENUES									
	SALES TO ULTIMATE CUSTOMERS								
1	LPSC RETAIL	4,382,414,631	(1,553,432,951)	0	0	0	0	0	0
2	SALES FOR RESALE	69,729,032	0	0	0	0	0	0	0
3	EPP & SYSTEM SALES	321,694,699	0	0	(148,664,374)	0	0	0	0
4	OTHER ELECTRIC REVENUE	208,906,058	41,778,673	0	0	1,932,563	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	4,982,744,421	(1,511,654,278)	0	(148,664,374)	1,932,563	0	0	0
EXPENSES									
	OPERATION & MAINTENANCE								
6	PRODUCTION	2,516,839,356	0	0	(1,855,642,845)	0	0	0	0
7	REGIONAL MARKET	9,805,315	0	0	0	0	0	0	0
8	TRANSMISSION	98,714,044	0	0	0	0	0	0	0
9	DISTRIBUTION	112,910,031	0	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	52,575,396	0	481,889	0	0	0	0	0
11	CUSTOMER SERVICE & INFORMATION	25,454,367	0	0	0	0	0	0	0
12	SALES	3,602,874	0	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL	330,260,607	0	0	(1,488)	0	0	0	0
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	3,150,161,971	0	481,889	(1,855,644,333)	0	0	0	0
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	24,120,486	0	0	0	0	0	0	0
18	DEPR. AMORT. DECOM. & ACCRETION EXP	713,986,743	0	0	0	0	0	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,416,726	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	216,244,321	0	1,129,584	(349)	0	0	0	0
22	CURRENT STATE INCOME TAX	20,041,599	(13,374,071)	(120,860)	128,023,523	144,942	5,135,756	(142,876,213)	0
23	CURRENT FEDERAL INCOME TAX	(35,846,739)	(293,638,843)	(313,029)	331,580,925	376,400	13,301,608	(277,120,641)	0
24	PROVDEF INC TAX - STATE - NET	18,051,312	0	0	0	0	0	144,505,358	(1,373,364)
25	PROVDEF INC TAX - FED - NET	110,386,593	0	0	0	0	0	298,448,834	26,290,861
26	INVESTMENT TAX CREDIT - NET	(4,398,418)	0	0	0	0	0	0	0
27	OTHER (B)								
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	4,220,164,596	(407,012,914)	1,177,584	(1,395,040,234)	520,343	18,437,365	23,157,138	24,917,297
29	NET UTILITY OPERATING INCOME (L5 - L28)	762,579,825	(1,104,641,363)	(1,177,584)	1,247,375,859	1,412,220	(18,437,365)	(23,157,138)	(24,917,297)

NOTES:
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(A) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF
(B) ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ05-Major Storm Restoration Cost	AJ06-Grand Gulf Adjustment	AJ07-Franchise Tax Adjustment	AJ09-Interest on Customer Deposits Adjustment	AJ10-Affiliate Interest Expense Adjustment	AJ11-Regulatory Debits & Credits Adjustment	AJ13-FAS 106 Adjustment
	REVENUES							
1	SALES TO ULTIMATE CUSTOMERS							
2	LPSC RETAIL	0	0	0	0	0	0	0
3	SALES FOR RESALE	0	0	0	0	0	0	0
4	EPP & SYSTEM SALES	0	0	0	0	0	0	0
5	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES (Sum of L1 - L4)							
	EXPENSES							
6	OPERATION & MAINTENANCE	442,743	(13,358,588)	0	0	0	2,078,339	0
7	PRODUCTION	0	0	0	0	0	0	0
8	REGIONAL MARKET	442,352	0	0	0	0	(374,708)	0
9	TRANSMISSION	0	0	0	0	0	0	0
10	DISTRIBUTION	0	0	0	0	0	0	0
11	CUSTOMER ACCOUNTING	0	0	0	0	0	(403,836)	0
12	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0
13	SALES	147,251	13,736	0	0	0	(1,593,403)	5,787,420
14	ADMINISTRATIVE & GENERAL	1,032,346	(13,354,851)	0	0	555,089	(293,608)	5,787,420
	TOTAL O&M EXPENSE (Sum of L6 - L13)					555,089		
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	0	0	0	0	0	5,899,142	0
18	DEPR, AMORT, DECOM, & ACCRETION EXP	35,019	0	0	0	0	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	7,558,538	0	0	0
21	TAXES OTHER THAN INCOME	26,953	0	(18,705,743)	0	0	0	0
22	CURRENT STATE INCOME TAX	135,076,695	1,001,614	1,402,831	(566,895)	(41,632)	(420,415)	(434,056)
23	CURRENT FEDERAL INCOME TAX	347,336,985	2,594,160	3,633,590	(1,498,259)	(107,826)	(1,088,875)	(1,124,206)
24	PROV DEF INC TAX - STATE - NET	(134,143,764)	0	0	0	0	0	0
25	PROV DEF INC TAX - FED - NET	(347,762,717)	0	0	0	0	0	0
26	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0
27	OTHER (B)							
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	1,601,526	(9,759,057)	(13,668,221)	5,523,445	405,631	4,096,245	4,229,157
29	NET UTILITY OPERATING INCOME (L5 - L28)	(1,601,526)	9,759,057	13,668,221	(5,523,445)	(405,631)	(4,096,245)	(4,229,157)

NOTES:
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Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ18-Out of Period	AJ18-Image Advertising Adjustment	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment	AJ24 - Distribution Recovery Mechanism	AJ25-Capacity Revenue and Expense Adjustment	AJ27- Transportation Expense Adjustment
	REVENUES								
	SALES TO ULTIMATE CUSTOMERS								
1	LPSC RETAIL	0	0	0	0	0	0	0	0
2	SALES FOR RESALE	0	0	0	0	0	0	0	0
3	EPP & SYSTEM SALES	0	0	0	0	0	0	(12,794,945)	0
4	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	0	0
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	0	0	0	(12,794,945)	0
	EXPENSES								
	OPERATION & MAINTENANCE	1,390,609	0	0	0	0	0	69,333,271	(36,975)
6	PRODUCTION	0	0	0	0	0	0	0	0
7	REGIONAL MARKET	0	0	0	0	0	0	0	(12,779)
8	TRANSMISSION	0	0	0	0	0	0	0	(34,460)
9	DISTRIBUTION	0	0	0	0	0	0	0	0
10	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
11	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0
12	SALES	0	0	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL	0	(1,094,003)	0	(6,899,936)	(795,998)	0	0	(2,457,069)
14	TOTAL O&M EXPENSE (Sum of L6 - L13)	1,390,609	(1,094,003)	0	(6,899,936)	(795,998)	0	69,333,271	(2,541,283)
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	0	0	(28,124,826)	0	0	0	0	0
18	DEPR. AMORT. DECOM. & ACCRETION EXP	0	(34)	(81,861,885)	0	0	(2,250,000)	0	0
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	0	(21)	0	0	(11,542)	0	0	0
22	CURRENT STATE INCOME TAX	(104,286)	82,054	8,249,004	517,495	60,566	168,750	(6,159,616)	190,596
23	CURRENT FEDERAL INCOME TAX	(270,126)	212,521	21,364,919	1,340,313	156,865	437,063	(15,953,406)	493,644
24	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	0
25	PROV DEF INC TAX - FED - NET	0	0	0	0	0	0	0	0
26	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	0
27	OTHER (B)	0	0	0	0	0	0	0	0
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	1,016,189	(799,483)	(80,372,791)	(5,042,130)	(590,110)	(1,644,188)	47,220,249	(1,857,043)
29	NET UTILITY OPERATING INCOME (L5 - L28)	(1,016,189)	799,483	80,372,791	5,042,130	590,110	1,644,188	(60,015,184)	1,857,043

