

ENTERGY LOUISIANA, LLC

**GAS
RATE STABILIZATION PLAN**

**EVALUATION REPORT
&
WORKPAPERS**

**EVALUATION PERIOD ENDED
SEPTEMBER 30, 2020**

Entergy Louisiana, LLC
Rate Stabilization Plan
Evaluation Report
Gas
For the Test Year Ended September 30, 2020

Table of Contents

	<u>Section</u>
<u>Evaluation Report</u>	
Tariffs	1
Attachment E - RSP Revenue Level	2
Attachment A - EROE (Earned Return on Common Equity)	3
Attachment D - EPCOE (Evaluation Period Cost Rate for Common Equity)	4
Attachment C - BRORB (Benchmark Rate of Return on Rate Base)	5
Attachment B - Adjustments	6
<u>Workpapers</u>	
Cost of Service Model	COS
Summary - Rate Base, Revenue & Expense, and Adjustments	SUM
Rate Base	
Plant In Service	RB 1
Depreciation Reserves	RB 2
Materials and Supplies	RB 3
Prepayments	RB 4
Customer Advances for Construction	RB 5
Customer Deposits	RB 6
Accumulated Deferred Income Taxes	RB 7
Injuries and Damages Reserves	RB 8
Property Insurance Reserves	RB 9
Uncollectible Reserves	RB 10
Environmental Reserves	RB 11
Unfunded Pension	RB 12
Regulatory Assets	RB 13
Revenue/Expenses	
Revenue	
Rate Schedule Revenue	RV 1
Other Operating Revenue	RV 2
Expenses	
Operation & Maintenance Expense	EX 1
Depreciation and Amortization Expense	EX 2
Regulatory Debits and Credits	EX 3
Gains From Disposition of Allowances	EX 4
Interest on Customer Deposits	EX 5
Taxes Other Than Income Taxes	EX 6
Current Taxes	EX 7
Deferred Taxes	EX 8
Investment Tax Credit Amortization	EX 9

Entergy Louisiana, LLC
Rate Stabilization Plan
Evaluation Report
Gas
For the Test Year Ended September 30, 2020

Table of Contents

	<u>Section</u>
Adjustments	
1 Rate Annualization	AJ01
2 Interest Synchronization	AJ02
3 Income Taxes	AJ03
3A Income Tax Reform	AJ03A
4 Wages and Salary	
4A1 Annualization	AJ04A1
4A2 FAS 106	AJ04A2
4B Incentive Compensation	AJ04B
5 Reclassifications	
5A IIRR-G Rider's Plant in Service Removal	AJ05A
5B Costs	
5B1 Prepayments	AJ05B1
5B2 Customer Deposits	AJ05B2
5B3 Transportation	AJ05B3
5B4 Stock Options	AJ05B4
5B5 Property Insurance	AJ05B5
5B6 Materials and Supplies	AJ05B6
5B7 Image Advertising	AJ05B7
5B8 Product Reclass	AJ05B8
6 Out-of-Period Items	AJ06A
7 Normalization	
7A Injuries and Damages	AJ07A
7B Uncollectible Expense	AJ07B
8 Other	
8A Revenue Related Taxes	AJ08A
8B Non-Jurisdictional	AJ08B
8C Unfunded Pension	AJ08C
8D Injuries and Damages Reserve	AJ08D
8E Blank ¹	AJ08E
8F Blank ¹	AJ08F
8G Regulatory Debits and Credits	AJ08G
Allocation Factors	
External	AF 1
Labor Study - Payroll Factors	AF 2
Labor/Payroll Workpapers	AF 3
Miscellaneous Data	MISC
Revenue Development	RD
Typical Bills	TB

Notes:

¹ This adjustment was not used in this filing.

Small General Service
Rate G-1

I. AVAILABILITY

This rate is available under the Terms and Conditions and Service Standards of the Company to all Customers for natural gas supplied at one point of delivery through a single meter from existing distribution mains with adequate capacity and pressure for the type of service requested.

II. NET MONTHLY BILL

A. NET MONTHLY RATE

<u>Customer Charge:</u>	\$9.71
<u>Commodity Charge:</u>	
1 st 100 CCF or less	\$0.3724 per CCF
Next 300 CCF	\$0.3573 per CCF
All Additional CCF	\$0.3322 per CCF

B. ADJUSTMENTS

Purchased Gas Adjustment:

For each CCF delivered during the billing month, the Net Monthly Rate will be adjusted by the cost to Company of purchased gas. The Company's Purchased Gas Adjustment is filed monthly with the Louisiana Public Service Commission pursuant to LPSC General Order Dated March 24, 1999.

Tax Adjustment:

The Net Monthly Bill will be adjusted for any increased or new taxes on revenue, quantity of gas, or which otherwise can be directly allocated to the service hereunder levied on or after September 30, 2003.

C. NET MINIMUM CHARGE

The Customer Charge.

III. TERM OF SERVICE

This schedule applies to service for a period of not less than one (1) month and from month to month.

IV. USE OF SERVICE

Service hereunder is for the exclusive use of the Customer and Customer shall not sub-meter, share or resell any natural gas supplied under this rate. Natural gas furnished hereunder shall not be used for supplementary or standby service.

V. NET MONTHLY BILL, GROSS MONTHLY BILL AND PAYMENT DUE

The Net Monthly Bill shall be the amount calculated under Section II (including all applicable riders) and shall be the amount due when payment is made within twenty days of the billing date.

The Gross Monthly Bill shall be the Net Monthly Bill plus 5% of the first \$50.00 of the Net Monthly Bill and 2% of the amount above \$50.00 and shall be the amount due when payment is not made within twenty days of the billing date.

General Service
Rate G-2

I. AVAILABILITY

This rate is available under the Terms and Conditions and Service Standards of the Company to all commercial and industrial Customers for natural gas supplied at one point of delivery through a single meter from existing distribution mains with adequate capacity and pressure for the type of service requested.

II. NET MONTHLY BILL

A. NET MONTHLY RATE

Commodity Charge:

1 st 600 CCF or less	\$192.55
Next 800 CCF	\$ 0.2833 per CCF
Next 2,000 CCF	\$ 0.2421 per CCF
All Additional CCF	\$ 0.2137 per CCF

B. ADJUSTMENTS

Purchased Gas Adjustment:

For each CCF delivered during the billing month, the Net Monthly Rate will be adjusted by the cost to Company of purchased gas. The Company's Purchased Gas Adjustment is filed monthly with the Louisiana Public Service Commission pursuant to LPSC General Order Dated March 24, 1999.

Tax Adjustment:

The Net Monthly Bill will be adjusted for any increased or new taxes on revenue, quantity of gas, or which otherwise can be directly allocated to the service hereunder levied on or after September 30, 2003.

C. NET MINIMUM CHARGE

The Commodity Charge but not less than \$192.55.

III. TERM OF SERVICE

This schedule applies to service for a period of not less than one (1) year.

IV. USE OF SERVICE

Service hereunder is for the exclusive use of the Customer and Customer shall not sub-meter, share or resell any natural gas supplied under this rate. Natural gas furnished hereunder shall not be used for supplementary or standby service.

IV. NET MONTHLY BILL, GROSS MONTHLY BILL AND PAYMENT DUE

The Net Monthly Bill shall be the amount calculated under Section II (including all applicable riders) and shall be the amount due when payment is made within twenty days of the billing date.

The Gross Monthly Bill shall be the Net Monthly Bill plus 5% of the first \$50.00 of the Net Monthly Bill and 2% of the amount above \$50.00 and shall be the amount due when payment is not made within twenty days of the billing date.

**Large General Service
Rate G-3**

I. AVAILABILITY

This rate is available under the Terms and Conditions and Service Standards of the Company to all commercial and industrial Customers whose conditions of service are such that the normal monthly load factor is 50% or more and who maintain an average yearly load factor of at least 50%. Load factor shall be based on Billing Demand. Service shall be supplied at one point of delivery from existing distribution mains with adequate capacity and pressure for the type of service requested. Service hereunder shall be supplied through a single meter except where in the opinion of the Company additional meters are required to accurately record both low and high consumption rates.

II. NET MONTHLY BILL

A. NET MONTHLY RATE

Demand Charge:

1st 250 CCF or less	\$144.65
All Additional CCF	\$ 0.3331 per CCF

Commodity Charge:

1 st 4,500 CCF or less	\$994.01
All Additional CCF	\$ 0.1542 per CCF

B. ADJUSTMENTS

Purchased Gas Adjustment:

For each CCF delivered during the billing month, the Net Monthly Rate will be adjusted by the cost to Company of purchased gas. The Company's Purchased Gas Adjustment is filed monthly with the Louisiana Public Service Commission pursuant to LPSC General Order Dated March 24, 1999.

Tax Adjustment:

The Net Monthly Bill will be adjusted for any increased or new taxes on revenue, quantity of gas, or which otherwise can be directly allocated to the service hereunder levied on or after September 30, 2003.

C. NET MINIMUM CHARGE

The sum of the Demand and Commodity Charges but not less than \$1,138.66.

III. DETERMINATION OF BILLING DEMAND

The Billing Demand shall be one-nth ($1/n^{\text{th}}$) of the total gas used during the month for which service is being billed, where n is the number of days in the billing cycle, except that the billing demand for any month shall not be less than the highest demand established during the eleven preceding months.

IV. TERM OF SERVICE

This schedule applies to service for a period of not less than one year.

Entergy Louisiana, LLC
Gas Service
ISSUED: 1-29-21
ISSUED BY: Donna Rettstatt
Manager, Rate Administration

Seventeenth Revised Sheet No.: 13
Canceling Sixteenth Revised Sheet No. 13
EFFECTIVE: April 30, 2021

**Large General Service
Rate G-3**

V. USE OF SERVICE

Service hereunder is for the exclusive use of the Customer and Customer shall not sub-meter, share or resell any natural gas supplied under this rate. Natural gas furnished hereunder shall not be used for supplementary or standby service.

VI. NET MONTHLY BILL, GROSS MONTHLY BILL AND PAYMENT DUE

The Net Monthly Bill shall be the amount calculated under Section II (including all applicable riders) and shall be the amount due when payment is made within twenty days of the billing date.

The Gross Monthly Bill shall be the Net Monthly Bill plus 5% of the first \$50.00 of the Net Monthly Bill and 2% of the amount above \$50.00 and shall be the amount due when payment is not made within twenty days of the billing date.

Entergy Louisiana, LLC
Rate Stabilization Plan
Rider RSP Revenue Redetermination Formula
Gas - RETAIL
For the Test Year Ended September 30, 2020

SECTION 1			
BANDWIDTH DEVELOPMENT			
Line No.	DESCRIPTION	REFERENCE	
1	Earned Rate of Return on Common Equity (EROE)	Attachment A, Page 1, L 10	7.59%
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment D	9.80%
3	Upper Band ROE	L2 + 50 Basis Points	10.30%
4	Lower Band ROE	L2 - 50 Basis Points	9.30%
SECTION 2			
ROE BAND RATE ADJUSTMENT			
Line No.	DESCRIPTION	REFERENCE	
5	EROE within the Bandwidth	If $L1 \leq L3$ and $L1 \geq L4$ then No. Rate Change	
6	Sharing Band	If $L1 > L3$ then $(L3 - L1)$ or If $L1 < L4$ and $L1 \geq (L2 - 2.0\%)$ then $(L4 - L1) * 0.5$ else 0%	0.00%
7	100% plus Sharing Band	If $L1 < (L2 - 2.0\%)$ then $((L2 - 2.0\% - L1) + 0.75\%)$ else 0%	0.96%
8	Common Equity Capital Ratio	Attachment C, L6 Column B	49.31%
9	Rate Base	Attachment A, Page 1, Line 1	88,541,324
10	Revenue Conversion Factor	$1 / ((1 - \text{Composite Tax Rate}) * (1 - \text{Bad Debt} - \text{Revenue Related Tax}))$	1.3566
11	Change in Rider RSP Revenue prior to Rider IIRR-G	$L6 \text{ or } L7 * L8 * L9 * L10$ If Excess, Continue to Section 3	566,458 [A]
SECTION 3			
RSP EXCESS IIRR-G RATE ADJUSTMENT			
Line No.	DESCRIPTION	REFERENCE	
12	Rider IIRR-G Revenue Requirement (Ref: IIRR-G Attachment C, pg 1, line 15)	If $L11 < \$0$, then Rider IIRR-G revenue requirement; else \$0	0 [B][C]
13	Change in Rider RSP Revenue after application of Excess to Rider IIRR-G	If $L11 + L12 > \$0$ then \$0 or If $L11 + L12 < \$0$, then $(L11 + L12)$	0
SECTION 4			
EXTRAORDINARY COST PROVISIONS			
Line No.	DESCRIPTION	REFERENCE	
14	Extraordinary Cost Change Review Requirement	Per Sec. 3 of the Tariff	
15	Tax Reform Adjustment Cost Change	Per Sec. 3 of the Tariff	(188,436)
16	Final Change in Rider RSP	If $L11 > 0$, then $L11 + L14 + L15$ or If $L11 < 0$, then $L13 + L14 + L15$	378,021

NOTES:

[A] Assumes $L6$ or $L7$ is $> 0.05\%$ or $< -0.05\%$, otherwise zero.

