5

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01A Rate Schedule and Other Revenue Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to annualize Rate Schedule Revenues and to adjust Other Electric Revenues.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | Rate Schedule Revenues: | |
| 2 | Remove Per Book Rate Schedule Revenue: | |
| 3 | 440000 Residential Sales [1] | (1,480,134,692) |
| 4 | 442110 Commercial Sales - General [1] | (870,391,054) |
| 5 | 442120 Commercial Sales - G&M [1] | (182,165,098) |
| 6 | 442200 Industrial Sales [1] | (743,606,121) |
| 7 | 442210 Industrial Sales - General [1] | (1,023,914,609) |
| 8 | 444000 Public Street & Hwy Lighting [1] | (27,687,915) |
| 9 | 445000 Other Sales To Pub. Authorit [1] | (54,515,142) |
| 10 | Total Per Book Rate Schedule Revenues (Sum Lines 3 - 9) | (4,382,414,631) |
| 11 | | |
| 12 | REVOTH Add LPSC Retail Adjusted Base Rate Revenues excl. FRP Revenues [2] | 1,665,742,979 |
| 13 | | |
| 14 | REVOTH Add LPSC Retail Annualized FRP Revenues [3] | 1,168,877,354 |
| 15 | | |
| 16 | REVOTH Common Facilities - RB & Nelson [4] | 165,611 |
| 17 | | |
| 18 | 440000 Add Unbilled LPSC Retail Revenues [1] | (5,804,263) |
| 19 | | |
| 20 | Adjustment to Rate Schedule Revenue (Sum Lines 10 - 18) | (1,553,432,951) |
| 21 | | |
| 22 | Other Electric Revenue: | |
| 23 | 456000 Other Revenues [5] | 32,381,559 |
| 24 | | |
| 25 | 456107 Facility Charges [6] | 45,230,094 |
| 26 | | |
| 27 | 456000 RB & Nelson Station Use [7] | 538,458 |
| 28 | | |
| 29 | 456200 Remove Unbilled Revenue (Reclassify to Rate Schedule Revenue) [1] | 5,804,263 |
| 30 | | |
| 31 | 449100 Provision for Rate Refund [8] | (42,175,702) |
| 32 | | |
| 33 | Adjustment to Other Electric Revenue (Sum Lines 23 - 31) | 41,778,673 |
| 34 | | |
| 35 | **Total Rate Schedule and Other Revenue Adjustment (Line 20 + Line 33)** | **(1,511,654,278)** |

Notes:
[1] Reference RV1.1
[2] Reference AJ01A.2, Column D: Line 12 + Line 30
[3] Reference AJ01A.2, Column H: Line 17 + Line 38 + Column J: Line 17 + Line 38 + Column L: Line 17 + Line 38
[4] Reference AJ01A.3, Line 3
[5] Reference AJ01A.2, Column D: Line 16 - Line 13 + Line 37 - Line 36 - AJ01A.6, Column F: Line 16
[6] Reference AJ01A.2, Column D: Line 13 + Line 36
[7] Reference AJ01A.3, Line 6
[8] Reference AJ01A.4, Line 2

Entergy Louisiana, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue Adjustment Development of Present Revenue and Revenue Adjustment Factor
Electric
For the Test Year Ended December 31, 2021

Adjustment to annualize Rate Schedule Revenues.

| Line No. | Rate Class | 2021 Adjusted Base Rate Revenue Including FRP Revenue [1][2] | 2021 Adjusted Base Rate Revenue Excluding FRP Revenue [1][2] | Applicable Base Rate Revenue Including FRP Revenue | Applicable Base Rate Revenue Excluding FRP Revenue [3] | FRP Annualized Percent [3][5] | Total FRP Revenue Annualized | FRP Incremental Rate Annualized Percent [7] | FRP Incremental Revenue Annualized | Rider FRP Rate for DRM [6] | DRM Revenue Annualized | Total FRP Incremental Revenue Annualized | Total Adjusted Base Revenue | Applicable Base Revenue With Annualized FRP | FRP Revenue Differential |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) (F) * (G) | (I) | (J) (F) * (I) | (K) | (L) (F) * (K) | (M) (J) + (L) | (N) (D) + (H) + (M) | (O) (F) + (H) + (M) | (P) (H) + (M) - (C) + (D) |
| | **ELL L Rate Class** | | | | | | | | | | | | | | |
| 1 | Residential | 636,546,658 | 393,959,893 | 636,724,962 | 400,136,289 | 31.4815% | 125,968,908 | 40.0721% | 160,343,115 | 2.8206% | 11,286,244 | 171,629,359 | 607,556,260 | 607,734,566 | 61,009,604 |
| 2 | Small General Service | 430,546,962 | 272,550,404 | 428,287,220 | 268,290,662 | 31.4815% | 84,461,924 | 40.0721% | 107,509,767 | 1.7384% | 4,663,965 | 112,173,732 | 469,168,060 | 464,928,318 | 38,639,098 |
| 3 | Large General Service | 85,938,950 | 54,096,862 | 86,046,186 | 54,146,219 | 31.4815% | 17,046,042 | 40.0721% | 21,697,540 | 1.8564% | 1,005,170 | 22,702,710 | 93,845,735 | 93,894,971 | 7,846,765 |
| 4 | Large Industrial Service | 93,008,131 | 60,450,347 | 88,071,988 | 55,514,205 | 31.4815% | 17,476,704 | 40.0721% | 22,245,721 | 0.8182% | 454,217 | 22,699,938 | 100,626,990 | 95,690,547 | 7,618,859 |
| 5 | Large Industrial Power Service | 18,873,073 | 12,465,434 | 17,406,471 | 11,000,832 | 31.4815% | 3,463,227 | 40.0721% | 4,408,267 | 0.0749% | 8,240 | 4,416,507 | 20,345,168 | 19,880,565 | 1,472,094 |
| 6 | Large Load High Load Factor Power Service | 225,240,295 | 142,160,727 | 225,395,450 | 142,324,882 | 31.4815% | 44,806,007 | 40.0721% | 57,032,603 | 0.0049% | 6,974 | 57,039,577 | 244,015,312 | 244,170,467 | 18,775,017 |
| 7 | Lighting | 42,087,130 | 28,447,935 | 42,120,339 | 28,481,144 | 31.4815% | 8,338,681 | 40.0721% | 10,611,557 | 2.2021% | 583,141 | 11,194,698 | 45,979,294 | 46,012,503 | 3,692,165 |
| 8 | Subtotal Applicable Classes | 1,532,303,197 | 968,140,823 | 1,522,056,618 | 957,694,243 | | 301,559,473 | | 383,648,570 | | 18,007,952 | 401,656,522 | 1,671,556,818 | 1,661,310,238 | 139,253,821 |
| 9 | Experimental Electrochemical Curtailment Service | 9,066,529 | 9,066,529 | - | - | - | - | - | - | | - | - | 9,066,529 | | |
| 10 | Special Contract Rates | - | - | - | - | - | - | - | - | | - | - | - | | |
| 11 | Subtotal EECS and Special Contracted Rates (SCR) | 9,066,529 | 9,066,529 | - | - | | - | | - | | - | - | 9,066,529 | | |
| 12 | Total Applicable Classes, EECS, and SCR | 1 541 369 725 | 977 207 352 | 1 522 056 618 | 957 694 243 | | 301 559 473 | | 383 648 570 | | 18 007 952 | 401 656 522 | 1 680 623 347 | | |
| 13 | Facility Charges | 28,407,022 | 28,407,022 | - | - | - | - | - | - | | - | - | 28,407,022 | | |
| 14 | Renewable Energy Pilot | 320 | 320 | - | - | - | - | - | - | | - | - | 320 | | |
| 15 | Qualified Facility Standby Service | 11,325,924 | 11,325,924 | - | - | - | - | - | - | | - | - | 11,325,924 | | |
| 16 | Subtotal Facility Charges and QFSS | 39 733 268 | 39 733 268 | - | - | | - | | - | | - | - | 39 733 268 | | |
| 17 | Grand Total ELL L Rate Class | 1 581 102 993 | 1 016 940 620 | 1 522 056 618 | 957 694 243 | | 301 559 473 | | 383 648 570 | | 18 007 952 | 401 656 522 | 1 720 356 613 | | |
| | **EGSL L Rate Class** | | | | | | | | | | | | | | |
| 18 | Residential | 369,806,385 | 246,110,995 | 369,764,364 | 246,066,974 | 28.9604% | 71,311,076 | 40.0721% | 98,604,283 | 3.1347% | 7,713,461 | 106,317,725 | 423,739,796 | 423,695,774 | 33,931,411 |
| 19 | Small General Service | 72,580,688 | 45,847,990 | 72,578,613 | 45,845,917 | 28.9604% | 13,286,308 | 40.0721% | 18,371,433 | 2.6106% | 1,196,854 | 19,568,288 | 78,702,584 | 78,700,511 | 6,121,896 |
| 20 | General Service | 228,299,840 | 144,310,638 | 228,088,721 | 144,099,520 | 28.9604% | 41,760,549 | 40.0721% | 57,743,739 | 2.2999% | 3,314,145 | 61,057,883 | 247,129,070 | 246,917,952 | 18,829,231 |
| 21 | Large Power Service | 150,683,953 | 95,908,001 | 149,861,600 | 95,085,648 | 28.9604% | 27,556,156 | 40.0721% | 38,102,839 | 0.3383% | 321,675 | 38,424,514 | 161,888,670 | 161,066,317 | 11,204,717 |
| 22 | High Load Factor Service | 187,432,795 | 107,131,767 | 165,127,190 | 104,826,161 | 28.9604% | 30,378,991 | 40.0721% | 42,006,070 | 0.2896% | 303,786 | 42,309,856 | 179,820,613 | 177,515,008 | 12,387,818 |
| 23 | Municipal Water Pumping Service | 3,784,182 | 2,398,915 | 3,774,577 | 2,389,310 | 28.9604% | 692,430 | 40.0721% | 957,447 | 2.1686% | 51,815 | 1,009,262 | 4,100,607 | 4,091,002 | 318,425 |
| 24 | Lighting | 28 137 449 | 18 521 092 | 28 137 449 | 18 521 092 | 28.9604% | 4 787 871 | 40.0721% | 6 620 352 | 2.3007% | 380 101 | 7 000 453 | 28 309 416 | 28 309 416 | 2 171 967 |
| 25 | Subtotal | 1,038,727,291 | 658,229,398 | 1,035,332,515 | 654,834,822 | | 189,773,380 | | 262,406,143 | | 13,281,839 | 275,687,979 | 1,123,690,756 | 1,120,295,980 | 84,963,468 |
| 26 | Air Separation Plant Service | - | - | - | - | - | - | - | - | | - | - | - | | |
| 27 | Energy Intensive Service (EIS) | 17,856,503 | 17,856,503 | - | - | - | - | - | - | | - | - | 17,856,503 | | |
| 28 | Special Contracted Rates (4) | 12 449 727 | 12 449 727 | - | - | - | - | - | - | | - | - | 12 449 727 | | |
| 29 | Subtotal | 30,306,230 | 30,306,230 | - | - | | - | | - | | - | - | 30,306,230 | | |
| 30 | Total Applicable Classes, Air Separation, EIS, and SCR | 1 069 033 521 | 688 535 628 | 1 035 332 515 | 654 834 822 | | 189 773 380 | | 262 406 143 | | 13 281 836 | 275 687 979 | 1 153 996 986 | | |
| 31 | Other-EAPS | - | - | - | - | - | - | - | - | | - | - | - | | |
| 32 | Other-LQF | 4,200 | 4,200 | - | - | - | - | - | - | | - | - | 4,200 | | |
| 33 | Other-SMQ | 18,515,152 | 18,515,152 | - | - | - | - | - | - | | - | - | 18,515,152 | | |
| 34 | Other-MES | 1,140 | 1,140 | - | - | - | - | - | - | | - | - | 1,140 | | |
| 35 | Other-REP | 480 | 480 | - | - | - | - | - | - | | - | - | 480 | | |
| 36 | Other- Facility Charges | 16 823 072 | 16 823 072 | - | - | - | - | - | - | | - | - | 16 823 072 | | |
| 37 | Subtotal | 35,344,044 | 35,344,044 | - | - | | - | | - | | - | - | 35,344,044 | | |
| 38 | Grand Total EGSL L Rate Class | 1,104,377,565 | 723,879,672 | 1,035,332,615 | 654,834,622 | | 189,773,380 | | 262,406,143 | | 13,281,839 | 275,687,979 | 1,189,341,031 | | |

Notes
[1] Excludes municipal franchise fees from base.
[2] Includes EECS revenue adjustment.
[3] Excludes rate schedules specifically identified on Attachment A of Schedule FRP
[4] Includes pre-April 1996 SCR imputed revenue
[5] Reference AJ01A.5, Line 20
[6] Reference AJ01A.5, Line 27
[7] Reference AJ01A.5, Line 14

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01A Rate Schedule and Other Revenue Adjustment: River Bend and Nelson**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to add imputed base revenue for River Bend and Nelson.

| Line No. | Description | Amount [1] |
|---|---|---|
| 1 | River Bend - Common Facilities [2] | 164,666 |
| 2 | Nelson - Common Facilities [3] | 945 |
| 3 | **Total Imputed Sales Revenues** | **165,611** |
| 4 | River Bend - Station Use [4] | 193,802 |
| 5 | Nelson - Station Use [4] | 344,656 |
| 6 | **Total Imputed Other Revenues** | **538,458** |

Notes:
[1] River Bend and Nelson imputed base revenue amounts.
[2] Tariff applied HLFS
[3] Tariff applied GS
[4] Tariff applied SMQ

## Entergy Louisiana, LLC
## Formula Rate Plan
## AJ01A Rate Schedule and Other Revenue Adjustment - Rate Refund
## Electric
## For the Test Year Ended December 31, 2021

Adjustment to remove provision for rate refund.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 449100 Provision for Rate Refund [1] | 42,175,702 |
| 2 | **Remove Provision for Rate Refund** | **(42,175,702)** |

Notes:
[1] Reference RV1.1

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01A Rate Schedule and Other Revenue Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustments to determine annualized Present Rate Revenue for Evaluation Period.

| Line No. | Description | Unadjusted FRP Revenue | Adjusted FRP Revenue |
|---|---|---|---|
| | **Incremental FRP Revenue** | | |
| 1 | Annualized Incremental FRP Revenues [1] | 497,256,424 | 497,256,424 |
| 2 | (Reduction)/Increase in Base Rider FRP Revenue [2] | 63,000,000 | 63,000,000 |
| 3 | Guaranteed Savings Credits [3] | (2,835,052) | - |
| 4 | Reg. Liability DOE Awards [3] | (2,032,581) | - |
| 5 | Lake Charles Power Station Ongoing Revenue Requirement Update [3] | (2,289,458) | (2,289,458) |
| 6 | Lake Charles Power Station Revenue Requirement True-Up [3] | (3,449,771) | - |
| 7 | TRM Revenue Requirement True-Up [3] | 341,937 | - |
| 8 | Base Rate Effect of MSS-4 Settlement [3] | 14,638,240 | - |
| 9 | Additional Capacity Revenue Requirement ELL [4] | 77,435,857 | 77,435,857 |
| 10 | Transmission Recovery Mechanism Revenues [5] | 15,546,521 | 15,546,521 |
| 11 | Distribution Recovery Mechanism Revenues [6] | 31,503,878 | - |
| 12 | Total Incremental FRP Revenue (Sum L1 - L5) | 689,115,995 | 650,949,345 |
| | | | |
| 13 | Applicable Base Rate Revenue [7] | | 1,624,444,319 |
| 14 | Incremental FRP % for Present Rate Revenues (L8/L9) | | 40.0721% |
| | | | |
| | **Legacy ELL FRP Revenue** | | |
| 15 | Annualized Legacy ELL FRP Revenue [8] | 325,099,478 | 325,099,478 |
| 16 | Legacy ELL Additional Capacity Revenue [9] | (15,905,758) | (15,905,758) |
| 17 | Legacy ELL-L O her Adjustments (One-Time) [10] | | - |
| 18 | Total Legacy ELL FRP Revenue (Sum L11 - L13) | 309,193,720 | 309,193,720 |
| | | | |
| 19 | Applicable Base Rate Revenue [7] | | 982,144,190 |
| 20 | Stand Alone Legacy ELL FRP % for Present Rate Revenues (L14/L15) | | 31.4815% |
| | | | |
| 21 | Total Legacy ELL FRP % for Present Rate Revenues (L10 + L64) | | 71.5536% |
| | | | |
| | **Legacy EGSL FRP Revenue** | | |
| 22 | Annualized Legacy EGSL FRP Revenue [11] | 203,084,187 | 203,084,187 |
| 23 | Legacy EGSL Addi ional Capacity Revenue [12] | (16,943,347) | (16,943,347) |
| 24 | Legacy EGSL-L Other Adjustments (One-Time) [13] | | - |
| 25 | Total Legacy ELL FRP Revenue (Sum L18 - L20) | 186,140,840 | 186,140,840 |
| | | | |
| 26 | Applicable Base Rate Revenue [7] | | 642,300,129 |
| 27 | Stand Alone Legacy EGSL FRP % for Present Rate Revenues (L19/L20) | | 28.9804% |
| | | | |
| 28 | Total Legacy ELL FRP % for Present Rate Revenues (L10 + L23) | | 69.0525% |

Notes:

[1] 2020 TY FRP Base filed 6/30/21, Attachment F, page 2.1, line 29
[2] 2020 TY FRP Base filed 6/30/21, Attachment F, page 2.1, line 30
[3] 2020 TY FRP Base 6/30/21, and Interim 8/30/21 Attachment F, page 2.1, line 31 and Attachment F, page 2.3, line 1
[3] 2020 TY FRP Base 6/30/21, and Interim 8/30/21, Attachment F, page 2.1, line 31 and Attachment F,
[3] 2020 TY FRP Base 6/30/21, and Interim 8/30/21, Attachment F, page 2.1, line 31 and Attachment F,
[3] 2020 TY FRP Base 6/30/21, and Interim 8/30/21, Attachment F, page 2.1, line 31 and Attachment F,
[3] 2020 TY FRP Interim 8/30/21, Attachment F, page 2.1, line 31 and Attachment F, page 2.3 line 9.
[4] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.1, line 32
[5] 2020 TY FRP Update 8/30/21, Attachment A, page 2.1, line 33
[6] 2020 TY FRP Base 6/30/21, Attachment A, page 2.1, line 35
[7] 2020 TY FRP Base 6/30/21, and Compliance Update 6/1/22 Attachment A. page 3 of 4, line 8 and line 16
[8] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.2, line 37
[9] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.2, line 38
[10] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.2, line 39
[11] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.2, line 41
[12] 2020 TY FRP Base 6/30/21, Update 8/30/21 and Compliance Update 6/1/22, Attachment F, page 2 2, line 42
[13] 2020 TY FRP Base 6/30/21 and Update 8/30/21, Attachment F, page 2.2, line 43

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01A Rate Schedule and Other Revenue Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove weather impact on TRAM refund.

| Line No. | Line Item Description | Jan 2021- Aug 2021 | Sept 2021 - Dec 2021 |
|---|---|---|---|
| 1 | Applicable Base Revenue | 1,669,488,102 | 1,624,444,319 |
| 2 | TRAM Revenue Requirement | (97,836,403) | (101,693,726) |
| 3 | **TRAM Rate** | **-5.8603%** | **-6.2602%** |

| Line No. | Month | Applicable Base Revenue | Actual Give Back | Projected | Difference |
|---|---|---|---|---|---|
| 4 | January-21 | 134,392,516 | (7,875,756) | (8,153,034) | (277,278) |
| 5 | February-21 | 124,542,911 | (7,298,543) | (8,153,034) | (854,491) |
| 6 | March-21 | 131,645,731 | (7,714,787) | (8,153,034) | (438,247) |
| 7 | April-21 | 116,383,625 | (6,820,387) | (8,153,034) | (1,332,646) |
| 8 | May-21 | 124,532,120 | (7,297,910) | (8,153,034) | (855,123) |
| 9 | June-21 | 144,316,506 | (8,457,328) | (8,153,034) | 304,294 |
| 10 | July-21 | 156,336,629 | (9,161,739) | (8,153,034) | 1,008,705 |
| 11 | August-21 | 161,099,121 | (9,440,833) | (8,153,034) | 1,287,800 |
| 12 | September-21 | 145,004,253 | (9,077,580) | (8,474,477) | 603,103 |
| 13 | October-21 | 131,103,424 | (8,207,358) | (8,474,477) | (267,119) |
| 14 | November-21 | 123,620,058 | (7,738,883) | (8,474,477) | (735,594) |
| 15 | December-21 | 119,751,969 | (7,496,732) | (8,474,477) | (977,745) |
| 16 | | | **(96,587,835)** | **(99,122,178)** | **(2,534,343)** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01B Revenue-Related and Uncollectible Expenses Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | Differential FRP Revenues [(1)] | 224,217,087 |
| 2 | 5 Year Average Uncollectible Rate [(2)] | 0.2149% |
| 3 | | |
| 4 | **904000 Uncollectible Expense [(3)]** | **481,889** |
| 5 | | |
| 6 | Franchise Tax Rate [(4)] | 0.8571% |
| 7 | Inspection and Supervision Rate [(4)] | 0.0752% |
| 8 | | |
| 9 | 408154 Franchise Tax (Line 1 * Line 6) * 50% [(5)] | 960,878 |
| 10 | 408174 Inspection and Supervision Tax (Line 1 * Line 7) | 168,706 |
| 11 | | |
| 12 | **Total Taxes Other Than Income - Revenue Related Taxes** | **1,129,584** |