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Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ28- Decommissioning Expense Adjustment	AJ29-Storm Costs Adjustment	AJ30- Transmission Recovery Mechanism Adjustment	AJ31-River Band DAP / River Band 30% Unregulated Adjustment	AJ34-Nelson Rail Spur Adjustment	AJ35- Depreciation Adjustment	AJ36- Westinghouse Credits	AJ37-Gas and Steam Adjustment
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0
2	LPSC RETAIL	0	0	0	0	0	0	0	0
3	SALES FOR RESALE	0	0	0	0	0	0	0	0
4	EPP & SYSTEM SALES	0	0	0	0	0	0	0	0
5	OTHER ELECTRIC REVENUE	0	0	0	0	0	0	(1,304,007)	0
	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	0	0	0	0	(1,304,007)	0
EXPENSES									
6	OPERATION & MAINTENANCE	0	0	0	(80,188,920)	43,492	0	0	0
7	PRODUCTION	0	0	0	0	0	0	0	0
8	REGIONAL MARKET	0	0	0	0	0	0	0	0
9	TRANSMISSION	0	0	0	0	0	0	0	0
10	DISTRIBUTION	0	0	0	0	0	0	0	0
11	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	(557,524)
12	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	4,816
13	SALES	0	0	0	0	0	0	0	3,351
14	ADMINISTRATIVE & GENERAL	0	0	0	(25,040,711)	0	0	0	6,785
	TOTAL O&M EXPENSE (Sum of L6 - L13)	0	0	0	(105,227,631)	43,492	0	0	(542,763)
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
17	REGULATORY DEBITS & CREDITS	0	0	0	0	0	0	0	0
18	DEPR. AMORT. DECOM. & ACCRETION EXP	18,071,441	0	(2,858,782)	(13,318,618)	375	10,995,455	0	3,323
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
21	TAXES OTHER THAN INCOME	0	0	0	0	0	0	0	(81,037)
22	CURRENT STATE INCOME TAX	(1,355,358)	(230,883)	214,409	(8,374,464)	2,805	0	0	2,214
23	CURRENT FEDERAL INCOME TAX	(3,510,377)	48,488	585,318	8,048,876	(3,500)	0	0	46,370
24	PROV DEF INC TAX - STATE - NET	0	0	0	20,846,589	(9,060)	0	(97,801)	120,098
25	PROV DEF INC TAX - FED - NET	0	0	0	1,073,694	0	0	(253,303)	0
26	INVESTMENT TAX CREDIT - NET	0	0	0	3,535,948	0	(2,323,900)	0	0
27	OTHER (B)	0	0	0	385,380	0	0	0	0
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	13,205,706	(182,405)	(2,089,055)	(83,030,225)	34,105	8,671,556	(351,104)	(451,786)
29	NET UTILITY OPERATING INCOME (L5 - L28)	(13,205,706)	182,405	2,089,055	93,030,225	(34,105)	(8,671,556)	(952,903)	451,786

NOTES:
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Line No	Description	AJ38-Plant Held for Future Use	AJ39-Miscellaneous	AJ41-New Nuclear	AJ42-Outside ROW	AJ44-Tax Rate Change Adjustment	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs	AJ48-DOE Awards
REVENUES									
1	SALES TO ULTIMATE CUSTOMERS	0	0	0	0	0	0	0	0
2	LPSC RETAIL	0	0	0	0	0	0	0	0
3	SALES FOR RESALE	0	(37,455,567)	0	0	0	0	0	0
4	EPP & SYSTEM SALES	0	0	0	0	0	0	(1,458)	0
5	OTHER ELECTRIC REVENUE	0	0	0	0	0	(113,335,380)	0	0
6	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	(37,455,567)	0	0	0	(113,335,380)	(1,458)	0
EXPENSES									
7	OPERATION & MAINTENANCE	0	(11,656,126)	0	0	0	(878,266)	0	2,644,900
8	PRODUCTION	0	0	0	0	0	(8,805,315)	0	0
9	REGIONAL MARKET	0	0	0	548,918	0	(46,711,518)	0	0
10	TRANSMISSION	0	0	0	697,994	0	0	0	0
11	DISTRIBUTION	0	0	0	0	0	0	0	0
12	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
13	CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0
14	SALES	0	0	0	0	0	0	0	0
15	ADMINISTRATIVE & GENERAL	0	0	0	326	0	(1,285,302)	0	0
16	TOTAL O&M EXPENSE (Sum of L6 - L13)	0	(11,656,126)	0	1,247,227	0	(58,680,401)	0	2,644,900
17	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
18	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
19	REGULATORY DEBITS & CREDITS	0	0	0	0	0	0	0	677,527
20	DEPR. AMORT. DECOM. & ACCRETION EXP	0	0	0	0	0	0	0	0
21	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
22	INTEREST ON CUSTOMER DEPOSITS	(10,772)	0	0	132	0	0	0	0
23	TAXES OTHER THAN INCOME	808	(1,934,958)	0	(93,552)	(10,107,981)	(4,099,123)	(109)	(249,182)
24	CURRENT STATE INCOME TAX	2,092	(5,011,941)	0	(242,300)	0	(10,616,730)	(263)	(845,382)
25	PROV DEF INC TAX - STATE - NET	0	0	0	0	0	0	0	0
26	PROV DEF INC TAX - FED - NET	0	0	0	0	0	0	0	0
27	INVESTMENT TAX CREDIT - NET	0	0	0	0	0	0	0	0
28	OTHER (B)	(7,871)	(18,602,626)	0	911,508	(10,107,981)	(73,396,254)	(393)	2,427,864
29	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	7,871	(18,602,626)	0	(811,508)	10,107,981	(39,939,128)	(1,055)	(2,427,864)
30	NET UTILITY OPERATING INCOME (L5 - L28)								

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Line No	Description	AJ49-Business Combination External Transaction Costs	AJ50-Energy Efficiency Programs	Total Adjustments (A)	Adjusted Total
REVENUES					
1	SALES TO ULTIMATE CUSTOMERS	0	0	(1,553,432,951)	2,828,881,681
2	LPSC RETAIL	0	0	(37,455,567)	32,273,465
3	SALES FOR RESALE	0	0	(161,460,777)	160,233,922
4	EPP & SYSTEM SALES	0	0	(70,928,151)	137,977,908
5	OTHER ELECTRIC REVENUE	0	0		
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	0	0	(1,823,277,445)	3,159,466,975
EXPENSES					
6	OPERATION & MAINTENANCE	0	(1,158)	(1,855,837,523)	631,001,833
7	PRODUCTION	0	0	(9,805,315)	0
8	REGIONAL MARKET	0	0	(48,107,735)	52,606,309
9	TRANSMISSION	0	(1,157)	682,367	113,572,397
10	DISTRIBUTION	0	0	(75,636)	52,486,751
11	CUSTOMER ACCOUNTING	0	0	(13,575,194)	11,479,163
12	CUSTOMER SERVICE & INFORMATION	0	0	3,351	3,606,225
13	SALES	1,593,403	(673,345)	(31,737,237)	298,523,370
14	ADMINISTRATIVE & GENERAL	1,593,403	(14,251,634)	(1,986,872,922)	1,163,289,049
15	TOTAL O&M EXPENSE (Sum of L6 - L13)	0	0	0	0
15	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0
16	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0
17	REGULATORY DEBITS & CREDITS	28,549	0	(21,519,610)	2,600,876
18	DEPR. AMORT. DECOM. & ACCRETION EXP	0	(1,928)	(71,185,635)	642,801,109
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	4,416,728
20	INTEREST ON CUSTOMER DEPOSITS	0	0	0	7,477,560
21	TAXES OTHER THAN INCOME	0	(8,675)	7,477,560	192,294,445
22	CURRENT STATE INCOME TAX	(121,646)	1,059,668	(25,949,876)	27,283,496
23	CURRENT FEDERAL INCOME TAX	(315,064)	2,770,440	7,241,897	99,635,054
24	PROV DEF INC TAX - STATE - NET	0	0	135,461,792	28,113,238
25	PROV DEF INC TAX - FED - NET	0	0	10,061,924	88,575,219
26	INVESTMENT TAX CREDIT - NET	0	0	(21,811,374)	0
27	OTHER (B)	0	0	395,360	(4,013,036)
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	1,185,242	(10,422,130)	(1,968,680,864)	2,253,473,732
29	NET UTILITY OPERATING INCOME (L5 - L28)	(1,185,242)	10,422,130	143,413,418	805,993,243