[B] The RSP Excess shall be applied to reduce the then effective Rider IIRR-G revenue requirement to a value of zero. Any residual RSP Excess remaining after offsetting Rider IIRR-G revenue requirement shall be reflected and implemented as a prospective reduction of the RSP rate on a dollar-for-dollar basis.

[C] Reference Q3 Rider IIRR-G filing, Effective December 30 preceding RSP Evaluation Report filing (e.g. for January 2021 Evaluation Report, reference revenue requirement in effect for December 30, 2020).

Entergy Louisiana, LLC
Rate Stabilization Plan
Tax Reform Adjustment Cost Change
Gas - RETAIL
For the Test Year Ended September 30, 2020

Line No.	Description	Amount
1	Amortization - Excess Protected ADIT Excluding NOL Portion ¹	(266,060)
2	Amortization - NOL Portion of Excess Protected ADIT ²	<u>77,489</u>
3	Total Company Tax Reform Adjustment Cost Change (Line 1 + Line 2)	(188,571)
4	Retail Allocation Factor (PLTOA)	<u>0.9993</u>
5	Total Tax Reform Adjustment Cost Change Gas - Retail (Line 3 * Line 4)	<u><u>(188,436)</u></u>

NOTES:

¹ Reference AJ03A.1

² Reference AJ03.3 and AJ03A.1

Entergy Louisiana, LLC
Rate Stabilization Plan
Earned Rate Of Return On Common Equity Formula
Gas - RETAIL
For the Test Year Ended September 30, 2020

LPSC JURISDICTION

Line No.	Description	Adjusted Amount
1	Rate Base (Attachment A, Page 2, Line 14)	88,541,324
2	Benchmark Rate of Return on Rate Base (Attachment C, Col. D, Line 7)	6.97%
3	Required Operating Income (Line 1 * Line 2)	6,173,783
4	Net Utility Operating Income (Attachment A, Page 3, Line 24)	5,210,485
5	Operating Income Deficiency (Excess) (Line 3 - Line 4)	963,297
6	Common Equity Deficiency (Excess) (%) (Line 5 / Line 1)	1.09%
7	Weighted Evaluation Period Cost Rate for Common Equity (%) (Attachment C, Column D, Line 6)	4.83%
8	Weighted Earned Common Equity Rate (%) (Line 7 - Line 6)	3.74%
9	Common Equity Ratio (%) (Attachment C, Column B, Line 6)	49.31%
10	Earned Rate of Return on Common Equity (%) (Line 8 / Line 9)	7.59%

Entergy Louisiana, LLC
Rate Stabilization Plan
Rate Base
Gas - RETAIL [A]
For the Test Year Ended September 30, 2020

LPSC JURISDICTION

Line No.	Description	Base	Adjustments	Total Company Adjusted	
1	Plant in Service	236,108,915	(28,174,152)	207,934,763	[B]
2	Accumulated Depreciation	(112,214,847)	3,266,233	(108,948,613)	
3	Net Utility Plant (L1 + L2)	123,894,068	(24,907,919)	98,986,149	
4	Materials & Supplies	-	1,223,017	1,223,017	[C]
5	Prepayments	(1,729,255)	1,966,247	236,992	[C]
6	Regulatory Assets	1,112,234	-	1,112,234	
7	Customer Advances	(28,156)	-	(28,156)	
8	Customer Deposits	-	(1,720,288)	(1,720,288)	
9	Accum Deferred Income Taxes	(15,970,262)	(1,898,156)	(17,868,418)	
10	Other	-	-	-	[D][E]
11	Injuries and Damages Reserves	176,232	(176,232)	-	
12	Uncollectible Reserves	-	-	-	
13	Environmental Reserves	-	-	-	
14	Unfunded Pension	-	6,599,795	6,599,795	
15	Rate Base (L3 + Sum of L4 thru L14)	107,454,861	(18,913,537)	88,541,324	

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
[B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
[C] 13 month average balances.
[D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
[E] Other Items included pursuant to Section 7 of Attachment B to this Rider RSP.

**Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas - RETAIL
For the Test Year Ended September 30, 2020**

LPSC JURISDICTION

Line No.	Description	Total Company Adjusted	
	Revenues		
1	Rate Schedule Revenue	33,048,273	
2	CNG Non_Jurisdictional Sharing	183,890	
3	Other Gas Revenues	919,853	
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)	34,152,016	
	Expenses		
	Gas Operation & Maintenance		
5	Production	-	
6	Distribution	6,592,509	
7	Customer Accounting	2,874,982	
8	Customer Service & Information	135,043	
9	Sales	120,645	
10	Administrative & General	5,317,303	
11	Total O & M Expense (Sum of L5 thru L10)	15,040,482	
12	Total Depreciation Expense	7,604,750	
13	Interest on Customer Deposits	86,014	
14	Total Regulatory Debits and Credits	-	[A]
15	Gain from Disposition of Allowances	-	
16	Total Taxes other than Income	5,247,764	
17	State Income Tax (page 4, line 9)	58,230	
18	Federal Income Tax (page 4, line 16)	185,435	
19	Prov Def Inc Tax - State - Net	237,853	
20	Prov Def Inc Tax - Federal - Net	482,040	
21	Investment Tax Credit - Net	(1,039)	
22	Other	-	[A]
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)	28,941,531	
24	Net Utility Operating Income (L4 - L23)	5,210,485	

NOTE:

[A] Other items included pursuant to Section 7 of Attachment B

**Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas - RETAIL
For the Test Year Ended September 30, 2020**

LPSC JURISDICTION

Line No.	Description	Total Company Adjusted	
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22	6,173,005	
2	Adjustments to Net Income Before Taxes	(5,388,286)	
3	Taxable Income (L1 + L2)	784,720	
	Computation of State Income Tax		
4	State Taxable Income (L3)	784,720	
5	State Adjustments	(1,701)	
6	Total State Taxable Income (L4 + L5)	783,019	
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	50,332	[A]
8	Adjustments to State Tax	7,897	
9	State Income Tax (L7 + L8)	58,230	
	Computation of Federal Income Tax		
10	Taxable Income (L3)	784,720	
11	State Income Tax [L7 (shown as deduction)]	(50,332)	
12	Federal Adjustments		
13	Total Federal Taxable Income (L10 + L11 + L12)	734,387	
14	Federal Income Tax Before Adjustments [L13 * Federal Tax Rate]	154,221	[A]
15	Adjustments to Federal Tax	31,214	
16	Federal Income Tax (L14 + L15)	185,435	

NOTE:

[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized.

Rate Stabilization Plan Rider

**ENTERGY LOUISIANA, LLC - GAS
EVALUATION PERIOD COST RATE FOR COMMON EQUITY PROCEDURE
EVALUATION PERIOD ENDED SEPTEMBER 30, 2020**

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Report shall be the EPCOE most recently approved by the Commission as of the date that Evaluation Report is filed. That EPCOE shall remain in effect until the EPCOE is reset by formal finding of the Commission in accordance with the provisions of Section B.

B. REVISION OF THE EPCOE

1. General

Either ELL or the Staff may propose to revise the EPCOE by filing a proposal with the Commission. Such filing shall include expert testimony providing sufficient information and analysis to support the proposed revision to the EPCOE. The Commission shall then conduct a hearing to consider the proposal. The EPCOE applicable for the respective test years ending September 30, 2019, 2020 and 2021 Evaluation Report Filings shall be 9.8%.

2. Revisions in Context of Annual Review

In the event the Commission revises the EPCOE in the context of the review of an Evaluation Report filed in any year, the revised EPCOE shall be reflected prospectively. Within fifteen (15) days after the issuance of the Commission's order revising the EPCOE, the Company shall file a revised Rate Adjustment, which shall be based on the then currently effective Rate Adjustment as modified only to reflect the revised EPCOE. The revised Rate Adjustment shall then become effective beginning with the next monthly billing cycle, provided the Commission's order is received by the 5th day of the month. Otherwise the revised Rate Adjustment shall be implemented with the first billing cycle of the subsequent second month.

Entergy Louisiana, LLC
Rate Stabilization Plan
Benchmark Rate of Return on Rate Base
Gas
For the Test Year Ended September 30, 2020

Description	(A) Capital Amount (\$) [1]	(B) Capital Ratio [1]	(C) Cost Rate [2]	(D) Benchmark Rate Of Return On Rate Base [3]
1 Long-Term Debt	7,142,693,866	50.65%	4.22%	2.14%
2 Short-Term Debt	6,371,207	0.05%	2.08%	0.00%
3 QUIPS	-	0.00%	0.00%	0.00%
4 Total Debt	7,149,065,073	50.69%	4.22%	2.14%
5 Preferred Equity	-	0.00%	0.00%	0.00%
6 Common Equity	6,953,978,226	49.31%	9.80%	4.83%
7 Total	<u>14,103,043,298</u>	<u>100.00%</u>		<u>6.97%</u>

NOTES:

- [1] The Capital Amount will be the amount at the end of the Evaluation Period except Short-Term Debt shall be the thirteen-month average. The Company or Staff may propose adjustments to capital amounts and cost rates for refinancing activities that occur after the end of the evaluation period. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment B. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. The actual capital structure shall continue to be utilized. However, if the Common Equity Ratio exceeds the weighted average common equity ratio of all five Entergy Operating Companies plus 2 percent, the Common Equity Capital Amount shall be reduced so that the Common Equity Ratio is equal the weighted average common equity ratio of all five Entergy Operating Companies plus 2 percent. Any resulting reduction in the Common Equity Capital Ratio (%) shall then be allocated to Short-Term Debt, Long-Term Debt, QUIPS and Preferred Equity on a pro rata based on the corresponding Capital Amounts.
- [2] Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the thirteen-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the month immediately preceding the Evaluation Period. The Long-Term Debt and QUIPS Cost Rates shall include a) annualized amortization of debt discount, premium and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment B. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment D.
- [3] The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

Rate Stabilization Plan Rider

**ENTERGY LOUISIANA, LLC - GAS
EVALUATION PERIOD ADJUSTMENTS
EVALUATION PERIOD ENDED SEPTEMBER 30, 2020**

The actual (per book) data for each Evaluation Period, as reflected in Attachment A, shall be adjusted to reflect the following:

1. Rate Annualization Adjustment

- A) Present rate revenue shall be adjusted to reflect jurisdictional revenues, on an annualized basis, the Rate Adjustment in effect at the end of the Evaluation Period under this Rider RSP.
- B) Present rate jurisdictional revenue shall be adjusted for weather using the company's methodology as set forth in Attachment "B" to Settlement Term Sheet approved by LPSC Order No. U-33983. Any changes to the methodology used in the development of the weather normalization factors that form the basis of the weather normalization adjustment shall be mutually agreed upon by the LPSC Staff and ELL.
- C) The rate base, revenue and expense effects associated with any riders, or other rate mechanisms that EGSL may have in effect during the Evaluation Period which recover specific costs are to be eliminated.
- D) Non-jurisdictional revenues for CNG (Compressed Natural Gas) customers will be shared with customers with 30% of the CNG-NJ revenue being retained by the company and 70% of the CNG-NJ revenue applied to offset the jurisdictional revenue requirement.

