

Energy Louisiana, LLC
Cost of Service
Cost of Service Study Development of Allocations Internal Data PLPTOARO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust. Juris	Amount	APPORTIONMENT	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
1	CM Customer Meter Reading	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	CR Customer Records	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	CS Customer Services	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	D1 Distribution Primary	DD Demand	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	D2 Distribution Secondary	DD Demand	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	DG Distribution General	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	DI Distribution Lighting	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	DM Distribution Meters	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	DS Distribution Substations	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	DV Distribution Services	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DX Distribution Line Transformers	CC Customer	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	PG Production/Generation	DD Demand	A Juris	13,056,776.849	100.00%													
13	PG Production/Generation	EE Energy	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	TH Transmission High Voltage	DD Demand	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	TL Transmission Low Voltage	DD Demand	A Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Total PLPTOARO: PLPTOARO Production Plant in Service (RO)	All classes	All Juris	13,056,776.849	100.00%													
17	CM Customer Meter Reading	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR Customer Records	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS Customer Services	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1 Distribution Primary	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2 Distribution Secondary	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG Distribution General	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI Distribution Lighting	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM Distribution Meters	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	DS Distribution Substations	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV Distribution Services	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX Distribution Line Transformers	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG Production/Generation	DD Demand	RO-Retail Only	0.00%	0.00%	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	0.00%	0.22%	0.00%
29	PG Production/Generation	EE Energy	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH Transmission High Voltage	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	TL Transmission Low Voltage	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	CM Customer Meter Reading	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR Customer Records	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS Customer Services	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1 Distribution Primary	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2 Distribution Secondary	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG Distribution General	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI Distribution Lighting	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM Distribution Meters	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS Distribution Substations	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV Distribution Services	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX Distribution Line Transformers	CC Customer	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG Production/Generation	DD Demand	RO-Retail Only	0.00%	0.00%	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
44	PG Production/Generation	EE Energy	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH Transmission High Voltage	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	TL Transmission Low Voltage	DD Demand	RO-Retail Only	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Total PLPTOARO: PLPTOARO Production Plant in Service (RO)		RO Retail Only	100.00%	100.00%			32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%

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

AF 6.9

Energy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLDTDOARO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust Juris	Amount	APPORTIONMENT	PLDTDOA-RO - Trans/Dist Plant (RO)														
1	OM: Customer Meter Reading	CC: Customer	All Juris	-	0.00%	Total PLDTDOA-RO: PLDTDOA-RO - Trans/Dist Plant (RO)	12,052,715,993	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE
2	OR: Customer Records	CC: Customer	All Juris	-	0.00%															
3	CS: Customer Services	CC: Customer	All Juris	-	0.00%															
4	D1: Distribution Primary	DD: Demand	All Juris	2,360,417,513	19.56%															
5	D2: Distribution Secondary	DD: Demand	All Juris	406,527,517	3.37%															
6	DG: Distribution General	CC: Customer	All Juris	108,326,558	0.90%															
7	D1: Distribution Lighting	CC: Customer	All Juris	82,710,466	0.69%															
8	DM: Distribution Meters	CC: Customer	All Juris	212,999,358	1.77%															
9	DS: Distribution Substations	CC: Customer	All Juris	1,121,517,951	9.31%															
10	DV: Distribution Services	CC: Customer	All Juris	489,260,415	4.06%															
11	DX: Distribution Line Transformers	CC: Customer	All Juris	1,491,987,248	12.38%															
12	PG: Production/Generation	DD: Demand	All Juris	175,565,680	1.46%															
13	EE: Energy	CC: Customer	All Juris	-	0.00%															
14	TH: Transmission High Voltage	DD: Demand	All Juris	3,132,287,310	25.99%															
15	TL: Transmission Low Voltage	DD: Demand	All Juris	2,471,114,998	20.50%															
16					100.00%															
Line No.	Function	Class	Cust Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE				
17	OM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	OR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	11.13%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	85.81%	0.00%	1.96%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	D1: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	21.90%	0.00%	16.91%	1.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	DS: Distribution Substations	CC: Customer	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.21%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	CC: Customer	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	EE: Energy	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	48.24%	18.22%	14.27%	0.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Line No.	Function	Class	Cust Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Lane Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	19.58%	19.58%	10.90%	3.88%	3.25%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	3.37%	3.37%	2.34%	0.53%	0.44%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.90%	0.90%	0.77%	0.10%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.69%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	1.77%	1.77%	0.81%	0.39%	0.30%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	9.31%	9.31%	5.18%	1.84%	1.54%	0.10%	0.00%	0.01%	0.10%	0.12%	0.26%	0.15%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	4.06%	4.06%	3.05%	1.29%	1.24%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	12.38%	12.38%	8.59%	1.94%	0.63%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	1.46%	1.46%	0.00%	0.19%	0.15%	0.01%	0.04%	0.34%	0.09%	0.12%	0.05%	0.00%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	25.99%	25.99%	8.29%	3.27%	2.58%	0.11%	0.00%	5.92%	1.51%	2.15%	1.12%	0.06%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	20.50%	20.50%	9.48%	3.74%	2.93%	0.12%	0.17%	0.54%	1.22%	1.28%	0.97%	0.06%	0.00%
47	Total PLDTDOA-RO: PLDTDOA-RO - Trans/Dist Plant (RO)		RO-Retail Only	100.00%	100.00%	49.88%	16.59%	13.08%	0.71%	1.21%	6.81%	3.23%	4.02%	2.97%	1.49%	0.00%