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Line No	Description	Per Books	AJ01A-Revenue-Related and Uncollectible Expenses Adjustment	AJ01B-Revenue-Related and Uncollectible Expenses Adjustment	AJ01C-Rider Revenue and Expense Adjustment	AJ02-Interest on Deferred Fuel Over/Under Recovery	AJ03-Interest Synchronization	AJ04-Income Tax Adjustment
1	TOTAL OPERATING REVENUES	4,882,744,421	(1,511,654,278)		(148,664,374)	1,932,563	0	0
2	TOTAL O&M EXPENSE	3,150,161,971	0	481,889	(1,855,644,333)	0	0	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	24,120,486	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	713,988,743	0	0	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	4,418,728	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	218,244,321	0	1,129,564	(249)	0	0	0
10	OTHER							
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	871,814,173	(1,511,654,278)	(1,811,473)	1,706,980,307	1,932,563	0	0
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(893,453,519)	0	0	0	0	68,476,749	(1,606,820,576)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(21,639,346)	(1,511,654,278)	(1,811,473)	1,706,980,307	1,932,563	68,476,749	(1,606,820,576)
COMPUTATION OF STATE INCOME TAX								
14	STATE ADJUSTMENT	(5,689,850)	0	0	0	0	0	(8,022,922)
15	STATE TAXABLE INCOME (L13 + L14)	(27,329,196)	(1,511,654,278)	(1,811,473)	1,706,980,307	1,932,563	68,476,749	(1,614,843,497)
16	CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B))	(2,049,690)	(113,374,071)	(120,860)	128,023,523	144,942	5,135,756	(121,113,262)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	22,091,288	0	0	0	0	0	(21,562,951)
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	20,041,598	(113,374,071)	(120,860)	128,023,523	144,942	5,135,756	(142,676,213)
COMPUTATION OF FEDERAL INCOME TAX								
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(21,639,346)	(1,511,654,278)	(1,811,473)	1,706,980,307	1,932,563	68,476,749	(1,606,820,576)
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	2,049,690	113,374,071	120,860	(128,023,523)	(144,942)	(5,135,756)	121,113,262
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(19,589,657)	(1,398,280,207)	(1,490,612)	1,578,956,784	1,787,621	63,340,993	(1,485,707,313)
22	CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B))	(4,113,828)	(293,638,843)	(313,029)	331,580,925	375,400	13,301,608	(311,999,536)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	(31,732,910)	0	0	0	0	0	34,877,895
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(35,846,738)	(293,638,843)	(313,029)	331,580,925	375,400	13,301,608	(277,120,641)

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Line No	Description	AJ05-Major Storm Restoration Cost	AJ06-Grand Gulf Adjustment	AJ07-Franchise Tax Adjustment	AJ08-Interest on Customer Deposits Adjustment	AJ10-Affiliate Interest Expense Adjustment	AJ11-Regulatory Debits & Credits Adjustment	AJ13-FAS 106 Adjustment	AJ18-Out of Period
1	TOTAL OPERATING REVENUES	0	0	0	0	0	0	0	0
2	TOTAL O&M EXPENSE	1,032,346	(13,354,851)	0	0	555,089	(293,608)	5,787,420	1,390,609
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	5,898,142	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	35,018	0	0	0	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	7,559,598	0	0	0	0
9	TAXES OTHER THAN INCOME	28,953	0	(18,705,743)	0	0	0	0	0
10	OTHER	(1,054,318)	13,354,851	18,705,743	(7,559,598)	(555,089)	(5,605,535)	(5,787,420)	(1,390,609)
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	1,790,159,702	0	0	0	0	0	0	0
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	1,789,082,384	13,354,851	18,705,743	(7,559,598)	(555,089)	(5,605,535)	(5,787,420)	(1,390,609)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)								
	COMPUTATION OF STATE INCOME TAX								
14	STATE ADJUSTMENT	11,980,218	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	1,801,072,603	13,354,851	18,705,743	(7,559,598)	(555,089)	(5,605,535)	(5,787,420)	(1,390,609)
16	CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B))	135,076,895	1,001,614	1,402,931	(568,895)	(41,632)	(420,415)	(434,056)	(104,296)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	135,076,895	1,001,614	1,402,931	(568,895)	(41,632)	(420,415)	(434,056)	(104,296)
	COMPUTATION OF FEDERAL INCOME TAX								
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	1,789,082,384	13,354,851	18,705,743	(7,559,598)	(555,089)	(5,605,535)	(5,787,420)	(1,390,609)
20	CURRENT STATE INCOME TAX (L18 (shown as deduction))	(135,076,895)	(1,001,614)	(1,402,931)	568,895	41,632	420,415	434,056	104,296
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	1,653,985,689	12,353,237	17,302,812	(6,891,703)	(513,458)	(5,185,120)	(5,253,363)	(1,286,313)
22	CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B))	347,336,995	2,594,180	3,633,590	(1,468,258)	(107,828)	(1,088,875)	(1,124,206)	(270,126)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	347,336,995	2,594,180	3,633,590	(1,468,258)	(107,828)	(1,088,875)	(1,124,206)	(270,126)

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Line No	Description	AJ19-Image Advertising Adjustment	AJ21-ARO Adjustment	AJ22-Incentive Compensation Adjustment	AJ23-Stock Option Expense Adjustment	AJ24 - Distribution Recovery Mechanism	AJ25-Capacity Revenue and Expense Adjustment	AJ27-Transportation Expense Adjustment	AJ28-Decommissioning Expense Adjustment
1	TOTAL OPERATING REVENUES	0	0	0	0	0	(12,794,945)	0	0
2	TOTAL O&M EXPENSE	(1,094,058)	0	(6,899,938)	(795,998)	0	69,333,271	(2,541,283)	0
3	GAIN FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT., DECOM & ACCRETION EXPENSE	(34)	(28,124,828)	0	0	(2,250,000)	0	0	18,071,441
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	(81,981,885)	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	(21)	0	0	(11,542)	0	0	0	0
10	OTHER	0	0	0	0	0	0	0	0
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	1,094,058	109,988,714	6,899,938	807,540	2,250,000	(82,128,216)	2,541,283	(18,071,441)
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	1,094,058	109,988,714	6,899,938	807,540	2,250,000	(82,128,216)	2,541,283	(18,071,441)
COMPUTATION OF STATE INCOME TAX									
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	1,094,058	109,988,714	6,899,938	807,540	2,250,000	(82,128,216)	2,541,283	(18,071,441)
16	CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B))	82,054	8,249,004	517,495	60,566	168,750	(8,159,616)	190,596	(1,355,358)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	82,054	8,249,004	517,495	60,566	168,750	(8,159,616)	190,596	(1,355,358)
COMPUTATION OF FEDERAL INCOME TAX									
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	1,094,058	109,988,714	6,899,938	807,540	2,250,000	(82,128,216)	2,541,283	(18,071,441)
20	CURRENT STATE INCOME TAX (L16 (shown as deduction))	(82,054)	(8,249,004)	(517,495)	(60,566)	(168,750)	6,159,616	(190,596)	1,355,358
21	FEDERAL TAXABLE INCOME (Sum of L18 - L20)	1,012,003	101,737,710	6,382,443	746,975	2,081,250	(75,968,599)	2,350,687	(16,716,083)
22	CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B))	212,521	21,364,919	1,340,313	156,865	437,063	(15,953,406)	493,644	(3,510,377)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	212,521	21,364,919	1,340,313	156,865	437,063	(15,953,406)	493,644	(3,510,377)

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Line No	Description	AJ28-Storm Costs Adjustment	AJ30-Transmission Recovery Mechanism Adjustment	AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment	AJ34-Nelson Rail Spur Adjustment	AJ35-Depreciation Adjustment	AJ38-Westinghouse Credits	AJ37-Gas and Steam Adjustment	AJ38-Plant Held for Future Use
1	TOTAL OPERATING REVENUES	0	0	0	0	0	(1,304,007)	0	0
2	TOTAL O&M EXPENSE	0	0	(105,227,631)	43,492	0	0	(542,763)	0
3	GAIN FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	0	0
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	(2,858,782)	(13,318,818)	375	10,985,455	0	3,323	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	(81,037)	0
9	TAXES OTHER THAN INCOME	0	0	(8,374,484)	2,805	0	0	2,214	(10,772)
10	OTHER	0	0	0	0	0	0	0	0
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	0	2,858,782	128,920,713	(46,671)	(10,985,455)	(1,304,007)	618,263	10,772
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	(18,602,364)	0	10,985,455	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	0	2,858,782	107,318,349	(46,671)	0	(1,304,007)	618,263	10,772
COMPUTATION OF STATE INCOME TAX									
14	STATE ADJUSTMENT	(3,078,574)	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	(3,078,574)	2,858,782	107,318,349	(46,671)	0	(1,304,007)	618,263	10,772
16	CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B))	(230,893)	214,409	8,048,876	(3,500)	0	(97,801)	46,370	808
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	0	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(230,893)	214,409	8,048,876	(3,500)	0	(97,801)	46,370	808
COMPUTATION OF FEDERAL INCOME TAX									
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	0	2,858,782	107,318,349	(46,671)	0	(1,304,007)	618,263	10,772
20	CURRENT STATE INCOME TAX (L18 (shown as deduction))	230,893	(214,409)	(8,048,876)	3,500	(0)	97,801	(46,370)	(808)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	230,893	2,644,373	99,269,473	(43,171)	(0)	(1,206,206)	571,633	9,964
22	CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B))	48,488	555,318	20,846,589	(9,066)	0	(253,303)	120,098	2,092
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	48,488	555,318	20,846,589	(9,066)	0	(253,303)	120,098	2,092