2. Interest Synchronization

All Evaluation Period interest expenses are to be eliminated and replaced with an imputed interest expense amount equal to the Evaluation Period rate base multiplied by the weighted embedded cost of debt for the Evaluation Period determined in accordance with Attachment C.

3. Income Taxes

All state and federal income tax effects including 1) adjustments to taxable income, 2) adjustments to current taxes, 3) provisions for deferred income tax (debit and credit), and 4) accumulated provision for deferred income tax (debit and credit) shall be adjusted or eliminated, as appropriate, to comport with the following principles:

- A) Effects associated with other adjustments set out in this Attachment B shall similarly and consistently be adjusted;
- B) All effects associated with the difference in the timing of transactions, where the underlying timing difference is eliminated, shall also be eliminated;
- C) The corporate state and federal income tax laws legally in effect on the date an Evaluation Report is filed under this Rider RSP shall be reflected in the calculation of all income tax amounts; and
- D) Tax effects normally excluded for rate making purposes shall be eliminated.

4. Wage and Salary

- A) An adjustment shall be made to reflect annualized wage, salary and benefit levels in effect at the end of the twelve-month period ending September 30.
- B) Benefit expense shall be adjusted to eliminate Long-Term Incentive Plan ("LTIP"), Equity Awards Program and Restricted Share Awards.

Rate Stabilization Plan Rider

**ENTERGY LOUISIANA, LLC - GAS
EVALUATION PERIOD ADJUSTMENTS
EVALUATION PERIOD ENDED SEPTEMBER 30, 2020**

5. Reclassifications

- A) Revenues associated with ELL's Gas Retail rates in the Commission's jurisdiction, but included in Other Gas Revenue on a per book basis (Attachment A, Page 3, Line 2), shall be reclassified as rate schedule revenue.
- B) Costs not allowable for ratemaking purposes shall be removed by adjustment from the Evaluation Period cost data. Likewise, costs that are allowed, but recorded below the utility operating income line, shall be included in the Evaluation Period cost data through appropriate reclassification adjustments. These adjustments shall include, but are not limited to, the reclassification of below-the-line interest expense associated with Customer deposits as interest on Customer deposits expense.

6. Out-of-Period Items

Expenses and revenues recorded in any Evaluation Period that are related to transactions occurring prior to the Evaluation Period used in the first Evaluation Report shall be eliminated by adjustment from the Evaluation Period cost data. This shall include any associated tax adjustments.

7. Normalization

Injuries and Damages expense over three years, and Uncollectibles expense over five years will be normalized consistent with the methodology in this case.

8. Other

- A) In addition to Adjustments 1-7 above, there may, from time-to-time, be special costs or rate effects that occur during an Evaluation Period that require adjustments of the Evaluation Period cost data.
- B) The revenue requirement allocated to the one non-jurisdictional customer that is taking gas service as of the effective date of this Rider and is not a CNG customer will be calculated using the specific assignment of costs agreed upon in Docket U-28035 and the revenues derived from this customer shall be excluded from the retail cost of service (COS) and adjusted to zero. To the extent that non-CNG NJ customer(s) should begin to take gas service subsequent to the effective date of this Rider, ELL shall notify the Commission Staff of the addition of such customer(s) through the relevant Evaluation Report filing and the appropriate treatment of revenue derived such future non-CNG NJ customer(s) shall be determined on a case by case basis.

Entergy Louisiana, LLC
Rate Stabilization Plan
Cost of Service Study - Detail Model Results - FX-ALL Functions
Gas
For the Test Year Ended September 30, 2020

Line No.	Summary of Results	Total Company Adjusted	Retail	Non-Jurisdictional ⁽¹⁾
1	RBTOA: Total Rate Base	88,612,351	88,541,324	71,027
2	Revenues			
3	RSRTOA: Rate Schedule Revenues	33,207,670	33,048,273	159,397
4	ROTOA: Other Operating Revenues	1,104,069	1,103,743	325
5	RTOA: Total Revenues (L3 + L4)	34,311,739	34,152,016	159,722
6	OETOA: Total Operating Expenses	29,019,222	28,941,531	77,691
7	OITOA: Total Operating Income (L5 - L6)	5,292,517	5,210,485	82,032
8	EROR: Earned Rate of Return on Rate Base (L7 / L1)	5.97%	5.88%	115.49%
9	Earned Rate of Return on Common Equity	7.77%	7.59%	229.89%
10	Revenue Requirement Determination			
11	ROR: Required Rate of Return	6.97%	6.97%	6.97%
12	ROI: Required Return on Rate Base (L1 * L11)	6,178,735	6,173,783	4,953
13	OIDEF: Operating Income Deficiency (Excess) (L12 - L7)	886,219	963,298	(77,079)
14	REVCOF: Revenue Conversion Factor		1.35656	1.35278
15	REVDEF: Revenue Deficiency (Excess) (L13 * L14)	1,202,501	1,306,772	(104,271)
16	REVDEFPCT: % Increase (Decrease) (L15 / L3)	3.62%	3.95%	(65.42%)
17	REVREQ: Rate Schedule Revenue Requirement (L3 + L15)	34,410,171	34,355,045	55,126

NOTE:

(1) Non-Jurisdictional column represents customers discussed in Docuket U-28035. Excludes Non-Jurisdictional CNG customers.

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Rate Base
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non-Jurisdictional
1	RBTOA: RATE BASE				
2	PLTOA: PLANT IN SERVICE				
3	PLDTOA: DISTRIBUTION PLANT IN SERVICE				
4	PLD3742G: 374.2 LAND RIGHTS - GAS	DP-DD-RO	30,859	30,859	-
5	PLD375G: 375 STRUCTURES & IMPROVEMENTS - GAS	DP-DD-RO	526,081	526,081	-
6	PLD3761G: 376.1 MAINS - CAST IRON - GAS	DP-DD-RO	53,810,390	53,810,390	-
7	PLD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	DP-DD-NJ	74,680	-	74,680
8	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS	DP-DD-RO	6,080,683	6,080,683	-
9	PLD3763G: 376.3 MAINS - PLASTIC - GAS	DP-DD-RO	17,598,966	17,598,966	-
10	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	DP-DD-RO	14,457,291	14,457,291	-
11	PLD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	DP-DD-NJ	3,858	-	3,858
12	PLD380G: 380 DISTRIBUTION SERVICES - GAS	DV-CC-RO	72,561,843	72,561,843	-
13	PLD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	DV-CC-NJ	14,572	-	14,572
14	PLD381G: 381 METERS - GAS	DM-CC-RO	9,706,060	9,706,060	-
15	PLD381G: 381 METERS - GAS	DP-DD-RO	263,783	263,783	-
16	PLD381GD: 381 METERS - GAS - DIRECT	DM-CC-NJ	30,781	-	30,781
17	PLD383G: 383 HOUSE REGULATORS - GAS	DR-CC-TO	2,097,357	2,096,056	1,301
18	PLD385G: 385 MEASURING & REGULATING STATION EQUIP - GAS	DR-CC-TO	57,834	57,798	36
19	PLD386G: 386 OTHER PROPERTY ON CUST PREMISE - GAS	PLDTOA-DT	4,419	4,416	3
20	Subtotal PLDTOA: DISTRIBUTION PLANT IN SERVICE		177,319,455	177,194,224	125,231
21	PLGTOA: GENERAL PLANT IN SERVICE				
22	PLG390: 390 STRUCTURES & IMPROVEMENTS	LOMTOA	4,275,645	4,266,979	8,667
23	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	LOMTOA	581,560	580,381	1,179
24	PLG392: 392 TRANSPORTATION EQUIPMENT	PLDTOA	57,565	57,525	41
25	PLG393: 393 STORES EQUIPMENT	PLDTOA	208	208	0
26	PLG394: 394 TOOLS, SHOP, & GARAGE EQUIP	PLDTOA	1,786,100	1,784,839	1,261
27	PLG395: 395 LABORATORY EQUIPMENT	PLDTOA	174,589	174,466	123
28	PLG396: 396 POWER OPERATED EQUIPMENT	PLDTOA	605,312	604,885	427
29	PLG397: 397 COMMUNICATION EQUIPMENT	LOMTOA	531,462	530,384	1,077
30	PLG398: 398 MISCELLANEOUS EQUIPMENT	LOMTOA	25,789	25,737	52
31	Subtotal PLGTOA: GENERAL PLANT IN SERVICE		8,038,231	8,025,403	12,828
32	PLITOA: INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)				
33	PLI303AGM: 303 A&G / MISC	PLTOA	(394,900)	(394,619)	(281)
34	PLI303AGM: 303 A&G / MISC	PLTOAXINT	6,725,040	6,720,031	5,009
35	PLI303CA: 303 CUSTOMER ACCOUNTING	OMCATOA	352,224	352,132	92
36	PLI303CCS: 303 CUSTOMER CCS	CR-CC-TO	4,661,866	4,661,817	50
37	PLI303CIS: 303 CUSTOMER CIS	CR-CC-TO	147,320	147,318	2
38	PLI303CS: 303 CUSTOMER SERVICE	CR-CC-TO	5,282,418	5,282,361	56
39	PLI303D: 303 DISTRIBUTION	PLDTOA	5,438,077	5,434,236	3,841
40	PLI303L: 303 A&G / MISC - LABOR RELATED	LOMTOA	416,006	415,162	843
41	PLI303T: 303 TRANSMISSION	PLDTOA	45,108	45,076	32
42	PLI303TD: 303 TRANSMISSION & DISTRIBUTION	PLDTOA	51,658	51,622	36
43	Subtotal PLITOA: INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)		22,724,816	22,715,136	9,680
44	Subtotal PLTOA: PLANT IN SERVICE		208,082,502	207,934,763	147,739
45	ADTOA: ACCUMULATED DEPRECIATION / AMORTIZATION				
46	ADDDTOA: DISTRIBUTION ACCUMULATED DEPRECIATION				
47	ADD3742G: 374.2 LAND RIGHTS - GAS	DP-DD-RO	(6,871)	(6,871)	-
48	ADD375G: 375 STRUCTURES & IMPROVEMENTS - GAS	DP-DD-RO	(547,976)	(547,976)	-
49	ADD3761G: 376.1 MAINS - CAST IRON - GAS	DP-DD-RO	(49,572,285)	(49,572,285)	-
50	ADD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	DP-DD-NJ	(72,226)	-	(72,226)
51	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS	DP-DD-RO	(403,337)	(403,337)	-
52	ADD3763G: 376.3 MAINS - PLASTIC - GAS	DP-DD-RO	(1,531,217)	(1,531,217)	-
53	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	DP-DD-RO	(7,585,597)	(7,585,597)	-
54	ADD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	DP-DD-NJ	(386)	-	(386)
55	ADD380G: 380 DISTRIBUTION SERVICES - GAS	DV-CC-RO	(32,136,828)	(32,136,828)	-
56	ADD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	DV-CC-NJ	(1,457)	-	(1,457)
57	ADD381G: 381 METERS - GAS	DM-CC-RO	(4,889,841)	(4,889,841)	-
58	ADD381G: 381 METERS - GAS	DP-DD-RO	(13,524)	(13,524)	-
59	ADD381GD: 381 METERS - GAS - DIRECT	DM-CC-NJ	(3,078)	-	(3,078)
60	ADD383G: 383 HOUSE REGULATORS - GAS	DR-CC-TO	(1,931,379)	(1,930,181)	(1,198)
61	ADD385G: 385 MEASURING & REGULATING STATION EQUIP - GAS	DR-CC-TO	(80,523)	(80,473)	(50)
62	ADD386G: 386 OTHER PROPERTY ON CUST PREMISE - GAS	PLDTOA-DT	(4,341)	(4,338)	(3)
63	Subtotal ADDTOA: DISTRIBUTION ACCUMULATED DEPRECIATION		(98,780,867)	(98,702,469)	(78,399)