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Cost of Service
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Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust Juris	Amount	APPORTIONMENT	Small General Service	Residential Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
1	CM: Customer Meter Reading	CC: Customer	All Juris	3,276,665	0.01%	16.31%	68.79%	7.25%	0.88%	0.43%	0.22%	3.08%	2.75%	0.19%	0.00%	0.00%
2	CR: Customer Records	CC: Customer	All Juris	234,870,371	0.87%	10.47%	82.45%	2.20%	0.36%	0.21%	0.06%	2.20%	1.25%	0.06%	0.74%	0.00%
3	CS: Customer Services	CC: Customer	All Juris	8,557,095	0.03%	0.03%	82.50%	2.19%	0.36%	0.21%	0.06%	2.19%	1.25%	0.06%	0.74%	0.00%
4	D1: Distribution Primary	DD: Demand	All Juris	2,561,928,328	9.51%	19.79%	55.66%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
5	D2: Distribution Secondary	DD: Demand	All Juris	441,224,026	1.64%	19.79%	69.38%	13.15%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
6	DG: Distribution General	CC: Customer	All Juris	124,100,213	0.46%	11.13%	85.81%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.01%	0.77%	0.00%
7	DI: Distribution Lighting	CC: Customer	All Juris	91,135,850	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
8	DM: Distribution Meters	CC: Customer	All Juris	236,270,237	0.88%	100.00%	45.68%	16.91%	1.27%	1.19%	0.50%	5.94%	5.19%	1.42%	0.00%	0.00%
9	DS: Distribution Substations	DD: Demand	All Juris	1,232,440,646	4.57%	100.00%	55.66%	17.89%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
10	DV: Distribution Services	CC: Customer	All Juris	530,591,442	1.97%	100.00%	75.21%	15.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DX: Distribution Line Transformers	DD: Demand	All Juris	1,605,700,527	5.96%	100.00%	69.38%	13.15%	0.49%	0.00%	0.00%	5.91%	8.39%	3.77%	0.22%	0.00%
12	PG: Production/Generation	DD: Demand	All Juris	13,929,259,972	51.69%	100.00%	32.48%	12.79%	0.42%	2.73%	23.19%	6.91%	9.95%	5.02%	0.71%	0.00%
13	PG: Production/Generation	EE: Energy	All Juris	56,931,021	0.21%	100.00%	21.89%	10.10%	0.49%	4.51%	27.47%	5.81%	8.25%	4.32%	0.21%	0.00%
14	TH: Transmission High Voltage	DD: Demand	All Juris	3,292,706,224	12.22%	100.00%	31.91%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
15	TL: Transmission Low Voltage	DD: Demand	All Juris	2,596,283,162	9.64%	100.00%	46.25%	14.27%	0.60%	0.61%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%
16	Total PLTOAR-RO, PLTOAR-RO - Plant in Service (RO)	All classes		26,945,275,780	100.00%											
Line No.	Function	Class	Cust Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Small General Service	Residential Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	100.00%	100.00%	16.31%	68.79%	7.25%	0.88%	0.43%	0.22%	3.08%	2.75%	0.19%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	100.00%	100.00%	10.47%	82.45%	2.20%	0.36%	0.21%	0.06%	2.20%	1.25%	0.06%	0.74%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	100.00%	100.00%	0.03%	82.50%	2.19%	0.36%	0.21%	0.06%	2.19%	1.25%	0.06%	0.74%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	19.79%	55.66%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	19.79%	69.38%	13.15%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	11.13%	85.81%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.01%	0.77%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	21.89%	45.68%	16.91%	1.27%	1.19%	0.50%	5.94%	5.19%	1.42%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	17.89%	55.66%	15.87%	1.07%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.21%	69.38%	13.15%	0.49%	0.00%	0.00%	5.91%	8.39%	3.77%	0.22%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	15.88%	32.48%	12.79%	0.42%	2.73%	23.19%	6.91%	9.95%	5.02%	0.71%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	12.79%	32.48%	10.10%	0.49%	4.51%	27.47%	5.81%	8.25%	4.32%	0.21%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	100.00%	100.00%	11.54%	21.89%	9.57%	0.49%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	12.57%	31.91%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	18.22%	46.25%	14.27%	0.60%	0.61%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.01%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.87%	0.87%	0.09%	0.72%	0.02%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.01%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.03%	0.03%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	9.51%	9.51%	1.88%	5.29%	1.58%	0.11%	0.00%	0.00%	0.10%	0.13%	0.26%	0.16%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.64%	1.64%	0.26%	1.14%	0.22%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.46%	0.46%	0.05%	0.40%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.34%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.88%	0.88%	0.19%	0.40%	0.15%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.34%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.57%	4.57%	0.35%	2.55%	0.76%	0.05%	0.00%	0.00%	0.05%	0.05%	0.13%	0.08%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	1.97%	1.97%	0.35%	1.48%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.13%	0.08%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	5.96%	5.96%	0.93%	4.13%	0.78%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	51.69%	51.69%	6.61%	16.79%	5.22%	0.22%	1.41%	11.99%	3.06%	4.34%	1.95%	0.11%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.21%	0.21%	0.02%	0.05%	0.02%	0.00%	0.01%	0.06%	0.00%	0.02%	0.01%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	12.22%	12.22%	1.54%	3.90%	1.21%	0.05%	0.46%	2.78%	0.71%	1.01%	0.53%	0.03%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	9.64%	9.64%	1.76%	4.46%	1.38%	0.06%	0.08%	0.25%	0.57%	0.60%	0.46%	0.03%	0.00%
47	Total PLTOAR-RO, PLTOAR-RO - Plant in Service (RO)		RO-Retail Only	100.00%	100.00%	14.60%	41.33%	11.46%	0.56%	1.98%	15.09%	4.58%	6.21%	3.35%	0.85%	0.00%