Notes:
[(1)] Reference AJ01A.2, Column P, Line 8 + Line 25
[(2)] Reference MD 4
[(3)] Line 1 * Line 2
[(4)] Reference MD 2
[(5)] Per LPSC General Order in Docket No. R-27859, only 50% of the Franchise Taxes are to be recovered in base rates.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01C Rider Revenue and Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjust the effect riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 447002: Sales For Resale Non Assoc Co [1] | (73,622,843) |
| 2 | 447114: Resource Plan Rev - Non JSP [1] | (25,119,102) |
| 3 | 447115: Resource Plan Rev - Affiliated [1] | (49,161,766) |
| 4 | 447390: System Agreement Receipts [1] | (760,664) |
| 5 | Subtotal SALES FOR RESALE | (148,664,374) |
| 6 | 501000: Fuel [1] | 855,967 |
| 7 | 501100: Fuel - Oil [1] | (1,640,022) |
| 8 | 501203: Fuel-Natural Gas [1] | (1,183,198,475) |
| 9 | 501204: Natural Gas Hedging-Electric [1] | 4,298,866 |
| 10 | 501301: Fuel - Coal [1] | (26,539,525) |
| 11 | 518100: Burnup/Amortization [2] | (81,103,985) |
| 12 | 518300: Daily Lease Charges [2] | (2,908,416) |
| 13 | 518500: Nuclear Fuel Dry Casts Storage [2] | (624,973) |
| 14 | 546000: Operation Superv & Engineerin [3] | (34,097) |
| 15 | 549000: Misc Oth Pwr Generation Exps [3] | (2,219,846) |
| 16 | 555002: System Purchases From Others [2] | (530,457,224) |
| 17 | 555005: Co-Generation [2] | (6,402,043) |
| 18 | 555010: Rsrc Plan Purch Pwr - Affiltd [2] | (54,004,313) |
| 19 | 555200: Purch Power-Entergy-Affiliates [2] | (8,163,876) |
| 20 | 557001: NOX Deferred Expense [2] | 168,842 |
| 21 | 557002: Deferred Electric Fuel Cost [2] | 31,249,292 |
| 22 | 557390: Def Sys Agreemt Paymt/Receipts [2] | 3,198,740 |
| 23 | 5573GS: Def Fuel - EGSL Fuel Tracker [2] | 276,280 |
| 24 | 5573LL: Def Fuel - ELL Fuel Tracker [2] | 1,741,859 |
| 25 | 926000: Employee Pension & Benefits [3] | (1,181) |
| 26 | 926NS1: ASC 715 NSC - Emp Pens & Ben [3] | (307) |
| 27 | Subtotal OPERATING EXPENSE | (1,855,508,435) |
| 28 | 553000: Maint-Gener & Elec Equipment [3] | (74,021) |
| 29 | Subtotal MAINTENANCE EXPENSE | (74,021) |
| 30 | 408110: Employment Taxes [3] | (349) |
| 31 | Subtotal Taxes Other Than Inc-Util Op | (349) |
| 32 | 509101: NOX Seasonal Allowances Exp [1] | (34,525) |
| 33 | 509103: NOX Conversion Allowance Exp [2] | (27,352) |
| 34 | Subtotal ALLOWANCE | (61,877) |

Notes:
[1] Reference AJ01C.2
[2] Reference AJ01C.3
[3] Reference AJ01C.6

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01C Rider Revenue and Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjust the effect riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

| Line No. | Account and Description | Resource Code | Physical Location | Amount |
|---|---|---|---|---|
| 1 | 447002: Sales For Resale Non Assoc Co | 737: Wholesale Revenue | NA | 73,622,843 |
| 2 | 447002: Sales For Resale Non Assoc Co | | Subtotal 447002 Sales For Resale Non Assoc Co | 73,622,843 |
| 3 | 447114: Resource Plan Rev - Non JSP | 235: Resource Plan Energy | Perryville Plant-Common | 25,119,102 |
| 4 | 447114: Resource Plan Rev - Non JSP | | Subtotal 447114 Resource Plan Rev - Non JSP | 25,119,102 |
| 5 | 447115: Resource Plan Rev - Affiliated | 235: Resource Plan Energy | Grand Gulf Unit #1 | 150,247 |
| 6 | 447115: Resource Plan Rev - Affiliated | 235: Resource Plan Energy | NA | 11,183,017 |
| 7 | 447115: Resource Plan Rev - Affiliated | 235: Resource Plan Energy | Ninemile Point Unit No. 6 | 26,238,951 |
| 8 | 447115: Resource Plan Rev - Affiliated | 235: Resource Plan Energy | Rb Unit #1 | 11,589,551 |
| 9 | 447115: Resource Plan Rev - Affiliated | | Subtotal 447115 Resource Plan Rev - Affiliated | 49,161,766 |
| 10 | 447390: System Agreement Receipts | 737: Wholesale Revenue | NA | 760,664 |
| 11 | 447390: System Agreement Receipts | | Subtotal 447390 System Agreement Receipts | 760,664 |
| 12 | 501000: Fuel | 059: Contractor Supplied Consumable | Nelson Unit #6 | 266 |
| 13 | 501000: Fuel | 134: Equip rentals for plant maint | Nelson Unit #6 | 9,379 |
| 14 | 501000: Fuel | 171: Fuel - Coal | Big Cajun 2 Unit #3 | (1,179,305) |
| 15 | 501000: Fuel | 171: Fuel - Coal | Nelson Unit #6 | (193,819) |
| 16 | 501000: Fuel | 386: Other Contract Work | Nelson Unit #6 | 5,033 |
| 17 | 501000: Fuel | 640: Other | Nelson Unit #6 | 1,274 |
| 18 | 501000: Fuel | 990: Co-Owner Credits | Big Cajun 2 Unit #3 | 501,205 |
| 19 | 501000: Fuel | | Subtotal 501000 Fuel | (855,967) |
| 20 | 501100: Fuel - Oil | 175: Fuel - #2 Diesel | Nelson Unit #6 | 391,086 |
| 21 | 501100: Fuel - Oil | 175: Fuel - #2 Diesel | Ninemile Point Unit No. 6 | 476,373 |
| 22 | 501100: Fuel - Oil | 175: Fuel - #2 Diesel | Waterford - Common | 772,563 |
| 23 | 501100: Fuel - Oil | | Subtotal 501100 Fuel - Oil | 1,640,022 |
| 24 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Acadia Plant Common | 76,703,733 |
| 25 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Big Cajun 2 Unit #3 | 1,299,684 |
| 26 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Calcasieu Gen Facility Common | 6,975,874 |
| 27 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Lake Charles Power Block 1 | 221,837,038 |
| 28 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Little Gypsy - Common | 40,655,083 |
| 29 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Nelson - Common Unit 3-4 | 811,568 |
| 30 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Ninemile Point - Common | 211,014,127 |
| 31 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Ninemile Point Unit No. 6 | 119,147,908 |
| 32 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Ouachita Plant Unit 3 | 34,781,224 |
| 33 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Perryville Plant-Common | 83,114,044 |
| 34 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | St Charles Power Block 1 | 184,912,421 |
| 35 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Sterlington - Common | 7,096,072 |
| 36 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Union Plant Common 3&4 | 169,415,593 |
| 37 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Union Plant Power Block 3 | 3,219 |
| 38 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Union Plant Power Block 4 | 1,479 |
| 39 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Washington Parish Pwr Block 1 | 13,753,847 |
| 40 | 501203: Fuel-Natural Gas | 172: Fuel - Natural Gas | Waterford - Common | 11,675,562 |
| 41 | 501203: Fuel-Natural Gas | | Subtotal 501203 Fuel-Natural Gas | 1,183,198,475 |
| 42 | 501204: Natural Gas Hedging-Electric | 172: Fuel - Natural Gas | Ener Mgt(Parkwoodii) Woodlands | (4,664,266) |
| 43 | 501204: Natural Gas Hedging-Electric | 901: Balance Sheet Default | Entergy Corporation Building | 365,400 |
| 44 | 501204: Natural Gas Hedging-Electric | | Subtotal 501204 Natural Gas Hedging-Electric | (4,298,866) |
| 45 | 501301: Fuel - Coal | 171: Fuel - Coal | Big Cajun 2 Unit #3 | 23,917,894 |
| 46 | 501301: Fuel - Coal | 171: Fuel - Coal | Nelson Unit #6 | 12,786,736 |
| 47 | 501301: Fuel - Coal | 990: Co-Owner Credits | Big Cajun 2 Unit #3 | (10,165,105) |
| 48 | 501301: Fuel - Coal | | Subtotal 501301 Fuel - Coal | 26,539,525 |
| 49 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Acadia Power Block 2 | 258 |
| 50 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Big Cajun 2 Unit #3 | 686 |
| 51 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Calcasieu Gen Facility Unit 1 | 81 |
| 52 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Calcasieu Gen Facility Unit 2 | 76 |
| 53 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Lake Charles Power Block 1 | 502 |
| 54 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Little Gypsy Unit #2 | 4,506 |
| 55 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Nelson Unit #6 | 326 |
| 56 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Ninemile Point Unit #5 | 23,538 |
| 57 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Ninemile Point Unit No. 6 | 595 |
| 58 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Ouachita Plant Unit 3 | 204 |

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjust the effect riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

| Line No. | Account and Description | Resource Code | Physical Location | Amount |
|---|---|---|---|---|
| 59 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Perryville Plant - Unit #2 | 22 |
| 60 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Perryville Plant-Unit #1-Commo | 329 |
| 61 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | St Charles Power Block 1 | 442 |
| 62 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Sterlington Unit #7 | 63 |
| 63 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Union Plant Common 3&4 | 1,382 |
| 64 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Washington Parish Pwr Block 1 | 42 |
| 65 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Washington Parish Pwr Block 2 | 45 |
| 66 | 509101: NOX Seasonal Allowances Exp | 178: Allowance | Waterford - Common | 1,428 |
| 67 | 509101: NOX Seasonal Allowances Exp | | **Subtotal 509101 NOX Seasonal Allowances Exp** | 34,525 |
| 68 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Acadia Power Block 2 | 212 |
| 69 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Big Cajun 2 Unit #3 | 2,199 |
| 70 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Calcasieu Gen Facility Unit 1 | 47 |
| 71 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Calcasieu Gen Facility Unit 2 | 43 |
| 72 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Lake Charles Power Block 1 | 462 |
| 73 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Little Gypsy Unit #2 | 61 |
| 74 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Nelson Unit #6 | 4,031 |
| 75 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Ninemile Point Unit #5 | 18,119 |
| 76 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Ninemile Point Unit No. 6 | 704 |
| 77 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Ouachita Plant Unit 3 | 147 |
| 78 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Perryville Plant - Unit #2 | 34 |
| 79 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Perryville Plant-Unit #1-Commo | 416 |
| 80 | 509103: NOX Conversion Allowance Exp | 178: Allowance | St Charles Power Block 1 | 356 |
| 81 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Sterlington Unit #7 | 59 |
| 82 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Washington Parish Pwr Block 1 | 75 |
| 83 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Washington Parish Pwr Block 2 | 7 |
| 84 | 509103: NOX Conversion Allowance Exp | 178: Allowance | Waterford - Common | 380 |
| 85 | 509103: NOX Conversion Allowance Exp | | **Subtotal 509103 NOX Conversion Allowance Exp** | 27,352 |
| 86 | 518100: Burnup/Amortization | 170: Fuel - Nuclear | Waterford Unit #3 | 51,755,844 |
| 87 | 518100: Burnup/Amortization | 179: Fuel All - Balance Sheet Only | Rb Unit #1 | 29,348,141 |
| 88 | 518100: Burnup/Amortization | | **Subtotal 518100 Burnup/Amortization** | 81,103,985 |
| 89 | 518300: Daily Lease Charges | 170: Fuel - Nuclear | Waterford Unit #3 | 1,447,647 |
| 90 | 518300: Daily Lease Charges | 179: Fuel All - Balance Sheet Only | Rb Unit #1 | 1,460,769 |
| 91 | 518300: Daily Lease Charges | | **Subtotal 518300 Daily Lease Charges** | 2,908,416 |
| 92 | 518500: Nuclear Fuel Dry Casts Storage | 170: Fuel - Nuclear | Rb Unit #1 | (3,611,282) |
| 93 | 518500: Nuclear Fuel Dry Casts Storage | 170: Fuel - Nuclear | Waterford Unit #3 | 4,236,254 |
| 94 | 518500: Nuclear Fuel Dry Casts Storage | | **Subtotal 518500 Nuclear Fuel Dry Casts Storage** | 624,973 |
| 95 | 555002: System Purchases From Others | 215: Pur Pwr Fr Nonass Co(Econ En | NA | 524,091,401 |
| 96 | 555002: System Purchases From Others | 215: Pur Pwr Fr Nonass Co(Econ En | Toledo Bend Dam | 6,421,620 |
| 97 | 555002: System Purchases From Others | 269: Renewable Energy Credits | NA | (55,798) |
| 98 | 555002: System Purchases From Others | | **Subtotal 555002 System Purchases From Others** | 530,457,224 |
| 99 | 555005: Co-Generation | 221: Pur Pwr Fr Nonass Co(Cogen | NA | 6,402,043 |
| 100 | 555005: Co-Generation | | **Subtotal 555005 Co-Generation** | 6,402,043 |
| 101 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | Ano - Unit #1 | 950,822 |
| 102 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | Ano - Unit #2 | 1,109,608 |
| 103 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | Grand Gulf Unit #1 | 1,419,848 |
| 104 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | Independence Unit #1 | 596,231 |
| 105 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | NA | 47,161,699 |
| 106 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | White Bluff Unit #1 | 1,438,256 |
| 107 | 555010: Rsrc Plan Purch Pwr - Affiltd | 235: Resource Plan Energy | White Bluff Unit #2 | 1,327,849 |
| 108 | 555010: Rsrc Plan Purch Pwr - Affiltd | | **Subtotal 555010 Rsrc Plan Purch Pwr - Affiltd** | 54,004,313 |
| 109 | 555200: Purch Power-Entergy-Affiliates | 181: Purchased Pwr Frm Ggns(Energy) | Grand Gulf Unit #1 | 8,163,876 |
| 110 | 555200: Purch Power-Entergy-Affiliates | | **Subtotal 555200 Purch Power-Entergy-Affiliates** | 8,163,876 |
| 111 | 557001: NOX Deferred Expense | 174: Fuel - Deferred | NA | (168,842) |
| 112 | 557001: NOX Deferred Expense | | **Subtotal 557001 NOX Deferred Expense** | (168,842) |
| 113 | 557002: Deferred Electric Fuel Cost | 174: Fuel - Deferred | NA | (31,249,292) |
| 114 | 557002: Deferred Electric Fuel Cost | | **Subtotal 557002 Deferred Electric Fuel Cost** | (31,249,292) |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01C Rider Revenue and Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjust the effect riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

| Line No. | Account and Description | Resource Code | Physical Location | Amount |
|---|---|---|---|---|
| 115 | 557390: Def Sys Agreemt Paymt/Receipts | 174: Fuel - Deferred | NA | (4,022,994) |
| 116 | 557390: Def Sys Agreemt Paymt/Receipts | 179: Fuel All - Balance Sheet Only | NA | 824,253 |
| 117 | 557390: Def Sys Agreemt Paymt/Receipts | | **Subtotal 557390 Def Sys Agreemt Paymt/Receipts** | (3,198,740) |
| 118 | 5573GS: Def Fuel - EGSL Fuel Tracker | 179: Fuel All - Balance Sheet Only | NA | (276,280) |
| 119 | 5573GS: Def Fuel - EGSL Fuel Tracker | | **Subtotal 5573GS Def Fuel - EGSL Fuel Tracker** | (276,280) |
| 120 | 5573LL: Def Fuel - ELL Fuel Tracker | 179: Fuel All - Balance Sheet Only | NA | (1,741,859) |
| 121 | 5573LL: Def Fuel - ELL Fuel Tracker | | **Subtotal 5573LL Def Fuel - ELL Fuel Tracker** | (1,741,859) |
| 122 | | | **Subtotal Eligible for Fuel Recovery** | 2,001,979,256 |
| 123 | 447002: Sales For Resale Non Assoc Co | 219: Non-Energy Rev/Exp Non-Assoc | NA | 33,388 |
| 124 | 447002: Sales For Resale Non Assoc Co | | **Subtotal 447002 Sales For Resale Non Assoc Co** | 33,388 |
| 125 | 447004: Municipalities &Co-Op Revenues | 737: Wholesale Revenue | NA | 32,273,465 |
| 126 | 447004: Municipalities &Co-Op Revenues | | **Subtotal 447004 Municipalities &Co-Op Revenues** | 32,273,465 |
| 127 | 447114: Resource Plan Rev - Non JSP | 239: Resource Plan Capacity | Perryville Plant-Common | 12,794,945 |
| 128 | 447114: Resource Plan Rev - Non JSP | | **Subtotal 447114 Resource Plan Rev - Non JSP** | 12,794,945 |
| 129 | 447115: Resource Plan Rev - Affiliated | 239: Resource Plan Capacity | Grand Gulf Unit #1 | 1,293,939 |
| 130 | 447115: Resource Plan Rev - Affiliated | 239: Resource Plan Capacity | NA | 12,282,597 |
| 131 | 447115: Resource Plan Rev - Affiliated | 239: Resource Plan Capacity | Ninemile Point Unit No. 6 | 13,769,915 |
| 132 | 447115: Resource Plan Rev - Affiliated | 239: Resource Plan Capacity | Rb Unit #1 | 132,855,541 |
| 133 | 447115: Resource Plan Rev - Affiliated | | **Subtotal 447115 Resource Plan Rev - Affiliated** | 160,201,992 |
| 134 | 4471NR: Sales For Resale Assoc-30% Rb | 235: Resource Plan Energy | Rb Unit #1 | 3,895,647 |
| 135 | 4471NR: Sales For Resale Assoc-30% Rb | 239: Resource Plan Capacity | Rb Unit #1 | 33,559,920 |
| 136 | 4471NR: Sales For Resale Assoc-30% Rb | | **Subtotal 4471NR Sales For Resale Assoc-30% Rb** | 37,455,567 |
| 137 | 501100: Fuel - Oil | 002: Incentive Compensation | Little Gypsy - Common | 130 |
| 138 | 501100: Fuel - Oil | 002: Incentive Compensation | Ninemile Point Unit No. 6 | 8 |
| 139 | 501100: Fuel - Oil | 004: Salaries & Wages - Non-Exempt | Little Gypsy - Common | 2,223 |
| 140 | 501100: Fuel - Oil | 004: Salaries & Wages - Non-Exempt | Ninemile Point Unit No. 6 | 132 |
| 141 | 501100: Fuel - Oil | 007: Payroll Accrual | Little Gypsy - Common | (28) |
| 142 | 501100: Fuel - Oil | 090: Non-Inven Matl Pur on Contract | Ninemile Point Unit No. 6 | 2,161 |
| 143 | 501100: Fuel - Oil | 097: Materials & Supplies Loader | Ninemile Point Unit No. 6 | 178 |
| 144 | 501100: Fuel - Oil | 177: SFI Period Cost | NA | 39 |
| 145 | 501100: Fuel - Oil | 339: Fuel Inspections | Nelson Unit #6 | 11,931 |
| 146 | 501100: Fuel - Oil | 339: Fuel Inspections | Ninemile Point - Common | 3,905 |
| 147 | 501100: Fuel - Oil | 339: Fuel Inspections | Sterlington - Common | 4,713 |
| 148 | 501100: Fuel - Oil | 339: Fuel Inspections | Waterford - Common | 6,427 |
| 149 | 501100: Fuel - Oil | 386: Other Contract Work | Buras Unit #8 | 14,980 |
| 150 | 501100: Fuel - Oil | 386: Other Contract Work | Ninemile Point Unit No. 6 | 20,234 |
| 151 | 501100: Fuel - Oil | 443: Non-Exempt-Overtime | Little Gypsy - Common | 511 |
| 152 | 501100: Fuel - Oil | 890: Non-Productive Loader | Little Gypsy - Common | 188 |
| 153 | 501100: Fuel - Oil | 890: Non-Productive Loader | Ninemile Point Unit No. 6 | 11 |
| 154 | 501100: Fuel - Oil | 899: Vacation Loader | Little Gypsy - Common | 195 |
| 155 | 501100: Fuel - Oil | 899: Vacation Loader | Ninemile Point Unit No. 6 | 12 |
| 156 | 501100: Fuel - Oil | | **Subtotal 501100 Fuel - Oil** | 67,949 |
| 157 | 501301: Fuel - Coal | 171: Fuel - Coal | Nelson Unit #6 | 2,597,564 |
| 158 | 501301: Fuel - Coal | 805: Depreciation & Amort Expenses | Nelson Unit #6 | 36,736 |
| 159 | 501301: Fuel - Coal | | **Subtotal 501301 Fuel - Coal** | 2,634,300 |
| 160 | 5181NR: River Bend Fuel Burn-Rb Nonreg [1] | 179: Fuel All - Balance Sheet Only | Rb Unit #1 | 12,577,775 |
| 161 | 5181NR: River Bend Fuel Burn-Rb Nonreg [1] | | **Subtotal 5181NR River Bend Fuel Burn-Rb Nonreg** | 12,577,775 |
| 162 | 5183NR: Daily Lease Charges - Non Reg [1] | 179: Fuel All - Balance Sheet Only | Rb Unit #1 | 626,044 |
| 163 | 5183NR: Daily Lease Charges - Non Reg [1] | | **Subtotal 5183NR Daily Lease Charges - Non Reg** | 626,044 |
| 164 | 5185NR: Nuclear Dry Cask Strg-RBnonreg [1] | 170: Fuel - Nuclear | Rb Unit #1 | (1,547,692) |
| 165 | 5185NR: Nuclear Dry Cask Strg-RBnonreg [1] | | **Subtotal 5185NR Nuclear Dry Cask Strg-RBnonreg** | (1,547,692) |
| 166 | 555002: System Purchases From Others | 219: Non-Energy Rev/Exp Non-Assoc | NA | 43,384,343 |

Entergy Louisiana, LLC
Formula Rate Plan
AJ01C Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjust the effect riders or other rate mechanisms may have on Rate Base, Revenue or Expense.

| Line No. | Account and Description | Resource Code | Physical Location | Amount |
|---|---|---|---|---|
| 167 | 555002: System Purchases From Others | | **Subtotal 555002 System Purchases From Others** | 43,384,343 |
| 168 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | Ano - Unit #1 | 7,536,494 |
| 169 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | Ano - Unit #2 | 8,066,335 |
| 170 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | Grand Gulf Unit #1 | 12,227,436 |
| 171 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | Independence Unit #1 | 405,618 |
| 172 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | NA | 15,596,879 |
| 173 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | White Bluff Unit #1 | 897,710 |
| 174 | 555010: Rsrc Plan Purch Pwr - Affiltd | 239: Resource Plan Capacity | White Bluff Unit #2 | 704,955 |
| 175 | 555010: Rsrc Plan Purch Pwr - Affiltd | | **Subtotal 555010 Rsrc Plan Purch Pwr - Affiltd** | 45,435,427 |
| 176 | 555015: MISO Schedule 24 Admin [2] | 219: Non-Energy Rev/Exp Non-Assoc | NA | 878,266 |
| 177 | 555015: MISO Schedule 24 Admin [2] | | **Subtotal 555015 MISO Schedule 24 Admin** | 878,266 |
| 178 | 555200: Purch Power-Entergy-Affiliates | 180: Purchased Pwr Frm Ggns(Demand) | Grand Gulf Unit #1 | 70,322,778 |
| 179 | 555200: Purch Power-Entergy-Affiliates | 180: Purchased Pwr Frm Ggns(Demand) | NA | 3,947,153 |
| 180 | 555200: Purch Power-Entergy-Affiliates | | **Subtotal 555200 Purch Power-Entergy-Affiliates** | 74,269,931 |
| 181 | 555900: Capacity Deferral [3] | 179: Fuel All - Balance Sheet Only | NA | 5,420,814 |
| 182 | 555900: Capacity Deferral [3] | | **Subtotal 555900 Capacity Deferral** | 5,420,814 |
| 183 | | | **Subtotal Ineligible for Fuel Recovery** | 426,506,512 |
| 184 | 501100: Fuel - Oil | NA: NA | NA | (3) |
| 185 | 501100: Fuel - Oil | | **Subtotal 501100 Fuel - Oil** | (3) |
| 186 | | | **Subtotal Not Applicable** | (3) |

Notes:
[1] AJ39 - Non-Regulated fuel will be adjusted separately.
[2] Reference AJ45 - MISO Revenue is recovered through MCRM Rider and will be adjusted separately.
[3] Reference AJ25 - Capacity Deferral will be adjusted separately.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ01C Rider Revenue and Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Ammonia Costs realigned from base rates to FAC.

| Line No. | Account and Description | | Amount |
|---|---|---|---|
| 1 | 408110: Employment Taxes | | (349) |
| 2 | 546000: Operation Superv & Engineerin | | (34,097) |
| 3 | 549000: Misc Oth Pwr Generation Exps | | (2,219,846) |
| 4 | 553000: Maint-Gener & Elec Equipment | | (74,021) |
| 5 | 926000: Employee Pension & Benefits | | (1,181) |
| 6 | 926NS1: ASC 715 NSC - Emp Pens & Ben | | (307) |
| 7 | | **Total** | **(2,329,800)** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ02 Interest on Deferred Fuel Over/Under Recovery**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to eliminate interest on deferred fuel over/under recovery.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 456100: Miscellaneous Revenue | 1,932,563 |
| 2 | **Total Interest on Deferred Fuel Over/Under Recovery Adjustment** | **1,932,563** |

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

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ03 Interest Synchronization Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| Line No. | Adjustments to Taxable Income | Amount |
|---|---|---|
| 1 | RBTOA: Total Adjusted Rate Base [1] | 14,439,895,831 |
| 2 | | |
| 3 | DEBTRATE: Total Debt Rate [2] | 1.92% |
| 4 | | |
| 5 | INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA) | (277,599,413) |
| 6 | | |
| 7 | CTAINT: Interest Expense [3] | (333,644,883) |
| 8 | | |
| 9 | Adjustment to Interest Expense [4] | 56,045,470 |
| 10 | | |
| 11 | Adjustment to Interest Capitalized - AFUDC (CTAICA) [5] | 12,431,279 |
| 12 | | |
| 13 | **Total Adjustment to Taxable Income [6]** | **68,476,749** |

Notes:
[1] Reference Att B, Page 2, Line 28
[2] Reference Att D, Line 3, Col D
[3] Reference EX7.2 Line 47
[4] Line 5 - Line 7
[5] Reference Ex 7.2 Line 46
[6] Line 9 + Line 11

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

In this 2021 Evaluation Period filing, the Company has added adjustments to account for the effects of the State Income Tax change effective January 1, 2022. In prior Evaluation Periods, the Company has included (a) AJ04 (Income Tax Adjustment), which adjusts federal and state income taxes for items not allowed for ratemaking purposes and for prior year adjustments and (b) AJ04A (Accumulated Deferred Income Tax Adjustment), which eliminated Accumulated Deferred Income Tax ("ADIT") items that are not allowed for ratemaking purposes. As a result of the State Income Tax change, the Company has added AJ04C.