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

COS 2

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Rate Base
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non-Jurisdictional
64	ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION				
65	ADG390: 390 STRUCTURES & IMPROVEMENTS	LOMTOA	937,271	935,371	1,900
66	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	LOMTOA	1,893,521	1,889,682	3,838
67	ADG392: 392 TRANSPORTATION EQUIPMENT	PLDTOA	(16,755)	(16,743)	(12)
68	ADG393: 393 STORES EQUIPMENT	PLDTOA	(68)	(68)	(0)
69	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP	PLDTOA	56,134	56,094	40
70	ADG395: 395 LABORATORY EQUIPMENT	PLDTOA	(66,857)	(66,809)	(47)
71	ADG396: 396 POWER OPERATED EQUIPMENT	PLDTOA	(605,312)	(604,885)	(427)
72	ADG397: 397 COMMUNICATION EQUIPMENT	LOMTOA	426,434	425,570	864
73	ADG398: 398 MISCELLANEOUS EQUIPMENT	LOMTOA	3,615	3,608	7
74	ADG398: 398 MISCELLANEOUS EQUIPMENT	PLTOA	-	-	-
75	Subtotal ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION		2,627,984	2,621,821	6,163
76	ADITOA: INTANGIBLE PLANT ACCUMULATED DEPRECIATION				
77	ADI303AGM: 303 A&G / MISC	PLTOA	-	-	-
78	ADI303AGM: 303 A&G / MISC	PLTOAXINT	(3,304,239)	(3,301,777)	(2,461)
79	ADI303CA: 303 CUSTOMER ACCOUNTING	OMCATOA	(310,244)	(310,163)	(81)
80	ADI303CCS: 303 CUSTOMER CCS	CR-CC-TO	(3,915,710)	(3,915,668)	(42)
81	ADI303CIS: 303 CUSTOMER CIS	CR-CC-TO	(147,320)	(147,318)	(2)
82	ADI303CS: 303 CUSTOMER SERVICE	CR-CC-TO	(2,419,886)	(2,419,861)	(26)
83	ADI303D: 303 DISTRIBUTION	PLDTOA	(2,395,107)	(2,393,416)	(1,692)
84	ADI303L: 303 A&G / MISC LABOR RELATED	LOMTOA	(323,494)	(322,838)	(656)
85	ADI303T: 303 TRANSMISSION	PLDTOA	(45,108)	(45,076)	(32)
86	ADI303TD: 303 TRANSMISSION & DISTRIBUTION	PLDTOA	(11,856)	(11,847)	(8)
87	Subtotal ADITOA: INTANGIBLE PLANT ACCUMULATED DEPRECIATION		(12,872,964)	(12,867,966)	(4,999)
88	Subtotal ADITOA: ACCUMULATED DEPRECIATION / AMORTIZATION		(109,025,848)	(108,948,613)	(77,235)
89	MSTOA: MATERIALS AND SUPPLIES				
90	MSXATOA: MATERIALS AND SUPPLIES EXCLUDING ALLOWANCES				
91	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	PLPTDTOA	1,148,481	1,147,670	811
92	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	PLPTDTOA	75,400	75,347	53
93	Subtotal MSTOA: MATERIALS AND SUPPLIES		1,223,881	1,223,017	864
94	PPTOA: PREPAYMENTS				
95	PP165L: 165 LABOR	LOMTOA	336	335	1
96	PP165RSRT: 165 REVENUE TAXES	RSRRTOA	46,229	46,007	222
97	PP165TP: 165 PLANT	PLTOA	190,785	190,649	136
98	Subtotal PPTOA: PREPAYMENTS		237,350	236,992	358
99	REGASSLIABTOA: REGULATORY ASSETS AND LIABILITIES				
100	1822GM: 182 REGULATORY ASSET - RETIRED GAS METERS	PLDTOA-RO	1,112,234	1,112,234	-
101	Subtotal REGASSLIABTOA: REGULATORY ASSETS AND LIABILITIES		1,112,234	1,112,234	-
102	CDTOA: CUSTOMER DEPOSITS				
103	CD235: 235 CUSTOMER DEPOSITS	RBXNISC-RO	(1,720,288)	(1,720,288)	-
104	Subtotal CDTOA: CUSTOMER DEPOSITS		(1,720,288)	(1,720,288)	-
105	IDRTOA: INJURIES & DAMAGES RESERVES				
106	IDR228: 228 INJURIES & DAMAGES RESERVES	LOMTOA	0	0	0
107	Subtotal IDRTOA: INJURIES & DAMAGES RESERVES		0	0	0
108	PENTOA: UNFUNDED PENSION				
109	PEN242: 242 UNFUNDED PENSION	LOMTOA	(4,238)	(4,229)	(9)
110	PEN253012: 253012 UNFUNDED PENSION	LOMTOA	6,645,922	6,632,451	13,471
111	PEN253013: 253013 UNFUNDED PENSION	LOMTOA	(28,485)	(28,427)	(58)
112	Subtotal PENTOA: UNFUNDED PENSION		6,613,199	6,599,795	13,405
113	ADITTOA: ACCUMULATED DEFERRED INCOME TAXES				
114	ADITFTOA: ACCUMULATED DEFERRED FEDERAL INC TAXES				
115	ADFIT190TOA: 190 - FEDERAL - TOTAL	RBXNISC	4,801,921	4,798,139	3,781
116	ADFIT282TOA: 282 - FEDERAL - TOTAL	RBXNISC	(20,548,682)	(20,532,500)	(16,182)
117	ADFIT283TOA: 283 - FEDERAL - TOTAL	RBXNISC	(31,911)	(31,866)	(25)
118	ADITSTOA: ACCUMULATED DEFERRED STATE INC TAXES				
119	ADSI190TOA: 190 - STATE - TOTAL	RBXNISC	867,789	867,105	683
120	ADSI282TOA: 282 - STATE - TOTAL	RBXNISC	(2,961,177)	(2,958,845)	(2,332)
121	ADSI283TOA: 283 - STATE - TOTAL	RBXNISC	(10,439)	(10,431)	(8)
122	Subtotal ADITTOA: ACCUMULATED DEFERRED INCOME TAXES		(17,882,500)	(17,868,418)	(14,082)
123	OTHRBTOA: OTHER RATE BASE				
124	CAC252: 252 CUSTOMER ADVANCES	RBXNISC	(28,178)	(28,156)	(22)
125	Subtotal OTHRBTOA: OTHER RATE BASE		(28,178)	(28,156)	(22)
126	Total Rate Base		88,612,351	88,541,324	71,027

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

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non-Jurisdictional
1	RTOA: REVENUES				
2	RSTOA: SALES REVENUES				
3	RSRTOA: RATE SCHEDULE REVENUE	RS-RR-TO	(0)	(0)	(0)
4	RSRTOA: RATE SCHEDULE REVENUE	RV-RR-TO	33,207,670	33,048,273	159,397
5	Subtotal RSTOA: SALES REVENUES		33,207,670	33,048,273	159,397
6	ROTOA: OTHER OPERATING REVENUES				
7	RO487: 487 FORFEITED DISCOUNTS	RSRTOA-RO	462,694	462,694	-
8	RO488: 488 MISCELLANEOUS SERVICE REVENUES	PLTOA	457,485	457,159	325
9	RO484: 484 INTERDEPARTMENTAL SALES	RS-RR-TO	-	-	-
10	RO488: 488 MISCELLANEOUS SERVICE REVENUES	PLTOA-RO	183,890	183,890	-
11	RO495UR: 495 UNBILLED REVENUE	RS-RR-TO	-	-	-
12	Subtotal RTOA: OTHER OPERATING REVENUES		1,104,069	1,103,743	325
13	Subtotal RTOA: REVENUES		34,311,739	34,152,016	159,722
14	OETOA: OPERATING EXPENSES				
15	OMTOA: OPERATION & MAINTENANCE EXPENSE				
16	OMD TOA: DISTRIBUTION EXPENSES				
17	OMD870: 870 OPERATION SUPERVISION & ENG	OMD TOA-DT	1,488,124	1,481,797	6,328
18	OMD871: 871 DISTRIBUTION LOAD DISPATCHING	DM-CC-TO	634,663	633,596	1,066
19	OMD874: 874 MAINS & SERVICES EXPENSE	OMD TOA-DT	1,056,551	1,052,058	4,492
20	OMD874D: 874 MAINS & SERVICES EXPENSE - DIRECT	OMD TOA-DT	83	83	0
21	OMD875: 875 MEASURING & REG STATION EXP	DP-DD-RO	(39)	(39)	-
22	OMD875D: 875 MEASURING & REG STATION EXP - DIRECT	DP-DD-NJ	39	-	39
23	OMD876: 876 MEAS & REG STAT EXP - INDU	DP-DD-RO	(828)	(828)	-
24	OMD876D: 876 MEAS & REG STAT EXP - INDU - DIRECT	DP-DD-NJ	828	-	828
25	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	DP-DD-TO	135,976	131,495	4,481
26	OMD878: 878 METER & HOUSE REGULATOR EXP	PLD TOA-DT	535,307	534,929	378
27	OMD879: 879 CUSTOMER INSTALLATIONS EXP	PLD TOA-DT	343,762	343,519	243
28	OMD880: 880 OTHER EXPENSES	OMD TOA-DT	308,708	307,395	1,313
29	OMD8801: 880180 DEFERRED GAS COSTS	PG-EE-TO	-	-	-
30	OMD881: 881 RENTS	PLD TOA	5,871	5,867	4
31	OMD885: 885 MAINTENANCE SUPERVISION & ENG	OMD TOA-DT	564,132	561,733	2,399
32	OMD886: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS	OMD TOA-DT	17,883	17,807	76
33	OMD887: 887 MAINTENANCE OF MAINS	DP-DD-RO	1,183,325	1,183,325	-
34	OMD887D: 887 MAINTENANCE OF MAINS - DIRECT	DP-DD-NJ	38	-	38
35	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	DP-DD-NJ	-	-	-
36	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	DP-DD-RO	-	-	-
37	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	DP-DD-RO	2,125	2,125	-
38	OMD890D: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND - DIRECT	DP-DD-NJ	58	-	58
39	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	DP-DD-RO	274,035	274,035	-
40	OMD891D: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA - DIRECT	DP-DD-NJ	750	-	750
41	OMD892: 892 MAINTENANCE OF SERVICES	PLD TOA	41,045	41,016	29
42	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	PLD TOA	13,970	13,960	10
43	OMD894: 894 MAINTENANCE OF OTHER EQUIPMENT	OMD TOA-DT	8,672	8,635	37
44	Subtotal OMD TOA: DISTRIBUTION EXPENSES		6,615,078	6,592,509	22,568
45	OMC TOA: CUSTOMER ACCOUNTING EXPENSES				
46	OMCA901: 901 SUPERVISION	OMC TOA	96,199	96,174	25
47	OMCA902: 902 METER READING EXPENSE	CM-CC-TO	982,266	982,256	10
48	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	CR-CC-TO	1,646,857	1,646,839	18
49	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	RU-RR-TO	145,447	144,748	698
50	OMCA905: 905 MISC CUST ACCOUNTS EXP	OMC TOA	4,966	4,965	1
51	Subtotal OMC TOA: CUSTOMER ACCOUNTING EXPENSES		2,875,735	2,874,982	753
52	OMCSTOA: CUSTOMER SERVICES EXPENSES				
53	OMCS907: 907 SUPERVISION	CS-CC-TO	55,198	55,198	1
54	OMCS908: 908 CUSTOMER ASSISTANCE EXP	CS-CC-TO	1,288	1,288	0
55	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	CS-CC-TO	60,635	60,635	1
56	OMCS910: 910 MISC CUST SVC & INFORM EXP	CS-CC-TO	17,923	17,923	0
57	Subtotal OMCSTOA: CUSTOMER SERVICES EXPENSES		135,044	135,043	1
58	OMSTOA: SALES EXPENSES				
59	OMS911: 911 SUPERVISION	PLD TOA	43	43	0
60	OMS912: 912 DEMONSTRATION & SELLING EXP	PLD TOA	99,283	99,213	70
61	OMS913: 913 ADVERTISING EXP	PLD TOA	4,156	4,153	3
62	OMS916: 916 MISC SALES EXP	PLD TOA	17,248	17,235	12
63	Subtotal OMSTOA: SALES EXPENSES		120,730	120,645	85
64	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES				
65	OMAG920: 920 SALARIES	LOM TOA	1,416,428	1,413,557	2,871
66	OMAG921: 921 OFFICE SUPPLIES & EXP	LOM TOA	96,460	96,265	196
67	OMAG922: 922 ADM EXPENSES TRANSFER - CR	LOM TOA	-	-	-
68	OMAG923: 923 OUTSIDE SERVICES	LOM TOA	655,518	654,189	1,329
69	OMAG924: 924 PROPERTY INSURANCE	PLD TOA	4,467	4,464	3