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

AF 6.11

Energy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLTOA/WO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY		TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE
				ADJUSTED	ADJUSTED												
1	CM: Customer Meter Reading	CC: Customer	All Juris	14,307	0.01%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2	CR: Customer Records	CC: Customer	All Juris	80,554	0.03%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	CS: Customer Services	CC: Customer	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	D1: Distribution Primary	DD: Demand	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	D2: Distribution Secondary	DD: Demand	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	DG: Distribution General	CC: Customer	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	DI: Distribution Lighting	CC: Customer	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	DM: Distribution Meters	CC: Customer	All Juris	709,573	0.29%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	DS: Distribution Substations	CC: Customer	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	DV: Distribution Services	CC: Customer	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DX: Distribution Line Transformers	DD: Demand	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	PG: Production/Generation	DD: Demand	All Juris	240,933,594	99.43%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	TH: Transmission High Voltage	EE: Energy	All Juris	567,149	0.23%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	TL: Transmission Low Voltage	DD: Demand	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	TL: Transmission Low Voltage	DD: Demand	All Juris	-	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Total PLTOA-WO: PLTOA-WO - Plant in Service (WO)			242,305,178	100.00%			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE	
17	CM: Customer Meter Reading	CC: Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18	CR: Customer Records	CC: Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	CS: Customer Services	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI: Distribution Lighting	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM: Distribution Meters	CC: Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
25	DS: Distribution Substations	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV: Distribution Services	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG: Production/Generation	DD: Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
29	TH: Transmission High Voltage	EE: Energy	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
30	TL: Transmission High Voltage	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor	Large Industrial Service	Lighting	WHOLESALE	
32	CM: Customer Meter Reading	CC: Customer	WO-Wholesale Only	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
33	CR: Customer Records	CC: Customer	WO-Wholesale Only	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%
34	CS: Customer Services	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2: Distribution Secondary	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG: Distribution General	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	WO-Wholesale Only	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS: Distribution Substations	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV: Distribution Services	CC: Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG: Production/Generation	DD: Demand	WO-Wholesale Only	99.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.43%
44	TH: Transmission High Voltage	EE: Energy	WO-Wholesale Only	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%
45	TL: Transmission High Voltage	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Total PLTOA-WO: PLTOA-WO - Plant in Service (WO)			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

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

AF 6.12

Energy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLITTOARO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust Juris	TOTAL COMPANY ADJUSTED	TOTAL COMPANY ADJUSTED	Small General Service	Residential Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
1	CM: Customer Meter Reading	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	CR: Customer Records	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	CS: Customer Services	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	D1: Distribution Primary	DD: Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	D2: Distribution Secondary	DD: Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	DG: Distribution General	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	DI: Distribution Lighting	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	DM: Distribution Meters	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	DS: Distribution Substations	DD: Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	DV: Distribution Services	CC: Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DX: Distribution Line Transformers	DD: Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	PG: Production/Generation	DD: Demand	All Juris	175,566,660	3.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	PG: Production/Generation	EE: Energy	All Juris	3,132,287,310	54.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	TH: Transmission High Voltage	DD: Demand	All Juris	2,471,114,998	42.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	TL: Transmission Low Voltage	DD: Demand	All Juris	5,778,968,968	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Total PLITTOA-RO: PLITTOARO - Transmission Plant in Service (RO)	All classes	All Juris													
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	32.47%	12.79%	0.00%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	31.91%	12.57%	0.00%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	46.24%	18.22%	0.00%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	3.04%	0.99%	0.39%	0.00%	0.31%	0.01%	0.08%	0.70%	0.18%	0.25%	0.11%	0.01%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	54.20%	17.29%	6.81%	0.00%	5.38%	0.22%	2.06%	12.95%	3.15%	4.47%	2.34%	0.12%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	42.76%	19.77%	7.79%	0.00%	6.10%	0.26%	0.35%	1.13%	2.54%	2.67%	2.03%	0.13%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	38.05%	14.99%	0.00%	11.79%	0.49%	2.49%	14.18%	5.87%	7.40%	4.48%	0.26%	0.00%
47	Total PLITTOA-RO: PLITTOARO - Transmission Plant in Service (RO)		RO-Retail Only													

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

AF 6.13

Energy Louisiana, LLC
Cost of Service
Development of Allocations Internal Data RBXNISC RO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL COMPANY ADJUSTED
1	OM Customer Meter Reading	CC Customer	All Juris	3,257,844	0.02%
2	CR Customer Records	CC Customer	All Juris	8,096,358	0.05%
3	CS Customer Services	CC Customer	All Juris	11,206,470	0.06%
4	D1 Distribution Primary	DD Demand	All Juris	2,192,951,282	12.26%
5	D2 Distribution Secondary	DD Demand	All Juris	355,875,202	1.99%
6	DG Distribution General	CC Customer	All Juris	29,793,832	0.17%
7	DI Distribution Lighting	CC Customer	All Juris	96,088,648	0.54%
8	DW Distribution Meters	CC Customer	All Juris	267,066,945	1.49%
9	DS Distribution Substations	DD Demand	All Juris	830,962,564	4.65%
10	DV Distribution Services	CC Customer	All Juris	65,839,714	0.37%
11	DX Distribution Line Transformers	DD Demand	All Juris	1,417,387,735	7.93%
12	PG Production/Generation	DD Demand	All Juris	8,087,551,509	46.23%
13	PH Production/Generation	EE Energy	All Juris	146,065,713	0.83%
14	TH Transmission High Voltage	DD Demand	All Juris	2,402,173,684	13.44%
15	TL Transmission Low Voltage	DD Demand	All Juris	1,953,577,834	10.98%
16	Total RBXNISC RO: RBXNISC RO	All classes	All Juris	17,879,887,204	100.00%