As a result of the TCJA, the Company also added the adjustments AJ04B, AJ04C, and AJ04D in the 2018 Evaluation Period filing. AJ04B was added to the presentation of AJ04 (Income Tax Adjustment) to eliminate deferred tax expense for the protected excess ADIT turn associated with the TCJA. Those amounts are included in the Tax Reform Adjustment Mechanism ("TRAM") of this FRP. AJ04C was added to revalue ADIT balances at December 31, 2017 at the post-TCJA effective federal and state income tax rates. The Company has added AJ04C in this Evaluation Period filing to revalue ADIT balances at December 31, 2021 at the post-state income tax change effective state income tax. AJ04D was added to remove protected excess ADIT amounts that the Company has proposed to return to customers through the TRAM and account for the protected and unprotected excess ADIT true up amounts.

These adjustments begin with the per book ADIT balances identified under the column labeled ("Base"). The ADIT amounts in the Base column are the per book amounts recorded by the Company in the 2021 calendar year pre-State Income Tax change. Then AJ04C adjusts all ADIT account balances in the Base column to the effective state income tax rate effective January 1, 2022. After adjusting the ADIT to the new effective state income tax rate, the next step in the adjustment calculation is to remove the retail excess protected and unprotected ADIT balances that are reflected in the column labeled "AJ04D-TRAM Adjustment." The final step in this adjustment calculation (AJ04A) is to eliminate items that are not allowed for ratemaking purposes after taking into account AJ04C and AJ04D. The adjustment amounts resulting from this final step are shown in the column labeled "AJ04A-Regulatory Adjustment." After adjusting the per book ADIT amounts for adjustments AJ04C, AJ04D, and AJ04A, the end result is the total adjusted electric retail ADIT balances that remain in the case for ratemaking purposes.

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust current income tax to 2022 tax rates effective 1/1/2022.

| Line No. | Tax Item | Amount | | |
|---|---|---|---|---|
| | | Base | Adjustment | Total Adjusted |
| 1 | NET INCOME BEFORE INCOME TAXES | 871,814,173 | - | 871,814,173 |
| 2 | Net Income Before Taxes | 871,814,173 | - | 871,814,173 |
| 3 | 263A METHOD CHANGE DSC | (45,399,881) | - | (45,399,881) |
| 4 | ACQUISITION ADJUSTMENT | 94,180 | - | 94,180 |
| 5 | ACTIVITY BASE COSTING | 5,664,385 | (5,664,385) | - |
| 6 | AFUDC BOOK ONLY GROSS | 22,695,791 | - | 22,695,791 |
| 7 | AFUDC DEBT NUC FUEL INVENTORY | 785,388 | - | 785,388 |
| 8 | AFUDC DEPR NUC FUEL INVENTORY | (2,828,363) | - | (2,828,363) |
| 9 | AFUDC EQUITY FT CWIP | 12,961,290 | - | 12,961,290 |
| 10 | AFUDC EQUITY FT PTAX | 2,377,268 | - | 2,377,268 |
| 11 | AMORTIZATION OF LOSS ON REACQUIRED DEBT | (297,398) | - | (297,398) |
| 12 | AMORTIZATION OF REGULATORY ASSETS | 1,894,800 | - | 1,894,800 |
| 13 | ARO DEPRECIATION | 15,401,124 | (15,401,124) | - |
| 14 | AVOIDED COST (TAX INTEREST) | (14,669,667) | - | (14,669,667) |
| 15 | BASIS STEP UP - FEDERAL | (201,502,641) | 201,502,641 | - |
| 16 | BOOK DEPRECIATION – INTEREST CAPITALIZED - AFUDC | 366,483 | - | 366,483 |
| 17 | BUSINESS DEVELOPMENT - FEDERAL | 188,341 | - | 188,341 |
| 18 | BUSINESS MEALS | 134,298 | - | 134,298 |
| 19 | CAJUN - BOOK BURN | 12,577,775 | (12,577,775) | - |
| 20 | CAJUN - TAX DEPR | (16,007,746) | 16,007,746 | - |
| 21 | CAPITALIZED REPAIRS | (614,678) | - | (614,678) |
| 22 | CASUALTY LOSS | (1,613,616,587) | 779,479,790 | (834,136,797) |
| 23 | CHANGE IN RESERVE - INJURY & DAMAGES | (1,432,927) | - | (1,432,927) |
| 24 | CHANGE IN RESERVE - PROPERTY INSURANCE | (650,702,971) | - | (650,702,971) |
| 25 | CIAC | 8,907,466 | - | 8,907,466 |
| 26 | COMMUNITY DEV BLOCK GRANT | 1,919 | (1,919) | - |
| 27 | COMPUTER SOFTWARE | (16,314,933) | - | (16,314,933) |
| 28 | CONTRACT TERMINATION COST | (160,498) | 160,498 | - |
| 29 | COST CAPITALIZED ON THE BOOKS | (2,191,004) | 2,191,004 | - |
| 30 | DAILY LEASE CHARGES | (222,011) | - | (222,011) |
| 31 | DECOMMISSIONING - DRY CAST | 6,453,329 | - | 6,453,329 |
| 32 | DEF INTERCO GAIN | (415,325) | 415,325 | - |
| 33 | DEFERRED COMPENSATION | (45,948) | 45,948 | - |
| 34 | DEFERRED CONTRACT REVENUE | 250,356 | - | 250,356 |
| 35 | DEFERRED FUEL | (34,794,043) | 34,794,043 | - |
| 36 | DEFERRED REGULATORY EXPENSE | 2,053,828 | - | 2,053,828 |
| 37 | DEPLETION | (21,508) | 21,508 | - |
| 38 | DOE LITIGATION | 8,097,024 | - | 8,097,024 |
| 39 | ENVIRONMENTAL RESERVE | 258,001 | - | 258,001 |
| 40 | EQUITY-NET EARNINGS-DOMESTIC SUBS | (10,203,109) | 10,203,109 | - |
| 41 | ESI TAXES | (6,919,090) | - | (6,919,090) |
| 42 | FAS 143 | (45,995,705) | 45,995,705 | - |
| 43 | GIDEON | 46,611 | - | 46,611 |
| 44 | INCENTIVE | 7,068,868 | - | 7,068,868 |
| 45 | INTEREST CAP - AFUDC | (12,431,279) | - | (12,431,279) |
| 46 | INTEREST CAP - AFUDC - OTHER | 6,400,388 | - | 6,400,388 |
| 47 | INTEREST EXPENSE | (333,644,883) | - | (333,644,883) |
| 48 | INTEREST ON TAX DEFICIENCY | 1,700,000 | (1,700,000) | - |
| 49 | LEASE RENTAL EXPENSE | 98,506 | - | 98,506 |
| 50 | LIBERALIZED DEPR-PRELIM FAS109 | - | - | - |
| 51 | LIBERALIZED DEPRECIATION | (164,331,181) | - | (164,331,181) |
| 52 | LIBERALIZED DEPRECIATION - FEDERAL - PRELIM | 415,325 | (415,325) | - |
| 53 | LITIGATION - DRY CAST | 950,175 | (950,175) | - |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ04 Income Tax Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust current income tax to 2022 tax rates effective 1/1/2022.

| Line No. | Tax Item | Amount | | |
|---|---|---|---|---|
| | | Base | Adjustment | Total Adjusted |
| 54 | M&S INVENTORY RESERVE | 450,925 | - | 450,925 |
| 55 | MAINTENANCE/REFUELING | 8,824,584 | - | 8,824,584 |
| 56 | MISC ADJUSTMENTS | 40,554,839 | (40,554,839) | - |
| 57 | MTM-OTHER | 147,451,614 | (147,451,614) | - |
| 58 | NOL C/F TAP-NON-CURRENT - FEDERAL | 2,953,710,876 | (2,953,710,876) | - |
| 59 | NONBASE FED WHOLESALE | 143,778 | - | 143,778 |
| 60 | NUCLEAR DECOM LIABILITY | (3,120,100) | - | (3,120,100) |
| 61 | NUCLEAR FUEL-TAX DEPRECIATION | 10,424,335 | - | 10,424,335 |
| 62 | NUCLEAR PLANT DEPRECIATION | 14,911,580 | - | 14,911,580 |
| 63 | NUCLEAR PLANT DEPRECIATION - WATERFORD 3 | 51,229,011 | - | 51,229,011 |
| 64 | OFFICER LIFE INSURANCE | (380,373) | 380,373 | - |
| 65 | OPEB RESERVE | (5,813,264) | 5,813,264 | - |
| 66 | PAYROLL TAX ACCRUAL - FEDERAL | (4,208,676) | 4,208,676 | - |
| 67 | PENSION & HOSPITALIZATION RESERVE | 463,999 | - | 463,999 |
| 68 | PENSION - PRP/SRP | (295,449) | - | (295,449) |
| 69 | POWERTAX MISC ALL | 300,232 | - | 300,232 |
| 70 | PREPAID EXPENSE | (2,657,678) | - | (2,657,678) |
| 71 | RATE REFUND | (33,023,090) | 33,023,090 | - |
| 72 | RB LIT SETTLEMENT - FED | (18,201,351) | 18,201,351 | - |
| 73 | REG ASSET LG3 O/U | 2,833,016 | (2,833,016) | - |
| 74 | REGULATORY ASSET | 9,157,977 | (9,157,977) | - |
| 75 | REGULATORY ASSET COVID 19 | (6,955,895) | 6,955,895 | - |
| 76 | REGULATORY ASSET -- LG3 | 9,002,485 | (9,002,485) | - |
| 77 | REGULATORY CAPITALIZED COSTS | (27,215,377) | 27,215,377 | - |
| 78 | REGULATORY LIABILITIES | (9,477,842) | 9,477,842 | - |
| 79 | RELICENSING | 265,247 | - | 265,247 |
| 80 | REMOVAL COSTS | (880,190,398) | 383,579,814 | (496,610,584) |
| 81 | REPAIRS & MAINTENANCE EXPENSE | 4,001,758 | - | 4,001,758 |
| 82 | RESEARCH & EXPERIMENTATION | 3,391,885 | - | 3,391,885 |
| 83 | RESERVE FOR UNCOLLECTIBLE | (14,776,198) | - | (14,776,198) |
| 84 | RESTRICTED STOCK AWARD | (48,188) | - | (48,188) |
| 85 | RESTRUCTURING BASIS STEP UP | (54,835,298) | 54,835,298 | - |
| 86 | RETROACTIVE RATE REFUND | (7,534,629) | 7,534,629 | - |
| 87 | RSAS VESTED | (17,104) | 17,104 | - |
| 88 | SECTION 475 ADJUSTMENTS - CONTRACTS | (2,885,877) | 2,885,877 | - |
| 89 | SECTION 481A DEPRECIATION | (277,626) | - | (277,626) |
| 90 | SECURITIZATION | (20,495,034) | 20,495,034 | - |
| 91 | SECURITIZATION (CONTINGENT SAVINGS) | (16,901,518) | 16,901,518 | - |
| 92 | SM BOOK WRITE OFF OF INVESTMENT | 6,203,761 | (6,203,761) | - |
| 93 | SM DEFERRED COSTS | (174,770) | - | (174,770) |
| 94 | SM DISALLOWED PLANT | (1,271,629) | 1,271,629 | - |
| 95 | SM GUARANTEED CUSTOMER SAVINGS | (5,500,000) | 5,500,000 | - |
| 96 | SM PELICAN TRANSACTION COSTS | 1,621,952 | (1,621,952) | - |
| 97 | START UP COST | 1,202 | - | 1,202 |
| 98 | START UP COST ST RETAIL | 2,107,860 | - | 2,107,860 |
| 99 | STORM & OTHER DEFFERED COSTS | (51,302,455) | 51,302,455 | - |
| 100 | SYSTEM AGREEMENT | - | - | - |
| 101 | TAXES & PENSION CAPITALIZED | 428,261 | - | 428,261 |
| 102 | TRANSMISSION AMORTIZATION | (2,141,115) | 2,141,115 | - |
| 103 | TURGEN | 5,931 | - | 5,931 |
| 104 | UNBILLED REVENUE | 123,808,260 | (123,808,260) | - |
| 105 | UNCOLLECTIBLE ACCTS | (1,794,123) | 1,794,123 | - |
| 106 | UNFUNDED PENSION | 69,803,851 | - | 69,803,851 |
| 107 | UNITS OF PROPERTY DEDUCTION | (149,223,086) | - | (149,223,086) |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ04 Income Tax Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust current income tax to 2022 tax rates effective 1/1/2022.

| Line No. | Tax Item | Amount | | |
|---|---|---|---|---|
| | | Base | Adjustment | Total Adjusted |
| 108 | UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION | 1,732,094 | - | 1,732,094 |
| 109 | UNREALIZED LIAB | 199,319,681 | (199,319,681) | - |
| 110 | UNREALIZED TRUST | (169,543,235) | 169,543,235 | - |
| 111 | W3 BUY BACK | (9,659,573) | 9,659,573 | - |
| 112 | WARRANTY EXPENSE | 841,611 | - | 841,611 |
| 113 | WASTE DISPOSAL RESERVE | 106,728 | - | 106,728 |
| 114 | WASTE SITE CLEANUP | (27,000) | - | (27,000) |
| 115 | WATERFORD 3 DESIGN SOFTWARE BOOK AMORTIZATION | 315,556 | - | 315,556 |
| 116 | **Adjustments to Net Income** | **(893,453,519)** | **(1,606,820,576)** | **(2,500,274,095)** |
| 117 | **Taxable Income Before State Taxes [1]** | **(21,639,346)** | **(1,606,820,576)** | **(1,628,459,922)** |
| 118 | BASIS STEP UP - FEDERAL | 201,502,641 | (201,502,641) | - |
| 119 | BASIS STEP UP - STATE | (196,216,570) | 196,216,570 | - |
| 120 | BUSINESS DEVELOPMENT - FEDERAL | (209,087) | - | (209,087) |
| 121 | BUSINESS DEVELOPMENT - STATE | 209,087 | - | 209,087 |
| 122 | CAJUN RB LITIGATION SETTLEMENT - FEDERAL | 0 | (0) | - |
| 123 | CASUALTY LOSS - FEDERAL | 757,039,880 | (779,479,790) | (22,439,910) |
| 124 | CASUALTY LOSS - STATE | (798,323,397) | 807,050,535 | 8,727,138 |
| 125 | DEF INTERCOMPANY GAIN - STATE | 415,325 | (415,325) | - |
| 126 | DOE SETTLEMENT - FEDERAL | 594,420 | - | 594,420 |
| 127 | DOE SETTLEMENT - STATE | (594,420) | - | (594,420) |
| 128 | LIBERALIZED DEPRECIATION - FEDERAL | 169,025,829 | - | 169,025,829 |
| 129 | LIBERALIZED DEPRECIATION - STATE | (195,847,180) | - | (195,847,180) |
| 130 | LIBERALIZED DEPRECIATION - STATE WHOLESALE | 26,406,026 | 415,325 | 26,821,351 |
| 131 | NOL C/F-TAP-FED-NON-CURRENT | (2,953,710,876) | 2,953,710,876 | - |
| 132 | NUCLEAR PLANT DEPRECIATION - FEDERAL | (14,911,580) | - | (14,911,580) |
| 133 | NUCLEAR PLANT DEPRECIATION - STATE WHOLESALE | 14,911,579 | - | 14,911,579 |
| 134 | NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - FEDERAL | (51,229,011) | - | (51,229,011) |
| 135 | NUCLEAR PLANT DEPRECIATION - WATERFORD 3 - STATE | 51,229,011 | - | 51,229,011 |
| 136 | POST APPORTION M ITEMS | 2,984,959,900 | (2,984,959,900) | - |
| 137 | RB LIT SETTLEMENT - ST | (941,428) | 941,428 | - |
| 138 | **State Adjustments to Net Income** | **(5,689,850)** | **(8,022,922)** | **(13,712,772)** |
| 139 | **State Taxable Income [2]** | **(27,329,196)** | **(1,614,843,497)** | **(1,642,172,694)** |
| 140 | STATE INCOME TAX @ 7.5% [3] | (2,049,690) | (121,113,262) | (123,162,952) |
| 141 | **State Income Tax** | **(2,049,690)** | **(121,113,262)** | **(123,162,952)** |
| 142 | ESI CURRENT STATE TAXES | 528,338 | - | 528,338 |
| 143 | PRIOR YEAR ADJUSTMENT | 1,268,044 | (1,268,044) | - |
| 144 | TAX REFORM DIFFERENTIAL - STATE | (136,646) | 136,646 | - |
| 145 | UNCERTAIN INCOME TAXES - ESI - STATE | 20,431,553 | (20,431,553) | - |
| 146 | **Adjustments to State Income Tax** | **22,091,288** | **(21,562,951)** | **528,338** |
| 147 | **Total State Current Income Taxes [4]** | **20,041,599** | **(142,676,213)** | **(122,634,614)** |
| 148 | Taxable Income Before State Taxes | (21,639,346) | (1,606,820,576) | (1,628,459,922) |
| 149 | Adjustments: State Income Tax | 2,049,690 | 121,113,262 | 123,162,952 |
| 150 | **Total Federal Taxable Income** | **(19,589,657)** | **(1,485,707,313)** | **(1,505,296,970)** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ04 Income Tax Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to adjust current income tax to 2022 tax rates effective 1/1/2022.

| Line No. | Tax Item | Amount Base | Amount Adjustment | Amount Total Adjusted |
|---|---|---|---|---|
| 151 | FEDERAL INCOME TAX @ 21% (5) | (4,113,828) | (311,998,536) | (316,112,364) |
| 152 | **Federal Income Tax** | **(4,113,828)** | **(311,998,536)** | **(316,112,364)** |
| 153 | ESI CURRENT FEDERAL TAXES | 3,144,985 | - | 3,144,985 |
| 154 | PRIOR YEAR ADJUSTMENT | (28,320,601) | 28,320,601 | - |
| 155 | TAX REFORM DIFFERENTIAL - FEDERAL | 28,696 | (28,696) | - |
| 156 | UNCERTAIN INCOME TAXES-ESI-FEDERAL | (6,585,990) | 6,585,990 | - |
| 157 | **Adjustments to Federal Income Tax** | **(31,732,910)** | **34,877,895** | **3,144,985** |
| 158 | **Total Federal Current Income Taxes (6)** | **(35,846,738)** | **(277,120,641)** | **(312,967,378)** |
| 159 | **Total Federal and State Current Income Taxes (7)** | **(15,805,139)** | **(419,796,854)** | **(435,601,993)** |

Notes:
(1) Line 2 + Line 116
(2) Line 117 + Line 138
(3) Line 139 * State Tax rate of 7.5% effective 1/1/2022 (See MD.1 for Rate)
(4) Line 141 + Line 146
(5) Line 150 * Federal Tax rate of 21% (See MD.1 for Rate)
(6) Line 152 + Line 157
(7) Line 147 + Line 158

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to reflect tax expense at the new effective tax rate.