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

COS 4

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non-Jurisdictional
70	OMAG925: 925 INJURIES & DAMAGES	LOMTOA	83,758	83,588	170
71	OMAG926: 926 PENSIONS & BENEFITS	LOMTOA	2,562,809	2,557,615	5,195
72	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	LOMTOA	174,019	173,666	353
73	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	RSRRTOA	957	953	5
74	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	LOMTOA	-	-	-
75	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	PG-EE-TO	-	-	-
76	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	RSRRTOA-RO	4,582	4,582	-
77	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	OMCSTOA	-	-	-
78	OMAG9302: 930.2 MISC GENERAL EXPENSES	LOMTOA	222,322	221,871	451
79	OMAG931: 931 RENTS	LOMTOA	35,469	35,397	72
80	OMAG932: 932 MNTNCE OF GAS GEN PLT	PLGTOA	3,009	3,005	5
81	OMAG935: 935 MNTNCE OF GENERAL PLT	PLGTOA	68,259	68,151	109
82	Subtotal OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES		5,328,059	5,317,303	10,756
83	Subtotal OMTOA: OPERATION & MAINTENANCE EXPENSE		15,074,646	15,040,482	34,164
84	DXTOA: DEPRECIATION AND AMORTIZATION EXPENSE				
85	DXD3742G: 374.2 LAND RIGHTS - GAS	DP-DD-RO	423	423	-
86	DXD3761G: 376.1 MAINS - CAST IRON - GAS	DP-DD-RO	1,919,735	1,919,735	-
87	DXD3761GD: 376.1 MAINS - CAST IRON - GAS - DIRECT	DP-DD-NJ	2,046	-	2,046
88	DXD3762G: 376.2 MAINS - WELDED STEEL - GAS	DP-DD-RO	191,082	191,082	-
89	DXD3763G: 376.3 MAINS - PLASTIC - GAS	DP-DD-RO	626,589	626,589	-
90	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	DP-DD-RO	743,220	743,220	-
91	DXD378GD: 378 MEASURING & REGULATING STATION EQUIP - GAS - DIRECT	DP-DD-NJ	132	-	132
92	DXD380G: 380 DISTRIBUTION SERVICES - GAS	DV-CC-RO	2,277,692	2,277,692	-
93	DXD380GD: 380 DISTRIBUTION SERVICES - GAS - DIRECT	DV-CC-NJ	498	-	498
94	DXD381G: 381 METERS - GAS	DM-CC-RO	331,005	331,005	-
95	DXD381G: 381 METERS - GAS	DP-DD-RO	17,849	17,849	-
96	DXD381GD: 381 METERS - GAS - DIRECT	DM-CC-NJ	1,053	-	1,053
97	DXD383G: 383 HOUSE REGULATORS - GAS	DR-CC-TO	77,446	77,398	48
98	DXD386G: 386 OTHER PROPERTY ON CUST PREMISE - GAS	PLDROA-DT	157	157	0
99	Subtotal DXD386G: 386 OTHER PROPERTY ON CUST PREMISE - GAS		157	157	0
100	Subtotal DXD386G: 386 OTHER PROPERTY ON CUST PREMISE - GAS		6,188,929	6,185,151	3,777
101	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE				
102	DXG390: 390 STRUCTURES & IMPROVEMENTS	LOMTOA	77,926	77,768	158
103	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	LOMTOA	29,658	29,598	60
104	DXG392: 392 TRANSPORTATION EQUIPMENT	PLDROA	996	995	1
105	DXG393: 393 STORES EQUIPMENT	PLDROA	2	2	0
106	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	PLDROA	67,097	67,050	47
107	DXG395: 395 LABORATORY EQUIPMENT	PLDROA	5,325	5,321	4
108	DXG396: 396 POWER OPERATED EQUIPMENT	PLDROA	-	-	-
109	DXG397: 397 COMMUNICATION EQUIPMENT	LOMTOA	15,419	15,388	31
110	DXG398: 398 MISCELLANEOUS EQUIPMENT	LOMTOA	854	852	2
111	DXGESI: ESI DEPRECIATION/AMORTIZATION	LOMTOA	325,320	324,661	659
112	Subtotal DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE		522,597	521,635	962
113	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE				
114	AXI303CA: 303 CUSTOMER ACCOUNTING	OMCATOA	3,129	3,128	1
115	AXI303CCS: 303 CUSTOMER CCS	CR-CC-TO	59,935	59,934	1
116	AXI303CS: 303 CUSTOMER SERVICE	CR-CC-TO	260,335	260,332	3
117	AXI303D: 303 DISTRIBUTION	PLDROA	172,093	171,971	122
118	AXI303L: 303 A&G / MISC - LABOR RELATED	LOMTOA	10,322	10,301	21
119	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	PLDROA	2,138	2,136	2
120	AXI303TPXI: 303 A&G / MISC	LOMTOA	40,927	40,844	83
121	AXI303TPXI: 303 A&G / MISC	PLTOAXINT	305,794	305,566	228
122	Subtotal AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE		854,672	854,213	459
123	APLTOA: AMORTIZATION OF PROPERTY				
124	APL407: 407 AMORTIZATION OF PROPERTY LOSS	PLDROA-RO	43,751	43,751	-
125	Subtotal APL407: 407 AMORTIZATION OF PROPERTY LOSS		43,751	43,751	-
126	Subtotal DXTOA: DEPRECIATION AND AMORTIZATION EXPENSE		7,609,949	7,604,750	5,199
127	ICDROA: INTEREST ON CUSTOMER DEPOSITS				
128	ICD20: 235 CUSTOMER DEPOSITS	RBXNISC-RO	86,014	86,014	-
129	Subtotal ICDROA: INTEREST ON CUSTOMER DEPOSITS		86,014	86,014	-
130	RDCTOA: REGULATORY DEBITS AND CREDITS				
131	RD407TOA: 407 REGULATORY CREDITS	DP-DD-TO	-	-	-
132	RD407TOA: 407 REGULATORY DEBITS	DP-DD-TO	-	-	-
133	Subtotal RDCTOA: REGULATORY DEBITS AND CREDITS		-	-	-
134	TOTOA: TAXES OTHER THAN INCOME				
135	TODET: 408.122 EXCISE TAX	PLTOA	(7,560)	(7,554)	(5)
136	TODETF: 408.123 EXCISE TAX FEDERAL	PLTOA	-	-	-
137	TOFE: 408.110 EMPLOYMENT TAXES	LOMTOA	455,021	454,098	922

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

COS 5

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non-Jurisdictional
138	TOGAS: 408.167 GAS SAFETY & ODORIZATION FEE	PLTOA	103,141	103,068	73
139	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	PLTOA	3,427,885	3,425,447	2,438
140	TOOUOT: 408.105 TAXES OTH THAN INC - UTILITY OP	PLTOA	170	170	0
141	TOSLCF: 408.152 FRANCHISE TAX-STATE	PLTOA	(5,495)	(5,491)	(4)
142	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	PLTOA	(1,099)	(1,098)	(1)
143	TOSLCO: 408.165 CITY OCCUPATION TAX	RSRRTOA-RO	933	933	-
144	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	RSRRTOA	1,237,651	1,231,710	5,941
145	TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA	RSRRTOA-RO	(121)	(121)	-
146	TOSLIS: 408.174 INSPECTION & SUPERVISION FEE	RSRRTOA	46,826	46,601	225
147	Subtotal TOTOA: TAXES OTHER THAN INCOME		5,257,353	5,247,764	9,589
148	CITTOA: CURRENT INCOME TAXES				
149	STTOA: STATE INCOME TAX				
150	SITAESI: ESI CURRENT STATE TAXES	PLTOA	7,903	7,897	6
151	SITAPY: PRIOR YEAR ADJUSTMENT	PLTOA	-	-	-
152	SITTRA: TAX RATE ADJUSTMENT	LOMTOA	-	-	-
153	SITTRA: TAX RATE ADJUSTMENT	PLTOA	-	-	-
154	STCALC: STATE INCOME TAX		57,274	50,332	6,941
155	Subtotal STTOA: STATE INCOME TAX		65,177	58,230	6,947
156	FTTOA: FEDERAL INCOME TAX				
157	FITAESI: ESI CURRENT FEDERAL TAXES	PLTOA	31,236	31,214	22
158	FITAPY: PRIOR YEAR ADJUSTMENT	PLTOA	-	-	-
159	FITATR: TAX RATE ADJUSTMENT	PLTOA	-	-	-
160	FTCALC: FEDERAL INCOME TAX		175,440	154,221	21,219
161	Subtotal FTTOA: FEDERAL INCOME TAX		206,676	185,435	21,241
162	Subtotal CITTOA: CURRENT INCOME TAXES		271,853	243,665	28,188
163	DTTOA: PROVISION FOR DEFERRED INCOME TAXES				
164	DTSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE				
165	DTS263AD: 263A METHOD CHANGE - DSC-STATE	PLTOA	121,993	121,907	87
166	DTSAC: TAX INT (AVOIDED COST) - STATE	PLTOA	6,633	6,629	5
167	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE	LOMTOA	-	-	-
168	DTSBSU: BASIS STEP UP - STATE	PLTOA	0	-	0
169	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE	PLDTOA	8,521	8,515	6
170	DTSCLD: CASUALTY LOSS DEDUCTION-STATE	PLDTOA-RO	(5,414)	(5,414)	-
171	DTSCR: CAPITALIZED REPAIRS - STATE	PLTOA	(315)	(315)	(0)
172	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE	AXITOA	(1,967)	(1,965)	(1)
173	DTSDC: DEF COMPENSATION - STATE	LOMTOA	0	-	0
174	DTSDFL: DEFERRED FUEL/GAS-STATE	PLTOA	-	-	-
175	DTSER: ENVIRONMENTAL RESERVE-STATE	PLPTDTOA	0	0	0
176	DTSESI: ESI STATE DEFERRED TAXES	LOMTOA	(46,965)	(46,870)	(95)
177	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE	LOMTOA	5,876	5,864	12
178	DTSINC: INCENTIVE-STATE	LOMTOA	-	-	-
179	DTSINT: INTEREST CAP - AFDC - STATE	PLTOA	(1,681)	(1,680)	(1)
180	DTSLIB: LIBERALIZED DEPRECIATION - STATE	PLTOA	128,031	127,939	91
181	DTSLIBW: LIBERALIZED DEPREC-STATE-WHLSE	PLTOA	40	40	0
182	DTSPPE: PREPAID EXPENSES - STATE	LOMTOA	12	12	0
183	DTSRAS: REGULATORY ASSET-STATE	PLTOA	-	-	-
184	DTSRC: REMOVAL COST - STATE	PLTOA	(21,984)	(21,968)	(16)
185	DTSRME: REPAIRS & MAINT EXP - STATE	PLTOA	(575)	(575)	(0)
186	DTSRR: RATE REFUND-STATE	PLTOA	-	-	-
187	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE	LOMTOA	168	168	0
188	DTSTUR: TAXABLE UNBILLED REVENUE-STATE	RS-RR-TO	-	-	-
189	DTSUOPT: UNITS OF PROPERTY - TRANSMISSION - STATE	PLTOA	-	-	-
190	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE	PLTOA	3,668	3,666	3
191	DTSUPEN: UNFUNDED PENSION EXP-STATE	LOMTOA	44,121	44,031	89
192	DTSWAR: WARRANTY EXPENSE - STATE	PLTOA	(2,132)	(2,131)	(2)
193			-	-	-
194	Subtotal DTSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE		238,031	237,853	178
195	DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL				
196	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	PLTOA	372,928	372,663	265
197	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	PLDTOA	26,049	26,031	18
198	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	PLDTOA-RO	(16,551)	(16,551)	-
199	DTFCOR: REMOVAL COSTS - FEDERAL	PLTOA	(67,203)	(67,155)	(48)
200	DTFCR: CAPITALIZED REPAIRS - FEDERAL	PLTOA	(2,238)	(2,237)	(2)
201	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	AXITOA	(6,012)	(6,008)	(3)
202	DTFDCOMP: DEFERRED COMPENSATION - FEDERAL	LOMTOA	(0)	(0)	-
203	DTFDF: DEFERRED FUEL - FEDERAL	PLTOA	-	-	-
204	DTFESI: ESI - FEDERAL	LOMTOA	(139,032)	(138,750)	(282)
205	DTFIC: INCENTIVE COMPENSATION - FEDERAL	LOMTOA	-	-	-
206	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	PLTOA	(5,140)	(5,137)	(4)
207	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL	LOMTOA	17,964	17,927	36
208	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	PLTOA	143,009	142,908	102