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
17	OM Customer Meter Reading	CC Customer	RO-Retail Only	100.00%	100.00%	68.75%	16.32%	7.27%	0.98%	0.43%	0.22%	3.08%	2.75%	0.19%	0.00%	0.00%
18	CR Customer Records	CC Customer	RO-Retail Only	100.00%	100.00%	92.51%	10.42%	2.20%	0.36%	0.21%	0.06%	2.26%	1.25%	0.06%	0.73%	0.00%
19	CS Customer Services	CC Customer	RO-Retail Only	100.00%	100.00%	92.47%	10.42%	2.20%	0.36%	0.21%	0.06%	2.26%	1.25%	0.06%	0.73%	0.00%
20	D1 Distribution Primary	DD Demand	RO-Retail Only	100.00%	100.00%	59.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.35%	0.00%	0.00%	0.00%	0.00%
21	D2 Distribution Secondary	DD Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	1.00%	0.00%	0.03%	0.20%	0.00%
22	DG Distribution General	CC Customer	RO-Retail Only	100.00%	100.00%	85.92%	11.13%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.00%	0.77%	0.00%
23	DI Distribution Lighting	CC Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DW Distribution Meters	CC Customer	RO-Retail Only	100.00%	100.00%	45.67%	21.89%	16.91%	1.27%	1.19%	0.50%	5.95%	5.19%	1.42%	0.00%	0.00%
25	DS Distribution Substations	DD Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.07%	0.00%	0.00%	1.09%	1.34%	2.76%	1.84%	0.00%
26	DV Distribution Services	CC Customer	RO-Retail Only	100.00%	100.00%	75.22%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX Distribution Line Transformers	DD Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	0.20%	0.00%
28	PG Production/Generation	DD Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	27.4%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PH Production/Generation	EE Energy	RO-Retail Only	100.00%	100.00%	23.77%	11.53%	9.58%	0.41%	4.52%	27.51%	6.92%	9.96%	5.02%	0.71%	0.00%
30	TH Transmission High Voltage	DD Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.75%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL Transmission Low Voltage	DD Demand	RO-Retail Only	100.00%	100.00%	46.25%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
32	OM Customer Meter Reading	CC Customer	RO-Retail Only	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR Customer Records	CC Customer	RO-Retail Only	0.05%	0.05%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS Customer Services	CC Customer	RO-Retail Only	0.06%	0.06%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1 Distribution Primary	DD Demand	RO-Retail Only	12.26%	12.26%	6.83%	2.43%	2.04%	0.14%	0.00%	0.00%	0.13%	0.16%	0.34%	0.20%	0.00%
36	D2 Distribution Secondary	DD Demand	RO-Retail Only	1.99%	1.99%	1.38%	0.31%	0.26%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
37	DG Distribution General	CC Customer	RO-Retail Only	0.17%	0.17%	0.14%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI Distribution Lighting	CC Customer	RO-Retail Only	0.54%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.54%	0.00%
39	DW Distribution Meters	CC Customer	RO-Retail Only	1.49%	1.49%	0.88%	0.33%	0.25%	0.02%	0.02%	0.01%	0.09%	0.08%	0.02%	0.08%	0.00%
40	DS Distribution Substations	DD Demand	RO-Retail Only	4.65%	4.65%	2.59%	0.92%	0.77%	0.05%	0.00%	0.00%	0.05%	0.06%	0.00%	0.05%	0.00%
41	DV Distribution Services	CC Customer	RO-Retail Only	0.37%	0.37%	0.28%	0.07%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX Distribution Line Transformers	DD Demand	RO-Retail Only	7.93%	7.93%	5.50%	1.24%	1.04%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%
43	PG Production/Generation	DD Demand	RO-Retail Only	45.23%	45.23%	14.69%	5.79%	4.57%	0.19%	1.24%	10.49%	2.67%	3.79%	1.70%	0.10%	0.00%
44	PH Production/Generation	EE Energy	RO-Retail Only	0.83%	0.83%	0.20%	0.10%	0.08%	0.00%	0.04%	0.23%	0.06%	0.08%	0.04%	0.01%	0.00%
45	TH Transmission High Voltage	DD Demand	RO-Retail Only	13.44%	13.44%	4.29%	1.69%	1.33%	0.06%	0.51%	3.06%	0.65%	1.11%	0.58%	0.03%	0.00%
46	TL Transmission Low Voltage	DD Demand	RO-Retail Only	10.98%	10.98%	5.08%	2.00%	1.57%	0.07%	0.09%	0.29%	0.65%	0.69%	0.52%	0.03%	0.00%
47	RO Retail Only			100.00%	100.00%	41.75%	14.90%	11.94%	0.59%	1.89%	14.08%	4.44%	5.98%	3.34%	1.11%	0.00%