| Line No. | Line Description | Base: Account 410101 Amount | Base: Account 411110 Amount | Base: Account 411130 Amount | Base: Net | Adjustment: Account 410101 Adjustment | Adjustment: Account 411110 Adjustment | Adjustment: Account 411130 Adjustment | ELA AJ04B: Account 410101 Adjustment | Tax Rate Change Adjustment: Account 410101 Adjustment | Tax Rate Change Adjustment: Account 411110 Adjustment | Net | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 263A METHOD CHANGE - DSC - FEDERAL | 18,506,768 | (1,189,615) | - | 17,317,153 | (8,972,793) | 576,771 | - | - | (102,205) | - | (8,498,227) | 8,818,926 |
| 2 | ACC DFIT TURGEN - FEDERAL | 4,487 | (1,529) | - | 2,959 | (4,407) | 283 | - | - | - | 13 | (4,111) | (1,152) |
| 3 | ACCRUED MEDICAL CLAIMS - FEDERAL | 37,643 | (97,440) | - | (59,797) | (30,335) | - | - | - | - | - | (30,335) | (90,132) |
| 4 | ADIT CONTRIBUTION CARRYFORWARD - FEDERAL | 88,429 | (743,313) | - | (654,884) | (88,429) | 743,313 | - | - | - | - | 654,884 | - |
| 5 | BOND REDEMPTION LOSS - FEDERAL | 480,791 | (482,969) | - | (2,179) | - | 59,948 | - | - | - | - | 59,948 | 57,770 |
| 6 | CAPITALIZED COSTS - FEDERAL | 32,348 | (431,304) | - | (398,956) | - | - | - | - | - | - | - | (398,956) |
| 7 | CAPITALIZED REPAIRS - FEDERAL | 660,114 | (153,819) | - | 506,295 | (411,993) | 26,483 | - | - | (1,384) | - | (386,894) | 119,401 |
| 8 | CASUALTY LOSS (STORM DAMAGE) - FEDERAL | 767,032,251 | (509,167,819) | - | 257,864,432 | (558,004,403) | 403,670,830 | - | - | 9,504,115 | - | (84,889,658) | 172,974,774 |
| 9 | COMPUTER SOFTWARE CAPITALIZED - FEDERAL | 17,737,818 | (12,566,637) | - | 5,171,181 | (10,820,230) | 8,783,057 | - | - | - | 35,168 | (2,002,005) | 3,169,176 |
| 10 | CONTRA SECURITIZATION - FEDERAL | 5,576,520 | (322,797) | - | 5,253,724 | (5,576,520) | 322,797 | - | - | - | - | (5,253,724) | - |
| 11 | CONTRACT DEFERRED REVENUE - FEDERAL | 173,111 | (218,345) | - | (45,234) | (3,397) | - | - | - | - | - | (3,397) | (48,632) |
| 12 | CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL | 7,053,072 | (5,663,120) | - | 1,389,952 | (3,530,200) | 419,744 | - | - | (9,772) | - | (3,120,228) | (1,730,275) |
| 13 | DEFERRED COMPENSATION - FEDERAL | 56,002 | (46,365) | - | 9,636 | (56,002) | 46,365 | - | - | - | - | (9,636) | - |
| 14 | DEFERRED FUEL - FEDERAL | 52,606,333 | (46,978,392) | - | 5,627,941 | (52,600,333) | 46,978,392 | - | - | - | - | (5,627,941) | 0 |
| 15 | DEFERRED MISCELLANEOUS SERVICES - FEDERAL | 37,980 | (2,753) | - | 35,228 | (1,279) | - | - | - | - | - | (1,279) | 33,949 |
| 16 | DEFERRED STORM COSTS - FEDERAL | 10,773,516 | (810,285) | - | 9,963,231 | (10,773,516) | 810,285 | - | - | - | - | (9,963,231) | - |
| 17 | ENVIRONMENTAL RESERVE - FEDERAL | 443,776 | (486,515) | - | (42,739) | (7,377) | - | - | - | - | - | (7,377) | (50,117) |
| 18 | ESI - FEDERAL | 42,491,660 | (42,546,642) | - | (54,982) | - | - | - | - | - | - | - | (54,982) |
| 19 | FAS 106 - OTHER RETIRE BENEFITS - FEDERAL | 14,072,010 | (11,428,821) | - | 2,643,189 | (13,239,640) | 11,384,291 | - | - | - | - | (1,855,349) | 787,839 |
| 20 | FAS 143 - FEDERAL | 34,975,525 | (29,006,898) | - | 5,968,627 | (34,975,525) | 29,006,898 | - | - | - | - | (5,968,627) | - |
| 21 | INCENTIVE COMPENSATION - FEDERAL | 2,574,358 | (3,926,752) | - | (1,352,394) | (209,477) | 188,743 | - | - | - | - | (20,734) | (1,373,128) |
| 22 | INJURIES AND DAMAGES RESERVE - FEDERAL | 1,576,371 | (1,250,900) | - | 325,472 | (47,126) | - | - | - | - | - | (47,126) | 278,346 |
| 23 | INTEREST CAPITALIZED - AFDC - FEDERAL | 5,224,587 | (5,006,212) | - | 218,375 | (1,265,667) | 1,443,284 | - | - | - | 51,093 | 228,710 | 447,085 |
| 24 | INTEREST / TAX - TAX DEFICIENCY - FEDERAL | 164,351 | (446,400) | - | (282,049) | (164,351) | 446,400 | - | - | - | - | 282,049 | - |
| 25 | LIBERALIZED DEPRECIATION | 2,735,363 | (175,616) | - | 2,559,748 | (2,735,363) | 175,616 | - | - | - | - | (2,559,748) | - |
| 26 | LIBERALIZED DEPRECIATION - FEDERAL | 87,107,280 | (61,017,321) | - | 26,089,958 | (27,739,736) | 15,566,108 | - | 26,290,661 | - | - | 14,117,033 | 40,206,992 |
| 27 | PREPAID EXPENSES - FEDERAL | 4,786,319 | (3,851,796) | - | 934,522 | (472,640) | 54,371 | - | - | - | - | (418,269) | 516,254 |
| 28 | PROPERTY INSURANCE - FEDERAL | 138,566,240 | (12,322,697) | - | 126,243,543 | - | 155,509 | - | - | - | - | 155,509 | 126,399,052 |
| 29 | RATE REFUND - FEDERAL | 18,062,497 | (5,934,451) | - | 12,128,047 | (18,062,497) | 5,934,451 | - | - | - | - | (12,128,047) | - |
| 30 | REMOVAL COSTS - FEDERAL | 258,640,540 | (111,918,908) | - | 146,721,632 | (139,044,079) | 89,405,190 | - | - | (990,972) | - | (50,629,861) | 96,091,772 |
| 31 | REPAIRS & MAINTENANCE - FEDERAL | 433,286 | (1,547,136) | - | (1,113,849) | (22,498) | 349,997 | - | - | - | 9,009 | 336,508 | (777,341) |
| 32 | RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL | 15,463,974 | (9,234,966) | - | 6,229,008 | (7,627,577) | 780,006 | - | - | (40,309) | - | (6,887,880) | (658,872) |
| 33 | RETROACTIVE RATE REFUND CONT - FEDERAL | 1,582,278 | (101,804) | - | 1,480,474 | (1,582,278) | 101,804 | - | - | - | - | (1,480,474) | - |
| 34 | SECTION 475 ADJUSTMENT - FEDERAL | 32,969,437 | (35,786,627) | - | (2,817,190) | (32,969,437) | 35,786,627 | - | - | - | - | 2,817,190 | 0 |
| 35 | SECTION 481A ADJ. - FEDERAL | 227,655 | (49,971) | - | 177,684 | (119,383) | - | - | - | (625) | 2,976 | (117,032) | 60,653 |
| 36 | STARTUP COSTS - FEDERAL | 909 | (310) | - | 599 | (893) | 57 | - | - | - | 3 | (833) | (233) |
| 37 | SYSTEM AGREEMENT - FEDERAL | 386,389 | (386,389) | - | (0) | (386,389) | 386,389 | - | - | - | - | - | (0) |
| 38 | TAX INTEREST - AVOIDED COST - FEDERAL | 9,949,851 | (4,548,743) | - | 5,401,108 | (3,239,663) | 736,265 | - | - | (48,157) | - | (2,551,535) | 2,849,573 |
| 39 | UNBILLED REVENUE - FEDERAL | 1,949,980 | (26,203,406) | - | (24,253,426) | (1,949,980) | 26,203,406 | - | - | - | - | 24,253,426 | - |
| 40 | UNCOLLECTIBLE ACCTS - FEDERAL | 4,422,862 | (1,104,867) | - | 3,317,995 | (475,976) | 28,257 | - | - | - | - | (447,719) | 2,870,276 |
| 41 | UNFUNDED PENSION - FEDERAL | 22,937,883 | (27,867,442) | - | (4,929,559) | (11,297,761) | 2,667,922 | - | - | - | - | (8,629,839) | (13,559,398) |
| 42 | WASTE DISPOSAL RESERVE - FEDERAL | 12,604 | (22,413) | - | (9,809) | (10,923) | - | - | - | - | - | (10,923) | (20,732) |
| 43 | WASTE SITE CLEAN UP COSTS - FEDERAL | 25,648 | (18,145) | - | 7,503 | (2,258) | - | - | - | - | - | (2,258) | 5,245 |
| 44 | ACC DFIT GIDEON - FEDERAL | 3,411 | (11,996) | - | (8,585) | (614) | 39 | - | - | - | 105 | (469) | (9,054) |
| 45 | ADIT WHOLESALE FEDERAL | 24,690 | - | - | 24,690 | (24,690) | - | - | - | - | - | (24,690) | - |
| 46 | ADIT-TAX CR C/F-SRLY/DECON - FEDERAL | 34,735,122 | (324,983,179) | - | (290,248,057) | (34,735,122) | 324,983,179 | - | - | - | - | 290,248,057 | - |
| 47 | ADIT-TAX CR C/F-TAP - FEDERAL | 1,916,000 | (4,926,696) | - | (3,010,696) | (1,916,000) | 4,926,696 | - | - | - | - | 3,010,696 | - |
| 48 | ADL STRAIGHT LINE - FEDERAL WS | 3,236 | (32,122) | - | (28,885) | - | - | - | - | - | - | - | (28,885) |
| 49 | AMORT W3 DESIGN BASIS - FEDERAL | 4,970 | (69,641) | - | (64,671) | - | 3,374 | - | - | - | - | 3,374 | (61,297) |
| 50 | COMM DEV BLOCK GRANT - FEDERAL | 41 | (431) | - | (390) | (41) | 431 | - | - | - | - | 390 | - |
| 51 | DECOMMISSIONING - FEDERAL | 90,272,226 | (96,055,659) | - | (5,783,433) | (90,272,226) | 96,055,659 | - | - | - | - | 5,783,433 | 0 |
| 52 | DEPRECIATION EXPENSE - FEDERAL | 5,784,459 | (2,188,228) | - | 3,596,231 | (5,522,741) | 355,001 | - | - | (2,133) | 10,157 | (5,159,715) | (1,563,485) |
| 53 | FAS 109 ADJUSTMENT UNREGULATED - FEDERAL | 105,023 | - | - | 105,023 | (105,023) | - | - | - | - | - | (105,023) | - |
| 54 | FEDERAL ADIT ON STATE TAX ACCRUAL | 5,080,107 | (17,201,195) | - | (12,121,088) | (5,080,107) | 17,201,195 | - | - | - | - | 12,121,088 | - |
| 55 | INTERST CAP-FUEL BURN - FEDERAL | - | (14,664) | - | (14,664) | - | 14,664 | - | - | - | - | 14,664 | - |
| 56 | LEASE - RENTAL EXPENSE - FEDERAL | 24,109 | (30,281) | - | (6,172) | (13,814) | 852 | - | - | - | - | (12,963) | (19,135) |
| 57 | MAINT/REFUELING - FEDERAL | 6,315,223 | (8,110,380) | - | (1,795,157) | (27,993) | 108,975 | - | - | - | - | 80,982 | (1,714,175) |
| 58 | NONBASE - FEDERAL - WHLSE | 4,706 | (43,846) | - | (39,141) | (184) | 1,830 | - | - | (1,541) | 324 | 428 | (38,712) |
| 59 | NUCLEAR FUEL - FEDERAL | 25,903,293 | (32,935,047) | - | (7,031,754) | (7,858,246) | 12,202,049 | - | - | - | - | 4,345,803 | (2,685,951) |
| 60 | PENSIONS CAPITALIZED - FEDERAL | 2,215 | (25,544) | - | (23,329) | (575) | 37 | - | - | - | 273 | (265) | (23,594) |
| 61 | REG ASSET-SPEC ASSIGN - FEDERAL | 219,507 | (22,116) | - | 197,391 | - | - | - | - | - | - | - | 197,391 |
| 62 | REGULATORY ASSET - FEDERAL | 11,897,774 | (8,574,829) | - | 3,322,946 | (11,897,774) | 8,574,829 | - | - | - | - | (3,322,946) | - |
| 63 | REGULATORY LIABILITY - FEDERAL | 3,588,563 | (308,693) | - | 3,279,871 | (3,588,563) | 308,693 | - | - | - | - | (3,279,871) | - |
| 64 | RIDER SCO - FEDERAL | - | (300) | - | (300) | - | 300 | - | - | - | - | 300 | - |
| 65 | RIVERBEND LITIGATION SETTLEMENT - FEDERAL | 9,486,624 | (10,148,757) | - | (662,133) | (9,486,624) | 10,148,757 | - | - | - | - | 662,133 | (0) |
| 66 | SPEC ASSIGNED - FEDERAL WS | 4,349 | (43,163) | - | (38,815) | - | - | - | - | - | - | - | (38,815) |
| 67 | START UP COSTS - FEDERAL - RETAIL | 4,408 | (15,503) | - | (11,095) | (793) | 51 | - | - | - | 4,745 | 4,003 | (7,092) |
| 68 | SUPPLEMENTAL PENSION PLAN - FEDERAL | 132,569 | (71,492) | - | 61,077 | (9,679) | 5,904 | - | - | - | - | (3,686) | 57,391 |
| 69 | TAXES CAPITALIZED - FEDERAL | 8,268 | (64,564) | - | (56,296) | (2,127) | 137 | - | - | - | 691 | (1,299) | (59,596) |
| 70 | W3 NUCLEAR PLANT DEPREC - FEDERAL | 957,612 | (18,144,929) | - | (17,187,017) | (719,889) | - | - | - | (844,783) | 177,404 | (1,387,268) | (18,574,286) |
| 71 | WARRANTY EXPENSE - FEDERAL | 12,942 | (201,341) | - | (188,306) | (1,581) | 24,602 | - | - | - | 1,895 | 24,916 | (163,483) |
| 72 | UNITS OF PROPERTY DEDUCTION - FED | 76,895,033 | (53,026,757) | - | 23,868,276 | (7,686,365) | 13,152,991 | - | - | (348,322) | - | 5,118,304 | 28,986,580 |
| 73 | ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL | 438,456,665 | (816,182,507) | - | (377,715,842) | (438,456,665) | 816,182,507 | - | - | - | - | 377,715,842 | - |
| 74 | NUCLEAR PLANT DEPRECIATION - FEDERAL | 1,825,714 | (7,147,870) | - | (5,322,155) | (829,751) | 3,948 | - | - | (233,900) | 49,119 | (810,583) | (6,132,739) |
| 75 | MISC INTANGIBLE PLANT | 7,524 | (55,955) | - | (48,431) | (3,943) | 253 | - | - | - | 597 | (3,093) | (51,524) |
| 76 | CONTRACT TERMINATION COSTS | 124,009 | (8,661) | - | 115,348 | (124,009) | 8,661 | - | - | - | - | (115,348) | - |

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 Federal Deferred Income Taxes
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to reflect tax expense at the new effective tax rate.

| Line No. | Line Description | Base | | | | Adjustment | | | ELA AJ04B | Tax Rate Change Adjustment | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Account 410101 Amount | Account 411110 Amount | Account 411130 Amount | Net | Account 410101 Adjustment | Account 411110 Adjustment | Account 411130 Adjustment | Account 410101 Adjustment | Account 410101 Adjustment | Account 411110 Adjustment | Net | Total |
| 77 | RESTRICTED STOCK AWARDS - FEDERAL | 96,437 | (85,748) | - | 10,690 | (1,329) | - | - | - | - | - | (1,329) | 9,361 |
| 78 | RESTRUCTURING BASIS STEPUP - FEDERAL | 13,654,515 | (877,712) | - | 12,776,803 | (13,654,515) | 877,712 | - | - | - | - | (12,776,803) | - |
| 79 | BUSINESS DEVELOPMENT - FEDERAL | 79,420 | (118,512) | - | (39,092) | (72,241) | 74,277 | - | - | (3,573) | 750 | (786) | (39,878) |
| 80 | MISC CAP COSTS - FEDERAL | 817,823 | (63,532) | - | 754,290 | (817,823) | 63,532 | - | - | - | - | (754,290) | - |
| 81 | REG ASSET - HCM - FEDERAL | 148 | - | - | 148 | (148) | - | - | - | - | - | (148) | - |
| 82 | UNITS OF PROPERTY - TRANSMISSION - FEDERAL | 11,007,966 | (12,339,081) | - | (1,331,115) | (367,512) | 1,360,474 | - | - | - | 1,694 | 994,656 | (336,459) |
| 83 | NUCLEAR DECOM LIABILITY - FEDERAL | 2,017,649 | (1,936,015) | - | 81,634 | - | 524,246 | - | - | - | - | 524,246 | 606,079 |
| 84 | W3 BUY BACK - FEDERAL | 2,074,856 | (192,090) | - | 1,882,766 | (2,074,856) | 192,090 | - | - | - | - | (1,882,766) | - |
| 85 | NEW NUCLEAR DEVELOPMENT COSTS/FEDERAL | 182,370 | (1,302,790) | - | (1,120,420) | (182,370) | 1,302,790 | - | - | - | - | 1,120,420 | - |
| 86 | BASIS STEP UP - FEDERAL | 86,663,006 | (5,754,411) | - | 80,908,595 | (86,663,006) | 5,754,411 | - | - | - | - | (80,908,595) | - |
| 87 | TAX ATTRIBUTE-NOL/CR FED | 10,678 | (18,058,993) | - | (18,048,315) | (10,678) | 18,058,993 | - | - | - | - | 18,048,315 | - |
| 88 | W/O PLANT - FEDERAL | 446,220 | (45,302) | - | 400,918 | (446,220) | 45,302 | - | - | - | - | (400,918) | - |
| 89 | REGULATORY ASSET-LG3 | 0 | (1,528,390) | - | (1,528,390) | (0) | 1,528,390 | - | - | - | - | 1,528,390 | - |
| 90 | REGULATORY ASSET-LG3 O/U | 92,391 | (634,286) | - | (541,895) | (92,391) | 634,286 | - | - | - | - | 541,895 | - |
| 91 | SECURITIZATION CONT SAVINGS | 4,264,705 | (6,343,131) | - | (2,078,426) | (4,264,705) | 6,343,131 | - | - | - | - | 2,078,426 | - |
| 92 | RETAIL EXCESS ADIT - FEDERAL | 112,128,419 | - | (24,323,121) | 87,805,298 | (112,128,419) | - | 24,323,121 | - | - | - | (87,805,298) | - |
| 93 | ACQUISITION - FED | 1,528 | (19,794) | - | (18,266) | (257) | 17 | - | - | - | 212 | (28) | (18,294) |
| 94 | NOL Protected Excess Fed | 5,578,761 | - | - | 5,578,761 | (5,578,761) | - | - | - | - | - | (5,578,761) | - |
| 95 | TRANSMISSION AMORTIZATION - FEDERAL | 459,274 | (33,723) | - | 425,552 | (459,274) | 33,723 | - | - | - | - | (425,552) | - |
| 96 | STORM RESERVE ESCROW - FEDERAL | 186,562 | (11,992) | - | 174,570 | (186,562) | 11,992 | - | - | - | - | (174,570) | - |
| 97 | RATE CHANGE PLACEHOLDER NONPLANT - FEDERAL | - | (541,777) | - | (541,777) | - | 541,777 | - | - | - | - | 541,777 | - |
| 98 | RATE CHANGE PLACEHOLDER PLANT - FEDERAL | - | (28,019,867) | - | (28,019,867) | - | 28,019,867 | - | - | - | - | 28,019,867 | - |
| 99 | WILLOW GLEN REG LIAB - FED | 73,410 | (4,719) | - | 68,691 | (73,410) | 4,719 | - | - | - | - | (68,691) | - |
| 100 | STATE TAX RATE CHANGE ADJUSTMENT - FEDERAL | 552,952 | - | - | 552,952 | (552,952) | - | - | - | - | - | (552,952) | - |
| 101 | REGULATORY ASSET COVID19 - FEDERAL | 3,803,387 | (2,558,735) | - | 1,244,652 | (3,803,387) | 2,558,735 | - | - | - | - | (1,244,652) | - |
| 102 | DEF INTERCOMPANY GAIN - FEDERAL | 1,240,920 | (1,080,354) | - | 160,566 | (1,240,920) | 1,080,354 | - | - | - | - | (160,566) | 0 |
| 103 | PAYROLL TAX ACCRUAL - FEDERAL | 893,297 | (66,287) | - | 827,010 | (893,297) | 66,287 | - | - | - | - | (827,010) | - |
| 104 | M&S INVENTORY RESERVE - FEDERAL | 466,860 | (554,452) | - | (87,592) | - | - | - | - | - | - | - | (87,592) |
| 105 | DEFICIENT ADIT RETAIL - FEDERAL | 49 355 139 | - | - | 49 355 139 | (49 355 139) | - | - | - | - | - | (49 355 139) | - |
| 106 | Total Federal Deferred Income Taxes | 2,592,536,401 | (2,457,888,688) | (24,323,121) | 110,398,593 | (1,949,879,643) | 2,118,582,489 | 24,323,121 | 26,290,661 | 6,876,439 | 348,229 | 324,739,295 | 435,125,889 |

Notes
To eliminate Prior Year Adjustments.
To eliminate item from filing.
Adjustment to reflect the LA state tax rate change

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 State Deferred Income Taxes
Electric
For the Test Year Ended Dcember 31, 2021

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to reflect tax expense at the new effective tax rate.