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

COS 6

Entergy Louisiana, LLC
Rate Stabilization Plan
Detail Model Results- Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Line Item	Customer Class Derived Allocator	Total Company Adjusted	Retail	Non- Jurisdictional
209	DTFPPE: PREPAID EXPENSES - FEDERAL	LOMTOA	36	36	0
210	DTFRAS: REGULATORY ASSET-FEDERAL	PLTOA	-	-	-
211	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	PLTOA	(1,758)	(1,757)	(1)
212	DTFRR: RATE REFUND-STATE	PLTOA	-	-	-
213	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL	LOMTOA	514	513	1
214	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	PLTOA	20,278	20,263	14
215	DTFUOPT: UNITS OF PROPERTY - TRANSMISSION - FEDERAL	PLTTOA	-	-	-
216	DTFUP: UNFUNDED PENSION - FEDERAL	LOMTOA	134,875	134,602	273
217	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	PLTOA	11,214	11,206	8
218	DTFUR: UNBILLED REVENUE - FEDERAL	RS-RR-TO	-	-	-
219	DTFWAR: WARRANTY EXPENSE - FEDERAL	PLTOA	(6,519)	(6,514)	(5)
220	Subtotal DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL		482,415	482,040	375
221	Subtotal DTTOA: PROVISION FOR DEFERRED INCOME TAXES		720,446	719,894	552
222	ITCTOA: INVESTMENT TAX CREDITS A/C 411				
223	ITC411: 411 ITC AMORTIZATION	PLTOAXINT	(1,039)	(1,039)	(1)
224	Subtotal ITCTOA: INVESTMENT TAX CREDITS A/C 411		(1,039)	(1,039)	(1)
225	Subtotal OETOA: OPERATING EXPENSES		29,019,222	28,941,531	77,691
226	Operating Income		5,292,517	5,210,485	82,032

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

COS 7

Entergy Louisiana, LLC
Rate Stabilization Plan
Rate Base
Gas [A]
For the Test Year Ended September 30, 2020

Base: Base

Line No.	Description		Per Books	Total Adjustments	Total Company Adjusted	Adjustment Reference Number
1	Distribution Plant in Service	[B]	204,858,941	(27,539,486)	177,319,455	AJ05A AJ08B
2	General Plant in Service		8,154,635	(116,404)	8,038,231	AJ05A
3	Intangible Plant in Service		23,115,716	(394,900)	22,724,816	AJ05B8
4	Plant in Service		236,133,293	(28,050,791)	208,082,502	AJ05A AJ05B8 AJ08B
5	Distribution Accumulated Depreciation	[B]	(101,953,638)	3,172,771	(98,780,867)	AJ05A AJ08B
6	General Plant Accumulated Depreciation		2,611,633	16,351	2,627,984	AJ05A
7	Intangible Plant Accumulated Depreciation		(12,872,964)	-	(12,872,964)	
8	Accumulated Depreciation		(112,214,970)	3,189,121	(109,025,848)	AJ05A AJ08B
9	Net Utility Plant (L4 + L8)		123,918,323	(24,861,669)	99,056,654	AJ05A AJ05B8 AJ08B
10	Materials & Supplies	[C]	-	1,223,881	1,223,881	AJ05B6
11	Prepayments		(1,730,321)	1,967,670	237,350	AJ05B1 AJ05B8
12	Regulatory Assets		1,112,234	-	1,112,234	
13	Customer Advances		(28,178)	-	(28,178)	
14	Customer Deposits	[D][E]	-	(1,720,288)	(1,720,288)	AJ05B2
15	Accum Deferred Income Taxes		(15,982,848)	(1,899,652)	(17,882,500)	AJ03 AJ05A
16	Other		176,590	-	-	AJ08D
17	Injuries and Damages Reserves		-	(176,590)	-	
18	Uncollectible Reserves		-	-	-	
19	Environmental Reserves		-	-	-	
20	Unfunded Pension		-	6,613,199	6,613,199	AJ08C
21	Rate Base (L9 + Sum of L10 thru L20)		107,465,800	(18,853,449)	88,612,351	AJ03 AJ05A AJ05B1 AJ05B2 AJ05B6 AJ05B8 AJ08B AJ08C AJ08D

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
[B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
[C] 13 month average balances
[D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
[E] Other items included pursuant to Section 7 of Attachment B to this Rider RSP

Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Description		Per Books	Total Adjustments	Total Company Adjusted	Adjustment Reference Number
Revenues						
1	Rate Schedule Revenue		54,469,544	(21,261,874)	33,207,670	AJ01
2	CNG Non-Jurisdictional Sharing			183,890	183,890	AJ01
3	Other Gas Revenues		1,142,217	(222,038)	920,179	AJ01
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)		55,611,761	(21,300,022)	34,311,739	AJ01
Expenses						
Gas Operation & Maintenance						
5	Production		20,031,146	(20,031,146)	-	AJ01
6	Distribution		7,294,855	(679,777)	6,615,078	AJ01 AJ04A1
7	Customer Accounting		1,845,831	1,029,904	2,875,735	AJ04A1 AJ05B8 AJ07B
8	Customer Service & Information		136,656	(1,612)	135,044	AJ04A1 AJ05B8
9	Sales		128,428	(7,697)	120,730	AJ04A1 AJ05B8
10	Administrative & General		5,519,976	(191,917)	5,328,059	AJ04A1 AJ04A2 AJ04B AJ05B3 AJ05B7 AJ05B8 AJ06A AJ07A
11	Total O & M Expense (Sum of Ln 5 thru L10)		34,956,892	(19,862,246)	15,074,646	AJ01 AJ04A1 AJ04A2 AJ04B AJ05B3 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B
12	Total Depreciation Expense		8,576,695	(966,746)	7,609,949	AJ05A AJ05B3 AJ05B8 AJ08B
13	Interest on Customer Deposits		-	86,014	86,014	AJ05B2
14	Total Regulatory Debits and Credits	[A]	926,801	(926,801)	-	AJ08G
15	Gain from Disposition of Allowances		-	-	-	
16	Total Taxes other than Income		5,276,752	(19,399)	5,257,353	AJ04A1 AJ05B4 AJ05B8 AJ08A
17	State Income Tax (page 4, line 9)		185,910	(120,733)	65,177	AJ01 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B
18	Federal Income Tax (page 4, line 16)		621,864	(415,187)	206,676	AJ08A AJ08G
19	Prov Def Inc Tax - State - Net		91,150	146,881	238,031	AJ01 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B
20	Prov Def Inc Tax - Federal - Net		(2,326,346)	2,808,761	482,415	AJ03 AJ05A
21	Investment Tax Credit - Net		(1,039)	-	(1,039)	AJ03 AJ03A AJ05A
22	Other	[A]	-	-	-	
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)		48,308,678	(19,289,456)	29,019,222	AJ01 AJ03 AJ03A AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A
24	Net Utility Operating Income (L4 - L23)		7,303,083	(2,010,566)	5,292,517	AJ01 AJ03 AJ03A AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A

NOTE:
[A] Other items included pursuant to Section 7 of Attachment B

Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas
For the Test Year Ended September 30, 2020

Base Base

Line No.	Description	Per Books	Total Adjustments	Total Company Adjusted	Adjustment Reference Number
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22	5,874,622	409,155	6,283,776	AJ01 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
2	Adjustments to Net Income Before Taxes	(4,830,876)	(560,197)	(5,391,073)	AJ02 AJ03 AJ05A
3	Taxable Income (L1 + L2)	1,043,745	(151,042)	892,703	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
Computation of State Income Tax					
4	State Taxable Income (L3)	1,043,745	(151,042)	892,703	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
5	State Adjustments	(384,620)	382,918	(1,702)	AJ03
6	Total State Taxable Income (L4 + L5)	659,126	231,876	891,001	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	42,369	14,905	57,274	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
8	Adjustments to State Tax	143,542	(135,638)	7,903	AJ03
9	State Income Tax (L7 + L8)	185,910	(120,733)	65,177	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
Computation of Federal Income Tax					
10	Taxable Income (L3)	1,043,745	(151,042)	892,703	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
11	State Income Tax [L7 (shown as deduction)]	(42,369)	(14,905)	(57,274)	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
12	Federal Adjustments	-	-	-	
13	Total Federal Taxable Income (L10 + L11 + L12)	1,001,377	(165,947)	835,430	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
14	Federal Income Tax Before Adjustments [L13 * Federal Tax Rate]	210,289	(34,849)	175,440	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G
15	Adjustments to Federal Tax	411,575	(380,339)	31,236	AJ03
16	Federal Income Tax (L14 + L15)	621,864	(415,187)	206,676	AJ01 AJ02 AJ03 AJ04A1 AJ04A2 AJ04B AJ05A AJ05B2 AJ05B3 AJ05B4 AJ05B7 AJ05B8 AJ06A AJ07A AJ07B AJ08A AJ08G

NOTE:
[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized.

Entergy Louisiana, LLC
Rate Stabilization Plan
Rate Base
Gas [A]
For the Test Year Ended September 30, 2020

Line No.	Description		Per Books	AJ01 - Rate Annualization	AJ02 - Interest Synchronization	AJ03 - Income Taxes	AJ03A - Income Tax Reform Adjustment	AJ04A1 - Wage and Salary Annualization Adjustment	AJ04A2 - FASB 106
1	Distribution Plant in Service	[B]	204,858,941	-	-	-	-	-	-
2	General Plant in Service		8,154,635	-	-	-	-	-	-
3	Intangible Plant in Service		23,119,716	-	-	-	-	-	-
4	Plant in Service	[B]	236,133,293	-	-	-	-	-	-
5	Distribution Accumulated Depreciation		(101,953,638)	-	-	-	-	-	-
6	General Plant Accumulated Depreciation		2,611,633	-	-	-	-	-	-
7	Intangible Plant Accumulated Depreciation		(12,872,964)	-	-	-	-	-	-
8	Accumulated Depreciation	[C]	(112,214,970)	-	-	-	-	-	-
9	Net Utility Plant (L4 + L8)		123,918,323	-	-	-	-	-	-
10	Materials & Supplies	[C]	-	-	-	-	-	-	-
11	Prepayments		(1,730,321)	-	-	-	-	-	-
12	Regulatory Assets	[D][E]	1,112,234	-	-	-	-	-	-
13	Customer Advances		(28,178)	-	-	-	-	-	-
14	Customer Deposits		-	-	-	-	-	-	-
15	Accum Deferred Income Taxes		(15,982,848)	-	-	(2,469,865)	-	-	-
16	Other	[D][E]	-	-	-	-	-	-	-
17	Injuries and Damages Reserves		176,590	-	-	-	-	-	-
18	Uncollectible Reserves		-	-	-	-	-	-	-
19	Environmental Reserves		-	-	-	-	-	-	-
20	Unfunded Pension		-	-	-	-	-	-	-
21	Rate Base (L9 + Sum of L10 thru L20)		107,465,800	-	-	(2,469,865)	-	-	-

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
 [B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
 [C] 13 month average balances
 [D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
 [E] Other items included pursuant to Section 7 of Attachment B to this Rider RSP

Entergy Louisiana, LLC
 Rate Stabilization Plan
 Rate Base
 Gas [A]
 For the Test Year Ended September 30, 2020

