

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

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**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

1. GENERAL

Formula Rate Plan Rider Schedule ELL FRP ("Rider FRP") defines the procedure by which the rates contained in the Entergy Louisiana, LLC ("ELL" or "Company") rate schedules designated in Attachment A to this Rider FRP ("Rate Schedules") may be periodically adjusted. Rider FRP shall apply in accordance with the provisions of Section 2.A. below to all electric service billed under the Rate Schedules, whether metered or unmetered, and subject to the jurisdiction of the Louisiana Public Service Commission ("LPSC" or "Commission"). except as otherwise set forth on Attachment A.

2. APPLICATION AND REDETERMINATION PROCEDURE

2.A. RATE ADJUSTMENTS

The adjustments to the Company's rates set forth in Attachment A to this Rider FRP shall be added to the rates set out in the Net Monthly Bill section in the Company's Rate Schedules. The Rate Adjustments shall be determined in accordance with the provisions of Sections 2.B. and 2.C. below.

2.B. ANNUAL FILING AND REVIEW

2.B.1. FILING DATE

Except for the 2020 Evaluation Period, ELL shall file, on or before May 31 of each year during the term of this FRP as set forth in Section 6 below, a report with the Commission containing an evaluation of the Company's earnings for the immediately preceding calendar year prepared in accordance with the provisions of Section 2.C. below ("Evaluation Report"). For the 2020 Evaluation Period, ELL shall file the Evaluation Report on or before June 30, 2021. A revised Attachment A shall be included in each such filing containing revised Rate Adjustments determined in accordance with the provisions of Section 2.C. below.

2.B.2. REVIEW PERIOD

The Commission Staff ("Staff"), together with ELL, shall be referred to hereinafter, collectively, as the "Parties," and all intervenors ("Intervenors") in Docket No. U-35565 shall receive a copy of each Evaluation Report filing at the time it is filed with the Commission. While an Intervenor in prior Evaluation Report reviews shall not be precluded from participation in future reviews, with all subsequent filings in the related proceeding. Intervenors will be required to file a new intervention in the proceeding associated with each annual Evaluation Report filing. (The Staff, Intervenors and ELL shall be referred to hereinafter, collectively as the "Parties" and shall receive copies of all filings and pleadings in FRP-related proceedings.) At the time each such Evaluation Report is filed, ELL shall provide the other Parties with workpapers supporting the data and calculations reflected in the Evaluation Report. The other Within ten business days after the Evaluation Report is filed, ELL shall provide to Commission Staff electronic copies of all workpapers supporting the data and calculations reflected in the Evaluation Report in Microsoft Excel .xlsx format, with all formulae, functions, and calculations intact and working. The Parties may request clarification and additional supporting data.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.2
OriginalFirst Revised
Effective Date: 088/30/20242024
Supersedes: Schedule FRP-4 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~Except for the 2020 Evaluation Period, the~~The Parties ~~and any Intervenor(s)~~ shall then have until August 20 of the filing year to review the Evaluation Report to ensure that it complies with the requirements of Section 2.C below. ~~For the 2020 Evaluation Period, the Parties shall have until September 20, 2021 to review the Evaluation Period Report to ensure that it complies with the requirements of Section 2.C below.~~ If any of the Parties ~~should detect any error(s) are detected~~ in the application of the principles and procedures contained in Section 2.C below or ~~identify any~~ issues upon which further information is required of ELL and/or to verify any of the data or issues contained in the annual filing ~~are found~~, such error(s), data or issues requiring verification ("~~Dispute~~" or "~~Disputes~~") shall be formally communicated in writing ~~through an Errors & Objections Report~~ to the other Parties ~~and Intervenor(s)~~ by August 20 of the filing year [~~"Dispute" or "Disputes"~~], ~~except for the 2020 Evaluation Period where the Dispute deadline will be September 20, 2021.~~ Each such ~~Dispute~~ indicated ~~Dispute in the Errors & Objection Report~~ shall include, if available, documentation of the proposed correction. The Company shall then have until September 30 of the filing year to review any proposed corrections, to work with the other Parties to resolve any Disputes and to file a revised Attachment A containing Rate Adjustments reflecting all corrections upon which the Parties ~~and Intervenor(s)~~ agree. ~~For the 2020 Evaluation Period, this deadline is extended to October 30, 2021.~~ The Company shall provide the ~~other~~ Parties ~~and Intervenor(s)~~ with appropriate workpapers supporting any revisions made to the Rate Adjustments initially filed.

Except where there are unresolved Disputes, which shall be addressed in accordance with the provisions of Section 2.B.3 below, the Rate Adjustments initially filed under the provisions of Section 2.B.1 above, or such corrected Rate Adjustments as may be determined pursuant to the terms of this Section 2.B.2, shall become effective for bills rendered on and after the first billing cycle ~~for of~~ the month of September of the filing year. Those Rate Adjustments shall then remain in effect until changed pursuant to the provisions of this Rider.

To the extent that there are no issues raised during the annual review period of the FRP or ~~that~~ any issues raised ~~by the Parties~~ are amicably resolved, *i.e.*, there are no unresolved issues to be addressed pursuant to Section 2.B.3 below, the Parties shall submit a joint report of the proceedings to the Commission for consideration as timely as practicable, including the terms under which any issues have been resolved and the resulting effect on rates.

2.B.3. RESOLUTION OF DISPUTES

In the event there are Disputes regarding any Evaluation Report, the Parties shall work together in good faith to resolve such Disputes. If the Parties are unable to resolve the Disputes or reasonably believe they will be unable to resolve the Disputes by the end of the period provided for in Section 2.B.2 above, revised Rate Adjustments reflecting all revisions to the initially filed Rate Adjustments on which the Parties agree shall become effective as provided for in Section 2.B.2 above. ~~Any remaining Disputes shall be submitted to the Commission for resolution. Partic(s) shall submit in writing to the Commission a list of any remaining Disputes outstanding by January 15 of the year following the filing of the Evaluation Report. Within five (5) days of receipt of such written list of Disputes, the Company shall file a motion with the assigned Administrative Law~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~163~~97.3
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

Judge requesting that a status conference be set and a procedural schedule be established, unless good cause is shown by any party why it should not be set.

~~For the 2020 Evaluation Period, all rate adjustments that become effective for bills rendered on or after the first billing cycle for the month of September, 2021 shall be considered disputed and subject to refund with interest as described in this section 2.B.3, pending the formal raising of any disputed issues by the Parties by the September 20, 2021 deadline. Any disputes not formally raised by the September 20, 2018 deadline shall be considered withdrawn/resolved.~~

If

Following all due proceedings, if the Commission's final ruling on any Disputes requires changes in the Rate Adjustments initially implemented pursuant to the above provisions, the Company shall file a revised Attachment A containing such further modified Rate Adjustments within fifteen (15) days after receiving the Commission's order resolving the Disputes. The Company shall provide a copy of the filing to the ~~other Parties~~ and Intervenors together with appropriate supporting documentation. Such modified Rate Adjustments shall then be implemented with the next applicable monthly billing cycle after filing and shall remain in effect until superseded by Rate Adjustments established in accordance with the provisions of this Rider FRP.

Within 60 days after receipt of the Commission's final ruling on any Disputes, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/surcharge amount shall be calculated to be effective as of September (or, ~~with such other date authorized by the consent of Commission for the LPSC Staff, as of October of the filing year and calculation~~), shall be applied on a percentage basis pursuant to Section 2.C.4 of this Rider FRP and shall be based on the customer's applicable base revenue from the first billing cycle of September, ~~or with the consent of the LPSC Staff, of October, of the filing year~~ through the last date the Rate Adjustments were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

2.C. ANNUAL REDETERMINATION OF RATE ADJUSTMENTS

2.C.1. DEFINITION OF TERMS

a. ~~a.~~ **EVALUATION PERIOD**

The Evaluation Period shall be the twelve-month period ended December 31 of the calendar year immediately preceding the filing of an Evaluation Report. All data utilized in each Evaluation Report shall be based on actual results and balances for the Evaluation Period, as recorded on the Company's books in accordance with the Uniform System of Accounts or such other documentation as may be appropriate, allocated to LPSC retail operations as set forth in Attachment B, except where either 13-month average balances or beginning/ending average balances will be used for determination of rate base items.

b. ~~b.~~ **EARNED RATE OF RETURN ON COMMON EQUITY** RATE OF RETURN ON COMMON EQUITY

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~463~~97.4
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-1 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

The Earned Rate of Return on Common Equity ("EROE") for any Evaluation Period shall be determined in accordance with the Earned Rate of Return on Common Equity Formula set out in Attachment B. The EROE determination shall reflect the Evaluation Period Adjustments set out in Attachment C.

~~c. c.~~ **BENCHMARK RATE OF RETURN ON RATE BASE**

The Benchmark Rate of Return on Rate Base ("BRORB") is the composite weighted embedded cost of capital reflecting the Company's annualized costs of Short-Term Debt, Long-Term Debt, Preferred Stock and Common Equity. The BRORB shall be determined in accordance with the Benchmark Rate of Return on Rate Base Formula set out in Attachment D.

~~d. d.~~ **EVALUATION PERIOD COST RATE FOR COMMON EQUITY**

The Evaluation Period Cost Rate for Common Equity ("EPCOE") is the Company's cost rate for common equity applicable to the Evaluation Period. The EPCOE value applicable for each Evaluation Period shall be determined in accordance with the Evaluation Period Cost Rate for Common Equity Procedure set out in Attachment E.

~~e. e.~~ **RATE OF RETURN ON RATE OF RETURN ON COMMON EQUITY BANDWIDTH**

The Rate of Return on Common Equity Bandwidth ("Bandwidth") shall be the range of values with an upper limit ("Upper Band") equal to the EPCOE plus 0.50% and a lower limit ("Lower Band") equal to the EPCOE minus 0.50%.

~~a.f. f.~~ **ENVIRONMENTAL COST RELATED REVENUE REQUIREMENT**

If during the term of this FRP, there is a change in the law or regulation related to environmental issues or environmental compliance that increases the costs to ELL, ELL shall have the right to request the recovery of the prudent level of such costs outside the FRP bandwidth mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~ Nothing in this provision shall constitute pre-approval of the recovery of such increased costs.