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

AF 6.14

Energy Louisiana, LLC
Cost of Service
Cost of Service Study Development of Allocations Internal Data REXNISC WO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
1	CM Customer Meter Reading	CC Customer	All Juris	14.202	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2	CR Customer Records	CC Customer	All Juris	2.902	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	CS Customer Services	CC Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	D1 Distribution Primary	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	D2 Distribution Secondary	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	DG Distribution General	CC Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	DI Distribution Lighting	CC Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	DM Distribution Meters	CC Customer	All Juris	800.586	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9	DS Distribution Substations	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	DV Distribution Services	CC Customer	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DX Distribution Line Transformers	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	PG Production/Generation	DD Demand	All Juris	145,218.605	98.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	98.46%
13	PG Production/Generation	EE Energy	All Juris	1,447.913	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.98%
14	TH Transmission High Voltage	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	TL Transmission Low Voltage	DD Demand	All Juris	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Total REXNISC RO: REXNISC RO Rate Base Excl Non Inv Suppl Cap (RO)	All classes	All Juris	147,484.208	100.00%											
17	CM Customer Meter Reading	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18	CR Customer Records	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	CS Customer Services	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1 Distribution Primary	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2 Distribution Secondary	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG Distribution General	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI Distribution Lighting	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM Distribution Meters	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
25	DS Distribution Substations	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV Distribution Services	CC Customer	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX Distribution Line Transformers	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG Production/Generation	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
29	PG Production/Generation	EE Energy	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
30	TH Transmission High Voltage	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	TL Transmission Low Voltage	DD Demand	WO-Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
32	CM Customer Meter Reading	CC Customer	WO-Wholesale Only	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
33	CR Customer Records	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS Customer Services	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1 Distribution Primary	DD Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2 Distribution Secondary	DD Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG Distribution General	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI Distribution Lighting	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM Distribution Meters	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS Distribution Substations	DD Demand	WO-Wholesale Only	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.54%	0.00%
41	DV Distribution Services	CC Customer	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX Distribution Line Transformers	DD Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG Production/Generation	DD Demand	WO-Wholesale Only	98.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	98.46%
44	PG Production/Generation	EE Energy	WO-Wholesale Only	0.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.98%
45	TH Transmission High Voltage	DD Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	TL Transmission Low Voltage	DD Demand	WO-Wholesale Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47			WO Wholesale Only	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

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

AF 6.15

Energy Louisiana, LLC
 Cost of Service
 Cost of Service Study - Development of Allocations - Internal Data - RSRRTOA-RO
 Electric
 For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust. Juris	Amount	APPORTIONMENT	Small General Service	Residential Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
1	CM: Customer Meter Reading	CC: Customer	All Juris	5,707,341	0.18%	20.91%	63.94%	7.49%	0.91%	0.18%	0.17%	3.38%	2.78%	0.23%	0.00%	0.00%
2	CR: Customer Records	CC: Customer	All Juris	53,086,478	1.67%	13.67%	78.24%	2.31%	0.34%	0.34%	0.07%	2.46%	1.29%	0.07%	1.48%	0.00%
3	CS: Customer Services	CC: Customer	All Juris	19,953,740	0.63%	13.67%	78.24%	2.31%	0.34%	0.00%	0.04%	2.46%	1.29%	0.07%	1.48%	0.00%
4	D1: Distribution Primary	DD: Demand	All Juris	356,024,952	11.17%	24.29%	49.64%	16.40%	1.00%	0.00%	0.00%	0.00%	1.30%	3.14%	3.08%	0.00%
5	D2: Distribution Secondary	DD: Demand	All Juris	56,967,055	1.79%	19.84%	63.81%	13.41%	0.45%	0.00%	0.00%	0.00%	0.00%	0.04%	2.45%	0.00%
6	DG: Distribution General	CC: Customer	All Juris	17,300,617	0.54%	14.55%	81.54%	2.06%	0.30%	0.00%	0.00%	0.01%	0.00%	0.01%	1.53%	0.00%
7	DI: Distribution Lighting	CC: Customer	All Juris	45,344,641	1.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
8	DM: Distribution Meters	CC: Customer	All Juris	57,602,193	1.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	DS: Distribution Substations	DD: Demand	All Juris	143,478,268	4.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	DV: Distribution Services	CC: Customer	All Juris	33,350,366	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	DW: Distribution Line Transformers	DD: Demand	All Juris	185,254,356	5.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	PG: Production/Generation	DD: Demand	All Juris	1,555,295,216	48.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	TH: Transmission High Voltage	EE: Energy	All Juris	111,713,970	3.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	TL: Transmission Low Voltage	DD: Demand	All Juris	289,553,177	9.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	TL: Transmission Low Voltage	DD: Demand	All Juris	255,804,844	8.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Total RSRRTOA-RO: RSRRTOA-RO - Retail Sales (RO)	All classes	All Juris	3,186,437,218	100.00%											