Line No.	Description	AJ04B - LTIP, Equity and Restricted Awards	AJ05A - Gas Infrastructure Rider	AJ05B1 - Prepayments	AJ05B2 - Customer Deposits	AJ05B3 - Transportation Expense	AJ05B4 - Stock Options	AJ05B5 - Property Insurance Reserve
1	Distribution Plant in Service	-	(27,539,486)	-	-	-	-	-
2	General Plant in Service	-	(116,404)	-	-	-	-	-
3	Intangible Plant in Service	-	-	-	-	-	-	-
4	Plant in Service	-	(27,655,891)	-	-	-	-	-
5	Distribution Accumulated Depreciation	-	3,172,771	-	-	-	-	-
6	General Plant Accumulated Depreciation	-	16,351	-	-	-	-	-
7	Intangible Plant Accumulated Depreciation	-	-	-	-	-	-	-
8	Accumulated Depreciation	-	3,189,121	-	-	-	-	-
9	Net Utility Plant (L4 + L8)	-	(24,466,769)	-	-	-	-	-
10	Materials & Supplies	-	-	-	-	-	-	-
11	Prepayments	-	-	1,967,418	-	-	-	-
12	Regulatory Assets	-	-	-	-	-	-	-
13	Customer Advances	-	-	-	-	-	-	-
14	Customer Deposits	-	-	-	(1,720,288)	-	-	-
15	Accum Deferred Income Taxes	-	570,213	-	-	-	-	-
16	Other	-	-	-	-	-	-	-
17	Injuries and Damages Reserves	-	-	-	-	-	-	-
18	Uncollectible Reserves	-	-	-	-	-	-	-
19	Environmental Reserves	-	-	-	-	-	-	-
20	Unfunded Pension	-	-	-	-	-	-	-
21	Rate Base (L9 + Sum of L10 thru L20)	-	(23,896,557)	1,967,418	(1,720,288)	-	-	-

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
 [B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
 [C] 13 month average balances
 [D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
 [E] Other items included pursuant to Section 7 of Attachment B to this Rider RSP

Entergy Louisiana, LLC
Rate Stabilization Plan
Rate Base
Gas [A]
For the Test Year Ended September 30, 2020

Line No.	Description	AJ05B6 - Materials and Supplies Adjustment	AJ05B7 - Image Advertising	AJ05B8 - Product Reclass	AJ06A - Out Of Period Items	AJ07A - Injuries & Damages Expense	AJ07B - Uncollectible Expense	AJ08A - Revenue Related Taxes
1	Distribution Plant in Service	-	-	-	-	-	-	-
2	General Plant in Service	-	-	-	-	-	-	-
3	Intangible Plant in Service	-	-	(394,900)	-	-	-	-
4	Plant in Service	-	-	(394,900)	-	-	-	-
5	Distribution Accumulated Depreciation	-	-	-	-	-	-	-
6	General Plant Accumulated Depreciation	-	-	-	-	-	-	-
7	Intangible Plant Accumulated Depreciation	-	-	-	-	-	-	-
8	Accumulated Depreciation	-	-	-	-	-	-	-
9	Net Utility Plant (L4 + L8)	-	-	(394,900)	-	-	-	-
10	Materials & Supplies	1,223,881	-	-	-	-	-	-
11	Prepayments	-	-	252	-	-	-	-
12	Regulatory Assets	-	-	-	-	-	-	-
13	Customer Advances	-	-	-	-	-	-	-
14	Customer Deposits	-	-	-	-	-	-	-
15	Accum Deferred Income Taxes	-	-	-	-	-	-	-
16	Other	-	-	-	-	-	-	-
17	Injuries and Damages Reserves	-	-	-	-	-	-	-
18	Uncollectible Reserves	-	-	-	-	-	-	-
19	Environmental Reserves	-	-	-	-	-	-	-
20	Unfunded Pension	-	-	-	-	-	-	-
21	Rate Base (L9 + Sum of L10 thru L20)	1,223,881	-	(394,648)	-	-	-	-

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
[B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
[C] 13 month average balances
[D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
[E] Other items included pursuant to Section 7 of Attachment B to this Rider RSP

Entergy Louisiana, LLC
Rate Stabilization Plan
Rate Base
Gas [A]
For the Test Year Ended September 30, 2020

Line No.	Description	AJ08B - Non-Jurisdictional Direct Assignment	AJ08C - Unfunded Pension excl. FAS 158	AJ08D - Injuries and Damages Reserve	AJ08G - Regulatory Debits and Credits	Total Adjustments	Total Company Adjusted
1	Distribution Plant in Service	(0)	-	-	-	(27,539,486)	177,319,455
2	General Plant in Service	-	-	-	-	(116,404)	8,038,231
3	Intangible Plant in Service	-	-	-	-	(394,900)	22,724,816
4	Plant in Service	(0)	-	-	-	(28,050,791)	208,082,502
5	Distribution Accumulated Depreciation	(0)	-	-	-	3,172,771	(98,780,867)
6	General Plant Accumulated Depreciation	-	-	-	-	16,351	2,627,984
7	Intangible Plant Accumulated Depreciation	-	-	-	-	-	(12,872,964)
8	Accumulated Depreciation	(0)	-	-	-	3,189,121	(109,025,848)
9	Net Utility Plant (L4 + L8)	(0)	-	-	-	(24,861,669)	99,056,654
10	Materials & Supplies	-	-	-	-	1,223,881	1,223,881
11	Prepayments	-	-	-	-	1,967,670	237,350
12	Regulatory Assets	-	-	-	-	-	1,112,234
13	Customer Advances	-	-	-	-	-	(28,178)
14	Customer Deposits	-	-	-	-	(1,720,288)	(1,720,288)
15	Accum Deferred Income Taxes	-	-	-	-	(1,859,652)	(17,882,500)
16	Other	-	-	-	-	-	-
17	Injuries and Damages Reserves	-	-	(176,590)	-	(176,590)	-
18	Uncollectible Reserves	-	-	-	-	-	-
19	Environmental Reserves	-	-	-	-	-	-
20	Unfunded Pension	-	6,613,199	-	-	6,613,199	6,613,199
21	Rate Base (L9 + Sum of L10 thru L20)	(0)	6,613,199	(176,590)	-	(18,853,449)	88,612,351

NOTES:

- [A] Beginning and ending average balances are to be utilized except where otherwise noted.
[B] Plant in Service shall include CWIP that is in service but not classified and that is not subject to AFUDC accrual.
[C] 13 month average balances
[D] Calculated consistent with the methodology approved in LPSC Docket No. U-28035.
[E] Other items included pursuant to Section 7 of Attachment B to this Rider RSP

Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Description		Per Books	AJ01 - Rate Annualization	AJ02 - Interest Synchronization	AJ03 - Income Taxes	AJ03A - Income Tax Reform Adjustment	AJ04A1 - Wage and Salary Annualization Adjustment	AJ04A2 - FASB 106
	Revenues								
1	Rate Schedule Revenue		54,469,544	(21,261,874)	-	-	-	-	-
2	CNG Non-Jurisdictional Sharing			183,890	-	-	-	-	-
3	Other Gas Revenues		1,142,217	(222,038)	-	-	-	-	-
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)		55,611,761	(21,300,022)	-	-	-	-	-
	Expenses								
	Gas Operation & Maintenance								
5	Production		20,031,146	(20,031,146)	-	-	-	-	-
6	Distribution		7,294,855	(690,447)	-	-	-	10,670	-
7	Customer Accounting		1,845,831	-	-	-	-	295	-
8	Customer Service & Information		136,656	-	-	-	-	38	-
9	Sales		128,428	-	-	-	-	306	-
10	Administrative & General		5,519,976	-	-	-	-	1,156	159,385
11	Total O & M Expense (Sum of Ln 5 thru L10)		34,956,892	(20,721,593)	-	-	-	12,465	159,385
12	Total Depreciation Expense		8,576,695	-	-	-	-	-	-
13	Interest on Customer Deposits		-	-	-	-	-	-	-
14	Total Regulatory Debits and Credits	[A]	926,801	-	-	-	-	-	-
15	Gain from Disposition of Allowances		-	-	-	-	-	-	-
16	Total Taxes other than Income		5,276,752	-	-	-	-	937	-
17	State Income Tax (page 4, line 9)		185,910	(37,181)	53,809	(247,664)	-	(662)	(10,245)
18	Federal Income Tax (page 4, line 16)		621,864	(113,662)	164,490	(803,208)	-	(2,634)	(31,319)
19	Prov Def Inc Tax - State - Net		91,150	-	-	193,702	-	-	-
20	Prov Def Inc Tax - Federal - Net		(2,326,346)	-	-	2,763,320	188,571	-	-
21	Investment Tax Credit - Net		(1,039)	-	-	-	-	-	-
22	Other	[A]	-	-	-	-	-	-	-
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)		48,308,678	(20,872,436)	218,299	1,906,150	188,571	9,907	117,821
24	Net Utility Operating Income (L4 - L23)		7,303,083	(427,586)	(218,299)	(1,906,150)	(188,571)	(9,907)	(117,821)

NOTE:
[A] Other items included pursuant to Section 7 of Attachment B

Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Description	AJ04B - LTIP, Equity and Restricted Awards	AJ05A - Gas Infrastructure Rider	AJ05B1 - Prepayments	AJ05B2 - Customer Deposits	AJ05B3 - Transportation Expense	AJ05B4 - Stock Options	AJ05B5 - Property Insurance Reserve
	Revenues							
1	Rate Schedule Revenue	-		-	-	-	-	-
2	CNG Non-Jurisdictional Sharing							
3	Other Gas Revenues	-		-	-	-	-	-
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)	-		-	-	-	-	-
	Expenses							
	Gas Operation & Maintenance							
5	Production	-		-	-	-	-	-
6	Distribution	-		-	-	-	-	-
7	Customer Accounting	-		-	-	-	-	-
8	Customer Service & Information	-		-	-	-	-	-
9	Sales	-		-	-	-	-	-
10	Administrative & General	(98,826)		-	-	(9,037)	(29,410)	-
11	Total O & M Expense (Sum of Ln 5 thru L10)	(98,826)		-	-	(9,037)	(29,410)	-
12	Total Depreciation Expense	-	(962,148)	-	86,014	(120)	-	-
13	Interest on Customer Deposits	-		-	-	-	-	-
14	Total Regulatory Debits and Credits	-		-	-	-	-	-
15	Gain from Disposition of Allowances	-		-	-	-	-	-
16	Total Taxes other than Income	-		-	-	-	(426)	-
17	State Income Tax (page 4, line 9)	6,353	108,668	-	(5,529)	589	1,918	-
18	Federal Income Tax (page 4, line 16)	19,419	332,194	-	(16,902)	1,799	5,863	-
19	Prov Def Inc Tax - State - Net	-	(46,821)	-	-	-	-	-
20	Prov Def Inc Tax - Federal - Net	-	(143,130)	-	-	-	-	-
21	Investment Tax Credit - Net	-		-	-	-	-	-
22	Other	-		-	-	-	-	-
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)	(73,054)	(711,237)	-	63,583	(6,769)	(22,056)	-
24	Net Utility Operating Income (L4 - L23)	73,054	711,237	-	(63,583)	6,769	22,056	-

NOTE:

[A] Other items included pursuant to Section 7 of Attachment B

Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas
For the Test Year Ended September 30, 2020