~~g. g.~~ **ENERGY EFFICIENCY RELATED REVENUE REQUIREMENT**

If during the term of this FRP, there is a change in law or regulation that adopts measures designed to increase the efficient use of electric energy and that results in increased costs to ELL, ELL shall have the right to request the recovery of the prudent level of such costs outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein. Nothing in this provision shall constitute the pre-approval of the recovery of such increased costs.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.5
~~Original~~First Revised
Effective Date: 088/30/20242024
Supersedes: Schedule FRP-1 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~h. LEGACY FRP REVENUE REQUIREMENTS~~

~~Legacy FRP revenue requirements for the retail rate classes shall be maintained as a percentage of Evaluation Period Base Rate Revenue, including the revenue requirements associated with the Additional Capacity Mechanism ("ACM"), at the respective approved levels recognized by the Commission under Docket No. U-33244. Legacy FRP Revenue Requirements are applicable to the individual retail rate classes to which the historical rates were maintained under the Legacy companies, as shown on Attachment A page 2. Legacy FRP Revenue Requirements will consist of Legacy ELL ("ELL-L") FRP Revenues, to be reflected on Attachment F, Line 40 and Legacy EGSL ("EGSL-L") FRP revenues, to be reflected on Attachment F, Line 44. Legacy revenue requirements may also include ACM adjustments or true-ups provided for in Section 3.D, which will be reflected on Attachment F, Line 38 for Legacy ELL ACM contracts, and Attachment F, Line 42 for Legacy EGSL ACM contracts. Legacy FRP Revenues may be modified under the provisions of the Tariff, such adjustments will be reflected on Attachment F, Line 39 for Legacy ELL and Attachment F, Line 43 for Legacy EGSL. Legacy FRP rates shall be re-determined as provided in 2.C.5. herein.~~

2.C.2. TOTAL RIDER FRP REVENUE LEVEL

~~In each Evaluation Report, the Total Rider FRP Revenue level comprised of (a) Legacy FRP Revenues and (b) Rider ELL FRP Revenues that are incremental to the Legacy FRP Revenues shall consist of the following components: shall consist of Base Rider FRP Revenue, including any change as determined through application of the Rider FRP Revenue Redetermination Formula set out in Attachment F, Lines 1-27 and described further in Section 2.C.2.c below, and revenue associated with the following outside-the-bandwidth components of this Rider FRP:~~

- ~~a. The Extraordinary Cost, and/or Additional Capacity Cost, and/or, Transmission Recovery Mechanism, and/or Distribution Recovery Mechanism, and/or the MISO Cost Recovery Mechanism, and/or the Tax Reform Adjustment Mechanism components shall be as, all of which are defined in Sections 3, 4, and 5 herein;~~
- ~~b. Recovery of Realigned Costs Related Revenue Requirement component shall be as defined in Section 3.E.~~
- ~~c. For Test Year 2020, Base Rider FRP Rider Revenue shall be increased by \$63 million. For Test Year 2021 Years 2024, 2025 and 20222026, the Base Rider FRP Revenue change shall be determined using the Rider FRP Revenue Redetermination Formula set out in Attachment F, Lines 1-27, which reflects the following rules:~~
 - ~~(1) The TotalBase Rider FRP Revenue Requirement for the Evaluation Period shall be reduced by the Evaluation Period amounts for the items reflected in Section 2.C.2.a through 2.C.2.b above.~~
 - ~~(2) The TotalBase Rider FRP Revenue level for the Evaluation Period shall be reduced by the annualized revenue associateddetermined in~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~163~~97.6
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~accordance with the recovery of the items reflected in Attachment C~~
~~Section 2.C.2.a through 2.C.2.b, above 1.A of this Rider FRP.~~

- (3) If the EROE ~~as determined through an assessment of the Base Rider FRP Revenue Requirement~~, is less than the Lower Band, the Base Rider FRP Revenue level for the Evaluation Period shall be increased by the amount necessary to increase the EROE for the Evaluation Period by 100% of the difference between the Lower Band and the EROE.
- (4) There shall be no change in Base Rider FRP Revenue level for the Evaluation Period if the EROE is less than or equal to the Upper Band and greater than or equal to the Lower Band.
- (5) If the EROE exceeds the Upper Band, the Base Rider FRP Revenue level for the Evaluation Period shall be reduced by the amount necessary to decrease the EROE for the Evaluation Period by 100% of the difference between the EROE and the Upper Band.
- (6) A change in the Base Rider FRP Revenue level shall not be made unless it changes the EROE for the Evaluation Period by more than 0.05% (5 basis points).

~~d. For the 2021 and 2022 Evaluation Periods, with the exception of the items listed in Sections 3, 4 and 5, herein and other matters as shall be determined by the Louisiana Public Service Commission, the amount of ELL Base Rider FRP Revenue rate increases pursuant to Section 2.C.2.c may not exceed \$70 million for the cumulative 2021 and 2022 Evaluation Periods.~~

2.C.3. RIDER FRP REVENUE ALLOCATION

The Total Rider FRP Revenue as determined under the provisions of Section 2.C.2. above, shall ~~consist of both Legacy FRP Revenues and Rider ELL FRP Revenues which are incremental to the Legacy FRP Revenues. Legacy FRP Revenues shall~~ be allocated to each LPSC rate class based on ~~the~~ applicable Base Rate Revenue as a percentage of total applicable Base Rate Revenue for all retail rate classes pursuant to Attachment A, Page 2. Total Rider ELL FRP revenues, ~~incremental to the sum of the combined Legacy FRP revenues ("Incremental ELL FRP Revenues")~~, shall be allocated to each LPSC rate class based on the applicable Base Rate Revenue as a percentage of total applicable Base Rate Revenue for all retail rate classes pursuant to Attachment A, Page 2, unless otherwise specified.

DRM revenues, reflected on Attachment F, ~~Line~~Lines 29 and 35 shall be allocated to each LPSC rate class based on the applicable Distribution

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.7
~~Original~~First Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-1 effective
088/30/20182021
Authority: LPSC Order U-35565

FORMULA RATE PLAN RIDER SCHEDULE FRP

Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules pursuant to Attachment A, Page 2 of this Rider FRP.

The applicable Base Rate Revenue for all other FRP Revenues shall be the Louisiana Retail Base Rate Revenue for the Evaluation Period as reflected in Attachment A, Page 2.

2.C.4. RIDER ELL FRP RATE ADJUSTMENT REDETERMINATION

All applicable retail rates and riders as noted on Attachment A on file with the ~~Louisiana Public Service~~ Commission will be adjusted for the ELL FRP Revenues by the appropriate percentage of the Evaluation Period Base Rate Revenue of all bills.

2.C.5. ~~LEGACY FRP RATES REDETERMINATION~~

~~All applicable retail rates and riders as noted on Attachment A, on file with the Louisiana Public Service Commission, will be adjusted for the Legacy FRP Revenues by the appropriate percentage of applicable Base Rate Revenue of the respective bills, pursuant to notes 1 and 2 shown on Attachment F, Section 5. Adjustments to Legacy FRP revenues, specifically permitted under the terms of Rider ELL FRP, shall be made as a change to the applicable Legacy FRP revenue requirement total as shown on Attachment F, Section 5. Such annual adjustments shall be reflected on a cumulative basis and supporting workpapers shall be filed with each request to adjust Legacy FRP Rates within the FRP Evaluation Period Report.~~

3. PROVISIONS FOR OTHER RATE CHANGES

3.A. EXTRAORDINARY COST CHANGES

3.A.1. UNFORESEEN ~~COST CHANGES~~ COSTS OR REVENUES

a. It is recognized that from time-to-time ELL may experience extraordinary increases or decreases in costs that occur as a result of actions, events, or circumstances beyond the control of the Company.

b. ~~The Company may also be required to implement other one-time changes to rates resulting from a Federal Energy Regulatory Commission ("FERC") ruling or as provided for under this Rider FRP.~~

Such costs may significantly increase or decrease the Company's revenue requirements, including beyond the cap set forth in Section 2.C.2.d. herein, and, thereby, ~~require warrant~~ rate changes ~~that for which~~ this Rider FRP ~~is does~~ not ~~designed to address expressly provide~~. Should ELL experience such ~~an extraordinary cost increase or decrease having a net annual revenue~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 16397.8
Original/First Revised
Effective Date: 088/30/2024/2024
Supersedes: Schedule FRP-1 effective
088/30/2018/2021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~requirement impact exceeding \$10 million on an LPSC jurisdictional basis changes as described in Section 3.A.1.a, or 3.A.2.b above, then either the Company may request (through the Evaluation Report or separate proceeding), or the Commission may initiate a proceeding to consider a pass-through of such extraordinary cost increase or decrease.~~

3.A.2. ~~SYSTEM AGREEMENT CASE EFFECTS~~

~~The effects, if any, resulting from Opinion Nos. 480 or 480-A issued by the Federal Energy Regulatory Commission ("FERC") in connection with Docket No. EL01-88-001, including the annual bandwidth calculations and retail decisions incident to FERC Section 205 and/or Section 206 filings that have clarified and/or modified Opinion Nos. 480 and 480-A, shall be considered separately outside of the FRP mechanism and outside of the cap set forth in Section 2.C.2.d. herein.~~

3.A.3. DEPRECIATION/DECOMMISSIONING RATE EFFECTS

The effects of changes in depreciation rates, and/or decommissioning accruals, increases or decreases, ordered by the LPSC, including as a result of changes in the requirement to fund the decommissioning trust that may be ordered by the Nuclear Regulatory Commission during the period that this FRP is in effect, shall be considered separately outside of the FRP mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~ In addition, 100% of the incremental rate base (depreciation and ADIT) effects of the depreciation rate change shall be reflected in the derivation of the change in the revenue requirement resulting from a change in the depreciation rate.