| Line No. | Description | Base | | | Adjustment | | ELA AJ04B | Tax Rate Change Adjustment[c] | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Account 410120 Amount | Account 411120 Amount | Net | Account 410120 Adjustment | Account 411120 Adjustment | Account 410120 Adjustment | Account 410120 Adjustment | Account 411120 Adjustment | Net | |
| 1 | 263A METHOD CHANGE - DSC-STATE[a] | 7,050,198 | (1,385,364) | 5,664,834 | (3,418,208) | 671,678 | - | - | 486,691 | (2,259,839) | 3,404,995 |
| 2 | ACC DSIT GIDEON - STATE[a] | 1,895 | (4,703) | (2,808) | (234) | 46 | - | (500) | - | (688) | (3,496) |
| 3 | ACC DSIT TURGEN - STATE[a] | 1,772 | (804) | 968 | (1,679) | 330 | - | (64) | - | (1,413) | (445) |
| 4 | ACCRUED MEDICAL CLAIMS - STATE[a] | 76,988 | (256,240) | (179,252) | (67,374) | 211,826 | - | - | - | 144,452 | (34,800) |
| 5 | ADIT WHOLESALE STATE[b] | 7,378,712 | - | 7,378,712 | (7,378,712) | - | - | - | - | (7,378,712) | - |
| 6 | AMORT W3 DESIGN BASIS - STATE[a] | 30,101 | (37,699) | (7,598) | (23,563) | 7,494 | - | - | - | (16,068) | (23,667) |
| 7 | BOND REACQUISITION LOSS - STATE[a] | 626,247 | (318,474) | 307,773 | (418,615) | 133,146 | - | - | - | (285,468) | 22,305 |
| 8 | CAPITALIZED COSTS - STATE[a] | 42,556 | (196,593) | (154,037) | - | - | - | - | - | - | (154,037) |
| 9 | CAPITALIZED REPAIRS - STATE[a] | 257,106 | (91,485) | 165,621 | (156,950) | 30,841 | - | - | 6,589 | (119,520) | 46,101 |
| 10 | CASUALTY LOSS DEDUCTION - STATE[a] | 337,126,713 | (233,830,268) | 103,296,445 | (242,756,423) | 195,206,079 | - | (5,082,893) | 1,087,406 | (51,575,831) | 51,720,615 |
| 11 | COMM DEV BLOCK GRANT - STATE[b] | 37 | (165) | (128) | (37) | 165 | - | - | - | 128 | - |
| 12 | COMPUTER SOFTWARE CAPITALIZED - STATE[a] | 9,608,802 | (7,612,051) | 2,196,752 | (6,506,241) | 5,700,575 | - | (167,467) | - | (973,133) | 1,223,618 |
| 13 | CONTRA SECURITIZATION - STATE[b] | 4,788,173 | (9,310,873) | (4,522,700) | (4,788,173) | 9,310,873 | - | - | - | 4,522,700 | - |
| 14 | CONTRACT DEFERRED REVENUE - STATE[a] | 83,729 | (118,684) | (34,955) | (7,546) | 23,724 | - | - | - | 16,178 | (18,777) |
| 15 | CONTRIBUTION IN AID OF CONSTRUCTION - STATE[a] | 3,873,578 | (3,570,591) | 302,987 | (2,076,585) | 1,059,004 | - | - | 46,534 | (971,047) | (668,060) |
| 16 | DECOMMISSIONING - STATE[b] | 58,625,111 | (60,861,398) | (2,236,287) | (58,625,111) | 60,861,398 | - | - | - | 2,236,287 | 0 |
| 17 | DEF COMPENSATION - STATE[b] | 25,525 | (25,464) | 60 | (25,525) | 25,464 | - | - | - | (60) | (0) |
| 18 | DEF. MISC. SERVICES - STATE[a] | 19,569 | (12,550) | 7,018 | (2,840) | 8,929 | - | - | - | 6,089 | 13,108 |
| 19 | DEFERRED FUEL/GAS - STATE[b] | 23,023,506 | (20,693,567) | 2,329,939 | (23,023,506) | 20,693,567 | - | - | - | (2,329,939) | - |
| 20 | DEFERRED STORM COSTS - STATE[b] | 4,926,535 | (1,068,036) | 3,858,499 | (4,926,535) | 1,068,036 | - | - | - | (3,858,499) | - |
| 21 | DEPRECIATION EXPENSE - STATE[a] | 2,331,542 | (1,254,709) | 1,076,833 | (2,103,901) | 413,419 | - | (3,785) | 795 | (1,693,472) | (616,639) |
| 22 | ENVIRONMENTAL RESERVE - STATE[a] | 206,891 | (261,371) | (54,480) | (16,385) | 51,515 | - | - | - | 35,130 | (19,350) |
| 23 | ESI STATE DEFERRED TAXES[a] | 13,826,002 | (12,424,540) | 1,401,462 | - | - | - | - | - | - | 1,401,462 |
| 24 | FAS 106 OTHER RETIRE BEN - STATE[a] | 2,922,321 | (5,816,827) | (2,894,506) | (2,732,065) | 5,753,800 | - | - | - | 3,021,735 | 127,229 |
| 25 | FAS 143 - STATE[b] | 52,979,585 | (50,807,039) | 2,172,547 | (52,979,585) | 50,807,039 | - | - | - | (2,172,546) | 0 |
| 26 | INCENTIVE - STATE[a] | 1,091,176 | (1,720,073) | (628,897) | (126,885) | 225,617 | - | - | - | 98,732 | (530,165) |
| 27 | INJURIES AND DAMAGES RESERVE - STATE[a] | 767,897 | (884,836) | (116,939) | (104,667) | 329,076 | - | - | - | 224,408 | 107,470 |
| 28 | INTEREST CAP - AFDC - STATE[a] | 5,095,366 | (4,771,840) | 323,526 | (3,194,524) | 3,056,431 | - | (243,301) | - | (381,394) | (57,868) |
| 29 | INTEREST CAP - FUEL BURN - STATE[b] | - | (3,944) | (3,944) | - | 3,944.00 | - | - | - | 3,944 | - |
| 30 | INTRST/TAX-TAX DEFICIENCI - STATE[b] | 180,512 | (537,422) | (356,910) | (180,512) | 537,422 | - | - | - | 356,910 | - |
| 31 | LEASE - RENTAL EXPENSE - STATE[a] | 12,084 | (18,098) | (6,014) | (6,299) | 4,925 | - | - | - | (1,374) | (7,388) |
| 32 | LIBERALIZED DEPRECIATION - STATE[a] | 44,747,409 | (25,390,750) | 19,356,659 | (11,554,760) | 8,030,873 | (1,373,364) | - | - | (4,897,241) | 14,459,418 |
| 33 | LIBERALIZED DEPREC-STATE-WHLSE[a] | 61,626 | (207,063) | (155,436) | (51,626) | 134,111 | - | (35,589) | 169,474 | 216,369 | 60,932 |
| 34 | MAINT/REFUELING - STATE[a] | 3,639,151 | (3,915,368) | (276,217) | (823,135) | 437,508 | - | - | - | (385,627) | (661,844) |
| 35 | NUCLEAR FUEL - STATE[a] | 51,475,787 | (53,405,206) | (1,929,419) | (42,096,756) | 42,989,128 | - | - | - | 892,372 | (1,037,047) |
| 36 | NUCLEAR PLANT DEPREC-STATE-WHSALE[a] | 13,962 | (42,755) | (28,792) | (3,439) | - | - | (21,498) | 102,372 | 77,435 | 48,642 |
| 37 | PENSIONS CAPITALIZED - STATE[a] | 2,129 | (9,760) | (7,632) | (219) | 43 | - | (1,302) | - | (1,478) | (9,110) |
| 38 | PREPAID EXPENSES - STATE[a] | 2,210,402 | (1,752,165) | 458,237 | (347,574) | 88,663 | - | - | - | (258,911) | 199,326 |
| 39 | PROPERTY INS RESERVE - STATE[a] | 64,192,969 | (14,649,725) | 49,543,244 | (1,085,910) | 345,389 | - | - | - | (740,521) | 48,802,723 |
| 40 | RATE REFUND - STATE[b] | 7,829,347 | (4,012,621) | 3,816,726 | (7,829,347) | 4,012,621 | - | - | - | (3,816,726) | - |
| 41 | REGULATORY ASSET - STATE[b] | 5,598,540 | (4,175,267) | 1,423,272 | (5,598,540) | 4,175,267 | - | - | - | (1,423,272) | - |
| 42 | REGULATORY LIABILITY - STATE[b] | 2,287,576 | (2,928,168) | (640,591) | (2,287,576) | 2,928,168 | - | - | - | 640,591 | - |
| 43 | REMOVAL COST - STATE[a] | 110,216,274 | (57,179,467) | 53,036,807 | (57,664,967) | 37,032,466 | - | - | 4,718,917 | (15,913,583) | 37,123,224 |
| 44 | REPAIRS & MAINT EXP - STATE[a] | 241,905 | (606,270) | (364,365) | (26,200) | 133,332 | - | (42,899) | - | 64,233 | (300,132) |
| 45 | RESEARCH & EXPERIMENTAL DEDUCTION - STATE[a] | 8,046,110 | (5,041,284) | 3,004,826 | (4,570,273) | 1,118,108 | - | - | 191,949 | (3,259,216) | (254,390) |
| 46 | RETROACT. RATE RED CONT - STATE[b] | 602,778 | (118,481) | 484,297 | (602,778) | 118,481 | - | - | - | (484,297) | - |
| 47 | RIDER SCO - STATE[b] | 2,093 | (666) | 1,427 | (2,093) | 666 | - | - | - | (1,427) | - |
| 48 | RIVERBEND LITIGATION SETTLEMENT - STATE[b] | 9,851,724 | (9,856,686) | (4,961) | (9,851,724) | 9,856,686 | - | - | - | 4,961 | - |
| 49 | SECTION 475 ADJUSTMENT - STATE[b] | 32,604,836 | (22,199,881) | 10,404,955 | (32,604,836) | 22,199,881 | - | - | - | (10,404,955) | - |
| 50 | START UP COSTS - STATE[a] | 359 | (163) | 196 | (340) | 67 | - | (13) | - | (286) | (90) |
| 51 | START UP COSTS - STATE - RETAIL[a] | 2,449 | (6,078) | (3,629) | (302) | 59 | - | (22,596) | - | (22,839) | (26,469) |
| 52 | SUPPLEMENTAL PENSION PLAN - STATE[a] | 122,952 | (118,345) | 4,607 | (63,352) | 80,903 | - | - | - | 17,551 | 22,159 |
| 53 | SYS AGRMT EQUAL REG LIAB - STATE[b] | 165,483 | (165,483) | - | (165,483) | 165,483 | - | - | - | - | - |
| 54 | TAX INT (AVOIDED COST) - STATE[a] | 8,084,274 | (6,525,607) | 1,558,667 | (5,144,262) | 4,456,505 | - | - | 229,317 | (458,440) | 1,100,227 |
| 55 | TAXABLE UNBILLED REVENUE - STATE[b] | 3,987,544 | (12,303,297) | (8,315,754) | (3,987,544) | 12,303,297 | - | - | - | 8,315,754 | - |
| 56 | TAXES CAPITALIZED - STATE[a] | 5,633 | (24,703) | (19,070) | (810) | 159 | - | (3,289) | - | (3,940) | (23,010) |
| 57 | UNCOLLECT ACCTS RESERVE - STATE[a] | 2,167,880 | (1,397,537) | 770,343 | (392,082) | 729,954 | - | - | - | 337,872 | 1,108,215 |
| 58 | UNFUNDED PENSION EXP - STATE[a] | 26,730,716 | (24,588,476) | 2,142,240 | (20,423,162) | 13,045,634 | - | - | - | (7,377,528) | (5,235,289) |
| 59 | WARRANTY EXPENSE - STATE[a] | 15,072 | (76,701) | (61,629) | (1,842) | 9,372 | - | (9,022) | - | (1,492) | (63,121) |
| 60 | WASTE DISPOSAL RESERVE - STATE[a] | 26,472 | (86,492) | (60,020) | (24,261) | 76,276 | - | - | - | 52,015 | (8,005) |
| 61 | WASTE SITE CLEAN UP COSTS - STATE[a] | 15,189 | (23,916) | (8,727) | (5,015) | 15,767 | - | - | - | 10,752 | 2,025 |
| 62 | UNITS OF PROPERTY DEDUCTION - STATE[a] | 52,446,749 | (43,882,541) | 8,564,208 | (21,081,388) | 22,030,281 | - | - | 1,658,677 | 2,627,549 | 11,191,757 |

Entergy Louisiana, LLC
Formula Rate Plan
AJ04 State Deferred Income Taxes
Electric
For the Test Year Ended Dcember 31, 2021

Adjustment to eliminate items not allowed for ratemaking purposes, to eliminate prior year adjustments, and to reflect tax expense at the new effective tax rate.

| Line No. | Description | Base: Account 410120 Amount | Base: Account 411120 Amount | Base: Net | Adjustment: Account 410120 Adjustment | Adjustment: Account 411120 Adjustment | ELA AJ04B: Account 410120 Adjustment | Tax Rate Change Adjustment[c]: Account 410120 Adjustment | Tax Rate Change Adjustment[c]: Account 411120 Adjustment | Tax Rate Change Adjustment[c]: Net | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 63 | ADIT-NOL C/F TAP-NON-CURRENT - STATE [b] | 134,689,877 | (302,990,714) | (168,300,837) | (134,689,877) | 302,990,714 | - | - | - | 168,300,837 | - |
| 64 | ADIT-CONTRIB C/F TAP-ST-NON-CURRENT [b] | 73,107 | (204,902) | (131,795) | (73,107) | 204,902 | - | - | - | 131,795 | - |
| 65 | MISC INTANGIBLE PLANT - STATE [a] | 5,672 | (21,515) | (15,843) | (1,502) | 295 | - | (2,843) | - | (4,051) | (19,893) |
| 66 | CONTRACT TERMINATION COSTS - STATE [b] | 47,276 | (9,544) | 37,733 | (47,276) | 9,544 | - | - | - | (37,733) | - |
| 67 | RESTRICTED STOCK AWARDS - STATE [a] | 43,963 | (46,678) | (2,715) | (2,952) | 9,281 | - | - | - | 6,329 | 3,614 |
| 68 | RESTRUCTURING BASIS STEPUP - STATE [b] | 5,201,720 | (1,022,138) | 4,179,582 | (5,201,720) | 1,022,138 | - | - | - | (4,179,582) | - |
| 69 | BUSINESS DEVELOPMENT - STATE [a] | 36,315 | (48,865) | (12,550) | (31,042) | 31,708 | - | (280) | 1,331 | 1,718 | (10,832) |
| 70 | MISC CAP COSTS - STATE [b] | 388,102 | (85,568) | 302,534 | (388,102) | 85,568 | - | - | - | (302,534) | - |
| 71 | REG ASSET - HCM - STATE [b] | 330 | (1,036) | (707) | (330) | 1,036 | - | - | - | 707 | - |
| 72 | NUCLEAR PLNT DEPREC - STATE - RETAIL [a] | 423,933 | (249,778) | 174,155 | (15,786) | 3,269 | - | (15,217) | 3,195 | (24,538) | 149,617 |
| 73 | UNITS OF PROPERTY - TRANSMISSION - STATE [a] | 8,363,714 | (8,795,287) | (431,574) | (2,858,516) | 3,166,250 | - | (8,067) | - | 301,666 | (129,907) |
| 74 | NUCLEAR DECOM LIABILITY - STATE [a] | 4,543,011 | (1,812,594) | 2,730,417 | (3,660,768) | 1,164,359 | - | - | - | (2,496,409) | 234,008 |
| 75 | W3 BUY BACK - STATE [b] | 1,135,033 | (223,698) | 911,335 | (1,135,033) | 223,698 | - | - | - | (911,335) | - |
| 76 | W/O PLANT - STATE [b] | 103,357 | (38,610) | 64,747 | (103,357) | 38,610 | - | - | - | (64,747) | - |
| 77 | NEW NUCLEAR DEVELOPMENT COSTS/STATE [b] | 316,575 | (1,185,004) | (868,428) | (316,575) | 1,185,004 | - | - | - | 868,428 | - |
| 78 | BASIS STEP UP - STATE [b] | 27,401,965 | (6,933,039) | 20,468,926 | (27,401,965) | 6,933,039 | - | - | - | (20,468,926) | - |
| 79 | DTSWF3-WF3 NUCLEAR PLANT DEPRECIATION - STATE [a] | 743,535 | (1,504,089) | (760,555) | (12,587) | 69,692 | - | (56,104) | 314,782 | 325,783 | (434,772) |
| 80 | REGULATORY ASSET-LG3 [b] | 0 | (539,808) | (539,808) | (0) | 539,808 | - | - | - | 539,808 | - |
| 81 | REGULATORY ASSET-LG3 O/U [b] | 94,976 | (349,540) | (254,564) | (94,976) | 349,540 | - | - | - | 254,564 | - |
| 82 | SECURITIZATION CONT SAVINGS [b] | 2,794,021 | (4,933,009) | (2,138,988) | (2,794,021) | 4,933,009 | - | - | - | 2,138,988 | - |
| 83 | ACQUISITION - STATE [a] | 1,578 | (7,554) | (5,975) | (98) | 19 | - | (1,010) | - | (1,088) | (7,064) |
| 84 | TRANSMISSION AMORTIZATION - STATE [b] | 226,359 | (111,681) | 114,678 | (226,359) | 111,681 | - | - | - | (114,678) | - |
| 85 | STORM RESERVE ESCROW - STATE [b] | 71,071 | (13,966) | 57,106 | (71,071.26) | 13,965.59 | - | - | - | (57,106) | - |
| 86 | RATE CHANGE PLACEHOLDER NONPLANT - STATE [b] | 2,579,892 | - | 2,579,892 | (2,579,892) | - | - | - | - | (2,579,892) | - |
| 87 | RATE CHANGE PLACEHOLDER PLANT - STATE [b] | 133,427,995 | - | 133,427,995 | (133,427,995) | - | - | - | - | (133,427,995) | - |
| 88 | NOL C/F-ST NONCUR [b] | - | (47,304,847) | (47,304,847) | - | 47,304,847 | - | - | - | 47,304,847 | - |
| 89 | WILLOW GLEN REG LIAB - ST [b] | 27,966 | (5,495) | 22,470 | (27,966) | 5,495 | - | - | - | (22,470) | - |
| 90 | STATE TAX RATE CHANGE ADJUSTMENT - STATE [b] | - | (2,633,104) | (2,633,104) | - | 2,633,104 | - | - | - | 2,633,104 | - |
| 91 | REGULATORY ASSET COVID19 - STATE [b] | 2,413,024 | (1,384,043) | 1,028,980 | (2,413,024) | 1,384,043 | - | - | - | (1,028,980) | - |
| 92 | PAYROLL TAX ACCRUAL - STATE [b] | 423,898 | (153,365) | 270,533 | (423,898) | 153,365 | - | - | - | (270,533) | - |
| 93 | M&S INVENTORY RESERVE - STATE [a] | 206,248 | (240,068) | (33,819) | - | 0 | - | - | - | 0 | (33,819) |
| 94 | DEFICIENT ADIT RETAIL - STATE [b] | 3,439,300 | (189,301,951) | (185,862,651) | (3,439,300) | 189,301,951 | - | - | - | 185,862,651 | - |
| 95 | Total State Deferred Income Taxes | 1,303,789,436 | (1,284,738,124) | 19,051,312 | (965,367,360) | 1,106,602,426 | (1,373,364) | (5,727,740) | 8,998,031 | 143,131,994 | 162,183,306 |

Notes:
[a] To eliminate Prior Year Adjustments.
[b] To eliminate item from filing.
[c] Adjustment to reflect the LA state tax rate change

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

| Line No. | Account and Description | Base | AJ04D-TRAM Adjustment | AJ04A-Regulatory Adjustment | AJ04C - Tax Rate Change Adjustments (Power Tax) | Total Adjusted |
|---|---|---|---|---|---|---|
| | | Amount [1] | Amount [1][2] | Amount [1][3] | Amount [4] | Amount |
| 1 | 190111: Intrst/Tax-Tax Deficienci-Fed | 4,346,151 | | (4,346,151) | | - |
| 2 | 190112: Intrst/Tax-Tax Deficienci-St | 1,554,045 | | (1,554,045) | | - |
| 3 | 190113: Def Inc Taxes Regulatory-Fed | 45,581 | | (45,581) | | - |
| 4 | 190115: New Nuclear DevelopmntCost-Fed | 7,949,946 | | (7,949,946) | | - |
| 5 | 190116: New Nuclear Developmnt Cost-St | 2,851,560 | | (2,851,560) | | - |
| 6 | 190143: Securitization-Cont Saving-Fed | 11,330,506 | | (11,330,506) | | - |
| 7 | 190144: Securitization-Cont Saving-St | 3,706,460 | | (3,706,460) | | - |
| 8 | 190151: Taxable Unbilled Revenue-Fed | (5,651,085) | | 5,651,085 | | - |
| 9 | 190152: Taxable Unbilled Revenue-St | (1,657,634) | | 1,657,634 | | - |
| 10 | 190161: Property Ins Reserve-Fed | (76,695,644) | | 20,205,823 | | (56,489,821) |
| 11 | 190162: Property Ins Reserve-State | (29,211,936) | | 7,401,195 | | (21,810,741) |
| 12 | 190163: Capitalized Repairs - Fed | 532,798 | | | (1,602) | 531,196 |
| 13 | 190164: Capitalized Repairs - State | 174,289 | | | 7,628 | 181,917 |
| 14 | 190165: Syst Agrmt Equal Reg Liab-Fed | 0 | | (0) | | - |
| 15 | 190166: Sys Agrmt Equal Reg Liab-State | (0) | | 0 | | - |
| 16 | 190171: Inj & Damages Reserve-Fed | 3,950,708 | | (192,047) | | 3,758,660 |
| 17 | 190172: Inj & Damages Reserve-State | 1,404,068 | | 47,152 | | 1,451,220 |
| 18 | 190181: Contrib In Aid Of Constr-Fed | 13,842,197 | | | (60,576) | 13,781,620 |
| 19 | 190182: Contrib In Aid Of Constr-St | 4,603,946 | | | 288,456 | 4,892,402 |
| 20 | 190211: Unfunded Pension Exp-Fed | (66,129,058) | | 16,462,378 | | (49,666,681) |
| 21 | 190212: Unfunded Pension Exp-State | (23,509,683) | | 4,333,358 | | (19,176,325) |
| 22 | 190213: SFAS 158 Def Tax Asset - Fed | 127,693,999 | | (127,693,999) | | - |
| 23 | 190214: SFAS 158 Def Tax Asset - State | 44,894,880 | | (44,894,880) | | - |
| 24 | 190215: Supplemental Pension Plan-Fed | 291,179 | | (106,252) | | 184,927 |
| 25 | 190216: Supplemental Pension Plan-St | 102,937 | | (31,537) | | 71,400 |
| 26 | 190221: Fas 106 Other Retire Ben-Fed | 50,723,701 | | (50,723,701) | | - |
| 27 | 190222: Fas 106 Other Retire Ben-State | 18,407,175 | | (18,407,175) | | - |
| 28 | 190241: Deferred Fuel/Gas-Fed | (1,117,310) | | 1,117,310 | | - |
| 29 | 190242: Deferred Fuel/Gas-St | (381,938) | | 381,938 | | - |
| 30 | 190251: Removal Cost - Fed | (135,555,926) | | 37,255,189 | 707,132 | (97,593,604) |
| 31 | 190252: Removal Cost - State | (46,863,792) | | 14,384,243 | (3,378,477) | (35,858,026) |
| 32 | 190255: Acquisition - Federal | (741,085) | | | 4,193 | (736,892) |
| 33 | 190256: Acquisition - State | (242,426) | | | (19,966) | (262,391) |
| 34 | 190261: Obsolete Inventory - Fed | 43,796 | | | | 43,796 |
| 35 | 190262: Obsolete Inventory - State | 16,910 | | | | 16,910 |
| 36 | 190305: W3 BUY BACK-FED | 6,360,465 | | (6,360,465) | | - |
| 37 | 190306: W3 BUY BACK-STATE | 6,272,457 | | (6,272,457) | | - |
| 38 | 190307: Sale/Leaseback-Fed | 0 | | (0) | | - |
| 39 | 190308: Sale/Leaseback-State | (1) | | 1 | | - |
| 40 | 190311: Decommissioning-Fed | 2,947,685 | | (2,947,685) | | - |
| 41 | 190312: Decommissioning-State | 1,136,452 | | (1,136,452) | | - |
| 42 | 190317: Fas 143 - Federal | (747,171) | | 747,171 | | - |
| 43 | 190318: Fas 143 - State | (354,454) | | 354,454 | | - |
| 44 | 190331: Accrued Medical Claims-Fed | 2,677,727 | | (54,171) | | 2,623,556 |
| 45 | 190332: Accrued Medical Claims-State | 955,789 | | 57,167 | | 1,012,956 |
| 46 | 190351: Uncollect Accts Reserve-Fed | 7,000,740 | | 70,755 | | 7,071,495 |
| 47 | 190352: Uncollect Accts Reserve-St | 2,447,620 | | 282,686 | | 2,730,307 |
| 48 | 190353: Def Gain/Basis Step-Up-Fed | 864,782 | | (864,782) | | - |
| 49 | 190357: Restructuring Basis StepUp-Fed | 35,834,456 | | (35,834,456) | | - |
| 50 | 190358: Restructuring Basis Step Up-St | 11,722,263 | | (11,722,263) | | - |
| 51 | 190363: Basis Step Up - Fed | 148,347,190 | | (148,347,190) | | - |
| 52 | 190364: Basis Step Up - State | 85,101,177 | | (85,101,177) | | - |
| 53 | 190375: Regulatory Liability-Federal | 43,952,372 | | (43,952,372) | | - |
| 54 | 190376: Regulatory Liability-State | 16,016,552 | | (16,016,552) | | - |
| 55 | 190391: Contract Def Revenue-Fed | 319,170 | | | | 319,170 |
| 56 | 190392: Contract Def Revenue-State | 114,487 | | | | 114,487 |
| 57 | 190397: Def. Misc. Services - Fed | 93,999 | | | | 93,999 |
| 58 | 190398: Def. Misc. Services - State | 33,002 | | | | 33,002 |
| 59 | 190415: Lease - Rental Expense - Fed | 64,650 | | | | 64,650 |
| 60 | 190416: Lease - Rental Expense - St | 23,146 | | | | 23,146 |
| 61 | 190421: Environmental Reserve-Fed | 665,303 | | (61,390) | | 603,912 |
| 62 | 190422: Environmental Reserve-State | 237,885 | | (4,714) | | 233,171 |
| 63 | 190443: Waste Site Clean Up Costs Fed | 193,339 | | (210) | | 193,129 |
| 64 | 190444: Waste Site Clean Up Cost State | 68,836 | | 5,731 | | 74,567 |
| 65 | 190445: Waste Disposal Reserve - Fed | 958,352 | | | | 958,352 |
| 66 | 190446: Waste Disposal Reserve - State | 341,904 | | | | 341,904 |
| 67 | 190451: Incentive-Fed | 2,485,968 | | | | 2,485,968 |
| 68 | 190452: Incentive-State | 906,465 | | | | 906,465 |
| 69 | 190525: Restricted Stock Awards-Fed | 110,669 | | | | 110,669 |
| 70 | 190526: Restricted Stock Awards-State | 39,308 | | | | 39,308 |