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ39- Miscellaneous	AJ41-New Nuclear	AJ42-Outside ROW	AJ44-Tax Rate Change Adjustment	AJ45-MISO Cost Recovery Adjustment	AJ46-Environmental Costs	AJ46-DOE Awards	AJ49-Business Combination External Transaction Costs
1	TOTAL OPERATING REVENUES	(37,455,567)	0	0	0	(113,335,380)	(1,458)	0	0
2	TOTAL O&M EXPENSE	(11,668,126)	0	1,247,227	0	(58,680,401)	0	2,644,900	1,593,403
3	GA N FROM DISP OF ALLOWANCES	0	0	0	0	0	0	0	0
4	GA N ON DISPOS OF UTILITY PLANT	0	0	0	0	0	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	0	0	0	0	0	877,527	28,549
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	0	0	0	0	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0	0
8	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME	0	0	132	0	0	0	0	0
10	OTHER	0	0	0	0	0	0	0	0
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	(25,789,441)	0	(1,247,359)	0	(54,654,979)	(1,458)	(3,322,427)	(1,621,952)
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	0	0	0	0	0	0	0
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	(25,789,441)	0	(1,247,359)	0	(54,654,979)	(1,458)	(3,322,427)	(1,621,952)
COMPUTATION OF STATE INCOME TAX									
14	STATE ADJUSTMENT	0	0	0	0	0	0	0	0
15	STATE TAXABLE INCOME (L13 + L14)	(25,789,441)	0	(1,247,359)	0	(54,654,979)	(1,458)	(3,322,427)	(1,621,952)
16	CURRENT STATE INCOME TAX [L15 = Effective State Tax Rate (see Note B)]	(1,934,958)	0	(93,552)	0	(4,099,123)	(109)	(249,182)	(121,646)
17	OTHER ITEMS IMPACTING STATE INCOME TAX	0	0	0	(10,107,981)	0	0	0	0
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	(1,934,958)	0	(93,552)	(10,107,981)	(4,099,123)	(109)	(249,182)	(121,646)
COMPUTATION OF FEDERAL INCOME TAX									
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	(25,789,441)	0	(1,247,359)	0	(54,654,979)	(1,458)	(3,322,427)	(1,621,952)
20	CURRENT STATE INCOME TAX [L18 (shown as deduction)]	1,934,958	0	93,552	0	4,099,123	109	249,182	121,646
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	(23,854,483)	0	(1,153,807)	0	(50,555,855)	(1,349)	(3,073,245)	(1,500,306)
22	CURRENT FEDERAL INCOME TAX [L21 = Federal Tax Rate (see Note B)]	(5,011,541)	0	(242,300)	0	(10,616,730)	(283)	(645,382)	(315,064)
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	0	0	0	0	0	0	0	0
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	(5,011,541)	0	(242,300)	0	(10,616,730)	(283)	(645,382)	(315,064)

NOTES:
(A) SEE ATTACHMENT C TO ELL R DER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Energy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2021

Line No	Description	AJ50-Energy Efficiency Programs	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES	0	(1,823,277,445)	3,159,466,975
2	TOTAL O&M EXPENSE	(14,251,634)	(1,986,872,922)	1,163,289,049
3	GAIN FROM DISPOF ALLOWANCES	0	0	0
4	GAIN ON DISPOSITION OF UTILITY PLANT	0	0	0
5	REGULATORY DEBITS AND CREDITS	0	(21,519,610)	2,000,876
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE	(1,928)	(71,165,635)	642,801,109
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	0	4,416,728
8	INTEREST ON CUSTOMER DEPOSITS	0	7,477,560	7,477,560
9	TAXES OTHER THAN INCOME	(8,675)	(25,949,876)	192,294,445
10	OTHER			
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	14,262,237	274,773,038	1,146,587,210
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	0	243,205,960	(650,247,553)
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	14,262,237	517,979,004	496,339,658
COMPUTATION OF STATE INCOME TAX				
14	STATE ADJUSTMENT	0	858,723	(4,831,127)
15	STATE TAXABLE INCOME (L13 + L14)	14,262,237	518,837,727	491,508,530
16	CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B))	1,069,668	38,912,829	36,863,140
17	OTHER ITEMS IMPACT NG STATE INCOME TAX	0	(31,670,032)	(9,579,044)
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	1,069,668	7,241,897	27,283,496
COMPUTATION OF FEDERAL INCOME TAX				
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	14,262,237	517,979,004	496,339,658
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	(1,069,668)	(38,912,829)	(36,863,140)
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	13,192,569	479,066,175	459,476,518
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	2,770,440	100,803,897	98,490,069
23	OTHER ITEMS IMPACT NG CURRENT FEDERAL INCOME TAX	0	34,877,895	3,144,985
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	2,770,440	135,481,782	98,635,054

NOTES:
(A) SEE ATTACHMENT C TO ELL RIDER FRP
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

**Entergy Louisiana, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Electric
For the Test Year Ended December 31, 2021**

Line No	Description	(A) Capital Amount (\$ (1)	(B) Capital Ratio (2)	(C) Cost Rate (3)	(D) Benchmark Rate Of Return On Rate Base (4)
1	Short-Term Debt	0	0.00%	0.00%	0.00%
2	Long-Term Debt	8,367,397,116	50.59%	3.80%	1.92%
3	Total Debt	8,367,397,116	50.59%		1.92%
4	Preferred Equity	0	0.00%	0.00%	0.00%
5	Common Equity	8,171,993,151	49.41%	9.50%	4.69%
6	Total	16,539,390,267	100.00%		6.62%

NOTES:

- (1) Amounts at the end of the Evaluation Period, except Short-Term Debt which is the 13-month average, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium, and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment C. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. Common equity and preferred equity shall be adjusted for the net unamortized balance of gains and losses on reacquired preferred stock. Amounts related to Securitization financing and interim storm financing that was the subject of Order No. U-35762 will be eliminated.
- (2) Each Capital Amount divided by the Total Capital Amount. However, if the Common Equity Ratio exceeds the weighted average common equity ratio of all five Entergy Operating Companies plus 2%, the Common Equity Capital Amount shall be reduced so that the Common Equity Ratio is equal to the weighted average common equity ratio of all five Entergy Operating Companies plus 2%. Any resulting reduction in the Common Equity Capital Ratios (%) shall then be allocated to Short-Term Debt, Long-Term Debt and Preferred Equity on a pro rata basis based on the corresponding Capital Amounts.
- (3) Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report, divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the 13-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the immediately preceding December 31. The Long-Term Debt Cost Rate shall include a) annualized amortization of debt discount premium, and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment C. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment E.
- (4) The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

**Entergy Louisiana, LLC
Evaluation Period Cost Rate for Common Equity Procedure
For the Test Year Ended December 31, 2021**

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Period pursuant to this Rider FRP shall be 9.50%. This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula (1)
Projected for the Twelve Months Ended December 31, 2022