3.A.4.3. STORM DAMAGE ACCRUAL EFFECTS

The effects of changes in storm damage accruals, increases or decreases, ordered by the LPSC shall be considered separately outside of the FRP mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~

3.A.5. ~~INTERRUPTIBLE LOAD CASE EFFECTS~~

~~Any retail effects associated with a decision in FERC Docket Nos. EL00-66-000, ER00-2854-000 and EL95-33-002 (Consolidated) shall be considered separately outside the FRP mechanism and outside of the cap set forth in Section 2.C.2.d. herein. When the FERC issues an order disposing of the Application for Clarification and Applications for Rehearing in this case, any retail effects resulting from such decision that are to be implemented at that time shall be flowed through within a reasonable time after, and in accordance with, LPSC approval of the manner in which that shall occur. However, this Rider FRP provision shall have no precedential or other effect with respect to whether a refund or surcharge is appropriate in connection with a decision in FERC Docket Nos. EL00-66-000, ER00-2854-000 and EL95-33-002 (Consolidated), or~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~16397.9~~
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

FORMULA RATE PLAN
RIDER SCHEDULE FRP

~~whether a stay or injunction is appropriate in the event of an appeal or rehearing of a decision in these consolidated dockets.~~

3.A.4. REGULATORY COMMISSION CONSULTANT EXPENSE

Any costs associated with third party consultants and/or counsel hired on behalf of the Louisiana Public Service Commission which are passed through to the Company associated with any utility regulatory rulemakings and/or other dockets and which are not currently recovered through a separate, existing recovery mechanism, shall be considered outside of the bandwidth mechanism.

3.B. SPECIAL RATE FILINGS

The Company is experiencing a dynamic business environment, ~~including integration into the regional transmission organization operated by Midcontinent Independent System Operating, Inc. ("MISO"), (e.g., effects of energy efficiency and/or demand side management integration,~~ net metering, and increasing competition-). Experimental, developmental, and alternative rate schedules may be appropriate tools for the Company to use to address these and other emerging conditions. Therefore, nothing in this Rider shall be interpreted as preventing the Company from proposing to revise existing rate schedules or implement new rate schedules as may be appropriate. Any such rate changes shall be filed with the Commission and evaluated in accordance with the rules and procedures then in effect.

3.C. FORCE MAJEURE

In addition to the rights of ELL under this Rider, or as provided by law, to make a filing for the pass-through of costs outside the provisions of this Rider FRP, if any event or events beyond the reasonable control of ELL, including, for example, Natural Disaster, damage or unforeseeable loss of generating capacity, changes in regulation ordered by a regulatory body or other entity with appropriate jurisdiction, and orders or acts of civil or military authority, cause increased costs to ELL or result in a deficiency in revenues to ELL, ELL may file for rate or other relief outside the bandwidth provisions of this Rider ~~FRP and outside of the cap set forth in Section 2.C.2.d. herein, subject to the limitations imposed in the Stipulation approved in Order No. U-35565.~~ Such request shall be considered by the Commission in accordance with its regulations and applicable law governing such filings.

The Term "Natural Disaster" in the above paragraph shall include but not be limited to weather events such as hurricanes and/or tropical storms, or other events such as earthquakes, wildfire, pandemics, for example. If the Commission determines that a Natural Disaster causes a loss of customers for ELL that would result in the loss of at least \$10 million in base rate revenues during the rate-effective period of any Evaluation Period during the term of this Rider FRP, ELL may seek recovery of those base revenues outside of the provisions of this Rider FRP. ELL shall bear the burden of proof to demonstrate to the Commission the level of base rate revenue loss during the rate-effective period and that the loss was caused by the Natural Disaster.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~46397~~.10
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

The loss of base rate revenue during the rate effective period shall, at a minimum, take into consideration the following:

- 1) The net loss of customers caused by the Natural Disaster looking at the entire service area, adjusted for normal growth.
- 2) The usage patterns of the actual lost customers or some reasonable proxy.
- 3) Any offsets due to the decreased costs and/or due to costs that are still recovered from the remaining customers.

If this calculation produces a result less than \$10 million in the rate-effective period, no relief should be granted outside of the FRP. If the amount equals or exceeds \$10 million as approved by the Commission, ELL shall be entitled to recover outside of the FRP the lesser of (1) the Commission-approved loss in revenues, or (2) the difference between the EROE adjusted to reflect the estimated loss in revenue and the EPCOE. In succeeding years, the revenue loss will be recalculated to recognize the effect of returning customers and load. Once that revenue requirement effect falls below \$10 million, the effect of the revenue reduction will be reflected in the FRP.

3.D. ADDITIONAL CAPACITY MECHANISM

3.D.1. APPROVED CAPACITY ADDITION

~~The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein, and consistent with Section 2.C.2., the LPSC "Additional Capacity Revenue Requirement" ("ACRR") refers to non-fuel, retail revenue requirement associated with purchased capacity costs any LPSC-approved supply-side resource in excess of the amount in base rates as approved by the Commission. Capacity contracts currently part of the Legacy FRP revenue requirements, as part of the Additional Capacity at the time of ELL's annual Evaluation Report filing. Such ACRR for the rate effective period shall be eligible for recovery through this Rider FRP, outside the FRP bandwidth mechanism through the ACRR consistent with Section 2.C.2 and the following:~~

3.D.1 OWNED CAPACITY RESOURCES

~~The first-year non-fuel, retail revenue requirement for:~~

- ~~(a) the modification or replacement of an existing generating facility having an incremental annual revenue requirement, shall remain within exceeding \$10 million;~~
- ~~(b) the acquisition of new generating facilities; and/or,~~
- ~~(c) the construction of a new generating facility, having an annual revenue requirements of the Legacy FRP rates, until such time that the capacity contract expires requirement exceeding \$10 million (except with respect to~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.11
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~intercompany purchased power agreements ("PPAs") between the Legacy ELL and Legacy EGSL companies, i.e. Perryville, Acadia Power Block 2, Ninemile 6 and River Bend 30), or is cancelled, or as as otherwise agreed upon provided for in Section 3.D.3 below), and/or directed unless otherwise authorized by the Commission.~~

~~In the Evaluation Report following the first year of operation, the first-year revenue requirement shall be trued-up to the actual first-year revenue requirement and realigned to Base Rider FRP Revenue where it will be maintained at the adjusted level subject to the FRP bandwidth mechanism. To the extent that any costs relating to the construction, acquisition or modification of a generating facility are subsequently determined to be disallowed by the Commission, wherein an adjustment shall be made as set forth as reflected in Section 2.C.5. herein, to remove such Legacy contract costs, a final, non-appealable order, those amounts shall be credited or refunded to customers with interest, calculated at the then-effective pre-tax weighted average cost of capital, from the time those amounts were collected until those amounts are credited or refunded on the same basis as they were charged to customers.~~

3.D.2. PURCHASED CAPACITY RESOURCES

~~For each filing year of the FRP, the Company shall reflect in the ACRR the incremental LPSC-retail revenue requirement for purchased capacity costs that are to be billed to ELL pursuant to a Commission approved Purchased Power Agreement, cost-of-service agreement or tariff for the rate effective period. Incremental capacity costs consist of those amounts that are above or below the amount included in rates for the respective resources at the time of filing of the Evaluation Report.~~

~~Although extinguished by operation of law, intercompany PPAs between Legacy ELL and Legacy EGSL shall be maintained within the components of the Legacy FRP at the levels outlined below until such time that base rates are reset:~~

- ~~(a) Perryville — The level of EGSL capacity costs related to the Perryville intercompany PPA will be maintained in the EGSL Legacy ACM at the 2014 FRP Evaluation Period level. The associated Perryville MSS-4 revenues will be reflected in the ELL Legacy base rates as operating revenues at the same level as the compliance filing made in November 2014 (as opposed to 2014 Evaluation Period levels).~~
- ~~(b) Acadia — The level of EGSL capacity costs related to the Acadia intercompany PPA will be maintained in the EGSL Legacy ACM at the 2014 FRP Evaluation Period level. The corresponding level of ELL capacity revenues related to the Acadia intercompany PPA, which are currently reflected in the ELL Legacy ACM, will be~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.12
OriginalFirst Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-4 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~maintained at the 2014 FRP Evaluation Period level and will be
realigned to the Legacy ELL FRP at that level.~~

~~(c) Ninemile 6 — The estimated revenue requirement for Ninemile 6
capacity costs that is currently being collected through the ELL
Extraordinary Cost provision of the FRP (net of revenues from
EGSL and the PPA with Entergy New Orleans, LLC) will be
maintained at the 2014 Compliance FRP level for the 2014
Evaluation Period. In the 2015 Evaluation Period, the Ninemile 6
capacity costs collected through the ELL Extraordinary Cost
provision of the FRP shall be adjusted for any prudence review
and/or the Evaluation Period 2015 true-up outside of bandwidth
provisions and realigned to the Legacy ELL FRP Revenue
Requirement where it will be maintained at the adjusted level.~~

~~The estimated revenue requirement for Ninemile 6 PPA capacity
costs that is currently being collected through the EGSL
Extraordinary Cost provision will be maintained at the 2014
Compliance FRP level for the 2014 Evaluation Period. In the 2015
Evaluation Period, the Ninemile 6 capacity costs collected through
the EGSL Extraordinary Cost provision of the FRP shall be
adjusted for any prudence review and/or the Evaluation Period
2015 true-up outside of bandwidth provisions and realigned to the
Legacy EGSL ACM where it will be maintained at the adjusted
level.~~

~~(d) — The pursuant to LPSC Order U-33244-A, the purchased capacity contract
costs for the unregulated portion of River Bend (the River Bend 30 intercompany
PPAPPA) shall be deemed eligible for recovery in accordance with this Section
3.D.2. and shall be re-calculated at then-current Evaluation Period levels and a true-
up of the Additional Capacity costs shall be performed annually for the term of the
FRP.~~

~~New capacity contract costs, consisting of ELL capacity contracts
approved by the The LPSC or contracts renewed by ELL, shall be reflected
in the (combined incremental) Additional Capacity Revenue requirement
of the Rider ELL FRP on Attachment F, Line 32. Such new capacity costs
shall include:~~

~~(a) — approval of a new purchase capacity agreement, or~~

~~(b) — approval of the recovery of previously deferred capacity costs.~~

~~In the event the Company adds to its resources by means of a capacity
and/or capacity and energy purchase and in the event that such new
resource is used to provide capacity and/or energy to the Company on or
before the first billing cycle for the month of September of a filing year and
the Commission has approved the incurrence of such costs and their level
pursuant to the applicable General Order(s) of the Commission, then the~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~46397~~.13
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-1 effective
~~088/30/2018~~2021
Authority: LPSC Order U-35565