Line No.	Function	Class	Cust. Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Small General Service	Residential Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.18%	0.18%	0.04%	0.11%	0.01%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	1.67%	1.67%	0.23%	1.30%	0.04%	0.01%	0.00%	0.00%	0.04%	0.02%	0.00%	0.02%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.63%	0.63%	0.09%	0.49%	0.01%	0.00%	0.00%	0.00%	0.02%	0.01%	0.00%	0.01%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	11.17%	11.17%	2.71%	5.55%	1.83%	0.11%	0.00%	0.00%	0.13%	0.14%	0.35%	0.01%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.79%	1.79%	0.35%	1.14%	0.24%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.54%	0.54%	0.08%	0.44%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	1.42%	1.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	1.81%	1.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.42%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.50%	4.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	1.05%	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	5.81%	5.81%	0.24%	0.73%	0.06%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	48.81%	48.81%	3.71%	15.38%	5.30%	0.20%	0.00%	8.91%	3.30%	4.32%	2.28%	0.22%	0.00%
44	TH: Transmission High Voltage	EE: Energy	RO-Retail Only	3.51%	3.51%	0.55%	3.84%	0.36%	0.02%	0.07%	0.77%	0.28%	0.37%	0.22%	0.05%	0.00%
45	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	9.09%	9.09%	1.53%	2.83%	0.97%	0.04%	0.15%	1.64%	0.61%	0.79%	0.49%	0.04%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	8.03%	8.03%	1.82%	3.35%	1.15%	0.04%	0.03%	0.15%	0.51%	0.49%	0.44%	0.05%	0.00%
47	Total RSRRTOA-RO: RSRRTOA-RO - Retail Sales (RO)		RO-Retail Only	100.00%	100.00%	18.71%	38.94%	11.82%	0.53%	0.83%	11.48%	5.05%	6.30%	3.96%	2.49%	0.00%

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

AF 6.16

Entergy Louisiana, LLC
Cost of Service
Internal Factors - Labor
Electric

For the Test Year Ended December 31, 2022

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
LOMTOA-Labor Expenses	Amount	291,668,976	109,440,924	38,866,467	29,750,326	1,481,457	6,951,065	53,431,225	14,885,150	20,533,165	10,107,471	2,495,196	3,726,529
	Percentage	100.00%	37.52%	13.33%	10.20%	0.51%	2.38%	18.32%	5.10%	7.04%	3.47%	0.86%	1.28%
LPTOA-Production Labor Expenses	Amount	214,168,382	65,663,419	26,557,034	21,117,404	907,537	6,324,705	50,222,020	12,773,053	18,168,413	8,338,350	616,953	3,479,495
	Percentage	100.00%	30.66%	12.40%	9.86%	0.42%	2.95%	23.45%	5.96%	8.48%	3.89%	0.29%	1.62%
LDOSUB-Other Distribution Operation	Amount	8,426,495	5,042,409	1,521,228	1,115,265	80,890	16,825	7,003	136,529	137,553	152,882	211,696	4,217
	Percentage	100.00%	59.84%	18.05%	13.24%	0.96%	0.20%	0.08%	1.62%	1.63%	1.81%	2.51%	0.05%
LCAMRCR-Meter Reading and Cust Records	Amount	8,809,330	7,076,149	998,705	260,055	40,010	21,396	7,077	205,214	129,907	6,971	55,655	8,191
	Percentage	100.00%	80.33%	11.34%	2.95%	0.45%	0.24%	0.08%	2.33%	1.47%	0.08%	0.63%	0.09%
LOMTOA-RO - Labor Expenses (RO)	Amount	287,942,447	109,440,924	38,866,467	29,750,326	1,481,457	6,951,065	53,431,225	14,885,150	20,533,165	10,107,471	2,495,196	-
	Percentage	100.00%	38.01%	13.50%	10.33%	0.51%	2.41%	18.56%	5.17%	7.13%	3.51%	0.87%	
LDMSUB-Other Distribution Maintenance	Amount	14,818,656	8,268,993	2,716,182	2,153,796	149,956	2,067	859	134,065	160,279	314,534	917,407	518
	Percentage	100.00%	55.80%	18.33%	14.53%	1.01%	0.01%	0.01%	0.90%	1.08%	2.12%	6.19%	0.00%