Ln No.	Description	Amount	Reference
<u>Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	18,475,937	Att G Page 2, L6
2	Non-TO Trust Invoice	255,256	Att G Page 2, L12
3	TO-Trust Invoice	(108,764,073)	Att G Page 2, L19
4	Sch. 31 - Reliability Coordination Service Cost Recovery Adder	-	Att G Page 2, L20
5	Administrative Costs	11,779,680	Att G Page 2, L21
6	Other MISO Settlements	(1,714,698)	Att G Page 2, L22
7	Net MISO Charges/(Credits)	(79,967,899)	Sum of Lines 1 - 6
<u>Cost Associated with MISO Renewal Deferral (2)</u>			
8	Carrying Cost on MISO Renewal Deferral	-	
9	Amortization of MISO Renewal Deferral	-	
10	Cost associated with MISO Renewal Deferral	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(79,967,899)	L7 + L10
12	Retail Allocation Factor (3)	99.20%	MD.1
13	Revenue Related Expense Factor (4)	1.01084	MD.1
14	Net Retail MISO Costs to be Recovered	(80,183,891)	L11 * L12 * L13
15	True-up of MISO Cost Recovery Revenue Requirement	(14,304)	Att G Page 3, L19
16	MISO Cost Recovery Mechanism (MCRM) Revenue Requirement	(80,198,195)	L14 + L15

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- (2) Return of and on MISO Renewal Deferral per Section 4.C of this Rider FRP.
- (3) LA Retail Allocation Factor as calculated in Miscellaneous Schedule MD 1.
- (4) Revenue Related Expense Factor = $1 / (1 - \text{Louisiana Retail Bad Debt Rate} - \text{Revenue-Related Tax Rate} - \text{Regulatory Commission Expense Rate})$.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ELA
Projected for the Twelve Months Ended December 31, 2022

Ln No.	Description	Amount	Reference
<u>Schedule 10 Invoice</u>			
1	Schedule 10 ISO Cost Recovery Adder	13,331,323	
2	Sch. 10 - FERC FERC Annual Charges Recovery	5,144,614	
3	Schedule 23 Recovery of Sch. 10 & Sch. 17 Costs from Certain GFAS	-	
4	Schedule 34 Allocation of Costs Associated With Penalty Assessments (1)	-	
5	Schedule 35 HVDC Agreement Cost Recovery Fee	-	
6	Total Schedule 10 Invoice	18,475,937	Sum of Lines 1 - 5
<u>Non-TO Trust Invoice</u>			
7	Schedule 1 Scheduling, System Control, and Dispatch Service	(1,636,718)	
8	Schedule 2 Reactive Power	640,889	
9	Schedule 11 Wholesale Distribution Services (2)	1,251,084	
10	Schedule 15 Power Factor Correction Service	-	
11	Schedule 20 Treatment of Station Power	-	
12	Total Non-TO Trust Invoice	255,256	Sum of Lines 7-11
<u>TO-Trust Invoice</u>			
13	Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service	(10,074,467)	
14	Schedule 8 Non-Firm Point-To-Point Transmission Service	(1,575,879)	
15	Schedule 9 Network Integration Transmission Service	(97,142,977)	
16	Schedule 26 Network Upgrade Charge From Trans. Expansion Plan	29,251	
17	Schedule 26-A Multi-Value Project Usage Rate	-	
18	Schedule 33 Blackstart Service	-	
19	Total TO-Trust Invoice	(108,764,073)	Sum of Lines 13-18
20	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
21	Administrative Costs	11,779,680	
22	Other MISO Settlements	(1,714,698)	

Notes:

- (1) Cost associated with potential future NERC penalties could show up under Schedule 10 Invoice or Market Settlements.
(2) Includes Wholesale Distribution Services, Prior Period Adjustments and Other.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula (1)
True-up of MISO Cost Recovery Mechanism
For the Period ended December 31, 2021

Ln No.	Description	Amount	Reference
<u>Actual Net MISO Charges/(Credits)</u>			
1	Schedule 10 Invoice	18,054,684	
2	Non-TO Trust Invoice	11,348,470	
3	TO-Trust Invoice	(81,672,205)	
4	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	-	
5	Administrative Costs related to Market Settlements	11,949,483	
6	Other MISO Market Settlements	(1,716,694)	
7	Net MISO Charges/(Credits)	(42,036,261)	Sum of Lines 1 - 6
<u>Actual Cost Associated with MISO Renewal Deferral</u>			
8	Carrying Cost on MISO Renewal Deferral (2)		
9	Amortization of MISO Renewal Deferral (2)		
10	Cost associated with MISO Implementation Deferral	-	Sum of Lines 8 - 9
11	Net MISO-related Costs	(42,036,261)	L7 + L10
12	Louisiana Retail Allocation Factor	99.20%	MD.1
13	Revenue Related Expense Factor (2)	1.01084	MD.1
14	Actual Net Retail MISO Cost to be Recovered	(42,149,801)	L11 * L12 * L13
15	Estimated Net Retail MISO Costs to be Recovered	(42,136,070)	Preceding Filing Att. G Page 1, L14
16	Difference in Actual & Est. MISO Cost Recovery Revenue Requirement	(13,731)	L14 - L15
17	Before-Tax Weighted Average Cost of Capital	8.34%	COC 1
18	Carrying Cost	(573)	L16 * (L17/2)
19	True-up of MISO Cost Recovery Revenue Requirement	(14,304)	L16 + L18

Notes:

- (1) Pursuant to Section 4.A.3. of this Formula Rate Plan (Rider FRP)
(2) See Attachment G, Page 1 Note (4)

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Reform Adjustment Mechanism Formula
For the Test Year Ended December 31, 2021

Ln No.	Description	Amount	Reference
1	Protected Excess ADIT Give-Back	(63,794,149)	
2	Offsetting Revenue Requirement Increase	8,791,842	
3	Net Protected Give-Back ⁽¹⁾	(55,002,307)	Sum of Lines 1-2
4	Unprotected Excess ADIT Give-Back	15,913,620	
5	Offsetting Revenue Requirement Increase	(1,211,594)	
6	Net Unprotected Give-Back ⁽²⁾	14,702,026	Sum of Lines 4-5
7	Deficient Income Tax Expense ⁽³⁾	6,947,973	
8	Unprotected Excess ADIT SERI Decommissioning Expense ⁽⁵⁾	(2,399,147)	
9	Protected Excess True-Up ⁽⁴⁾	(7,941,752)	
10	Net TRAM Amount ⁽⁶⁾	(43,693,207)	Sum of Lines 3, 6, 7, 8 and 9

Notes:

⁽¹⁾ Reference page 8.2

⁽²⁾ Reference page 8.3

⁽³⁾ Reference page 8.4

⁽⁴⁾ Reference page 8.5

⁽⁵⁾ Reference page 8.13

⁽⁶⁾ Value includes gross-up for taxes and revenue related expenses as well as retail allocation factor

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

	12/31/2017				2017 Tax Return				Remove Non		ADIT Credit in	
	Evaluation Period	Protected Excess	ADIT	Remove Non	ADIT Credit in	Protected	Excess ADIT	Rate Base	Accounts	Rate Base	Accounts	ADIT Credit in
Protected Give Back	(506,228,180)	1,36742	(506,228,180)	7,385,739	(498,842,441)	(522,589,969)	1,36742	7,271,784	(515,318,186)			
Gross Up Factor	(692,225,943)	30	(692,225,943)		(682,126,544)	(714,599,361)	30		1,36742			
Give Back	(23,074,198)	30	(23,074,198)		(22,737,551)	(23,819,979)	30		(704,655,787)			
Annual	(16,874,273)	99.01%	(16,874,273)		(16,628,081)	(17,419,666)	99.01%		(23,488,526)			
Jurisdictional Factor	44,909,000		44,909,000		44,253,790				(17,177,273)			
Rev Req in Midpoint									99.01%			

	12/31/2021				ADIT Credit in				Remove Non		ADIT Credit in	
	Evaluation Period	Protected Deficient	ADIT	Remove Non	ADIT Credit in	Protected	Excess ADIT	Rate Base	Accounts	Rate Base	Accounts	ADIT Credit in
Protected Give Back	14,850,697	1,38329	14,850,697	(460,693)	14,390,005							
Gross Up Factor	20,542,763	30	20,542,763		19,905,494							
Give Back	684,759	99.01%	684,759		663,516							
Annual	495,023		495,023		479,667							
Annual After Tax	99.01%		99.01%		99.01%							
Jurisdictional Factor	(1,226,639)		(1,226,639)		(1,188,587)							
Revenue Requirement												