FORMULA RATE PLAN
RIDER SCHEDULE FRP

~~Company may include all capacity costs related to such resource under this Section 3.D.1 as a cost, so that, at the time that new rates take effect with the first billing cycle for the month of September, those new rates will reflect the capacity costs that are represented by such generating resource.~~

~~Provided that the LPSC has approved the new purchase capacity agreement, the Company shall be allowed to defer the capacity costs associated with the new capacity purchase agreement during the period from the incurrence of the cost until such time as the rates that reflect such capacity costs take effect. The Company shall be allowed to accrue interest on the net-of-tax balance of the deferred capacity costs at the rate set forth in LPSC General Order No. U-21497 during the period in which such costs are deferred.~~

~~3.D.2. CAPACITY COST ADJUSTMENTS~~

~~The Rider FRP shall be adjusted on an interim basis for:~~

- ~~(1) the expiration of a purchase capacity agreement previously recovered through Rider FRP, or~~
- ~~(2) the completion of the recovery of previously deferred capacity costs.~~

~~In the event that capacity cost adjustments are related to Legacy capacity contracts reflected in Legacy FRP rates, adjustments shall be made as set forth in Section 2.C.5. herein and reflected on Attachment F Lines 38 and 42, respectively.~~

~~3.D.3. CAPACITY COST TRUE-UP ADJUSTMENTS~~

~~The LPSC retail revenue requirement associated with the purchased capacity costs that are billed to ELL pursuant to a cost of service agreement or tariff and recovered via this Rider pursuant to Section 3.D.1. shall be compared to the actual cost of such capacity. Any difference between the revenue requirement of the capacity costs used to determine the level of this Rider during the Evaluation Period and the revenue requirement associated with the actual capacity cost during the Evaluation Period shall be included in the Evaluation Report as part of the Additional Capacity Revenue Requirement in the next Rider FRP Revenue Requirement Redetermination Formula as set out in Attachment F.~~

~~The LPSC retail revenue requirement associated with the Legacy capacity contract costs that are billed to ELL pursuant to a cost of service agreement or tariff and recovered via this Rider pursuant to Section 3.D.1. shall be compared to the actual cost of such capacity, unless otherwise agreed upon or directed by the Commission. Any difference between the revenue requirement included in the Legacy FRP rates of the capacity costs used to determine the level of the Legacy FRP component of this~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.14
~~Original~~First Revised
Effective Date: 088/30/20242024
Supersedes: Schedule FRP-4 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~Rider during the Evaluation Period and the revenue requirement associated with the actual capacity cost during the Evaluation Period shall be included in the Evaluation Report as set out in Attachment F.~~

~~3.D.4. ACQUISITION/SELF-BUILD CAPACITY COST ADJUSTMENTS~~

~~The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein, and consistent with Section 2.C.2., the LPSC retail revenue requirement associated with:~~

- ~~(1) the modification or replacement of an existing generating facility having an annual revenue requirement exceeding \$10 million;~~
- ~~(2) the acquisition of new generating facilities; and/or,~~
- ~~(3) the construction of a new generating facility, having an annual revenue requirement exceeding \$10 million.~~

~~3.D.5. RENEWABLE CAPACITY~~3.D.3. RENEWABLE CAPACITY

~~The non-fuel revenue requirement of all Additional Capacity derived from a renewable resource (i.e., solar, wind or such other resources that the Commission shall determine qualifies as renewable) shall be recoverable through the ACRR in accordance 3.D.1 or 3.D.2 above, as applicable depending on the form of addition.~~

- (a) ~~To the extent that ELL incurs cost or receives subscription fee revenue under Commission-approved green tariffs, including but not limited to Rider Geaux Green Option ("GGO") and Rider Geaux ZERO ("GZ"), and to the extent that the costs and/or revenues are not reflected within the Company's Fuel Adjustment Clause, such costs and/or revenues, including, but not limited to subscription fee revenues or capacity-related bill credits issued to participants in those programs shall be reflected as a component of the ACRR.~~
- (b) As established in LPSC General Order No. 12-9-10 (U-28271-1 Subdocket B) (Corrected), dated December 9, 2010 (the "Renewable Pilot Implementation Plan G.O."), the Company shall be allowed to recover fully through this Rider FRP outside of the FRP bandwidth mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein,~~ and consistent with Section 2.C.2, the capacity costs related to any renewable contract entered into, and approved by the LPSC pursuant to the provision of Paragraph 8.2 of the Renewable Pilot Implementation Plan G.O. Further, as established in the Renewable Pilot Implementation Plan G.O., any premium above market cost as well as any cost incurred to acquire unneeded capacity ordered by the Commission (regardless of whether priced at or above market) will be recovered dollar-for-dollar and will not be considered in any FRP provision or calculation that limits the full recovery of capacity costs when the utility's earnings exceed the upper end of the earnings bandwidth (i.e., Section 2.C.2.c.(5). of the FRP). This

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.15
~~Original~~First Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-1 effective
088/30/20182021
Authority: LPSC Order U-35566

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

section is intended to implement but not modify the provisions of General Order No. 12-9-10 (U-28271 – Subdocket B) (corrected).

3.D.4 INTERIM CAPACITY COST ADJUSTMENTS

During the term of this Rider FRP (i.e., through the last day of the rate effective period of the final Evaluation Period under the term of this FRP), the ACRR shall be adjusted on an interim basis for:

- (1) the expiration of a purchase capacity agreement previously recovered through Rider FRP, or
- (2) the completion of the recovery of previously deferred capacity costs, or
- (3) the modification or addition of capacity resources by means of a self-build, acquisition, or capacity and/or capacity and energy purchase.

3.E. RECOVERY OF REALIGNED COSTS

To the extent that, during the term of this Rider ELL FRP, the Commission orders the Company to realign costs from recovery via the Fuel Adjustment Clause to base rates, or the reverse, it shall be done on a basis that, in the aggregate, is revenue-neutral to ~~the customers, and that does not implicate the cap set forth in Section 2.C.2.d. herein~~retail customers.

3.F TRANSMISSION RECOVERY MECHANISM (TRM)

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.C.2.d. herein~~, the return on rate base and depreciation expense associated with (1) all transmission capital additions that are placed in service, or expected to be placed in service, between January 1 and August 31 of the Filing Year subject to a TRM floor as described below ("Filing Year TRM Amount") and true-up and, (2) transmission capital additions placed in service during the Evaluation Period subject to a TRM Floor as described below ("Evaluation Period TRM Amount"), less the Filing Year TRM Amount reflected in the prior year's Evaluation Report. The Company will include a Filing Year TRM Amount in its initial Evaluation Report using the best estimate then available. It will then update this amount in a compliance report submitted prior to the rate effective date, with explanations provided for changes in the amount. The end of period Transmission Plant in Service estimated (based on most recent actuals) through August 31 of the Filing Year shall be subject to an after-the-fact true-up in the next FRP Evaluation Period. This true-up adjustment will be designed to correct over- or under-collections that may have occurred due to the use of estimated Transmission Plant in Service through August 31 compared to actual Transmission Plant in Service through August 31.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~463~~97.16
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

FORMULA RATE PLAN
RIDER SCHEDULE FRP

~~Beginning with the 2018 Evaluation Report,~~

ELL shall include with the FRP Evaluation Report, a true-up report comparing the estimated Transmission Plant in Service through August 31 of the previous Filing Year and the actual Transmission Plant in Service through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Transmission plant-in-service, with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

For purposes of calculating the Evaluation Period TRM Amount, rate base included in the TRM shall include amounts for Transmission Plant in Service above a TRM Floor of \$100 million per year. For purposes of calculating the Filing Year TRM Amount, rate base shall include amounts of Transmission Plant in Service above \$66.7 million, which represents the \$100 million TRM Floor prorated to eight of twelve months.

Depreciation Expense for the transmission projects shall be calculated using a ~~two~~2.76 percent annual depreciation rate, with that amount included in the Accumulated Reserve for Depreciation, which will serve as a reduction to Plant in Service with the net amount reflected as rate base in the TRM. Any difference between the ~~two-percent~~ depreciation rate used for the TRM and the actual depreciation rate applicable to the assets recovered through the TRM is recoverable through the normal recovery mechanism (*i.e.*, within the bandwidth mechanism). In other words, this assumed ~~two percent~~ depreciation rate is for ease of calculating a revenue requirement for the TRM only; this is not meant to change the applicable LPSC-approved transmission depreciation rate.

3.G. ~~Distribution Recovery Mechanism~~DISTRIBUTION RECOVERY MECHANISM
(DRM)

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.C.2.d. herein,~~ the return on rate base and depreciation expense associated with distribution capital additions, excluding those associated with the Company's Advanced Metering System, through August 31 of the Filing Year, including those placed in service during the Evaluation Period, subject to a DRM Floor and ~~Ceiling as well as~~ true-up adjustment as described in Section 3.G.1. below.

3.G.1. Recovery of Distribution Capital Additions

The revenue requirement associated with distribution capital additions shall include the return on rate base and depreciation expense associated with (1) all distribution capital additions, excluding those associated with the Company's Advanced Metering System, that are placed in service, or expected to be placed in service, between January 1 and August 31 of the Filing Year subject to a DRM Floor ~~and Ceiling~~ as described below ("Filing Year DRM Amount"), and (2) distribution capital additions, excluding those associated with the Company's Advanced Metering System, placed in service during the Evaluation Period subject to a DRM Floor ~~and Ceiling~~ as described below ("Evaluation Period DRM

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~16397~~ 17
~~Original~~First Revised
Effective Date: ~~088/30/2021~~2024
Supersedes: Schedule FRP-4 effective
~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

Amount"), less the Filing Year DRM Amount reflected in the prior year's Evaluation Report.

The Company will include a Filing Year DRM Amount in its initial Evaluation Report using the best estimate then available. It will then update this amount in a compliance report submitted prior to the rate effective date, with explanations provided for changes in the amount. The end of period Distribution Plant in Service estimated (based on most recent actuals) through August 31 of the Filing Year shall be subject to an after-the-fact true-up in the next FRP Evaluation Period. This true-up adjustment will be designed to correct over- or under- collections that may have occurred due to the use of estimated Distribution Plant in Service through August 31 compared to actual Distribution Plant in Service through August 31.