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

| Line No. | Account and Description | Base Amount [1] | AJ04D-TRAM Adjustment Amount [1][2] | AJ04A-Regulatory Adjustment Amount [1][3] | AJ04C - Tax Rate Change Adjustments (Power Tax) Amount [4] | Total Adjusted Amount |
|---|---|---|---|---|---|---|
| 71 | 190561: Def Compensation - Fed | 57,242 | | (57,242) | | - |
| 72 | 190562: Def Compensation - State | 20,271 | | (20,271) | | - |
| 73 | 190603: Rate Refund-Federal | 8,617,962 | | (8,617,962) | | - |
| 74 | 190604: Rate Refund-State | 2,894,440 | | (2,894,440) | | - |
| 75 | 190607: Transition Costs - Federal | 628,688 | | (628,688) | | - |
| 76 | 190608: Transition Costs - State | 217,922 | | (217,922) | | - |
| 77 | 190615: Payroll Tax Accruals - Fed | 413,505 | | (413,505) | | - |
| 78 | 190616: Payroll Tax Accruals - State | 135,267 | | (135,267) | | - |
| 79 | 190653: Retroact. Rate Red Cont - Fed | 35,778,029 | | (35,778,029) | | - |
| 80 | 190654: Retroact. Rate Red Cont - St | 11,703,804 | | (11,703,804) | | - |
| 81 | 190655: W/O-Plant - Fed | 18,221,425 | | (18,221,425) | | - |
| 82 | 190656: W/O-Plant - St | 2,942,710 | | (2,942,710) | | - |
| 83 | 190701: Fas 109 Adjustment - Fed | 135,134,927 | | (135,134,927) | | - |
| 84 | 190702: Fas 109 Adjustment - State | 54,352,716 | | (54,352,716) | | - |
| 85 | 190709: FAS109 taxrate change Fed | (276,476) | | 276,476 | | - |
| 86 | 190710: FAS 109 taxrate change State | 1,316,552 | | (1,316,552) | | - |
| 87 | 190731: Adit Wholesale Fed | 511,141 | | (511,141) | | - |
| 88 | 190732: Adit Wholesale Stat | 187,170 | | (187,170) | | - |
| 89 | 190791: Tax Attribute-NOL/CR C/F-Fed | 41,404,131 | | (41,404,131) | | - |
| 90 | 190792: Tax Attribute-NOL/CR C/F-St | 81,780,768 | | (81,780,768) | | - |
| 91 | 190793: NOL Protected Excess Fed | 147,784,171 | (136,041,198) | | | 11,742,972 |
| 92 | 190871: ADIT-NOL-SRLY Fed NonCur | 699,209,175 | | (212,021,136) | | 487,188,039 |
| 93 | 190880: LA ADIT on Deferred FITD | 4,000,000 | | (4,000,000) | | - |
| 94 | 190883: ADIT-Contrib CF-TAP-FED-NonCur | 2,482,305 | | | | 2,482,305 |
| 95 | 190884: ADIT-Tax CR C/F-TAP-Fed-NonCur | 10,814,679 | | | | 10,814,679 |
| 96 | 190887: Fed Offset-St NonCur Carryover | (83,908,069) | | 26,507,575 | | (57,400,494) |
| 97 | 190983: ADIT-NOL C/F TAP-Fed-Non-curr | 269,212,440 | | (165,035,929) | | 104,176,511 |
| 98 | 190984: ADIT-NOL C/F-State-Non-current | 399,217,628 | | (125,881,944) | | 273,335,684 |
| 99 | 190986: ADIT-Contrib C/F St Non-Cur | 226,911 | | (226,911) | | - |
| 100 | 190P51: ADIT-Ben-Potnt Disall UTPs Res | 1,100,000 | | (1,100,000) | | - |
| 101 | Sub-Total 190 | 2,134,083,330 | (136,041,198) | (1,399,895,442) | (2,453,211) | 595,693,478 |
| 102 | 281121: Start Up Costs-Fed | (5,687) | | | 34 | (5,653) |
| 103 | 281122: Start Up Costs-State | (1,860) | | | (163) | (2,023) |
| 104 | 281123: Start Up Costs-Fed-Retail | (888,173) | | | 5,056 | (883,118) |
| 105 | 281124: Start Up Costs-State-Retail | (290,541) | | | (24,076) | (314,616) |
| 106 | Sub-Total 281 | (1,186,261) | - | - | (19,149) | (1,205,410) |
| 107 | 282111: Liberalized Depreciation-Fed | (1,364,978,109) | 632,359,348 | 173,355,051 | | (559,263,709) |
| 108 | 282112: Liberalized Deprec - State | (178,583,595) | (29,588,606) | | | (208,172,201) |
| 109 | 282113: Protected Excess - Fed | (0) | | | | (0) |
| 110 | 282116: Liberalized Deprec-State-Whlse | (2,368,891) | | | (2,563) | (2,371,454) |
| 111 | 282117: Section 481A Adj Fed | 88,842 | | | | 88,842 |
| 112 | 282121: W3 Nuclear Plant Depr - Fed | (420,231,537) | | | | (420,231,537) |
| 113 | 282122: W3 Nuclear Plant Depr-St | (35,963,991) | | | | (35,963,991) |
| 114 | 282151: Pensions Capitalized - Fed | (260,444) | | | 1,425 | (259,019) |
| 115 | 282152: Pensions Capitalized - State | (85,198) | | | (6,786) | (91,984) |
| 116 | 282161: Taxes Capitalized - Fed | (303,305) | | | 1,570 | (301,735) |
| 117 | 282162: Taxes Capitalized - State | (99,218) | | | (7,478) | (106,696) |
| 118 | 282171: Interest Cap - Afdc - Fed | (54,367,282) | | | 287,569 | (54,079,713) |
| 119 | 282172: Interest Cap - Afdc - State | (17,910,826) | | | (1,369,375) | (19,280,201) |
| 120 | 282185: Nonbase - Federal - Whlse | (597,636) | | | (9,420) | (607,055) |
| 121 | 282201: Nuclear Plant Deprec-Fed | (283,673,925) | | | | (283,673,925) |
| 122 | 282204: Nuclear Plant Deprec-St-Retail | (4,324,261) | | | | (4,324,261) |
| 123 | 282206: Nuclear Plant Deprec-St-Whsale | (1,543,509) | | | | (1,543,509) |
| 124 | 282211: Nuclear Fuel - Federal | (9,566,387) | (121,785) | | | (9,688,171) |
| 125 | 282212: Nuclear Fuel - State | (3,107,949) | | | | (3,107,949) |
| 126 | 282223: Repairs & Maint Exp - Federal | (28,499,046) | | | 166,993 | (28,332,053) |
| 127 | 282224: Repairs & Maint Exp - State | (9,322,565) | | | (795,204) | (10,117,769) |
| 128 | 282241: R&E Deduction - Fed | (25,580,504) | | 5,788,806 | 70,435 | (19,721,264) |
| 129 | 282242: R&E Deduction - St | (8,851,522) | | 1,893,687 | (335,404) | (7,293,239) |
| 130 | 282245: Warranty Expense - Federal | (2,232,607) | | | 12,249 | (2,220,358) |
| 131 | 282246: Warranty Expense - State | (730,337) | | | (58,330) | (788,667) |
| 132 | 282331: Misc Intangible Plant-Federal | (2,690,040) | | | 15,270 | (2,674,770) |
| 133 | 282332: Misc Intangible Plant-State | (879,973) | | | (72,716) | (952,689) |
| 134 | 282351: Tax Int (Avoided Cost)-Fed | 41,364,265 | | | (201,256) | 41,163,009 |
| 135 | 282352: Tax Int (Avoided Cost) - St | 13,635,285 | | | 958,361 | 14,593,646 |
| 136 | 2823NW: New Nuclear-DIT | (1,277,516) | | 1,277,516 | | - |
| 137 | 282451: Contract Termination Costs-Fed | 969,188 | | (969,188) | | - |
| 138 | 282452: Contract Termination Costs-St | 317,044 | | (317,044) | | - |

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

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ04A Accumulated Deferred Income Tax Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

| Line No. | Account and Description | Base | AJ04D-TRAM Adjustment | AJ04A-Regulatory Adjustment | AJ04C - Tax Rate Change Adjustments (Power Tax) | Total Adjusted |
|---|---|---|---|---|---|---|
| | | Amount [1] | Amount [1][2] | Amount [1][3] | Amount [4] | Amount |
| 139 | 282455: Business Dev Costs Cap- Fed | (740,376) | | | 4,106 | (736,270) |
| 140 | 282456: Business Dev Costs Cap- St | (242,314) | | | (19,552) | (261,866) |
| 141 | 282461: Computer Software Cap - Fed | (19,317,591) | | | 76,405 | (19,241,187) |
| 142 | 282462: Computer Software Cap - State | (6,571,790) | | | (363,831) | (6,935,622) |
| 143 | 282469: Comm Dev Block Grant-Federal | (8,680) | | | 49 | (8,631) |
| 144 | 282470: Comm Dev Block Grant-State | (2,841) | | | (231) | (3,072) |
| 145 | 282475: Contra Securitization -Federal | 108,450,791 | | (108,450,791) | | - |
| 146 | 282476: Contra Securitization - State | 38,597,310 | | (38,597,310) | | - |
| 147 | 282515: Spec Assigned-Fed Ws | (769,822) | | | (12,185) | (782,007) |
| 148 | 282533: Casualty Loss Deduction-Fed | (538,987,605) | | 252,928,367 | | (286,059,238) |
| 149 | 282534: Casualty Loss Deduction-St | (185,786,548) | | 86,583,079 | | (99,203,470) |
| 150 | 282535: Adl Straight Line-Fed Ws | (572,893) | | | (9,068) | (581,960) |
| 151 | 282543: Reg Asset-Spec Assign-Fed | 4,572,810 | | | 72,648 | 4,645,458 |
| 152 | 282701: Fas 109 Adjustment - Fed | 564,581,054 | | (564,581,054) | | - |
| 153 | 282702: Fas 109 Adjustment - State | (255,996,147) | | 255,996,147 | | - |
| 154 | 282709: FAS109 TaxRate Change PTAX Fed | 14,009,933 | | (14,009,933) | | - |
| 155 | 282710: FAS109 TaxRate Change PTAX St | (66,713,998) | | 66,713,998 | | - |
| 156 | 282723: Fas 109 Adj -Fed-Retail-Disall | 11,997,041 | | (11,997,041) | | - |
| 157 | 282733: Fas 109 Adj -State-Retail-Unre | (16,122,138) | | 16,122,138 | | - |
| 158 | 282901: 263A Method Change-DSC - Fed | (113,647,379) | | - | 700,594 | (112,946,784) |
| 159 | 282902: 263A Method Change - DSC-State | (37,176,636) | | - | (3,336,162) | (40,512,798) |
| 160 | 282903: Units of Production Ded - Fed | (330,324,576) | | 28,722,483 | 1,887,070 | (299,715,023) |
| 161 | 282904: Units of Production Ded - St | (108,434,849) | | 9,395,776 | (8,986,048) | (108,025,121) |
| 162 | 282907: Unit of Property Ded-Trans-Fed | (5,794,709) | | 6,297,128 | 29,006 | 531,425 |
| 163 | 282908: Unit of Property Ded-Trans-St | (1,897,512) | | 2,059,933 | (138,122) | 24,299 |
| 164 | 282975: Depreciation Expense - Fed | 9,626,058 | | | (35,169) | 9,590,889 |
| 165 | 282976: Depreciation Expense - State | 3,198,687 | | | 167,472 | 3,366,159 |
| 166 | Sub-Total 282 | (3,335,730,268) | 602,648,957 | 168,211,748 | (11,307,680) | (2,576,177,242) |
| 167 | 283111: Deferred Fuel/Gas - Fed | (4,358,468) | | 4,358,468 | | - |
| 168 | 283112: Deferred Fuel/Gas - State | (1,653,767) | | 1,653,767 | | - |
| 169 | 283149: Reg Asset Covid 19 - Fed | (9,921,004) | | 9,921,004 | | - |
| 170 | 283150: Reg Asset Covid 19 - State | (3,556,294) | | 3,556,294 | | - |
| 171 | 283151: Regulatory Asset - Federal | (4,929,472) | | 4,929,472 | | - |
| 172 | 283152: Regulatory Asset - State | (1,833,130) | | 1,833,130 | | - |
| 173 | 283153: Reg Asset-LG3-Fed | (764,195) | | 764,195 | | - |
| 174 | 283154: Reg Asset-LG3-State | (269,904) | | 269,904 | | - |
| 175 | 283155: Reg Asset LG3 O/U-Fed | 1,039,671 | | (1,039,671) | | - |
| 176 | 283156: Reg Asset LG3 O/U-State | 378,748 | | (378,748) | | - |
| 177 | 283157: Regulatory Asset-MISO-Fed | 0 | | (0) | | - |
| 178 | 283158: Regulatory Asset-MISO-State | 0 | | (0) | | - |
| 179 | 283165: Syst Agrmt Equal Reg Asset-Fed | 0 | | (0) | | - |
| 180 | 283166: Syst Agrmt Equal Reg Asset-St | (0) | | 0 | | - |
| 181 | 283181: Maint/Refueling - Fed | (6,171,028) | | 1,175,557 | | (4,995,471) |
| 182 | 283182: Maint/Refueling - St | (2,174,189) | | 245,436 | | (1,928,753) |
| 183 | 283213: SFAS 158 Def Tax Liability-Fed | (129,369,422) | | 129,369,422 | | - |
| 184 | 283214: SFAS 158 Def Tax Liability-St | (45,507,840) | | 45,507,840 | | - |
| 185 | 283221: Bond Reacquisition Loss - Fed | (5,231,595) | | | | (5,231,595) |
| 186 | 283222: Bond Reacquisition Loss - St | (1,865,614) | | | | (1,865,614) |
| 187 | 283225: Section 475 Adjustment-Fed | (193,454,323) | | 193,454,323 | | - |
| 188 | 283226: Section 475 Adjustment-St | (68,946,452) | | 68,946,452 | | - |
| 189 | 283247: Transco Costs - Federal | (1,414,693) | | | | (1,414,693) |
| 190 | 283248: Transco Costs - State | (451,132) | | | | (451,132) |
| 191 | 283249: Deferred Storm Costs - Federal | 87,285 | | (87,285) | | - |
| 192 | 283250: Deferred Storm costs - State | 28,553 | | (28,553) | | - |
| 193 | 283261: Amort W-3 Design Basis - Fed | (262,198) | | 1,687 | | (260,510) |
| 194 | 283262: Amort W-3 Design Basis - St | (92,549) | | (8,034) | | (100,583) |
| 195 | 283273: Rider SCO - Federal | (26,016) | | 26,016 | | - |
| 196 | 283274: Rider SCO - State | (9,273) | | 9,273 | | - |
| 197 | 283301: Regulatory Asset-HCM-Fed | 12,878 | | (12,878) | | - |
| 198 | 283302: Regulatory Asset-HCM-State | 4,590 | | (4,590) | | - |
| 199 | 283345: Misc Cap Costs-Fed | (568,779) | | 568,779 | | - |
| 200 | 283346: Misc Cap Costs-State | (213,955) | | 213,955 | | - |
| 201 | 283349: Reg Asset-Storm Costs-Fed | (5,179,848) | | 5,179,848 | | - |
| 202 | 283350: Reg Asset-Storm Costs-State | (1,994,096) | | 1,994,096 | | - |
| 203 | 283361: Prepaid Expenses Federal | (2,119,012) | | | | (2,119,012) |
| 204 | 283362: Prepaid Expenses State | (769,443) | | | | (769,443) |
| 205 | 283401: Acc Dfit Turgen | (28,058) | | | 169 | (27,889) |
| 206 | 283402: Acc Dsit Turgen | (9,180) | | | (806) | (9,985) |
| 207 | 283411: Acc Dfit Gideon | (687,255) | | | 3,912 | (683,343) |

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ04A Accumulated Deferred Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2021

Adjustment to eliminate accumulated deferred tax items not allowed for ratemaking purposes and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

| Line No. | Account and Description | Base | AJ04D-TRAM Adjustment | AJ04A-Regulatory Adjustment | AJ04C - Tax Rate Change Adjustments (Power Tax) | Total Adjusted |
|---|---|---|---|---|---|---|
| | | Amount [1] | Amount [1][2] | Amount [1][3] | Amount [4] | Amount |
| 208 | 283412: Acc Dslt Gideon | (224,818) | | | (18,629) | (243,447) |
| 209 | 283471: Interest Cap-Fuel Burn-Fed | (73,319) | | | | (73,319) |
| 210 | 283472: Interest Cap-Fuel Burn-State | (10,845) | | | | (10,845) |
| 211 | 283537: Rb Litigation Settlement-Fed | (55,305,530) | | 55,305,530 | | - |
| 212 | 283538: Rb Litigation Settlement - Sta | (13,254,411) | | 13,254,411 | | - |
| 213 | 283701: Fas 109 Adjustment - Fed | (141,418,312) | | 141,418,312 | | - |
| 214 | 283702: Fas 109 Adjustment - State | (64,362,070) | | 64,362,070 | | - |
| 215 | 283707: Fas 109 Adj-Retl Unregultd-Fed | 2,642,528 | | (2,642,528) | | - |
| 216 | 283708: Fas 109 Adj-Retl Unregulatd-St | 464,134 | | (464,134) | | - |
| 217 | 283709: FAS109 TaxRateChg NONPTAX FED | 270,889 | | (270,889) | | - |
| 218 | 283710: FAS109 TaxRate Chg NONPTAX ST | (1,289,946) | | 1,289,946 | | - |
| 219 | 283903: Nuclear Decom Liability FED | (45,800,513) | | | | (45,800,513) |
| 220 | 283904: Nuclear Decom Liability ST | (16,334,186) | | | | (16,334,186) |
| 221 | 283F48: F N 48 adjustment | 0 | | (0) | | - |
| 222 | Sub-Total 283 | (826,976,857) | - | 744,671,878 | (15,354) | (82,320,333) |
| 223 | Total | (2,029,810,056) | 466,607,759 | (487,011,817) | (13,795,393) | (2,064,009,507) |

Notes:
[1] Beginning/Ending Average
[2] To remove excess protected and unprotected accumulated deferred income taxes that will be returned through the TRAM
[3] Regulatory adjustments
[4] Adjustment to reflect the LA state tax rate change

## Entergy Louisiana, LLC
## Formula Rate Plan
## AJ05 Major Storm Restoration Cost
## Electric
## For the Test Year Ended December 31, 2021

Adjustment to remove storm restoration costs from major storms proposed for recovery in LPSC Docket No. U-35991 and LPSC Docket No. U-36350.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | **Rate Base** | |
| 2 | 1010AM: Electric Plant In Service | (6,554,235) |
| 3 | 1010GI: Contra Asset-LA Sec Gustav Ike | (2,893,152) |
| 4 | 1010IE: Contra Asset - Isaac Escrow | (1,170,039) |
| 5 | 1010LA: Contra Asset-LA Securitization | (3,204,837) |
| 6 | 106000: Completed Projcts Unclassified | (1,795,286,187) |
| 7 | 1080AM: Accum Prov Depr Plant Service | (66,792,520) |
| 8 | 1080GI: Accu Prov Contra PIS LA Secur | 2,893,152 |
| 9 | 1080IE: ACC PR EPIS Contra Isaac | 1,170,039 |
| 10 | 1080LA: Accu Prov Contra PIA LA Secur | 3,204,837 |
| 11 | 108220: Rwip - Removal Cost | (451,288,661) |
| 12 | 1082AM: Cost of Removal - Accrual | (16,754,265) |
| 13 | 228100: Accum Prov For Prop Insurance | (246,905,886) |
| 14 | **Total Rate Base Adjustment** | (2,583,581,753) |
| 15 | **Other Operating Expense** | |
| 16 | 4031AM: Deprec Exp billed from Serv Co | 35,019 |
| 17 | 408110: Employment Taxes | 26,953 |
| 18 | 511000: Maintenance Of Structures | (20) |
| 19 | 512000: Maintenance Of Boiler Plant | (1,873) |
| 20 | 513000: Maintenance Of Electric Plant | (507) |
| 21 | 514000: Maintenance Of Misc Steam Plt | (307) |
| 22 | 524000: Misc. Nuclear Power Expenses | 14,844 |
| 23 | 532000: Maint Of Misc Nuclear Plant | 430,607 |
| 24 | 571000: Maint Of Overhead Lines | 442,352 |
| 25 | 920000: Adm & General Salaries | 67,742 |
| 26 | 923000: Outside Services Employed | 77,390 |
| 27 | 926000: Employee Pension & Benefits | 11,353 |
| 28 | 930200: Miscellaneous General Expense | (9,234) |
| 29 | **Total Operating Income Adjustment** | 1,094,318 |