Year	Test Year	Credit In Rates	Annual Give Back	Cumm ADIT	Rate Base Offset	Total TRAM
Yr 1	TY 2017	(44,253,790)	(24,804,136)	18,273,583	1,621,104	(67,436,822)
Yr 2	TY 2018	(44,253,790)	(22,764,636)	35,031,607	3,107,758	(63,910,668)
Yr 3	TY 2019	(44,253,790)	(37,215,227)	62,380,173	5,533,930	(75,935,087)
Yr 4	TY 2020	(44,253,790)	(29,096,560)	83,808,689	7,434,917	(65,915,433)
Yr 5	TY 2021	(43,065,202)	(20,728,947)	99,104,368	8,791,842	(55,002,307)

	Unprotected Excess ADIT	Remove Non Rate Base Accounts	ADIT Credit in Rates Calculation	Unprotected Excess ADIT	Remove Non Rate Base Accounts	ADIT Credit in Rates Calculation
Unprotected Give Back	(154,430,628)	23,206,989	(131,223,639)	(166,118,509)	32,944,268	(133,174,242)
Gross Up Factor	1,36742		1,36742	1,36742		1,36742
Give-Back	(211,171,347)		(179,437,674)	(227,153,576)		(182,104,965)
Yr 1	(105,585,674)		(89,718,837)	(113,576,788)		(91,052,482)
Yr 2-5	(26,396,418)		(22,429,709)	(28,394,197)		(22,763,121)
Annual After Tax	(19,303,628)		(16,402,955)	(20,764,814)		(16,646,780)
Jurisdictional Factor	99.01%		99.01%	99.01%		99.01%
Revenue Requirement	(13,699,998)		(11,641,237)	(65,611,819.32)	7,275,773.38	

	Unprotected Excess ADIT	Remove Non Rate Base Accounts	ADIT Credit in Rates Calculation
Unprotected Give Back	27,314,919		27,314,919
Gross Up Factor	1,38329		1,38329
Give-Back	37,784,348		37,784,348
Annual After Tax	13,657,459		13,657,459
Jurisdictional Factor	99.01%		99.01%
Revenue Requirement	(2,256,160)		(2,256,160)

Year	Test Year	Credit In Rates	Annual Give Back	Cumm ADIT	Rate Base Offset	Total TRAM
1		(11,641,237)	(158,378,510)	65,611,819	6,321,438	(163,698,310)
2		(11,641,237)	(39,594,628)	82,014,774	7,275,773	(43,960,092)
3	TY 2018	(11,641,237)	(31,723,828)	98,417,729	8,730,928	(34,634,137)
4	TY 2019	(11,641,237)	(31,723,828)	114,820,684	10,186,083	(33,178,983)
5	TY 2020 ¹	(11,641,237)	(38,914,927)	131,223,639	11,641,237	(38,914,927)
6	TY 2021	2,256,160	13,657,459	(13,657,459)	(1,211,594)	14,702,026

* FY 2020 includes additional excess ADIT \$7,191,099 in Annual Give Back. Reference page 8.12.

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism - Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2021

Description	Capital Amount	Capital Ratio	Cost Rate	BRORB	
				After-Tax	New
Short-Term Debt	0	0.00%	0.00%	0.00%	
Long-Term Debt	8,387,337,116	50.59%	3.80%	1.92%	
Total Debt	8,387,337,116	50.59%		1.92%	1.92%
Preferred Equity	0	0.00%	0.00%	0.00%	
Common Equity	8,171,983,151	49.41%	9.50%	4.69%	8.42%
Total	16,559,320,267	100.00%		6.62%	8.27%

TV2021 Total Company Rate Base
\$ 14,439,973,368 (Before inclusion of A44)

Pre-TC	26.08%	1,194,539,212
Post-TC	26.93%	1,204,647,193
Annual Amount		10,107,981
Monthly Amount		842,332
Monthly Interest	0.70%	
x Rev/Exp Conv Factor	1.0108	
x Retail Factor	99.20%	
Incremental Tax Exp	\$	<u>10,135,775</u>

Line #	Date	Beginning Balance	Ending Balance	Average Balance	Carrying Costs	Cumulative Carrying Costs	Cumulative Ending Balance with Carrying Costs
1	Jan-22	-	842,332	421,166	2,928	2,928	845,260
2	Feb-22	845,260	1,687,592	1,266,428	8,904	11,732	1,696,396
3	Mar-22	1,696,396	2,530,728	2,117,562	14,721	26,454	2,553,449
4	Apr-22	2,553,449	3,385,761	2,974,615	20,680	47,133	3,416,460
5	May-22	3,416,460	4,258,782	3,837,626	26,679	73,813	4,285,471
6	Jun-22	4,285,471	5,127,803	4,706,637	32,721	106,530	5,160,524
7	Jul-22	5,160,524	6,002,856	5,581,690	38,804	145,337	6,041,660
8	Aug-22	6,041,660	6,893,902	6,462,826	44,930	190,267	6,928,921
Already Reflected in Rates							0
Net Income Tax Under-collections							6,928,921
x Rev/Exp Conv Factor							1.0108
x Retail Factor							99.20%
Deficient Income Tax Expense Jan-Aug 2022							<u>6,947,973</u>

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up
Electric
For the Test Year Ended December 31, 2021

Tax Reform Adjustment Mechanism - Protected Excess ADIT True Up to 2017 Tax Return				
	12/31/2017 Evaluation Period Protected Excess ADIT	Remove Non Rate Base Accounts	ADIT Credit in Rates Calculation	2017 Tax Return Protected Excess ADIT
Protected Give Back	(506,228,180)	7,385,739	(498,842,441)	(523,860,350) ⁽¹⁾
Gross Up Factor	1.36742		1.36742	1.36742
Give Back	(692,225,943)		(682,126,544)	(716,336,504)
Years	30		30	30
Annual	(23,074,198)		(22,737,551)	(23,877,883)
Annual After Tax	(16,874,273)		(16,628,081)	(17,462,012)
Jurisdictional Factor	99.01%		99.01%	99.01%
Rev Req in Midpoint	44,909,000		44,253,790	46,473,202
Protected Excess ADIT True Up to the 2021 Evaluation Period Annual Give Back				
		Credit In Rates	Annual Give Back	Total TRAM
TY2021 As Filed (Estimated)		(44,253,790)	(20,728,947)	(57,973,681)
Recalculated Based on Actual 2021 Turn		(44,253,790) ⁽²⁾	(29,096,560)	(65,915,433)
				<u><u>(7,941,752)</u></u>

Notes:

⁽¹⁾ Reference page 8.6

⁽²⁾ Reference page 8.7

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Protected Excess ADIT - 2017 Tax Return Balance
Electric
For the Test Year Ended December 31, 2018

Acct #	Acct Description	Protected Excess Balance	Reclass DAP contra & remove DAP Nuc Fuel	Remove RB30	Wholesale (MSS4 w/o RB30)	Addl FIN 48 Adj	Remove Gas Dept	Remove Securitized Assets	ELA Retail Electric Protected Excess ADIT Balance
190655	W/O-Plant - Fed	7,903,991							7,903,991
190656	W/O-Plant - State	(632,208)							(632,208)
282111	Liberalized Depreciation-Fed / State	(875,536,872)	29,824,004 above		65,051,212 above		6,903,242 above	57,258,264	(716,500,150)
282112	Liberalized Depreciation-State	29,418,372					(2,237,540)		29,418,372
190793	NOL Protected Excess Fed	169,675,155							167,437,615
282113	Protected Excess - Fed	74,126,950						(74,126,950)	-
282211	Nuclear Fuel - Federal	(16,856,092)	1,380,355 above	2,639,278 above					(12,836,459)
282212	Nuclear Fuel - State	1,348,487							1,348,487
282723	Fas 109 Adj -Fed-Retail-Disall	29,824,004	(29,824,004)						-
283537 / 283538	Rb Litigation Settlement-Fed ESI Bill	(10,174,181)		10,174,181					-
		(590,902,392)	1,380,355	12,813,459	65,051,212	-	4,665,702	(16,868,686)	(523,860,350)

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

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
2021 Actual Turn / Activity