~~Beginning with the 2021 Evaluation Report,~~ ELL shall include with the FRP Evaluation Report, a true-up report comparing the estimated Distribution Plant in Service through August 31 of the previous Filing Year and the actual Distribution Plant in Service Page through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Distribution plant-in-service, with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

For purposes of calculating the Evaluation Period DRM Amount, capital additions included in the DRM shall include amounts for Distribution Plant in Service above an annual DRM Floor of ~~\$200 million for 2020 and~~ \$150 million for each ~~subsequent~~ year. For purposes of calculating the Filing Year DRM Amount, rate base shall include amounts of Distribution Plant in Service above \$100 million, which represents the \$150 million DRM Floor prorated to eight of twelve months.

~~Additionally, a DRM Ceiling will apply which limits the total amount of capital additions included in the DRM to not more than \$225 million for any Evaluation Period and \$150 million for any Filing Year, which represents the \$225 million amount prorated to eight of twelve months.~~

Depreciation Expense for the distribution projects shall be calculated using a ~~three~~3.78 percent annual depreciation rate, with that amount included in the Accumulated Reserve for Depreciation, which will serve as a reduction to Plant in Service with the net amount reflected as rate base in the DRM. Any difference between the ~~three percent~~ depreciation rate used for the DRM and the actual depreciation rates applicable to the assets recovered through the DRM is recoverable through the normal recovery mechanism (*i.e.*, within the bandwidth mechanism). In other words, this assumed ~~three percent~~the depreciation rate is for ease of calculating a revenue requirement for the DRM only; this is not meant to change the applicable LPSC-approved distribution depreciation rates.

3.G.2. Distribution Recovery Mechanism Revenue Requirement Allocation

The Distribution Recovery Mechanism revenue requirement as determined under the provisions of Section 3.G.1. above, shall be allocated to each of the applicable

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.18
~~Original~~First Revised
Effective Date: 088/30/20242024
Supersedes: Schedule FRP-1 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules pursuant to Attachment A, Page 2 of this Rider FRP.

4. MISO COST RECOVERY MECHANISM (MCRM)

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.C.2.d. herein~~, the LPSC Retail costs described below:

4.A. NET MISO CHARGES OR CREDITS

: The estimated Net MISO Charges/(Credits) pursuant to the Federal Energy Regulatory Commission ("FERC")-approved MISO Open Access Transmission Energy and Operating Markets Tariffs that the Company expects to incur for the twelve (12) months ended December 31 of the filing year and that are not recovered via the Fuel Adjustment Clause as ordered by the LPSC in Commission Order No. U-32675 dated November 4, 2013, ~~as modified by LPSC Order No. U-34631.~~

4.B. RETAIL REGULATORY COMMISSION EXPENSE INCURRED FOR MISO OVERSIGHT

: Retail regulatory commission expense actually incurred for the Evaluation Period in connection with ELL's participation in MISO.

4.C. TRUE-UP ADJUSTMENT

: A True-up Adjustment for the difference between the Estimated MISO Cost Recovery Revenue Requirement and the Actual MISO Cost Recovery Revenue Requirement for the twelve (12) months ended December 31 of the immediately preceding calendar year as defined on Attachment G, Page 3. The True-up Adjustment shall include carrying charges based on the Company's before-tax weighted average cost of capital in this Rider FRP applied to the difference between the actual and estimated MISO Cost Recovery Revenue Requirement as shown on Attachment G, Page 3.

5. TAX ~~REFORM~~ ADJUSTMENT MECHANISM ("TRAMTAM")

~~The rate adjustments provided for in this Section to flow through benefits of the Tax Cuts and Jobs Act of 2017 ("TCJA") shall operate outside of the Base Rider FRP Revenue Adjustment provisions contained in Section 2.C. of the FRP, including the bandwidth mechanism and the cap set forth in Section 2.C.2.d.~~

~~Protected Excess Accumulated Deferred Income Taxes~~It is recognized that ELL may be subject to increases or decreases in its revenue requirement as a result of changes in federal or state taxes during the term of this FRP, including but not limited to changes in federal or

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.19
OriginalFirst Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-4 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

state tax codes, changes in ad valorem taxes, or changes associated with the realization of certain income tax credits. Such costs may increase or decrease the Company's revenue requirements and, thereby, require rate changes that this Rider FRP is not otherwise designed to address. As such, the Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism, the revenue requirement effects of these changes as prescribed below. The rate adjustments provided for in this Section shall operate outside of the Base Rider FRP Revenue Adjustment provisions contained in Section 2.C. of the FRP, including the bandwidth mechanism. Nothing in this Rider shall preclude the Company from requesting similar relief for other tax-related changes not specifically provided for below.

5.A. ACCUMULATED DEFERRED INCOME TAXES ("ADIT"):

In the event that there is a change to state or federal tax codes which modifies the statutory federal or state tax rate(s), the Company shall revalue all ADIT at the newly effective tax rate(s) and reflect the revenue requirement effects of such revaluation through this Rider FRP outside of the FRP bandwidth mechanism. Rates shall further be adjusted in a manner such that the recovery of (deficient) or payment of (excess) to customers of any deficient and/or excess ADIT amounts is appropriately reflected in rates on a dollar-for-dollar basis.

Protected Excess ADIT that is eligible to be returned through the FRP will be returned to customers recovered or paid through the TRAMFRP, including but not limited to any Protected Excess ADIT associated with the Tax Cuts and Jobs Act of 2017 and the Louisiana state tax rate change in 2021, will be recovered or paid through the TAM using the average rate assumption method ("ARAM") to which the ADIT is related in order to avoid an IRCInternal Revenue Code normalization violation.

1. In each Evaluation Report, ELL shall reflect in the TRAMTAM the Louisiana-jurisdictional portion of the amount recovery or payment of the eligible Protected Excess ADIT that will be creditedamortized on the books of ELL in the Filing Year.

2. As with the return to customers of other excess ADIT amounts, the amortization of the Protected Excess ADIT, shall be offset by the revenue requirement associated with the cumulative increasechange in rate base resulting from the amortization of the credited Protected Excess ADIT such that only the net of the two will be reflected in the TRAMTAM. To avoid the potential for any double recovery, an adjustment to the FRP rate base will be made to account for this TRAMTAM netting.

2. The excessTAM will be updated annually to reflect the revenue requirement associated with the change in rate base.

- A. The ADIT that is not protected, i.e, the "Unprotected Excess ADIT" that is eligible to be returnedrecovered or paid through the FRP will be returned to customers according to the following schedule:

One-half of the estimated amount of the eligible Unprotected Excess ADIT shall be returned to customers ratablyrecovered or paid over thea period beginning one month

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.20
OriginalFirst Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-4 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

~~after approval of 24 months unless some other period is approved by the Commission of the Stipulation in Docket No. U-34631 and continuing over the remainder of the 2018 calendar year. This initially will be accomplished through a one-time adjustment reflected in the Extraordinary Cost Change Revenue Requirement of the then effective Rider Schedule FRP. It will then be reflected in the TRAM of Rider Schedule FRP beginning with implementation of Rider Schedule FRP in September 2018.~~

- ~~1. The remaining half of the amount of the eligible Unprotected Excess ADIT shall be returned to customers through the TRAM ratably over the period from January 2019 through August 2022 (44 months).~~
- ~~3. As with the Protected Excess ADIT, the amortization (return to customers) of the Unprotected Excess ADIT shall be offset by the revenue requirement associated with the cumulative increasechange in rate base resulting from the amortization of the credited Unprotected Excess ADIT such that only the net of the two will be returned to customers reflected in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP rate base will be made to account for this TRAMTAM netting. The TRAMTAM will be updated annually, from 2019 – 2022, to reflect the revenue requirement associated with the increasingchange in rate base.~~

5.B. INCOME TAX RATE CHANGES

~~In the event Thatthat there is a change to state or federal tax codes which modifies the statutory federal or state tax rate(s), the Company shall determine the retail revenue requirement effects of such change by multiplying the differential in the pre-tax weighted average cost of capital by the rate base for the most recent Evaluation Report filing and shall record this amount as a regulatory asset/liability and accrue carrying charges at the then-effective weighted average cost of capital until such time that the change can be fully reflected in rates. The Company shall amortize this regulatory asset/liability over a period of 12 months, or over some other period as approved by the Commission.~~

5.C. AD VALOREM TAXES

~~Known and measurable changes in *ad valorem* taxes resulting from increases in assessments or millage rates or resulting from the expiration of property tax exemptions shall be reflected in the TAM. Subsequent to the initial filing year adjustment recognizing the change(s), such change(s) shall be realigned into Base Rider FRP Revenue on a prospective basis.~~

5.D. PRODUCTION TAX CREDITS ("PTCs")

~~To the extent that the Company receives PTCs in connection with the generation of solar, nuclear or other clean energy technology, such as those enabled by the Inflation Reduction Act of 2022 ("IRA") the Company shall monetize the PTCs by offsetting federal cash income tax payments, including but not limited to the federal~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page 46397.21
~~Original~~First Revised
Effective Date: 088/30/20212024
Supersedes: Schedule FRP-1 effective
088/30/20182021
Authority: LPSC Order U-35565

**FORMULA RATE PLAN
RIDER SCHEDULE FRP**

corporate alternative minimum tax ("CAMT"), and/or by transferring them to a third party for cash. The LPSC-jurisdictional share of cash benefits derived through such monetization and the use of these net proceeds shall be provided to customers through this Rider FRP in accordance with the terms of the next paragraph and consistent with Order [insert order number].

Cash benefits derived through the monetization of PTCs, including the related gross-up, shall be recorded as a contra-asset in Plant in Service and offset the rate base of the assets having generated the PTCs. The contra-asset shall have depreciable lives initially set to 30 years for solar/wind and 46 years for nuclear, with each tranche of PTCs generated by the asset having a depreciable life of one year less than the previous tranche. The revenue requirement associated with the amortization of the contra-assets shall be credited to customers annually in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP will be accomplished as follows: 1) On January 1, 2019 adjustments were made to reflect the 2018 amortization of half of the Unprotected Excess ADIT along with the adjustment to reflect the resulting accumulative increase in rate base. 2) On September 1, 2019, September 1, 2020, and September 1, 2021 respectively, adjustments shall be made to reverse the prior amortization and to reflect a new 12-month amortization with appropriate rate base offsets account for this treatment.