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

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ05 Major Storm Restoration Cost**
**Electric**
**For the Test Year Ended December 31, 2021**

To remove Accumulated Deferred Income Tax and Tax Expense associated with Storm Restoration Cost from the filing.

| Line No. | Account | Description | Amount |
|---|---|---|---|
| 1 | | **Accumulated Deferred Income Taxes** | |
| 2 | 190161 | Property Insurance Reserve-Fed | 47,961,468 |
| 3 | 190162 | Property Insurance Reserve-State | 18,517,941 |
| 4 | 190251 | Removal Cost-Fed | 111,516,797 |
| 5 | 190252 | Removal Cost-State | 38,890,232 |
| 6 | 282111 | Liberalized Depreciation-Fed | 2,461,278 |
| 7 | 282112 | Liberalized Depreciation-State | 873,533 |
| 8 | 282533 | Casualty Loss Deduction-Fed | 249,170,393 |
| 9 | 282534 | Casualty Loss Deduction-State | 86,057,061 |
| 10 | | **Total Accumulated Deferred Income Tax Adjustment** | 555,448,703 |
| 11 | | **Deferred Income Taxes** | |
| 12 | 410101 | Property Insurance Reserve-Fed | (94,193,754) |
| 13 | 410120 | Property Insurance Reserve-State | (36,368,245) |
| 14 | 410101 | Removal Cost-Fed | (85,020,145) |
| 15 | 410120 | Removal Cost-State | (32,826,311) |
| 16 | 410101 | Liberalized Depreciation-Fed | (4,482,065) |
| 17 | 410120 | Liberalized Depreciation-State | (1,602,972) |
| 18 | 410101 | Casualty Loss Deduction-Fed | (164,066,753) |
| 19 | 410120 | Casualty Loss Deduction-State | (63,346,237) |
| 20 | | **Total Deferred Income Tax Adjustment** | (481,906,481) |
| 21 | | **Schedule M Adjustments** | |
| 22 | EXNUSM | Property Insurance Reserve | 484,909,932 |
| 23 | EXNUSM | Removal Cost | 437,684,144 |
| 24 | EXNUSM | Liberalized Depreciation | 22,946,138 |
| 25 | EXNUSM | Casualty Loss Deduction | 844,616,488 |
| 26 | EXOTSP | Casualty Loss Deduction | 11,960,218 |
| 27 | | **Total Schedule M Adjustments** | 1,802,116,920 |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ06 Grand Gulf Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | Grand Gulf Demand Charges [1] | 74,269,931 |
| 2 | ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945 | 18.00% |
| 3 | Disallowed Portion of Capacity Charges | 13,368,588 |
| 4 | | |
| 5 | **Account 555200 Total Purchased Power Adjustment** | **(13,368,588)** |
| 6 | | |
| 7 | Grand Gulf Replacement Power Insurance Charges | (76,314) |
| 8 | ELL's Permanent Retainer Percentage of Grand Gulf per Docket No. U-16945 | 18.00% |
| 9 | Disallowed Portion of Replacement Insurance Charges | (13,736) |
| 10 | | |
| 11 | **Account 924000 Total Administrative & General Expense Adjustment** | **13,736** |

Notes:
[1] Total Grand Gulf demand charges. The uprate portion of the total Grand Gulf demand charges not subject to the 18% disallowance is adjusted in AJ26.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ07 Franchise Tax Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 408154 Franchise Tax - Local [1] | 37,411,485 |
| 2 | Total Franchise Taxes | 37,411,485 |
| 3 | | |
| 4 | 50% recovery in base rates (Line 3 * .50) | 18,705,743 |
| 5 | | |
| 6 | **Total Franchise Tax Adjustment** | **(18,705,743)** |

Notes:
[1] Reference EX 5.1

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ08 Lobbying Expense Portion of Dues Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove the lobbying portion of EEI and NEI dues from expense.

---

The Lobbying portions of Membership dues were recorded below the line.
Therefore, no adjustment is necessary.

## Entergy Louisiana, LLC
## Formula Rate Plan
## AJ09 Interest on Customer Deposits Adjustment
## Electric
## For the Test Year Ended December 31, 2021

Adjustment to reflect in expense the Interest on Customer Deposits for the Test Year Ended December 31, 2021.

| Line No. | Account and Description | | Amount |
|---|---|---|---|
| 1 | COSADJ: Interest Exp on Customer Dep | | 7,558,598 |
| 2 | | **Total** | **7,558,598** |

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

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ10 Affiliate Interest Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to reclassify ESL interest expense and ELL Revolver commitment fees from below-the-line accounts to above-the-line accounts that are included as part of the formula rate plan.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 923000: Outside Service Employed [(1)] | 99,808 |
| 2 | COSOCF: Other Credit Fees [(2)] | 461,086 |
| 3 | | |
| 4 | Calculation of Non-Regulated and DAP portion of Affiliate Interest Expense | |
| 5 | River Bend Nuclear Interest Expense | 12,899 |
| 6 | Less: 30% Non-Regulated [(3)] | 3,870 |
| 7 | Less: DAP @ 21.4317% [(4)] | 1,935 |
| 8 | **Total Non-Regulated and DAP** | 5,805 |
| 9 | **Total Affiliate Interest Expense Adjustment [(5)]** | 94,003 |
| 10 | **Total Affiliate Interest Expense and Interest Income Adjustment [(6)]** | **555,089** |

Notes:

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

[(2)] To reclass the commitment fees for the ELL Revolver (Account 431006).

[(3)] Line 5 * 30%

[(4)] (Line 5 - Line 6) * 21.4317%

[(5)] Line 1 - Line 8

[(6)] Line 2 + Line 9

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ11 Regulatory Debits & Credits Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove Regulatory Debits & Credits.

| Line No. | Account and Description | | Amount |
|---|---|---|---|
| 1 | 407348: Regulatory Debits | | (23,752,642) |
| 2 | 407352: Reg DR -Storm Securitization | | (113,723) |
| 3 | 407362: Reg Dr Guar/Cont Svgs-K/R Sec | | (1,328,073) |
| 4 | 407363: Regulatory Debits-MISO Rider | | (20,003,463) |
| 5 | 407365: Reg Debit-RB3/GG3 Amtz | | (8,330,225) |
| 6 | 4073HI: RegDr-Isaac Secure Tax Benefit | | (948,835) |
| 7 | 407403: Regulatory Credits | | 19,763,845 |
| 8 | 407448: Regulatory Credit Vidalia Tax | | 10,694,763 |
| 9 | 407462: Reg Cr Guar/Cont Svgs-K/R Sec | | 16,121,669 |
| 10 | 407463: Regulatory Credit-MISO Rider | | 5,778,756 |
| 11 | 4074GC: Reg Credit - Pelican GCC | | 5,500,000 |
| 12 | 4074HI: RegCR-Isaac Secure Tax Benefit | | 2,517,070 |
| 13 | 555200: Purch Power-Entergy-Affiliates | | 2,078,339 |
| 14 | 568000: Maint. Supervision & Engineer | | (374,708) |
| 15 | 908100: Customer assistance over/under | | (403,836) |
| 16 | 923000: Outside Services Employed | | (1,491,654) |
| 17 | 928000: Regulatory Commission Expense | | (93,694) |
| 18 | 930200: Miscellaneous General Expense | | (8,055) |
| 19 | | **Total** | **5,605,535** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ12 Waterford 3 Refueling Maintenance Cost Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to reflect in rate base half of the deferred nuclear refueling maintenance costs.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | Account 174104 Beginning Ending Average Balance for WF3 [1] | 26,018,975 |
| 2 | | |
| 3 | Refueling Maintenance Cost Adjustment: | |
| 4 | | |
| 5 | Cost of Last WF3 refueling outage | 47,126,201 |
| 6 | Percentage of Costs allowed in rate base | 50% |
| 7 | Amount recoverable in rate base, before taxes (Line 5 * Line 6) | 23,563,101 |
| 8 | | |
| 9 | Effective tax rate [2] | 26.93% |
| 10 | Amount recoverable in rate base, net of taxes (Line 7 * (1-Line 9)) | 17,218,736 |
| 11 | | |
| 12 | **Total Waterford 3 Refueling Maintenance Cost Adjustment (Line 10 - Line 1)** | **(8,800,240)** |

Notes:
[1] Reference RB
[2] Reference MD

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ13 FAS 106 Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| | ELA 2021 Non-Nuclear and Nuclear | | | | |
|---|---|---|---|---|---|
| | ELA Non-Nuclear | W3 - Nuclear | RB - Nuclear | ELA Nuclear | ELA Total |
| Total PAYG | 8,221,803 | 1,582,130 | 1,418,515 | 3,000,646 | 11,222,449 |
| Total FAS 106 Costs | 3,121,719 | (563,443) | (587,131) | (1,150,574) | 1,971,145 |
| FAS 106 Incremental Accrual-Total Company | 5,100,085 | 2,145,573 | 2,005,647 | 4,151,220 | 9,251,304 |
| O&M Expense Allocation/Benefit Percentage | 46.67% | 85.96% | 85.37% | | |
| Electric Allocation | 95.22% | 100.00% | 100.00% | | |
| Total Electric O&M FAS 106 Incremental Expense | 2,266,463 | 1,844,341 | 1,712,247 | 3,556,588 | 5,823,051 |
| ESL Incremental Expense | 574,686 | 97,590 | 96,053 | 193,643 | 768,329 |
| EOI Incremental Expense | - | 6,268 | 6,449 | 12,717 | 12,717 |
| Total FAS 106 Incremental Accrual-Electric Only | 2,841,149 | 1,948,198 | 1,814,750 | 3,762,948 | 6,604,097 |
| Less 30% Non-Regulated Portion | - | - | (544,425) | (544,425) | (544,425) |
| Less 21.4317% LA DAP Portion [1] | - | - | (272,252) | (272,252) | (272,252) |
| Net Electric O&M FAS 106 Incremental Accrual | 2,841,149 | 1,948,198 | 998,073 | 2,946,270 | 5,787,420 |
| **Adjust. to Account 926000 to reflect only Pay-As-You-Go in the FRP** | **2,841,149** | | | **2,946,270** | **5,787,420** |

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

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ14 Working Cash Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to calculate the working cash requirement.

| Line No. | Account and Description | | Amount [1] |
|---|---|---|---|
| 1 | RRC000: Rate Base Adj-Cash Working Cap | | (25,523,806) |
| 2 | | **Total** | **(25,523,806)** |

Notes:
(1) Reference AJ14.2

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ14 Working Cash Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

| Line No. | Descriptions | Cash Amount [1] | Working Cash Days in Test Year w/out BU | Average Daily Cash [2] | Net Lag Days [3] | Working Cash [4] |
|---|---|---|---|---|---|---|
| | | (a) | (b) | (c) | (d) | (e) |
| 1 | Total Cash Working Capital [5] | | | | | |
| 2 | Taxes Other Than Income Taxes | | | | | |
| 3 | 408.105 Taxes Other Than Inc - Util Op | 1,702,805 | 365 | 4,665 | - | - |
| 4 | 408.105 Taxes Other Than Inc - Util Op - ESI | - | 365 | - | - | - |
| 5 | 408.110 Employment Taxes | 5,169,864 | 365 | 14,164 | 39 | 549,564 |
| 6 | 408.110 Employment Taxes - ESI | 16,938,466 | 365 | 46,407 | 14 | 635,773 |
| 7 | 408.122 Excise Tax - State | 215,178 | 365 | 590 | (65) | (38,437) |
| 8 | 408.122 Excise Tax - ESI | 39 | 365 | 0 | 14 | 1 |
| 9 | 408.123 Excise Tax - Federal | 63,198 | 365 | 173 | (64) | (11,133) |
| 10 | 408.123 Excise Tax - Federal - ESI | 40 | 365 | 0 | 14 | 2 |
| 11 | 408.142 Ad Valorem Tax | 141,010,386 | 365 | 386,330 | (141) | (54,549,771) |
| 12 | 408.142 Ad Valorem Tax - ESI | 2,618,396 | 365 | 7,174 | 14 | 98,280 |
| 13 | 408.152 Franchise Tax-State (Tx Tax) | (97) | 365 | (0) | 14 | (4) |
| 14 | 408.152 Franchise Tax-State (La Tax) | 97 | 365 | 0 | 14 | 4 |
| 15 | 408.152 Franchise Tax-State - ESI | 97 | 365 | 0 | 14 | 4 |
| 16 | 408.154 Franchise Tax-Local | 19,666,620 | 365 | 53,881 | (23) | (1,239,266) |
| 17 | 408.155 Franchise Tax-State-Ms | 0 | 365 | 0 | 14 | 0 |
| 18 | 408.156 Franchise Tax-State-Ar | 150 | 365 | 0 | 14 | 6 |
| 19 | 408.158 Franchise Tax - Louisiana | 0 | 365 | 0 | 14 | 0 |
| 20 | 408.164 Gross Receipts & Sales Tax | 36,081 | 365 | 99 | 6 | 603 |
| 21 | 408.165 Occupational License Tax | (736) | 365 | (2) | (201) | 406 |
| 22 | 408.165 City Occupation Tax - ESI | 736 | 365 | 2 | 14 | 28 |
| 23 | 408.174 Inspection & Supervision Fee | 3,452,976 | 365 | 9,460 | (96) | (904,398) |
| 24 | 408.155 Franchise Tax-State-Ms - ESI | 11,568 | 365 | 32 | 14 | 434 |
| 25 | 408.156 Franchise Tax-State-Ar - ESI | 116 | 365 | 0 | 14 | 4 |
| 26 | 408.158 Franchise Tax - Louisiana - ESI | (6,152) | 365 | (17) | 14 | (231) |
| 27 | 409.165 City Occupation Tax | 623,874 | 365 | 1,709 | (201) | (343,900) |
| 28 | **Sub-Total Taxes Other Than Income Taxes** | 191,503,703 | 9,125 | 524,668 | | (55,802,032) |
| 29 | Current Income Taxes | | | | | |
| 30 | State Taxes | 27,283,496 | 365 | 74,749 | 3 | 209,298 |
| 31 | Federal Taxes | 99,635,054 | 365 | 272,973 | 3 | 764,324 |
| 32 | **Sub-Total Current Income Taxes** | 126,918,550 | 730 | 347,722 | | 973,622 |
| 33 | O&M Excluding Recoverables | | | | | |
| 34 | Payroll | | | | | |
| 35 | Direct Payroll | 85,137,470 | 365 | 233,253 | 15 | 3,452,149 |
| 36 | Direct-Fuel | 3,381 | 365 | 9 | 15 | 137 |
| 37 | Fuel | - | | | | |
| 38 | Coal | 14,565,068 | 365 | 39,904 | 25 | 993,617 |
| 39 | Oil | 2,382,686 | 365 | 6,528 | 21 | 139,697 |
| 40 | Gas | 1,177,599,926 | 365 | 3,226,301 | 11 | 34,844,053 |
| 41 | Nuclear | 84,637,373 | 365 | 231,883 | (32) | (7,420,263) |
| 42 | Fuel (Not Reconciled) | - | 365 | - | - | - |
| 43 | MISO Payments | - | | - | | - |
| 44 | MISO Monthly Payments | 46,662,856 | 365 | 127,843 | 14 | 1,802,593 |
| 45 | Recoverable Allowances (A/C 509) | 58,992 | 365 | 162 | 39 | 6,303 |
| 46 | Eligible Purchased Power Total | | | | | |
| 47 | Cogeneration Eligible | 6,402,043 | 365 | 17,540 | (5) | (80,683) |
| 48 | MSS-4 Eligible | 54,004,313 | 365 | 147,957 | (17) | (2,485,678) |
| 49 | SERI Eligible | 9,149,422 | 365 | 25,067 | 14 | 350,937 |
| | Eligible Purchased Power (Not Reconciled) | (0) | 365 | (0) | 6 | (0) |
| 50 | PPA Eligible | 90,152,770 | 365 | 246,994 | 6 | 1,506,663 |
| 51 | Toledo Bend / Murray Hydro Eligible | 137,569,685 | 365 | 376,903 | 7 | 2,751,394 |
| 52 | MISO Weekly Payments Eligible | 302,852,171 | 365 | 829,732 | 27 | 22,236,817 |
| 53 | Other Eligible | (117,403) | 365 | (322) | (6) | 1,898 |
| 54 | Entergy Services, Inc. | 499,848,221 | 365 | 1,369,447 | 14 | 18,761,426 |
| 55 | Other O&M | 245,498,986 | 365 | 672,600 | (6) | (3,968,340) |
| 56 | Non-recoverable Purchased Power Total | | | | | |
| 57 | MSS-4 Non-recoverable | 45,435,427 | 365 | 124,481 | (17) | (2,091,274) |
| 58 | SERI Non-recoverable | 60,901,344 | 365 | 166,853 | 14 | 2,335,942 |
| 59 | Non-Recoverable Purchased Power (Not Reconcile | - | 365 | - | - | - |
| 60 | PPA Non-recoverable | 42,672,289 | 365 | 116,910 | 6 | 713,153 |
| 61 | Toledo Bend / Murray Hydro Non-recoverable | 5,420,814 | 365 | 14,852 | 7 | 108,416 |
| 62 | MISO Weekly Payments Non-recoverable | 1,615,134 | 365 | 4,425 | 27 | 118,591 |
| 63 | Other Non-recoverable | (24,815) | 365 | (68) | (6) | 401 |

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2021

| Line No. | Descriptions | Cash Amount [1] | Working Cash Days in Test Year w/out BU | Average Daily Cash [2] | Net Lag Days [3] | Working Cash [4] |
|---|---|---|---|---|---|---|
| 64 | Big Cajun | 20,857,266 | 365 | 57,143 | 16 | 931,434 |
| 65 | Purchased Power Total | - | | | | |
| 66 | MISO Monthly Payments | - | 365 | - | - | - |
| 67 | **Sub-Total O&M Excluding Recoverables** | 2,933,285,420 | 10,220 | 8,036,398 | | 75,009,362 |
| 68 | Interest Expense | 333,644,883 | 365 | 914,096 | (50) | (45,704,778) |
| 69 | **Sub-Total Total Cash Working Capital** | 3,585,352,556 | 20,440 | 9,822,884 | | (25,523,806) |

[1] Reference AJ14 3, Column (d)
[2] Column (a) / 365
[3] Reference AJ14 5, Column (c)
[4] Column (c) * Column (d)
[5] Line 28 + Line 32 + Line 67 + Line 79

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2021

| Line No. | Descriptions | Expense Amount | Reclassifications | Expense Adjustments | Cash Amount [1] | Working Cash |
|---|---|---|---|---|---|---|
| | | (a) | (b) | (c) | (d) | (e) |
| 1 | Total Cash Working Capital | | | | | |
| 2 | Taxes Other Than Income Taxes | | | | | |
| 3 | 408.105 Taxes Other Than Inc - Util Op[3] | 1,702,805 | | | 1,702,805 | - |
| 4 | 408.105 Taxes Other Than Inc - Util Op - ESI | - | | | - | - |
| 5 | 408.110 Employment Taxes( ) | 5,161,189 | | 8,675 | 5,169,864 | 549,564 |
| 6 | 408.110 Employment Taxes - Esi[2] | 16,938,466 | | | 16,938,466 | 635,773 |
| 7 | 408.122 Excise Tax - State[5] | 215,178 | | | 215,178 | (38,437) |
| 8 | 408.122 Excise Tax - ESI[2] | 39 | | | 39 | 1 |
| 9 | 408.123 Excise Tax - Federal[5] | 63,198 | | | 63,198 | (11,133) |
| 10 | 408.123 Excise Tax - Federal - ESI[2] | 40 | | | 40 | 2 |
| 11 | 408.142 Ad Valorem Tax[6] | 141,809,803 | | (799,417) | 141,010,386 | (54,549,771) |
| 12 | 408.142 Ad Valorem Tax - Esi[2] | 2,618,396 | | | 2,618,396 | 98,280 |
| 13 | 408.152 Franchise Tax-State (Tx Tax)[5] | (97) | | | (97) | (4) |
| 14 | 408.152 Franchise Tax-State (La Tax)[5] | 97 | | | 97 | 4 |
| 15 | 408.152 Franchise Tax-State - Esi[2] | 97 | | | 97 | 4 |
| 16 | 408.154 Franchise Tax-Local[7] | 19,666,620 | | | 19,666,620 | (1,239,266) |
| 17 | 408.155 Franchise Tax-State-Ms[5] | 0 | | | 0 | 0 |
| 18 | 408.156 Franchise Tax-State-Ar[5] | 150 | | | 150 | 6 |
| 19 | 408.158 Franchise Tax - Louisiana[5] | 0 | | | 0 | 0 |
| 20 | 408.164 Gross Receipts & Sales Tax[8] | 36,081 | | | 36,081 | 603 |
| 21 | 408.165 Occupational License Tax[5] | (736) | | | (736) | 406 |
| 22 | 408.165 City Occupation Tax - Esi[2] | 736 | | | 736 | 28 |
| 23 | 408.174 Inspection & Supervision Fee[9] | 3,452,976 | | | 3,452,976 | (904,396) |
| 24 | 408.155 Franchise Tax-State-Ms - ESI[2] | 11,568 | | | 11,568 | 434 |
| 25 | 408.156 Franchise Tax-State-Ar - ESI[2] | 116 | | | 116 | 4 |
| 26 | 408.158 Franchise Tax - Louisiana - ESI[2] | (6,152) | | | (6,152) | (231) |
| 27 | 408.165 City Occupation Tax[5] | 623,874 | | | 623,874 | (343,900) |
| 28 | Sub-Total Taxes Other Than Income Taxes | 192,294,445 | - | (790,742) | 191,503,703 | (55,802,032) |
| 29 | Current Income Taxes | | | | | |
| 30 | State Taxes[10] | 27,283,496 | | | 27,283,496 | 209,298 |
| 31 | Federal Taxes[10] | 99,635,054 | | | 99,635,054 | 764,324 |
| 32 | Sub-Total Current Income Taxes | 126,918,550 | - | - | 126,918,550 | 973,622 |
| 33 | O&M Excluding Recoverables | | | | | |
| 34 | Payroll | | | | | |
| 35 | Direct Payroll[2] | 85,137,470 | | | 85,137,470 | 3,452,149 |
| 36 | Direct-Fuel[2] | | 3,381 | | 3,381 | 137 |
| 37 | Fuel | | | | | |
| 38 | Coal[2] | 28,317,857 | (13,752,789) | | 14,565,068 | 893,617 |
| 39 | Oil[2] | 1,707,967 | 674,719 | | 2,382,686 | 139,697 |
| 40 | Gas[2] | 1,178,899,609 | (1,299,684) | | 1,177,599,926 | 34,844,053 |
| 41 | Nuclear[2] | 96,293,500 | | (11,656,126) | 84,637,373 | (7,420,263) - |
| 42 | Fuel (Not Reconciled) | | | | | |
| 43 | MISO Payments | | | | - | - |
| 44 | MISO Monthly Payments | | 46,662,856 | | 46,662,856 | 1,802,593 |
| 45 | Recoverable Allowances (A/C 509) | 61,877 | (2,885) | | 58,992 | 6,303 |
| 46 | Eligible Purchased Power Total | | | | | |
| 47 | Cogeneration Eligible[2] | 6,402,043 | | | 6,402,043 | (80,683) |
| 48 | MSS-4 Eligible[2] | 54,004,313 | | | 54,004,313 | (2,485,678) |
| 49 | SERI Eligible[2] | 8,163,876 | | 985,546 | 9,149,422 | 350,937 |
| 50 | Eligible Purchased Power (Not Reconciled) | | | | | |
| 51 | PPA Eligible[2] | 90,152,770 | | | 90,152,770 | 1,506,663 |
| 52 | Toledo Bend / Murray Hydro Eligible[2] | 137,569,685 | | | 137,569,685 | 2,751,394 |
| 53 | MISO Weekly Payments Eligible[2] | 302,852,171 | | | 302,852,171 | 22,236,817 |
| 54 | Other Eligible[2] | (117,403) | | | (117,403) | 1,898 |
| 55 | Entergy Services, Inc.[2] | 264,209,389 | 235,638,832 | | 499,848,221 | 18,761,426 |
| 56 | Other O&M | 582,834,712 | (288,781,697) | (48,554,029) | 245,498,986 | (3,968,340) |
| 57 | Non-recoverable Purchased Power Total | | | | | |
| 58 | MSS-4 Non-recoverable[2] | 45,435,427 | | | 45,435,427 | (2,091,274) |
| 59 | SERI Non-recoverable[2] | 74,269,931 | | (13,368,588) | 60,901,344 | 2,335,942 |
| 60 | Non-Recoverable Purchased Power (Not Reconciled) | | | | | |
| 61 | PPA Non-recoverable[2] | 42,672,289 | | | 42,672,289 | 713,153 |
| 62 | Toledo Bend / Murray Hydro Non-recoverable[2] | 5,420,814 | | | 5,420,814 | 108,416 |
| 63 | MISO Weekly Payments Non-recoverable[2] | 1,615,134 | | | 1,615,134 | 118,591 |
| 64 | Other Non-recoverable[2] | (24,815) | | | (24,815) | 401 |
| 65 | Big Cajun[2] | | 20,857,266 | | 20,857,266 | 931,434 |
| 66 | Purchased Power Total[2] | | | | | |
| 67 | MISO Monthly Payments | | | | | |
| 68 | Sub-Total O&M Excluding Recoverables | 3,005,878,617 | - | (72,593,197) | 2,933,285,420 | 76,009,382 |
| 69 | Interest Expense | 333,644,883 | | | 333,644,883 | (45,704,778) |
| 70 | Sub-Total Total Cash Working Capital | 3,658,736,496 | - | (73,383,940) | 3,585,352,556 | (25,623,806) |