Enterigy Louisiana, LLC Formula Rate Plan Tax Reform Adjustment Mechanism Actual Protected Excess ADIT Turn Electric For the Test Year Ended December 31, 2021									
Acct #	Acct Description	2021 Estimate - Turn	Refund DAP contra & remove DAP Nuc Fuel	Remove RB30	Remove Wholesale (NWS4 w/o RB30)	Addl FIN 48 Adl	Remove Gas Dept	=	ELA Retail Electric Protected Excess ADIT Turn
190655	W/O-Plant - Fed	(163,107)							(163,107)
190656	W/O-Plant - State	13,046							13,046
282111	Liberalized Depreciation-Fed / State	27,273,327	(680,362)		(2,115,752)		(365,411)		24,111,803
282112	Liberalized Depreciation-State	(1,171,133)	above		above		16,275		(1,154,858)
	Total PTAX	25,952,133	(680,362)	-	(2,115,752)	-	(349,136)	-	22,806,884
190793	NOL Protected Excess Fed	(5,654,251)	-		4,291,902		77,489		(1,284,859)
282113	Protected Excess - Fed								-
282211	Nuclear Fuel - Federal	(243,569)							(243,569)
282212	Nuclear Fuel - State								-
282723	Fas 109 Adj - Fed-Retail-Disall	(680,362)	680,362						-
283537 / 283538	Rb Litigation Settlement-Fed ESI Bill	191,522		(191,522)					-
		19,565,474	-	(191,522)	2,176,150	-	(271,647)	-	21,278,455
								Gross Up Factor	1.36742
								Total Turn	29,096,560
								Total Turn in Rate Base	21,428,516

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
ESTIMATED PROTECTED TURN - 2022

Entergy Louisiana, LLC Formula Rate Plan Tax Reform Adjustment Mechanism Estimated Protected Excess ADIT Turn Electric For the Test Year Ended December 31, 2022											
Acct #	Acct Description	2022 Estimate - Turn includes both		Reclass DAP contra		Remove Wholesale		Remove Gas Dept.		ELA Retail Electric	
		Excess TCJA & Deficient LA Rate	Change Turn	& remove DAP Nuc Fuel	Remove RB30	(MSS4 w/o RB30)	Add FIN 48 Adj.	Remove Gas Dept.	Protected Excess ADIT Turn		
190655	W/O-Plant - Fed	(147,962)	(147,962)							(147,962)	
190656	W/O-Plant - State	(243,379)	(243,379)							(243,379)	
282111	Liberalized Depreciation-Fed / State	25,679,416		(837,801)		(2,164,726)		(349,068)		22,327,822	
282112	Liberalized Depreciation-State	(1,207,083)		above		above		37,492		(1,169,591)	
	Total PTAX	24,080,993		(837,801)		(2,164,726)		(311,576)		20,766,890	
190793	NOL Protected Excess Fed	(5,654,251)		-		998,477		77,489		(4,578,284)	
190794?? TBD	NOL Protected Excess	1,024,179								1,024,179	
282113	Protected Excess - Fed									-	
282211	Nuclear Fuel - Federal	72,867		-		-				72,867	
282212	Nuclear Fuel - State	(346,988)		-		-				(346,988)	
282723	Fas 109 Adj -Fed-Retail-Disall	(837,801)		837,801						-	
283537 / 283538	Rb Litigation Settlement-Fed	282,639		(282,639)						-	
	ES1 Bill									-	
		18,621,639		-		(1,166,249)		(234,086)		16,938,665	2022 Turn
									Gross Up Factor	1 367419	
									Total Turn	20,728,947	
									Total Turn in Rate E	15,295,679	

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

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Unprotected Excess Balance

For the Test Year Ended December 31, 2018												
Acct #	Acct Description	Unprotected Year End 2017	Remove DAP	Remove River Blend 30	Remove Wholesale	Additional FIN 48 ADJ	Remove Gas Dept	Remove Steam Dept	OCI Adjustment	MISO Adj	Securitization - Casualty loss ADJ	ELA Retail Electric Unprotected Excess ADJ
190115	New Nuclear Development Cost-Fed	2,656,072					-	-	-	-		2,656,072
190116	New Nuclear Development Cost-St	(212,486)					-	-	-	-		(212,486)
190151	Taxable Unbilled Revenue-Fed	(8,648,526)					(455,401)					(9,102,327)
190152	Taxable Unbilled Revenue-St	(36,432)					36,432					0
190161	Property Tax Reserve-Fed	36,639,066					44,715	32,149				36,775,950
190162	Property Tax Reserve-State	(2,935,927)					(3,577)	(2,572)				(2,942,076)
190163	Capitalized Repairs - Fed	1,154,701					(847)					1,153,854
190164	Capitalized Repairs - State	(92,380)					68					(92,292)
190165	Sys Acgmt Equal Reg Lib-Fed	7,447,054					-	-				7,447,054
190166	Sys Acgmt Equal Reg Lib-State	(595,764)					-	-				(595,764)
190171	Inj & Damages Reserve-Fed	1,887,875					1,468	6,319				1,895,662
190172	Inj & Damages Reserve-State	(151,030)					(117)	(505)				(151,653)
190181	Contrib In Aid Of Const-Fed	10,755,676					(359,698)					10,395,777
190182	Contrib In Aid Of Const-St	(643,916)					29,587					(614,328)
190211	Unfunded Pension Exp-Fed	(53,639,676)					1,359,515	1,087,111				(50,393,050)
190212	Unfunded Pension Exp-State	4,243,174					(109,761)	(86,969)				4,047,444
190215	Supplemental Pension Plan-Fed	254,022					6,598	7,183				287,803
190216	Supplemental Pension Plan-St	(20,322)					(528)	(575)				(21,424)
190221	Fas 105 Other Retire Ben-Fed	41,666,231					(817,010)	(326,804)				40,722,417
190222	Fas 105 Other Retire Ben-State	(3,949,302)					65,361	26,144				(3,557,797)
190241	Deferred Fuel/Gas-Fed	(173,078)					-	-				(173,078)
190242	Deferred Fuel/Gas-St	13,946					-	-				13,946
190251	Removal Cost - Fed	22,291,627	841,183				77,154	-				23,210,164
190252	Removal Cost - State	(979,386)	(67,426)				(6,171)	-				(1,052,983)
190255	Acquisition - Federal	(128)					-	-				(128)
190256	Acquisition - State	10					-	-				10
190317	Fas 143 - Federal	138,520					-	(113,072)				25,848
190318	Fas 143 - State	(11,194)					-	9,646				(2,148)
190331	Accrued Medical Claims-Fed	1,910,068					(43,900)	(29,852)				1,836,316
190332	Accrued Medical Claims-State	(152,605)					3,512	2,388				(146,905)
190351	Unrelated Accts Reserve-Fed	1,106,450					(1,758)	-				1,132,633
190352	Unrelated Accts Reserve-St	(90,892)					141	141				(90,611)
190355	Restructuring Step-Up Inflation-Fed	(94,435)				94,435	-	-				-
190356	Restructuring Step-Up Inflation-St	0				-	-	-				0
190357	Restructuring Basic Step-Up-Fed	0				-	-	-				0
190358	Restructuring Basic Step-Up-St	0				-	-	-				0
190363	Basic Step Up - Fed	-				-	-	-				-
190364	Basic Step Up - State	-				-	-	-				-
190375	Regulatory Liability-Federal	12,393				-	-	-				12,393
190376	Regulatory Liability-State	(195,596)				-	-	-				(195,596)
190391	Contract Def Revenue-Fed	141,414				-	-	(167)				141,414
190392	Contract Def Revenue-State	(11,313)				-	-	-				(11,313)
190397	Def. Misc. Services - Fed	114,414				-	-	-				114,414
190398	Def. Misc. Services - State	(8,153)				-	-	-				(8,153)
190421	Environmental Reserve-Fed	340,576				-	882	2,082				343,540
190422	Environmental Reserve-State	(27,246)				-	(71)	(167)				(27,483)
190443	Waste Site Clean Up Costs Fed	165,530				-	-	-				165,530
190444	Waste Site Clean Up Costs State	(12,442)				-	-	-				(12,442)
190445	Waste Disposal Reserve - Fed	610,789				-	-	-				610,789
190446	Waste Disposal Reserve - State	(48,853)				-	-	-				(48,853)
190451	Incentive-Fed	532,289				-	(64,351)	(81,455)				395,483
190452	Incentive-State	(42,563)				-	5,148	6,516				(30,919)
190519	Stock Options - Federal	15,729				-	-	-				15,729
190520	Stock Options - State	(1,258)				-	-	-				(1,258)
190525	Restricted Stock Awards-Fed	47,284				-	-	-				47,284
190526	Restricted Stock Awards-State	(3,763)				-	-	-				(3,763)
190561	Def Compensation - Fed	165,280				-	(14,446)	(2,903)				148,840
190562	Def Compensation - State	(13,303)				-	1,156	232				(11,915)
190603	Rate Refund-Federal	(290,029)				-	-	-				(290,029)
190604	Rate Refund-State	23,202				-	-	-				23,202
190731	Adm Wholesale Fed	0				-	-	-				0
190731	Tax Attribute-NOJ/CR CR-Fed	9,733,816				(9,733,816)	-	-				-
190731	ADJ-TAQJ-SRLYDec Fed Non-Cr	4,597,556				(4,597,556)	-	-				-