B. If prior to the September 2023 billing cycle rate change from this FRP, the federal corporate income tax rate changes from 21% to some other rate, ELL is authorized to create regulatory assets/liabilities and make the following rate making adjustments. The regulatory asset or liability will be created on the effective date of the tax rate change, and the regulatory asset or liability will accrue carrying charges at the Company's weighted average cost of capital through the TRAM:

1. In the event of a future tax rate change and creation of a regulatory asset or liability, ELL shall make a compliance filing pursuant to Section 501(C) of LPSC General Order dated July 1, 2019 to include such regulatory asset or liability as a component of the TRAM, and set forth a methodology to change its rates and recover from or credit customers for the value of that regulatory asset or liability after review and approval by the LPSC.
2. Any change in the federal corporate income tax rate may also require adjustment or re-valuation of accumulated deferred income tax ("ADIT") that is reflected in the Company's rate base. To the extent a change in the tax rate affects existing ADIT balances, a regulatory asset or liability will be created on the effective date of the tax rate change, and the regulatory asset or liability will accrue carrying charges at the Company's weighted average cost of capital. In the event of a future tax rate change and creation of a regulatory asset or liability, ELL shall make a compliance filing pursuant to Section 501(C) of LPSC General Order dated July 1, 2019 to include such regulatory asset or liability as a component of the TRAM, and set forth a methodology to change its rates to recover from or credit customers for the value of that regulatory asset or liability after review and approval by the LPSC.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #01

Page ~~463~~97.22
~~Original~~First Revised
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~~088/30/2018~~2021
Authority: ~~LPSC Order U-35565~~

FORMULA RATE PLAN
RIDER SCHEDULE FRP

6. EFFECTIVE DATE AND TERM

Rider ELL FRP shall continue in effect for three years. ~~Except for the 2021 Evaluation Report (2020 Test Year) which shall be filed on or before June 30 as provided for in Section 2.B.1 above, the~~The annual Evaluation Report filings shall be made on or before May 31 of ~~2021, 2022~~2025, 2026, and ~~2023~~2027 for the Evaluation Periods ended December 31, ~~2020, 2021~~2024, 2025, and ~~2022~~2026, respectively. Unless Rider FRP is extended by mutual agreement of the Commission and the Company, the Rate Adjustments resulting from the May 31, ~~2023~~2027 Evaluation Report filing shall continue in effect until such time as they are superseded pursuant to a final Commission order. ~~If~~Except as otherwise provided herein, if this Rider FRP is terminated by a future order of the Commission, the then-existing Total Rate Adjustment shall continue to be in effect until new base rates reflecting the then-existing Total Rate Adjustment are duly approved and implemented. Nothing contained in this Rider FRP shall limit the right of any party to file an appeal as provided by law.

Effective: ~~8/30/2022~~xx/xx/2024

**ENTERGY LOUISIANA, LLC
FORMULA RATE PLAN RIDER SCHEDULE FRP
RATE ADJUSTMENTS**

I. APPLICABILITY

This Rider is applicable under the regular terms and conditions of the Company to all Customers served under any retail electric Rate Schedule* and/or Rider schedule.* The FRP rate applicable to a specific Customer shall be determined by either the base rate schedule(s) applicable to the customer's geographic location (*i.e.*, Legacy ELL Service Area or Legacy EGSL Service area) or, where applicable, the base rate schedule(s) elected by the Customer.

II. NET MONTHLY RATE

The Net Monthly Bill or Monthly Bill calculated pursuant to each applicable retail rate schedule* and/or rider schedule* on file with the Louisiana Public Service Commission will be adjusted monthly by the appropriate percentage of applicable Base Rate Revenues, before application of the monthly fuel adjustment.

*Excluded Schedules: ~~AFC-L, AFC-G, AFC, AMOO, ASPS-G, B-L, CM-GC, Contract Minimums, GS-L, GS-L Rider 1, DTK, EAC, EAPS-L, EAPS-G, EECR-PE, EECR-QS-L, EECR-QS-G, EECS-L, EEIS-G, EER-L, EER-G, EEDBP, EIO, EIS-G, EIS-L-G, ERDRS-G, FA, FCA (3,4,5,6), Facilities Charges, FA, FR-1-G, FSCII-ELL, FSCIII-ELL, FSCII-EGSL, FSCIII-EGSL, FSCIV-ELL, FSCV-ELL, FSPP, FT, GPOGGO, GSO, GSLVO, GZ, IES, Incremental Load under LCOP, LIS-L Rider 2, LQF-PO-G, LVGPO, MS, MVDR, MVER-L, MVER-G, NFRPCEA-L, NFRPCEA-G, OBP, PPS-1-LPT, QFSS-L, RCL, REP, RPCEA-L, RPCEA-G, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SCOIV-ELL, SCOV-ELL, SLGO-L, SLGR-L, SMQ-G, SQF-L, SQF-G, and SSTS-G, and applicable Special Contracted Rates.~~

**Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021**

Ln No.	Rate Class (1)	Total ELL FRP Rate Adj. (2)
1	ELL- Residential	77.1544%
2	ELL- Small General Service	75.1001%
3	ELL- Large General Service	75.4473%
4	ELL- Large Industrial Power Service	72.1520%
5	ELL- Large Load, High Load Factor Power Service	72.0016%
6	ELL- Large Industrial Service	73.5501%
7	ELL- Lighting	75.9536%
8	EGSL- Residential	73.5008%
9	EGSL- Small General Service	72.2674%
10	EGSL- General Service	72.0228%
11	EGSL- Large Power Service	68.4991%
12	EGSL- High Load Factor Service	68.4020%
13	EGSL- Municipal Water Pumping Service	71.7850%
14	EGSL- Street & Area Lighting	71.9953%

Notes:

(1) Excludes schedules specifically identified in this Rider FRP.

(2) See Attachment A, Page 2, Total ELL FRP Rate Adj. column.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Rate Class (1)	Legacy FRP Rates (2)	Incremental ELL FRP Rate for FRPxMCRMxTRAM (3)	Rider FRP Rate for MCRM (4)	Rider FRP Rate for TRAM (5)	Rider FRP Rate for DRM (6)	Total ELL FRP Rate Adj. (7)
1	ELL- Residential	33.1252%	46.2248%	-4.9728%	-2.3847%	5.1620%	77.1544%
2	ELL- Small General Service	33.1252%	46.2248%	-4.9728%	-2.3847%	3.1077%	75.1001%
3	ELL- Large General Service	33.1252%	46.2248%	-4.9728%	-2.3847%	3.4548%	75.4473%
4	ELL- Large Industrial Power Service	33.1252%	46.2248%	-4.9728%	-2.3847%	0.1595%	72.1520%
5	ELL- Large Load, High Load Factor Power Service	33.1252%	46.2248%	-4.9728%	-2.3847%	0.0092%	72.0016%
6	ELL- Large Industrial Service	33.1252%	46.2248%	-4.9728%	-2.3847%	1.5577%	73.5501%
7	ELL- Lighting	33.1252%	46.2248%	-4.9728%	-2.3847%	3.9612%	75.9536%
8	EGSL- Residential	29.0453%	46.2248%	-4.9728%	-2.3847%	5.5883%	73.5008%
9	EGSL- Small General Service	29.0453%	46.2248%	-4.9728%	-2.3847%	4.3548%	72.2674%
10	EGSL- General Service	29.0453%	46.2248%	-4.9728%	-2.3847%	4.1102%	72.0228%
11	EGSL- Large Power Service	29.0453%	46.2248%	-4.9728%	-2.3847%	0.5865%	68.4991%
12	EGSL- High Load Factor Service	29.0453%	46.2248%	-4.9728%	-2.3847%	0.4895%	68.4020%
13	EGSL- Municipal Water Pumping Service	29.0453%	46.2248%	-4.9728%	-2.3847%	3.8725%	71.7850%
14	EGSL- Street & Area Lighting	29.0453%	46.2248%	-4.9728%	-2.3847%	4.0828%	71.9953%

Notes:

- (1) Excludes schedules specifically identified in this Rider FRP.
- (2) See Attachment A, Page 3 Column E.
- (3) See Attachment A, Page 3 Column I.
- (4) See Attachment A, Page 3 Column M.
- (5) See Attachment A, Page 4 Column Q.
- (6) See Attachment A, Page 4 Column U.
- (7) Sum of column 2, 3, 4, 5, and 6; % applied to customer applicable revenue.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Col A Rate Class	Col B Col C Col D Col E Legacy Revenues before MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP+MCRM+TRAM)				Col F Col G Col H Col I Incremental ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP+MCRM+TRAM)				Col J Col K Col L Col M MISO Cost Recovery Mechanism (MCRM)			
		Class Allocation (%) (1)	Legacy FRP+MCRM+TRAM (\$ (2)	Applicable Base Rate Rev (\$ (3)	Legacy Rate for FRP+MCRM+TRAM (4)	Class Allocation (%) (5)	FRP+MCRM+TRAM (\$ (6)	Applicable Base Rate Rev (\$ (7)	Incremental ELL FRP Rate for FRP+MCRM+TRAM (8)	Class Allocation (%) (9)	MCRM (\$ (10)	Applicable Base Rate Rev (\$ (11)	ELL FRP Rate for MCRM (12)
1	ELL- Residential	41.77%	132,545,883	400,136,299	33.1252%	24.81%	184,962,062	400,136,299	46.2248%	24.81%	(10,898,081)	400,136,299	-4.9728%
2	ELL- Small General Service	28.01%	86,871,774	268,290,662	33.1252%	16.64%	124,016,720	268,290,662	46.2248%	16.64%	(\$13,341,627)	268,290,662	-4.9728%
3	ELL- Large General Service	5.65%	17,936,034	54,146,219	33.1252%	3.36%	25,028,961	54,146,219	46.2248%	3.36%	(\$2,692,597)	54,146,219	-4.9728%
4	ELL- Large Industrial Power Service	1.15%	3,644,048	11,000,832	33.1252%	0.68%	5,085,108	11,000,832	46.2248%	0.68%	(\$547,052)	11,000,832	-4.9728%
5	ELL- Large Load, High Load Factor Power Service	14.86%	47,145,378	142,324,882	33.1252%	8.83%	65,789,338	142,324,882	46.2248%	8.83%	(\$7,077,568)	142,324,882	-4.9728%
6	ELL- Large Industrial Service	5.80%	18,389,182	55,514,205	33.1252%	3.44%	25,661,309	55,514,205	46.2248%	3.44%	(\$2,760,625)	55,514,205	-4.9728%
7	ELL- Lighting	2.76%	8,771,927	26,481,144	33.1252%	1.64%	12,240,846	26,481,144	46.2248%	1.64%	(\$1,316,861)	26,481,144	-4.9728%
8	ELL-L Totals	100.00%	\$ 317,304,224	\$ 957,894,243							\$ (47,634,411)	\$ 957,894,243	
9	EGSL- Residential	37.58%	71,470,802	246,066,974	29.0453%	15.26%	113,743,873	246,066,974	46.2248%	15.26%	(\$12,236,482)	246,066,974	-4.9728%
10	EGSL- Small General Service	7.00%	13,316,068	45,845,917	29.0453%	2.84%	21,192,166	45,845,917	46.2248%	2.84%	(\$2,279,838)	45,845,917	-4.9728%
11	EGSL- General Service	22.01%	41,854,086	144,099,520	29.0453%	8.94%	66,609,660	144,099,520	46.2248%	8.94%	(\$7,165,818)	144,099,520	-4.9728%
12	EGSL- Large Power Service	14.52%	27,617,877	95,085,648	29.0453%	5.90%	43,953,114	95,085,648	46.2248%	5.90%	(\$4,728,443)	95,085,648	-4.9728%
13	EGSL- High Load Factor Service	16.01%	30,447,035	104,826,161	29.0453%	6.50%	48,465,944	104,826,161	46.2248%	6.50%	(\$5,212,822)	104,826,161	-4.9728%
14	EGSL- Municipal Water Pumping Service	0.36%	653,981	2,389,310	29.0453%	0.15%	1,104,453	2,389,310	46.2248%	0.15%	(\$118,816)	2,389,310	-4.9728%
15	EGSL- Street & Area Lighting	2.52%	4,798,595	16,521,092	29.0453%	1.02%	7,636,835	16,521,092	46.2248%	1.02%	(\$821,585)	16,521,092	-4.9728%
16	EGSL-L Totals	100.00%	\$ 190,198,445	\$ 654,834,822							\$ (32,963,784)	\$ 654,834,822	
17	ELL Total					100.00%	\$ 745,480,081	\$ 1,612,728,864		100.00%	\$ (80,198,195)	\$ 1,612,728,864	

- Notes:
- The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP+MCRM+TRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
 - See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRP+MCRM+TRAM. The class amount is the class allocation in Column B times the Legacy FRP+MCRM+TRAM on lines 8 and 16, respectively.
 - The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
 - Column C / Column D
 - The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP+MCRM+TRAM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
 - See Attachment F, Page 1, Line 34 for the Incremental ELL FRP+MCRM+TRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRP+MCRM+TRAM on line 17. This amount also includes the
 - The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
 - Column G / Column H
 - The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
 - See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
 - The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
 - Column K / Column L
 - The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
 - See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
 - The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
 - Column O / Column P
 - The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation Factor. See Attachment A, Page 2 of this Rider FRP.
 - See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
 - The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
 - Column S / Column T

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Col A Rate Class	Col N	Col O	Col P	Col Q	Col R	Col S	Col T	Col U
		Class Allocation (%) (13)	Tax Reform Adjustment Mechanism (TRAM) (\$ (14)	Applicable Base Rate Rev (\$ (15)	ELL FRP Rate for TRAM (16)	Class Allocation (%) (17)	Distribution Recovery Mechanism (DRM) (\$ (18)	Applicable Base Rate Rev (\$ (19)	ELL FRP Rate for DRM (20)
1	ELL- Residential	24.81%	(9,541,987)	400,136,299	-2.3847%	36.68%	20,654,968	400,136,299	5.1620%
2	ELL- Small General Service	16.64%	(\$6,397,885)	268,290,662	-2.3847%	14.81%	8,337,677	268,290,662	3.1077%
3	ELL- Large General Service	3.36%	(\$1,291,216)	54,146,219	-2.3847%	3.32%	1,870,665	54,146,219	3.4548%
4	ELL- Large Industrial Power Service	0.68%	(\$262,335)	11,000,832	-2.3847%	0.03%	17,548	11,000,832	0.1595%
5	ELL- Large Load, High Load Factor Power Service	8.83%	(\$3,393,999)	142,324,882	-2.3847%	0.02%	13,052	142,324,882	0.0092%
6	ELL- Large Industrial Service	3.44%	(\$1,323,839)	55,514,205	-2.3847%	1.54%	864,733	55,514,205	1.5577%
7	ELL- Lighting	1.64%	(\$631,492)	26,481,144	-2.3847%	1.86%	1,048,961	26,481,144	3.9612%
8	ELL-L Totals		<u>\$ (22,842,753)</u>	<u>\$ 957,894,243</u>			<u>32,807,604</u>	<u>\$ 957,894,243</u>	
9	EGSL- Residential	15.26%	(\$5,867,920)	246,066,974	-2.3847%	24.42%	13,750,889	246,066,974	5.5883%
10	EGSL- Small General Service	2.84%	(\$1,093,280)	45,845,917	-2.3847%	3.55%	1,996,515	45,845,917	4.3548%
11	EGSL- General Service	8.94%	(\$3,436,319)	144,099,520	-2.3847%	10.52%	5,922,829	144,099,520	4.1102%
12	EGSL- Large Power Service	5.90%	(\$2,267,492)	95,085,648	-2.3847%	0.99%	557,714	95,085,648	0.5865%
13	EGSL- High Load Factor Service	6.50%	(\$2,499,773)	104,826,161	-2.3847%	0.91%	513,128	104,826,161	0.4895%
14	EGSL- Municipal Water Pumping Service	0.15%	(\$56,977)	2,389,310	-2.3847%	0.16%	92,525	2,389,310	3.8725%
15	EGSL- Street & Area Lighting	1.02%	(\$393,976)	16,521,092	-2.3847%	1.20%	674,516	16,521,092	4.0828%
16	EGSL-L Totals		<u>\$ (15,615,738)</u>	<u>\$ 654,834,622</u>			<u>\$ 23,508,115</u>	<u>\$ 654,834,622</u>	
17	ELL Total	100.00%	<u>\$ (38,458,491)</u>	<u>\$ 1,612,728,864</u>		100.00%	<u>\$ 56,315,719</u>	<u>\$ 1,612,728,864</u>	

Notes:

- The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRM&TRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
- See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRPxMCRM&TRAM. The class amount is the class allocation in Column B times the Legacy FRPxMCRM&TRAM on lines 8 and 16, respectively.
- The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform
- Column C / Column D
- The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRM&TRAM) shall be allocated to the retail rate classes for ELL total based on the
- See Attachment F, Page 1, Line 34 for the Incremental ELL FRPxMCRM&TRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRPxMCRM&TRAM on line 17. This amount also includes the
- The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as
- Column G / Column H
- The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for
- See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
- The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of
- Column K / Column L
- The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for
- See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
- The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4
- Column O / Column P
- The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation
- See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
- The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- Column S / Column T

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 20XX

Ln No.	Rate Class ⁽¹⁾	Total ELL FRP Rate Adj. ⁽²⁾
1	Residential Service	XX.XX%
2	Small General Service	XX.XX%
3	General Service	XX.XX%
4	Municipal Pumping Service	XX.XX%
5	Large Load High Load Factor Service	XX.XX%
6	Large Power Service	XX.XX%
7	High Load Factor Service	XX.XX%
8	Legacy Industrial Service	XX.XX%
9	Large Industrial Service	XX.XX%
10	Lighting	XX.XX%

Notes:

(1) Excludes schedules specifically identified in this Rider FRP.

(2) See Attachment A, Page 2, Total ELL FRP Rate Adj. column.

Entergy Louisiana, LLC
 Formula Rate Plan (Rider FRP)
 Rate Development Formula
 For the Test Year Ended December 31, 20XX

Ln No.	Rate Class ⁽¹⁾	1 ELL FRP Rate for FRPxMCRMxTAM xDRM ⁽²⁾	2 Incremental ELL FRP Rate for FRPxMCRMxTAM ⁽³⁾	3 Rider FRP Rate for MCRM ⁽⁴⁾	4 Rider FRP Rate for TAM ⁽⁵⁾	5 Rider FRP Rate for DRM ⁽⁶⁾	6 Total ELL FRP Rate Adj. ⁽⁷⁾
1	Residential Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
2	Small General Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
3	General Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
4	Municipal Pumping Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
5	Large Load High Load Factor Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
6	Large Power Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
7	High Load Factor Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
8	Legacy Industrial Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
9	Large Industrial Service	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%
10	Lighting	X.XXXX%	X.XXXX%	X.XXXX%	XX.XX%	XX.XX%	XX.XX%

Notes:

- (1) Excludes schedules specifically identified in this Rider FRP.
 (2) See Attachment A, Page 3 Column E.
 (3) See Attachment A, Page 3 Column I.
 (4) See Attachment A, Page 3 Column M.
 (5) See Attachment A, Page 4 Column Q.
 (6) See Attachment A, Page 4 Column U.
 (7) Sum of columns 1 -5; % applied to customer applicable revenue.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 20XX

Col. A		Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M
ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Adjustment Mechanism (FRPvMCRMxTAMxDRM)						Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism (FRPvMCRMxTAM)				MISO Cost Recovery Mechanism (MCRM)			
Ln No	Rate Class	Class Allocation (%) ⁽¹⁾	FRPvMCRMxTAM (\$ ⁽²⁾ A	Applicable Base Rate Rev (\$ ⁽³⁾ B	ELL FRP Rate for FRPvMCRMxTAMCR M ⁽⁴⁾	Class Allocation (%) ⁽¹⁾	Incremental ELL FRP Rate for FRPvMCRMxTAM (\$ ⁽²⁾ A	Applicable Base Rate Rev (\$ ⁽³⁾ B	ELL FRP Rate for Extraordinary Cost Change ⁽⁴⁾	Class Allocation (%) ⁽¹⁾	MCRM (\$ ⁽²⁾ A	Applicable Base Rate Rev (\$ ⁽³⁾ B	ELL FRP Rate for MCRM ⁽⁴⁾
1	Residential Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
2	Small General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
3	General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
4	Municipal Pumping Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
5	Large Load High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
6	Large Power Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
7	High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
8	Legacy Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
9	Large Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
10	Lighting	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXXX%
11	ELL Total	100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX	