Line No.	Description	AJ05B6 - Materials and Supplies Adjustment	AJ05B7 - Image Advertising	AJ05B8 - Product Reclasp	AJ06A - Out Of Period Items	AJ07A - Injuries & Damages Expense	AJ07B - Uncollectible Expense	AJ08A - Revenue Related Taxes
	Revenues							
1	Rate Schedule Revenue	-	-	-	-	-	-	-
2	CNG Non-Jurisdictional Sharing	-	-	-	-	-	-	-
3	Other Gas Revenues	-	-	-	-	-	-	-
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)	-	-	-	-	-	-	-
	Expenses							
	Gas Operation & Maintenance							
5	Production	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-
7	Customer Accounting	-	-	900,765	-	-	128,843	-
8	Customer Service & Information	-	-	(1,650)	-	-	-	-
9	Sales	-	-	(8,003)	-	-	-	-
10	Administrative & General	-	(395)	17,584	(218,583)	(13,790)	-	-
11	Total O & M Expense (Sum of Ln 5 thru L10)	-	(395)	908,696	(218,583)	(13,790)	128,843	-
12	Total Depreciation Expense	-	-	(4,477)	-	-	-	-
13	Interest on Customer Deposits	-	-	-	-	-	-	-
14	Total Regulatory Debits and Credits	-	-	-	-	-	-	-
15	Gain from Disposition of Allowances	-	-	-	-	-	-	-
16	Total Taxes other than Income	-	-	(3,525)	-	-	-	(16,385)
17	State Income Tax (page 4, line 9)	-	25	(57,897)	14,051	886	(8,282)	1,053
18	Federal Income Tax (page 4, line 16)	-	78	(176,987)	42,952	2,710	(25,318)	3,220
19	Prov Def Inc Tax - State - Net	-	-	-	-	-	-	-
20	Prov Def Inc Tax - Federal - Net	-	-	-	-	-	-	-
21	Investment Tax Credit - Net	-	-	-	-	-	-	-
22	Other	-	-	-	-	-	-	-
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)	-	(292)	665,810	(161,581)	(10,194)	95,243	(12,112)
24	Net Utility Operating Income (L4 - L23)	-	292	(665,810)	161,581	10,194	(95,243)	12,112

NOTE:
[A] Other items included pursuant to Section 7 of Attachment B

Entergy Louisiana, LLC
Rate Stabilization Plan
Operating Income
Gas

For the Test Year Ended September 30, 2020

Line No.	Description	AJ08B - Non-Jurisdictional Direct Assignment	AJ08C - Unfunded Pension excl. FAS 158	AJ08D - Injuries and Damages Reserve	AJ08G - Regulatory Debits and Credits	Total Adjustments	Total Company Adjusted
	Revenues						
1	Rate Schedule Revenue	-	-	-	(21,261,874)		33,207,670
2	CNG Non-Jurisdictional Sharing	-	-	-	183,890		183,890
3	Other Gas Revenues	-	-	-	(222,038)		920,179
4	Total Revenues (Ln 1 + Ln 2 + Ln 3)	-	-	-	(21,300,022)		34,311,739
	Expenses						
	Gas Operation & Maintenance						
5	Production	-	-	-	(20,031,146)		-
6	Distribution	-	-	-	(679,777)		6,615,078
7	Customer Accounting	-	-	-	1,029,904		2,875,735
8	Customer Service & Information	-	-	-	(1,612)		135,044
9	Sales	-	-	-	(7,697)		120,730
10	Administrative & General	-	-	-	(191,917)		5,328,059
11	Total O & M Expense (Sum of Ln 5 thru L10)	-	-	-	(19,882,246)		15,074,646
12	Total Depreciation Expense	0	-	-	(966,746)		7,609,949
13	Interest on Customer Deposits	-	-	-	86,014		86,014
14	Total Regulatory Debits and Credits	-	-	-	(926,801)		-
15	Gain from Disposition of Allowances	-	-	-	-		-
16	Total Taxes other than Income	-	-	-	(19,399)		5,257,353
17	State Income Tax (page 4, line 9)	-	-	-	59,575		65,177
18	Federal Income Tax (page 4, line 16)	0	-	-	182,117		206,676
19	Prov Def Inc Tax - State - Net	-	-	-	146,881		238,031
20	Prov Def Inc Tax - Federal - Net	-	-	-	2,808,761		482,415
21	Investment Tax Credit - Net	-	-	-	-		(1,039)
22	Other	-	-	-	-		-
23	Total Utility Operating Exp (L11 + Sum of L12 thru L22)	0	-	-	(685,109)		29,019,222
24	Net Utility Operating Income (L4 - L23)	(0)	-	-	685,109		5,292,517

NOTE:

[A] Other items included pursuant to Section 7 of Attachment B

Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas
For the Test Year Ended September 30, 2020

Line No.	Description		Per Books	AJ01 - Rate Annualization	AJ02 - Interest Synchronization	AJ03 - Income Taxes	AJ03A - Income Tax Reform Adjustment	AJ04A1 - Wage and Salary Annualization Adjustment	AJ04A2 - FASB 106
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22		5,874,622	(578,429)	-	-	-	(13,403)	(159,385)
2	Adjustments to Net Income Before Taxes		(4,830,876)	-	837,097	(2,125,688)	-	-	-
3	Taxable Income (L1 + L2)		1,043,745	(578,429)	837,097	(2,125,688)	-	(13,403)	(159,385)
	Computation of State Income Tax								
4	State Taxable Income (L3)		1,043,745	(578,429)	837,097	(2,125,688)	-	(13,403)	(159,385)
5	State Adjustments		(384,620)	-	-	382,918	-	-	-
6	Total State Taxable Income (L4 + L5)		659,126	(578,429)	837,097	(1,742,770)	-	(13,403)	(159,385)
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	[A]	42,369	(37,181)	53,809	(112,025)	-	(862)	(10,245)
8	Adjustments to State Tax		143,542	-	-	(135,638)	-	-	-
9	State Income Tax (L7 + L8)		185,910	(37,181)	53,809	(247,664)	-	(862)	(10,245)
	Computation of Federal Income Tax								
10	Taxable Income (L3)		1,043,745	(578,429)	837,097	(2,125,688)	-	(13,403)	(159,385)
11	State Income Tax [L7 (shown as deduction)]		(42,369)	37,181	(53,809)	112,025	-	862	10,245
12	Federal Adjustments		-	-	-	-	-	-	-
13	Total Federal Taxable Income (L10 + L11 + L12)		1,001,377	(541,248)	783,288	(2,013,662)	-	(12,541)	(149,140)
14	Federal Income Tax Before Adjustments [L13 * Federal Tax Rate]	[A]	210,289	(113,662)	164,490	(422,869)	-	(2,634)	(31,319)
15	Adjustments to Federal Tax		411,575	-	-	(380,339)	-	-	-
16	Federal Income Tax (L14 + L15)		621,864	(113,662)	164,490	(803,208)	-	(2,634)	(31,319)

NOTE:

[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized.

Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas
For the Test Year Ended September 30, 2020

Line No.	Description	AJ04B - LTIP, Equity and Restricted Awards	AJ05A - Gas Infrastructure Rider	AJ05B1 - Prepayments	AJ05B2 - Customer Deposits	AJ05B3 - Transportation Expense	AJ05B4 - Stock Options	AJ05B5 - Property Insurance Reserve
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22	98,826	962,148	-	(86,014)	9,158	29,837	-
2	Adjustments to Net Income Before Taxes	-	728,395	-	-	-	-	-
3	Taxable Income (L1 + L2)	98,826	1,690,543	-	(86,014)	9,158	29,837	-
Computation of State Income Tax								
4	State Taxable Income (L3)	98,826	1,690,543	-	(86,014)	9,158	29,837	-
5	State Adjustments	-	-	-	-	-	-	-
6	Total State Taxable Income (L4 + L5)	98,826	1,690,543	-	(86,014)	9,158	29,837	-
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	6,353	108,668	-	(5,529)	589	1,918	-
8	Adjustments to State Tax	-	-	-	-	-	-	-
9	State Income Tax (L7 + L8)	6,353	108,668	-	(5,529)	589	1,918	-
Computation of Federal Income Tax								
10	Taxable Income (L3)	98,826	1,690,543	-	(86,014)	9,158	29,837	-
11	State Income Tax [L7 (shown as deduction)]	(6,353)	(108,668)	-	5,529	(589)	(1,918)	-
12	Federal Adjustments	-	-	-	-	-	-	-
13	Total Federal Taxable Income (L10 + L11 + L12)	92,474	1,581,874	-	(80,485)	8,569	27,919	-
14	Federal Income Tax Before Adjustments [13 * Federal Tax Rate]	19,419	332,194	-	(16,902)	1,799	5,863	-
15	Adjustments to Federal Tax	-	-	-	-	-	-	-
16	Federal Income Tax (L14 + L15)	19,419	332,194	-	(16,902)	1,799	5,863	-

NOTE:

[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized

Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas

For the Test Year Ended September 30, 2020

Line No.	Description	AJ05B6 - Materials and Supplies Adjustment	AJ05B7 - Image Advertising	AJ05B8 - Product Reclaim	AJ06A - Out Of Period Items	AJ07A - Injuries & Damages Expense	AJ07B - Uncollectible Expense	AJ08A - Revenue Related Taxes
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22	-	395	(900,694)	218,583	13,790	(128,843)	16,385
2	Adjustments to Net Income Before Taxes	-	-	-	-	-	-	-
3	Taxable Income (L1 + L2)	-	395	(900,694)	218,583	13,790	(128,843)	16,385
	Computation of State Income Tax							
4	State Taxable Income (L3)	-	395	(900,694)	218,583	13,790	(128,843)	16,385
5	State Adjustments	-	-	-	-	-	-	-
6	Total State Taxable Income (L4 + L5)	-	395	(900,694)	218,583	13,790	(128,843)	16,385
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	-	25	(57,897)	14,051	886	(8,282)	1,053
8	Adjustments to State Tax	-	-	-	-	-	-	-
9	State Income Tax (L7 + L8)	-	25	(57,897)	14,051	886	(8,282)	1,053
	Computation of Federal Income Tax							
10	Taxable Income (L3)	-	395	(900,694)	218,583	13,790	(128,843)	16,385
11	State Income Tax [L7 (shown as deduction)]	-	(25)	57,897	(14,051)	(886)	8,282	(1,053)
12	Federal Adjustments	-	-	-	-	-	-	-
13	Total Federal Taxable Income (L10 + L11 + L12)	-	370	(842,797)	204,533	12,904	(120,561)	15,332
14	Federal Income Tax Before Adjustments [13 * Federal Tax Rate]	-	78	(176,987)	42,952	2,710	(25,318)	3,220
15	Adjustments to Federal Tax	-	-	-	-	-	-	-
16	Federal Income Tax (L14 + L15)	-	78	(176,987)	42,952	2,710	(25,318)	3,220

NOTE:

[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized

Entergy Louisiana, LLC
Rate Stabilization Plan
Income Tax
Gas

For the Test Year Ended September 30, 2020

Line No.	Description	AJ08B - Non-Jurisdictional Direct Assignment	AJ08C - Unfunded Pension excl. FAS 158	AJ08D - Injuries and Damages Reserve	AJ08G - Regulatory Debits and Credits	Total Adjustments	Total Company Adjusted
1	Net Income Before Income Taxes (Page 3 Line 4 - Lines 11 to 16) - Line 22	-	-	-	926,801	409,155	6,283,776
2	Adjustments to Net Income Before Taxes	-	-	-	-	(560,197)	(5,391,073)
3	Taxable Income (L1 + L2)				926,801	(151,042)	892,703
	Computation of State Income Tax						
4	State Taxable Income (L3)				926,801	(151,042)	892,703
5	State Adjustments	-	-	-	-	382,918	(1,702)
6	Total State Taxable Income (L4 + L5)				926,801	231,876	891,001
7	State Income Tax Before Adjustments [L6 * Effective State Tax Rate]	-	-	-	59,575	14,905	57,274
8	Adjustments to State Tax	-	-	-	-	(135,638)	7,903
9	State Income Tax (L7 + L8)				59,575	(120,733)	65,177
	Computation of Federal Income Tax						
10	Taxable Income (L3)				926,801	(151,042)	892,703
11	State Income Tax [L7 (shown as deduction)]				(59,575)	(14,905)	(57,274)
12	Federal Adjustments	-	-	-	-	-	-
13	Total Federal Taxable Income (L10 + L11 + L12)				867,226	(165,947)	835,430
14	Federal Income Tax Before Adjustments [L13 * Federal Tax Rate]	-	-	-	182,117	(34,849)	175,440
15	Adjustments to Federal Tax	-	-	-	-	(380,339)	31,236
16	Federal Income Tax (L14 + L15)				182,117	(415,187)	206,676

NOTE:

[A] The tax rate in effect at the time the Evaluation Report is filed shall be utilized