Notes:
(1) Column (a) + Column (b) + Column (c)
(2) Reference AJ14.4
(3) EX05 + AJ34
(4) EX05 + AJ01.C + AJ05 + + AJ19 + AJ23 + AJ31 + AJ37 + AJ42 + AJ50
(5) EX05 + AJ31
(6) EX05 + AJ31 + AJ38
(7) EX05 + AJ01B + AJ07
(8) EX05
(9) EX05 + AJ01B
(10) Reference Attachment B, Page 4 (adjusted amount)
(11) Reference AJ03, Line 7
(12) Line 28 + Line 32 + Line 68 + Lines 69

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment
Electric
For the Test Year Ended December 31, 2021

| Line No. | Description | | Expense Reclasses: Payroll (1) | ESI (2) | Fuel (3) | Big Cajun (4) | Total | Expense Adjustments: M&S (5) | Prepayments (6) | Non-Reg Nuclear/DOE Credits (7) | Grand Gulf (8) | Energy Efficiency (9) | Amortization of Reg Assets (10) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (k) | (m) | (n) |
| | O&M | | | | | | | | | | | | | |
| 1 | Total Payroll | | (349,346,859) | | | | (349,346,859) | | | | | | | |
| 2 | Direct- Other | | 85,137,470 | | | | 85,137,470 | | | | | | | |
| 3 | Direct-Fuel | | 3,381 | | | | 3,381 | | | | | | | - |
| 4 | Fuel | | | | (2,073,697,046) | | (2,073,697,046) | | | | | | | - |
| 5 | Coal | | | | 28,317,857 | (13,752,789.19) | 14,565,068 | | | | | | | - |
| 6 | Oil | | (3,381) | | 1,707,967 | 678,100.62 | 2,382,686 | | | | | | | - |
| 7 | Gas | | | | 1,178,899,609 | (1,299,683.70) | 1,177,599,926 | | | | | | | - |
| 8 | Nuclear | | | | 96,293,500 | | 96,293,500 | | | (11,656,126) | | | | (11,656,126) |
| 9 | NOX | | | | 61,877 | (2,885.20) | 58,992 | | | | | | | - |
| 10 | Purchased Power-SERI | | | | 82,433,807 | | 82,433,807 | | | | (12,383,042) | | | (12,383,042) |
| 11 | Purchased Power - PPA | | | | 132,825,059 | | 132,825,059 | | | | | | | - |
| 12 | Purchased Power-Toledo Murray Hydro NON-ISB | | | | 142,990,499 | | 142,990,499 | | | | | | | - |
| 13 | Purchased Power-COGEN | | | | 6,402,043 | | 6,402,043 | | | | | | | - |
| 14 | Purchased Power-MSS4 | | | | 99,439,739 | | 99,439,739 | | | | | | | - |
| 15 | Other Fuel | | | | (142,218) | | (142,218) | | | | | | | |
| | | | | | | | - | | | | | | | |
| 16 | Entergy Services, Inc. (Affiliate) | | 264,209,389 | 235,638,832 | | | 499,848,221 | | | | | | | - |
| 17 | Big Cajun | | | | | 20,857,266.39 | 20,857,266 | | | | | | | - |
| 18 | Other O&M | | | (235,638,832) | (46,662,856) | (6,480,008.92) | (288,781,697) | (30,938,370.41) | (30,273,889.87) | | | 14,251,634 | (1,593,403) | (48,554,029) |
| 19 | MISO Monthly | | | | 46,662,856 | | 46,662,856 | | | | | | | - |
| 20 | MISO Weekly | | | | 304,467,306 | | 304,467,306 | | | | | | | - |
| 21 | Taxes Other Than Income Taxes | | | | | | - | | | | | | | |
| 22 | Taxes Other Than Inc-Util Op | | | - | | | - | | | | | | | |
| 23 | Taxes Other Than Inc-Util Op - | 408105 | | - | | | - | | | | | | | |
| 24 | Employment Taxes | | | (16,938,466) | | | (16,938,466) | | | | | 8,675 | | 8,675 |
| 25 | Employment Taxes - ESI | 408110 | | 16,938,466 | | | 16,938,466 | | | | | | | - |
| 26 | Excise Tax State | | | (39) | | | (39) | | | | | | | - |
| 27 | Excise Tax State - ESI | 408122 | | 39 | | | 39 | | | | | | | - |
| 28 | Excise Tax Federal | | | (40) | | | (40) | | | | | | | - |
| 29 | Excise Tax Federal - ESI | 408123 | | 40 | | | 40 | | | | | | | - |
| 30 | Franchise Tax - State | | | (5,629) | | | (5,629) | | - | | | | | - |
| 31 | Franchise Tax - State - ESI | 408152 | | 5,629 | | | 5,629 | | | | | | | - |
| 32 | Ad Valorem Tax | | | (2,618,396) | | | (2,618,396) | | (799,417.25) | | | | | (799,417) |
| 33 | Ad Valorem Tax - ESI | 408142 | | 2,618,396 | | | 2,618,396 | | | | | | | - |
| 34 | City Occupation Tax | | | (736) | | | (736) | | | | | | | - |
| 35 | City Occupation Tax - ESI | 408165 | | 736 | | | 736 | | | | | | | - |
| | | | | | | | - | | | | | | | |
| 34 | Total | | - | - | - | - | (0) | (30,938,370) | (31,073,307) | (11,656,126) | (12,383,042) | 14,260,309 | (1,593,403) | (73,383,940) |

Notes:
(1) Per book Payroll plus AJ22 and AJ31 for Total Adjusted Payroll, by Direct vs Indirect
(2) Per book Affiliate plus Adjustments Identified as Affiliate (AJ10, AJ13, A23, and AJ31)
(3) Reference EX1 and AJ01C.2 - AJ01C.5
(4) Annual Big Cajun expense
(5) Remove M&S expense included in Rate Base
(6) Remove Prepayment expense included in Rate Base
(7) Reference AJ39 for the non-regulated nuclear fuel costs of ($10.M) and work paper for DOE credits in nuclear fuel of ($3.6M) that was given back to customers in the ELA FAC.
(8) Represents the disallowed portion of Grand Gulf of ($13,067,332) and the uprate portion of total Grand Gulf demand charges not subject to the 18% disallowance in AJ26.1 on line 4 of $1,298,329
(9) Reference AJ50
(10) Non-Cash Amortization Expense of Allowable Deferrals. Reference AJ49.

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ14 Working Cash Adjustment - Lead Lag Study Results [1]
Electric
For the Test Year Ended December 31, 2016

| Line No. | Description | Revenue Lag Days [a] | Expense Lag Days [b] | Net Lag [c] | Workpaper Reference [d] |
|---|---|---|---|---|---|
| 1 | **Fuel & Purchased Power** | | | | |
| 2 | Fuel | | | | |
| 3 | Coal | 41 3 | 16.4 | 24 9 | [2] |
| 4 | Oil | 41 3 | 19 9 | 21.4 | [2] |
| 5 | Gas | 41 3 | 30 5 | 10 8 | [2] |
| 6 | Nuclear | 41 3 | 73 3 | (32 0) | [2] |
| 7 | Recoverable Allowances | 41 3 | 2.3 | 39 0 | [3] |
| 8 | Purchased Power | | | | |
| 9 | Cogeneration | 41 3 | 45 9 | (4.6) | [4] |
| 10 | MSS-4 Like | 41 3 | 58.1 | (16 8) | [4] |
| 11 | SERI | 41 3 | 27 3 | 14 0 | [4] |
| 12 | PPA | 41 3 | 35 2 | 6.1 | [4] |
| 13 | Toledo/Murray Hydro (Non ISB) | 41 3 | 34 | 7.3 | [4] |
| 14 | **MISO** | | | | |
| 15 | MISO Weekly Payments | 41.3 | 14.5 | 26.8 | [4] |
| 16 | MISO Monthly Payments | 41.3 | 27.2 | 14.1 | [4] |
| 17 | **Operation & Maintenance Expense** | | | | |
| 18 | Total Payroll | 41 3 | 26 5 | 14 8 | [5] |
| 19 | Entergy Services, Inc. (Affiliate) | 41 3 | 27 6 | 13.7 | [6] |
| 20 | Other O&M | 41 3 | 47 2 | (5.9) | [7] |
| 21 | Big Cajun | 41 3 | 25 | 16 3 | [8] |
| 22 | **Taxes Other Than Income Taxes** | | | | |
| 23 | Payroll-Related Taxes | 41 3 | 2.5 | 38 8 | [9] |
| 24 | State Excise Tax | 41 3 | 106.5 | (65 2) | [10] |
| 25 | State Excise Tax (ESI) | 41 3 | 27 6 | 13.7 | [10] |
| 26 | Federal Excise (Highway Use) Tax | 41 3 | 105.6 | (64 3) | [10] |
| 27 | Federal Excise (Highway Use) Tax (ESI) | 41 3 | 27 6 | 13.7 | [10] |
| 28 | Property (Ad Valorem) Taxes | 41 3 | 182.5 | (141.2) | [10] |
| 29 | Property (Ad Valorem) Taxes (ESI) | 41 3 | 27 6 | 13.7 | [10] |
| 30 | State Franchise Tax | 41 3 | 27 6 | 13.7 | [10] |
| 31 | State Franchise Tax (ESI) | 41 3 | 27 6 | 13.7 | [10] |
| 32 | Local Franchise Requirement (Louisiana Franchise Tax) | 41 3 | 64 3 | (23 0) | [10] |
| 33 | Sales and Use Tax (Gross Receipts and Sales Tax) | 41 3 | 35 2 | 6.1 | [10] |
| 34 | Occupational License Fee | 41 3 | 242.5 | (201.2) | [10] |
| 35 | Occupational License Fee (City Occupation Tax) (ESI) | 41 3 | 27 6 | 13.7 | [10] |
| 36 | Inspection and Supervision Fees (Regulatory) | 41 3 | 136.9 | (95 6) | [10] |
| 37 | **Current Income Taxes** | | | | |
| 38 | Federal | 41 3 | 38 5 | 2.8 | [11] |
| 39 | State | 41 3 | 38 5 | 2.8 | [12] |
| 40 | **Other Financing Activities** | | | | |
| 41 | Interest Expense | 41 3 | 91 3 | (50 0) | [13] |
| 42 | Preferred Dividends | 41 3 | 45 6 | (4.3) | [14] |

Notes:

[1] In Order No. U-33244-A, the Commission approved ELL's updated lead lag study to serve as the basis for the calculation of ELL's cash working capital as reflected in annual Evaluation Reports for the duration of the FRP Extension Period.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ15 Unrecovered Meter Amortization**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to annualize the amortization of unrecovered electric meters related to AMI.

In accordance with Order No. U-34320, ELL is authorized to amortize unrecovered electric meters related to AMI. This adjustment is no longer necessary for illustrative purposes as the evaluation period includes 12 months of amortization.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ16 Unfunded Pension Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Elimination of SFAS 158, and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | Per Book Total Company Pension Liability Including SFAS 158: | |
| 2 | Account 242309 Non-Qualified Pension SFAS 158 [1][2] | (189,748) |
| 3 | Account 253012 Pension Liab-Funded Status [1][2] | (370,351,306) |
| 4 | Account 253013 Supplemental Pension Plan [1][2] | (1,527,021) |
| 5 | **Total Company Per Books** | (372,068,074) |
| 6 | | |
| 7 | Adjustment to Eliminate Total Company SFAS 158: | |
| 8 | Account 253012 Penion Liab-Funded Status | 688,775,282 |
| 9 | Account 253013 Supplemental Pension Plan | 342,122 |
| 10 | **Total Adjustment to Eliminate Total Company SFAS 158** | 689,117,404 |
| 11 | | |
| 12 | Net Total Company Unfunded Pension Excluding SFAS 158: | |
| 13 | Account 242309 Non-Qualified Pension SFAS 158 | (189,748) |
| 14 | Account 253012 Pension Liab-Funded Status | 318,423,976 |
| 15 | Account 253013 Supplemental Pension Plan | (1,184,899) |
| 16 | **Total Company Excluding SFAS 158** | 317,049,330 |
| 17 | | |
| 18 | Adjustment to Eliminate 30% Unregulated/DAP/Steam/Gas portion | |
| 19 | of Unfunded Pension Excluding SFAS 158: | |
| 20 | Account 242309 Non-Qualified Pension SFAS 158 [3] | 37,295 |
| 21 | Account 253012 Pension Liab-Funded Status [3] | (62,587,196) |
| 22 | Account 253013 Supplemental Pension Plan [3] | 232,895 |
| 23 | **Total Adjustment to Eliminate Non-Electric and Unregulated Amounts** | (62,317,005) |
| 24 | | |
| 25 | Summary of Adjustment by Account: | |
| 26 | Account 242309 Non-Qualified Pension SFAS 158 | 37,295 |
| 27 | Account 253012 Pension Liab-Funded Status | 626,188,086 |
| 28 | Account 253013 Supplemental Pension Plan | 575,017 |
| 29 | **Total Adjustment By Account** | 626,800,399 |
| 30 | | |
| 31 | **Total Unfunded Pension Adjustment** | **626,800,399** |

Notes:
[1] Beginning/Ending Average
[2] Reference to RB
[3] Reference AJ16.2 for detail calculation of adjustment

Entergy Louisiana, LLC
Formula Rate Plan
AJ16 Unfunded Pension Adjustment
Electric
For the Test Year Ended December 31, 2021

Elimination of SFAS 158 and the Non-Electric & Unregulated Amounts associated with Unfunded Pensions.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Column: | A | B | C | D | E | F |
| | Source: | AJ16.1 | A * 2% | A * 6.95% | A * 3.47% | A * 6.89% | (B + C + D + E) * -1 |
| Account | Description | Total Company Net of SFAS 158 | Calculation of Gas and Steam Product Lines 2.00% | Calculation of Unregulated River Bend 7.09% | Calculation of DAP 3.54% | Calculation of MSS4 Credit (ETI Portion) 7.03% | Total Adjustment to Eliminate Non-Electric and Unregulated Amounts |
| 242309 | Non-Qualified Pension | (189,748) | (3,795) | (13,445) | (6,723) | (13,333) | 37,295 |
| 253012 | Unfunded Pension Expense | 318,423,976 | 6,368,480 | 22,561,939 | 11,282,717 | 22,374,061 | (62,587,196) |
| 253013 | Supplemental Pension Plan | (1,184,899) | (23,698) | (83,956) | (41,985) | (83,257) | 232,895 |
| | Total | 317,049,330 | 6,340,987 | 22,464,539 | 11,234,009 | 22,277,471 | (62,317,005) |

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

Entergy Louisiana, LLC
Formula Rate Plan
AJ17 Construction Work in Progress Adjustment
Electric
For the Test Year Ended December 31, 2021

Increase Rate Base for Construction Work in Progress not subject to AFUDC.

| Line No. | Account and Description | | Amount |
|---|---|---|---|
| 1 | 107000: Constr. Work In Progress | | 12,616,908 |
| 2 | | Total | **12,616,908** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ18 Out of Period Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove amounts associated with prior periods.

| Line No | Account and Description | | Amount |
|---|---|---|---|
| 1 | 151300: Fuel Stock - Coal | | (117,515) |
| 2 | 501301: Fuel - Coal | | 1,390,609 |
| 3 | | **Total** | **1,273,095** |

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ19 Image Advertising Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove expenses associatied with Image Advertising.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 930100: General Advertising Expenses [1] | 1,093,371 |
| 2 | Calculation of Non-Regulated and DAP portion of Image Advertising | |
| 3 | River Bend Nuclear Image Advertising | 142 |
| 4 | Less: 30% Non-Regulated | 43 |
| 5 | Less: DAP @ 21.4317% | 21 |
| 6 | **Total Non-Regulated and DAP [4]** | 64 |
| 7 | **Account 930100 Adjustment [5]** | **(1,093,307)** |
| 8 | | |
| 9 | 4031AM: Deprec Exp billed from Serv Co [2] | (34) |
| 10 | 408110: Employment Taxes [3] | (21) |
| 11 | 920000: Adm & General Salaries [1] | (406) |
| 12 | 923000: Outside Services Employed [1] | (187) |
| 13 | 926000: Employee Pension & Benefits [1] | (82) |
| 14 | 926NS1: ASC 715 NSC - Emp Pens & Ben [1] | (21) |
| 15 | **Total Image Advertising Adjustment** | **(1,094,058)** |

Notes:
[1] Reference EX 1.5 excluding recoverable amounts.
[2] Reference EX 2.1 excluding recoverable amounts.
[3] Reference EX 5.1 excluding recoverable amounts.
[4] Reference Workpaper AJ31 - This amount is eliminated in the DAP and Nuclear Non-Regulated adjustment.
[5] Line 7 = -(Line 1 - Line 6)

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ21 ARO Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to remove ARO related rate base and expenses.

| Line No. | Account and Description | Amount |
|---|---|---|
| 1 | 101060: Asset Retirement Obligat Asset | (469,801,266) |
| 2 | 101061: ARO Asset-Fossil Steam Product | (1,605,268) |
| 3 | 101065: ARO Asset - Coal Combustion | (905,385) |
| 4 | **Subtotal PLANT IN SERVICE** | (472,311,918) |
| | | |
| 5 | 108100: Accumulated Depr - Aro Assets | 146,363,291 |
| 6 | 108110: AccumDeprec-ARO Asset-Fossil S | 1,460,616 |
| 7 | 108114: Accum Deprec - ARO Asset-Coal | 254,431 |
| 8 | 108260: AccDep-Removal-Fossil-Contra | (6,088,759) |
| 9 | 108264: ACCDEP-Removal - Coal - Contra | (406,342) |
| 10 | **Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION** | 141,583,236 |
| | | |
| 11 | **Subtotal RATE BASE** | (330,728,682) |
| | | |
| 12 | 403110: Depr Expense - Aro Assets | (13,642,713) |
| 13 | 403113: DEP EXP-REMOV-COAL CONTRA | 69,651 |
| 14 | 403114: DEPREC EXP ARO ASSET-COAL | (42,757) |
| 15 | 403115: Dep Exp-Remov-Fos Steam Contra | 339,592 |
| 16 | 403116: Deprec Exp ARO Asset-Fossil | (10,266) |
| 17 | 407350: Regulatory Debits - Aro | (64,296,418) |
| 18 | 407410: Regulatory Credit - Aro | 34,929,540 |
| 19 | 407425: Reg Credit-ARO-Other Removal | 1,242,049 |
| 20 | 411104: Accretion Exp - ARO Asset-Coal | (87,621) |
| 21 | 411105: Accretion Expense - Aro | (23,260,128) |
| 22 | 411106: Accretion exp.-rate recov amt. | (43,716,996) |
| 23 | 411107: Accretion Exp-ARO Asset-Fossil | (1,510,648) |
| 24 | **Subtotal OPERATING EXPENSES** | (109,986,714) |
| | | |
| 25 | **Subtotal OPERATING INCOME** | (109,986,714) |
| | | |
| 26 | **Total** | **(440,715,396)** |

Notes:
(1) Reference RB 1.1
(2) Reference RB 2.1
(3) Reference EX 3.1
(4) Reference EX 4.1

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ22 Incentive Compensation Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

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

| Line No. | Acount and Description | Amount |
|---|---|---|
| 1 | 920000 Adm & General Salaries | (6,899,938) |
| 2 | **Total Incentive Compensation Adjustment [1]** | **(6,899,938)** |

Note:

[1] This amount is adjusted for River Bend DAP and the nuclear non-regulated portion.

**Entergy Louisiana, LLC**
**Formula Rate Plan**
**AJ23 Stock Options Expense Adjustment**
**Electric**
**For the Test Year Ended December 31, 2021**

Adjustment to reduce account 926 and 408110 for Stock Options Expense.

| Line No. | Account and Description | | Amount |
|---|---|---|---|
| 1 | 408110: Employment Taxes | | (11,542) |
| 2 | 926000: Employee Pension & Benefits | | (795,998) |
| 3 | | **Total** | **(807,540)** |

Notes:
[1] This amount is adjusted for River Bend DAP and the nuclear non-regulated portion.