Notes:

- ⁽¹⁾ The Louisiana Retail ELL FRP Revenue excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPvMCRMxTAMxDRM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- ⁽²⁾ See Attachment F, Page 1, Line 28 for the ELL FRP excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPvMCRMxTAMxDRM). The class amount is the class allocation in Column B times the Total Incremental ELL FRPvMCRMxTAM on line 11. This amount also includes the TRM.
- ⁽³⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2 C 4 of this Rider FRP.
- ⁽⁴⁾ Column C / Column D.
- ⁽⁵⁾ The applicable Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽⁶⁾ See Attachment F, Page 1, Line 29 for the Incremental ELL FRPvMCRMxTAM. The class amount is the class allocation in Column B times the Total Incremental ELL FRPvMCRMxTAM on line 11. This amount also includes the TRM.
- ⁽⁷⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2 C 4 of this Rider FRP.
- ⁽⁸⁾ Column G / Column H.
- ⁽⁹⁾ The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁰⁾ See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column F times the MCRM on line 11.
- ⁽¹¹⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2 C 4 of this Rider FRP.
- ⁽¹²⁾ Column K / Column L.
- ⁽¹³⁾ The applicable Tax Adjustment Mechanism (TAM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁴⁾ See Attachment H, Page 1, Line 8 for the applicable TAM. The class amount is the class allocation in Column N times the TAM on line 11.
- ⁽¹⁵⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2 C 4 of this Rider FRP.
- ⁽¹⁶⁾ Column O / Column P.
- ⁽¹⁷⁾ The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽¹⁸⁾ See Column S for the applicable DRM. The class amount is the class allocation in Column R times the DRM on line 11.
- ⁽¹⁹⁾ The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽²⁰⁾ Column S / Column T.

Filing Notes

- ^a This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.
- ^b Based on information for the test year ended December 31, 20XX. This information will be updated based on the current evaluation period for future FRP filings.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 20XX

Ln No	Col. A Rate Class	Col. M	Col. O Tax Adjustment Mechanism (TAM)	Col. P Applicable Base Rate Rev (\$) ^{(15) A}	Col. Q ELL FRP Rate for TAM ^{(16) B}	Col. R	Col. S Distribution Recovery Mechanism (DRM)	Col. T Applicable Base Rate Rev (\$) ^{(15) A}	Col. U ELL FRP Rate for DRM ^{(16) B}
		Class Allocation (%) ⁽¹⁷⁾	TAM (\$) ^{(14) A}			Class Allocation (%) ⁽¹⁷⁾	DRM (\$) ^{(14) A}		
1	Residential Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
2	Small General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
3	General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
4	Municipal Pumping Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
5	Large Load High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
6	Large Power Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
7	High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
8	Legacy Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
9	Large Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
10	Lighting	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
11	ELL Total	100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX	

Notes

- ⁽¹⁾ The Louisiana Retail ELL FRP Revenue excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPvMCRvTAMvDRM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- ⁽²⁾ See Attachment F, Page 1, Line 28 for the ELL FRP, excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPvMCRvTAMvDRM). The class amount is the class allocation in Column B times the Total Incremental ELL.
- ⁽³⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁴⁾ Column C / Column D.
- ⁽⁵⁾ The applicable incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽⁶⁾ See Attachment F, Page 1, Line 29 for the incremental ELL FRPvMCRvTAM. The class amount is the class allocation in Column B times the Total Incremental ELL FRPvMCRvTAM on line 11. This amount also includes the TRM.
- ⁽⁷⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁸⁾ Column G / Column H.
- ⁽⁹⁾ The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁰⁾ See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column F times the MCRM on line 11.
- ⁽¹¹⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹²⁾ Column K / Column L.
- ⁽¹³⁾ The applicable Tax Adjustment Mechanism (TAM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁴⁾ See Attachment H, Page 1, Line 9 for the applicable TAM. The class amount is the class allocation in Column N times the TAM on line 11.
- ⁽¹⁵⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹⁶⁾ Column O / Column P.
- ⁽¹⁷⁾ The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽¹⁸⁾ See Column S for the applicable DRM. The class amount is the class allocation in Column R times the DRM on line 11.
- ⁽¹⁹⁾ The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽²⁰⁾ Column S / Column T.

Filing Notes

- ^A This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.
- ^B Based on information for the test year ended December 31, 20XX. This information will be updated based on the current evaluation period for future FRP filings.

Entergy Louisiana, LLC
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 20XX

Line No	Description	Adjusted Amount
TOTAL COMPANY		
1	RATE BASE (Attachment B, Page 2, L28)	\$X,XXX,XXX,XXX
2	BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L6, Column D)	X.XX%
3	REQUIRED OPERATING INCOME (L1 * L2)	\$XX,XXX,XXX
4	NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29)	\$XX,XXX,XXX
5	OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4)	\$XX,XXX,XXX
6	REVENUE CONVERSION FACTOR (NOTE A)	X.XXXXXX
7	REVENUE DEFICIENCY/(EXCESS) (L5 * L6)	\$XX,XXX,XXX
PRESENT RATE REVENUES		
8	ULTIMATE CUSTOMERS (Attachment B, Page 3, L1)	\$XX,XXX,XXX
9	SALES FOR RESALE (Attachment B, Page 3, L2)	\$XX,XXX,XXX
10	TOTAL (L8 + L9)	\$XX,XXX,XXX
11	REVENUE REQUIREMENT (L7 + L10)	\$XX,XXX,XXX
LPSC RETAIL		
12	REVENUE REQUIREMENT ALLOCATION FACTOR (%) (NOTE B)	XX.XX%
13	REVENUE REQUIREMENT (L11 * L12)	\$XX,XXX,XXX
14	PRESENT RATE REVENUES (Attachment B, Page 3, L1)	\$XX,XXX,XXX
15	RIVER BEND DAP REVENUE REQUIREMENT (Attachment C, Page 2, 4(I))	\$XX,XXX,XXX
16	SGT REVENUE REQUIREMENT (Attachment C, Page 2, 4(K))	\$XX,XXX,XXX
17	REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15 + L16)	\$XX,XXX,XXX
18	REVENUE CONVERSION FACTOR (NOTE A)	X.XXXXX
19	OPERATING INCOME DEFICIENCY/ (EXCESS) (L17 / L18)	\$XX,XXX,XXX
20	RATE BASE ALLOCATION FACTOR (%) (NOTE B)	XX.XX%
21	RATE BASE (L1 * L20)	\$XX,XXX,XXX
22	COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L19 / L21)	.XX%
23	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L5, Column D)	X.XX%
24	WEIGHTED EARNED COMMON EQUITY RATE (%) (L23 - L22)	XX.XX%
25	COMMON EQUITY RATIO (%) (Attachment D, L5, Column B)	XX.XX%
26	EARNED RATE OF RETURN ON COMMON EQUITY (%) (L24 / L25)	X.XX%

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, 20XX

Line No	Description	Per Books	Adjustments (B)	Adjusted Amount
1	GROSS PLANT IN SERVICE (C)(K)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
2	DEPRECIATION RESERVES (K)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
3	NET UTILITY PLANT (L1 + L2)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
4	PROPERTY UNDER FINANCIAL LEASE - NET	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
5	PLANT HELD FOR FUTURE USE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
6	PLANT ACQUISITION ADJUSTMENT (K)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
7	AMORTIZATION ACQUISITION ADJUSTMENT (K)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
8	CONSTRUCTION WORK IN PROGRESS (D)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
9	MATERIALS & SUPPLIES (E)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
10	PREPAYMENTS (E)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
11	CASH WORKING CAPITAL (F)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
12	OTHER WORKING CAPITAL (E)(G)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
13	INVESTMENT IN SFI (E)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
14	ACCUM DEF W-3 MAINT/REFUEL (H)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
15	NUCLEAR FUEL IN REACTOR (E)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
16	NUCLEAR REFUELING OUTAGE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
17	FUEL INVENTORY (E)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
18	W-3 DESIGN BASIS/REGULATORY STUDY COST	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
19	RIVER BEND AFUDC GROSS-UP	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
20	COAL CAR MAINTENANCE RESERVE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
21	DOE DECOM. & DECONTAMINATION FEE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
22	CUSTOMER ADVANCES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
23	CUSTOMER DEPOSITS	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
24	UNFUNDED PENSION	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
25	ACCUM DEFERRED INCOME TAXES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
26	RATE CASE EXPENSES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
27	OTHER (I)(J)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
28	RATE BASE (L3 + Sum of L4 - L27)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX

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, 20XX

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
	REVENUES			
	SALES TO ULTIMATE CUSTOMERS			
1	LPSC RETAIL	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
2	SALES FOR RESALE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
3	EPP & SYSTEM SALES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
4	OTHER ELECTRIC REVENUE	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
5	TOTAL OPERATING REVENUES (Sum of L1 - L4)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
	EXPENSES			
	OPERATION & MAINTENANCE			
6	PRODUCTION	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
7	REGIONAL MARKET	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
8	TRANSMISSION	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
9	DISTRIBUTION	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
10	CUSTOMER ACCOUNTING	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
11	CUSTOMER SERVICE & INFORMATION	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
12	SALES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
13	ADMINISTRATIVE & GENERAL	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
14	TOTAL O & M EXPENSE (Sum of L6 - L13)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
15	GAIN FROM DISPOSITION OF ALLOWANCES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
16	GAIN ON DISPOSITION OF UTILITY PLANT	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
17	REGULATORY DEBITS & CREDITS	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
18	DEPR, AMORT, DECOM, & ACCRETION EXP	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
19	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
20	INTEREST ON CUSTOMER DEPOSITS	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
21	TAXES OTHER THAN INCOME	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
22	CURRENT STATE INCOME TAX	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
23	CURRENT FEDERAL INCOME TAX	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
24	PROV DEF INC TAX - STATE - NET	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
25	PROV DEF INC TAX - FED - NET	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
26	INVESTMENT TAX CREDIT - NET	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
27	OTHER (B)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
28	TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
29	NET UTILITY OPERATING INCOME (L5 - L28)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX

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