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

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Unprotected Excess Balance

For the Test Year Ended December 31, 2018													Remove Steam Dept	OCI Adjustment	MISO Adj	Socialization - Casualty loss ADJ	ELA Retail Electric Unprotected Excess ADIT
Unprotected Year End 2017	Remove DAP	Remove River Bend 30	Remove Wholesale	Additional FIN 48 ADJ	Remove Gas Dept	Remove Steam Dept											
190887	Fed Offsh-SI Non-Cur Carryover	(25,715,446)			25,715,446	-	-	-	-	-	-	-	-	-	-	-	-
190984	ADIT-NOI CF-State-Non-current	(2,470,000)			2,470,000	-	-	-	-	-	-	-	-	-	-	-	-
190996	ADIT-Contr'b CF SI Non-Cur	0				-	-	-	-	-	-	-	-	-	-	-	-
219382	OCI ADIT Benefit SFAS 158	0				-	-	-	-	-	-	-	-	-	-	-	-
281121	Start Up Costs-Fed	(4,039)				-	-	-	-	-	-	-	-	-	-	-	-
281122	Start Up Costs-State	323				-	-	-	-	-	-	-	-	-	-	-	-
281123	Start Up Costs-Fed-Retail	(644,459)				-	-	-	-	-	-	-	-	-	-	-	-
281124	Start Up Costs-State-Retail	51,548				-	-	-	-	-	-	-	-	-	-	-	-
282117	Section 481A Adj Fed	830,673				-	-	-	-	-	-	-	-	-	-	-	-
282151	Pensions Capitalized - Fed	(406,593)				-	-	-	-	-	-	-	-	-	-	-	-
282152	Pensions Capitalized - State	23,310				-	-	-	-	-	-	-	-	-	-	-	-
282161	Taxes Capitalized - Fed	(603,309)				-	-	-	-	-	-	-	-	-	-	-	-
282162	Taxes Capitalized - State	31,695				-	-	-	-	-	-	-	-	-	-	-	-
282171	Interest Cap - Altd - Fed	(29,014,475)				-	-	-	-	-	-	-	-	-	-	-	-
282172	Interest Cap - Altd - State	2,313,218				-	-	-	-	-	-	-	-	-	-	-	-
282185	Nonbase - Federal - White	(207,991)				-	-	-	-	-	-	-	-	-	-	-	-
282221	Fiber Optics-Fed	-				-	-	-	-	-	-	-	-	-	-	-	-
282222	Fiber Optics - State	(23,993,661)				-	-	-	-	-	-	-	-	-	-	-	-
282223	Repairs & Maint Exp - Federal	583,891				-	-	-	-	-	-	-	-	-	-	-	-
282224	Repairs & Maint Exp - State	1,919,127				-	-	-	-	-	-	-	-	-	-	-	-
282241	R&E Deduction - Fed	(8,579,136)				-	-	-	-	-	-	-	-	-	-	-	-
282242	R&E Deduction - St	694,779				-	-	-	-	-	-	-	-	-	-	-	-
282245	Warranty Expense - Federal	(1,133,170)				-	-	-	-	-	-	-	-	-	-	-	-
282246	Warranty Expense - State	90,699				-	-	-	-	-	-	-	-	-	-	-	-
282331	Misc Intangible Plant-Federal	(477,661)				-	-	-	-	-	-	-	-	-	-	-	-
282332	Misc Intangible Plant-State	38,208				-	-	-	-	-	-	-	-	-	-	-	-
282351	Tax Inv (Avoided Cost)-Fed	18,981,635				-	-	-	-	-	-	-	-	-	-	-	-
282352	Tax Inv (Avoided Cost) - St	(1,518,339)				-	-	-	-	-	-	-	-	-	-	-	-
282451	Contract Termination Costs-Fed	797,381				-	-	-	-	-	-	-	-	-	-	-	-
282452	Contract Termination Costs-St	(63,779)				-	-	-	-	-	-	-	-	-	-	-	-
282455	Business Dev Costs Cap- Fed	(518,698)				-	-	-	-	-	-	-	-	-	-	-	-
282456	Business Dev Costs Cap- St	41,488				-	-	-	-	-	-	-	-	-	-	-	-
282461	Computer Software Cap - Fed	(10,026,215)				-	-	-	-	-	-	-	-	-	-	-	-
282462	Computer Software Cap - State	902,000				-	-	-	-	-	-	-	-	-	-	-	-
282469	Comm Dev Block Grant-Federal	(6,999)				-	-	-	-	-	-	-	-	-	-	-	-
282470	Comm Dev Block Grant-State	567				-	-	-	-	-	-	-	-	-	-	-	-
282475	Contra Securitization -Federal	0				-	-	-	-	-	-	-	-	-	-	-	-
282476	Contra Securitization - State	(0)				-	-	-	-	-	-	-	-	-	-	-	-
282515	Spec Assigned-Fed Ws	(244,819)				-	-	-	-	-	-	-	-	-	-	-	-
282533	Casualty Loss Deduction-Fed	(159,062,012)				-	-	-	-	-	-	-	-	-	-	-	-
282534	Casualty Loss Deduction-St	12,842,663				-	-	-	-	-	-	-	-	-	-	-	-
282535	Acc Straight Line-Fed Ws	(182,191)				-	-	-	-	-	-	-	-	-	-	-	-
282537	Accum DFT Steam Plant	(0)				-	-	-	-	-	-	-	-	-	-	-	-
282538	Accum DFT Steam Plant	798				-	-	-	-	-	-	-	-	-	-	-	-
282543	Reg Asset-Spec Assign-Fed	1,422,866				-	-	-	-	-	-	-	-	-	-	-	-
282723	Fas 109 Adj -Fed-Retail-Deall	6,358,844				-	-	-	-	-	-	-	-	-	-	-	-
282733	Fas 109 Adj -State-Retail-Ultra	-				-	-	-	-	-	-	-	-	-	-	-	-
282901	263A Method Charge-OSC - Fed	(53,045,155)				-	-	-	-	-	-	-	-	-	-	-	-
282902	263A Method Charge - OSC-State	4,276,999				-	-	-	-	-	-	-	-	-	-	-	-
282903	Units of Production Ded - Fed	(132,795,845)				-	-	-	-	-	-	-	-	-	-	-	-
282904	Units of Production Ded - St	19,648,537				-	-	-	-	-	-	-	-	-	-	-	-
282907	Unit of Property Ded-Trans-Fed	(3,924,441)				-	-	-	-	-	-	-	-	-	-	-	-
282908	Unit of Property Ded-Trans-St	313,993				-	-	-	-	-	-	-	-	-	-	-	-
282975	Depreciation Expense - Fed	4,624,904				-	-	-	-	-	-	-	-	-	-	-	-
282976	Depreciation Expense - State	(369,927)				-	-	-	-	-	-	-	-	-	-	-	-
283111	Deferred Fuel/Gas - Fed	(513,815)				-	-	-	-	-	-	-	-	-	-	-	-
283112	Deferred Fuel/Gas - State	41,105				-	-	-	-	-	-	-	-	-	-	-	-
283151	Regulatory Asset - Federal	(2,402,083)				-	-	-	-	-	-	-	-	-	-	-	-
283152	Regulatory Asset - State	192,167				-	-	-	-	-	-	-	-	-	-	-	-
283153	Reg Asset-LG3-Fed	(10,277,962)				-	-	-	-	-	-	-	-	-	-	-	-
283154	Reg Asset-LG3-State	822,237				-	-	-	-	-	-	-	-	-	-	-	-
283155	Reg Asset LG3 OUI-Fed	659,241				-	-	-	-	-	-	-	-	-	-	-	-
283156	Reg Asset LG3 OUI-State	(52,739)				-	-	-	-	-	-	-	-	-	-	-	-

8.11

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