Public Redacted Version

Entergy Louisiana, LLC

Cost of Service

Cost of Service Labor Study Detail Model Results FX All Functions
Electric

For the Test Year Ended December 31, 2022

Line No.	Line Item	Customer Class Allocator	Per Book	Adjustment	Total Company Adjusted	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	
1	LP500 500 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	6,284,809	232,623	6,517,432	2,079,458	819,262	646,901	26,958	175,148	1,495,119	
2	LP502 502 STEAM EXPENSES	PG-DD-TO	3,748,849	107,906	3,856,755	1,230,540	484,806	382,810	15,953	103,646	878,834	
3	LP505 505 ELECTRIC EXPENSES	PG-DD-TO	4,037,378	116,040	4,153,417	1,325,194	522,098	412,256	17,180	111,618	946,434	
4	LP506 506 MISC STEAM POWER EXPENSES	PG-DD-TO	5,808,403	230,413	6,038,816	1,926,751	759,098	599,395	24,978	162,296	1,376,058	
5	LP510 510 MAINT SUPVSN & ENGINEERING	PG-EE-TO	2,656,903	83,883	2,740,786	645,173	313,205	259,988	13,199	122,549	746,498	
6	LP511 511 MAINT OF STRUCTURES	PG-DD-TO	443,354	12,708	456,061	145,511	57,328	45,267	1,886	12,256	103,922	
7	LP512 512 MAINT OF BOILER PLANT	PG-EE-TO	1,494,690	43,084	1,537,774	361,988	175,730	145,872	7,406	68,759	418,838	
8	LP513 513 MAINT OF ELECTRIC PLANT	PG-EE-TO	734,224	21,257	755,481	177,838	86,333	71,664	3,638	33,780	206,768	
9	LP514 514 MAINT OF MISC STEAM PLANT	PG-DD-TO	468,637	13,432	482,069	153,809	60,598	47,849	1,994	12,955	109,848	
10	LP517 517 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	37,639,606	(7,183,693)	30,455,913	9,717,295	3,828,404	3,022,965	125,974	818,467	6,939,952	
11	LP524 524 MISC NUCLEAR POWER EXPENSES	PG-DD-TO	33,953,718	(7,830,077)	26,123,641	8,335,035	3,283,823	2,592,956	108,054	702,043	5,952,762	
12	LP519 519 COOLANTS & WATER	PG-DD-TO	5,408,881	(1,105,809)	4,303,072	1,372,943	540,910	427,110	17,799	115,640	980,536	
13	LP520 520 STEAM EXPENSES	PG-DD-TO	50,720,250	(10,250,478)	40,469,772	12,912,327	5,087,177	4,016,911	167,394	1,087,578	9,221,798	
14	LP532 532 MAINT OF MISC NUCLEAR PLANT	PG-DD-TO	41,172,853	(9,818,244)	31,354,609	10,004,034	3,941,373	3,112,167	129,691	842,619	7,144,737	
15	LP528 528 MAINT SUPVSN & ENGINEERING	PG-EE-TO	26,884,339	(5,200,489)	21,683,849	5,104,316	2,477,936	2,056,910	104,424	969,554	5,905,952	
16	LP529 529 MAINT OF STRUCTURES	PG-DD-TO	414,260	1,376	415,636	132,613	52,247	41,255	1,719	11,170	94,710	
17	LP530 530 MAINT OF REACTOR PLANT EQUIP	PG-EE-TO	3,478,293	(123,931)	3,354,362	789,607	383,322	318,192	16,154	149,984	913,616	
18	LP531 531 MAINT OF ELECTRIC PLANT	PG-EE-TO	2,553,017	(724,245)	1,828,773	430,488	208,984	173,476	8,807	81,770	498,096	
19	LP546 546 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	4,755,654	153,841	4,909,495	1,566,429	617,139	487,302	20,307	131,937	1,118,721	
20	LP548 548 GENERATION EXPENSES	PG-DD-TO	5,725,105	194,670	5,919,775	1,888,769	744,134	587,579	24,486	159,087	1,348,932	
21	LP549 549 MISC OTH POWER GENERATION EXP	PG-DD-TO	8,047,812	254,992	8,302,804	2,645,101	1,043,688	824,112	34,343	223,128	1,891,950	
22	LP551 551 MAINT SUPVSN & ENGINEERING	PG-DD-TO	954,198	33,095	987,293	315,007	124,106	97,996	4,084	26,532	224,973	
23	LP553 553 MAINT OF GEN & ELEC PLT	PG-DD-TO	4,900,854	146,317	5,047,171	1,610,355	634,445	500,967	20,876	135,637	1,150,093	
24	LP552 552 OTH PWR MAINT-MAINT OF STRUCTURES	PG-DD-TO	109,910	3,155	113,065	36,075	14,213	11,223	468	3,038	25,764	
25	LP554 554 OTH PWR MAINT-MAINT MISC OTH PWR GEN PLT	PG-DD-TO	419,574	12,071	431,645	137,721	54,259	42,844	1,785	11,600	98,358	
26	LP501 501 FUEL	PG-EE-TO	4,766	-	4,766	1,122	545	452	23	213	1,298	
27	Subtotal LPGTOA: GENERATION LABOR EXPENSES			252,820,337	(40,576,103)	212,244,234	65,498,498	26,315,162	20,926,418	899,578	6,272,996	49,783,566
28	LP556 556 LOAD DISPATCHING	PG-DD-TO	1,843,211	80,938	1,924,149	613,921	241,872	190,985	7,959	51,709	438,453	
29	LP557 557 OTHER PROD EXP & CR	LPTOA	39,042	1,714	40,756	12,496	5,054	4,019	173	1,204	9,557	
30	Subtotal LPTTOA: OTHER POWER SUPPLY LABOR EXPENSES			1,882,252	82,652	1,964,905	626,417	246,925	195,004	8,131	52,913	448,011
31	LT560 560 OPER SUPVSN & ENGINEERING	TH-DD-TO	1,905,103	74,192	1,979,295	620,718	244,549	193,100	8,047	73,925	443,308	
32	LT560 560 OPER SUPVSN & ENGINEERING	TL-DD-TO	1,477,817	57,552	1,535,369	710,030	279,737	219,152	9,205	12,433	40,408	
33	LT561 561 LOAD DISPATCHING	TH-DD-TO	4,011,459	176,085	4,187,544	1,313,237	517,387	408,536	17,025	156,401	937,895	
34	LT561 561 LOAD DISPATCHING	TL-DD-TO	2,497,512	109,629	2,607,141	1,205,671	475,008	372,132	15,630	21,113	68,615	
35	LT562 562 STATION EXPENSE	TH-DD-TO	326,524	9,364	335,889	105,337	41,500	32,769	1,366	12,545	75,230	
36	LT562 562 STATION EXPENSE	TL-DD-TO	203,292	5,830	209,122	96,708	38,101	29,849	1,254	1,693	5,504	
37	LT563 563 OVERHEAD LINE EXPENSE	TH-DD-TO	66,328	2,902	69,230	21,711	8,554	6,754	281	2,586	15,506	
38	LT563 563 OVERHEAD LINE EXPENSE	TL-DD-TO	60,281	2,637	62,918	29,097	11,463	8,981	377	510	1,656	
39	LT566 566 MISC TRANSMISSION EXPENSE	TH-DD-TO	703,298	30,544	733,842	230,137	90,669	71,594	2,983	27,408	164,360	
40	LT566 566 MISC TRANSMISSION EXPENSE	TL-DD-TO	545,559	23,694	569,252	263,250	103,715	81,253	3,413	4,610	14,982	
41	Subtotal LTOTOA: OPERATION			11,797,171	492,431	12,289,602	4,595,895	1,810,683	1,424,120	59,581	313,225	1,767,462
42	LT568 568 MAINT SUPVSN & ENG	TH-DD-TO	2,760,696	98,677	2,859,373	896,715	353,286	278,960	11,625	106,795	640,421	
43	LT568 568 MAINT SUPVSN & ENG	TL-DD-TO	2,175,398	77,756	2,253,154	1,041,970	410,514	321,606	13,508	18,246	59,299	
44	LT569 569 MAINT OF STRUCTURES	TH-DD-TO	18,492	812	19,304	6,054	2,385	1,883	78	721	4,324	
45	LT569 569 MAINT OF STRUCTURES	TL-DD-TO	11,513	506	12,019	5,558	2,190	1,715	72	97	316	
46	LT570 570 MAINT OF STATION EQUIP	TH-DD-TO	1,222,068	35,170	1,257,238	394,277	155,337	122,656	5,111	46,957	281,587	
47	LT570 570 MAINT OF STATION EQUIP	TL-DD-TO	760,853	21,897	782,750	361,982	142,613	111,726	4,693	6,339	20,600	
48	LT571 571 MAINT OF OVERHEAD LINES	TH-DD-TO	14,958	447	15,405	4,831	1,903	1,503	63	575	3,450	
49	LT571 571 MAINT OF OVERHEAD LINES	TL-DD-TO	13,594	406	14,000	6,475	2,551	1,998	84	113	368	
50	LT572 573 MAINT OF MISC TRANS PLT	TH-DD-TO	1,146	50	1,197	375	148	117	5	45	268	
51	LT573 573 MAINT OF MISC TRANS PLT	TL-DD-TO	903	40	943	432	172	136	6	8	25	
52	Subtotal LTMTOA: MAINTENANCE			6,979,622	235,762	7,215,384	2,718,673	1,071,098	842,300	35,245	179,896	1,010,659
53	LD580 580 OPER SUPVSN & ENGINEERING	LDOSUB	11,078,569	382,738	11,461,307	6,858,438	2,069,100	1,516,929	110,022	22,884	9,525	
54	LD581 581 LOAD DISPATCHING	DS-DD-TO	3,025,161	131,977	3,157,138	1,756,975	624,903	524,079	35,494	-	-	
55	LD582 582 STATION EXPENSES	DS-DD-TO	624,658	17,918	642,576	357,599	127,187	106,666	7,224	-	-	
56	LD583 583 OVERHEAD LINE EXP	D1-DD-TO	536,157	15,440	551,597	306,968	109,179	91,564	6,201	-	-	
57	LD583 583 OVERHEAD LINE EXP	D2-DD-TO	69,414	1,999	71,413	49,541	11,197	9,395	350	-	-	
58	LD583 583 OVERHEAD LINE EXP	DV-CC-TO	80,506	2,318	82,824	62,293	14,780	4,864	887	-	-	
59	LD584 584 UNDERGROUND LINE EXP	D1-DD-TO	447,571	14,908	462,479	257,373	91,540	76,771	5,199	-	-	
60	LD584 584 UNDERGROUND LINE EXP	D2-DD-TO	166,282	5,539	171,820	119,196	26,939	22,604	842	-	-	
61	LD584 584 UNDERGROUND LINE EXP	DV-CC-TO	167,547	5,581	173,128	130,211	30,894	10,167	1,854	-	-	
62	LD585 585 STREET LIGHT & SIGNAL SYS	D1-LL-TO	114,057	3,277	117,335	-	-	-	-	-	-	
63	LD586 586 METER EXPENSES	DM-CC-TO	1,371,855	40,313	1,412,168	643,003	308,282	238,129	17,897	16,816	6,988	
64	LD587 587 CUST INSTALLATIONS EXP	DG-CC-RO	1,539,546	44,472	1,584,018	1,359,249	176,328	31,027	4,940	9	14	
65	LD588 588 MISC DISTRIBUTION EXP	LDOSUB	2,689,077	106,320	2,795,397	1,672,764	504,651	369,977	26,834	5,581	2,323	
66	Subtotal LDOTOA: OPERATION			21,910,400	772,799	22,683,199	13,573,611	4,094,979	3,002,170	217,746	45,291	18,850
67	LD590 590 MAINT SUPVSN & ENGINEERING	LDMSUB	2,892,052	86,582	2,978,634	1,662,114	545,968	432,925	30,142	415	173	
68	LD592 592 MAINT OF STATION EQUIP	DS-DD-TO	3,383,287	103,186	3,486,473	1,940,253	690,089	578,747	39,196	-	-	
69	LD593 593 MAINT OF OVERHEAD LINES	D1-DD-TO	6,882,239	206,937	7,089,176	3,945,189	1,403,184	1,176,789	79,700	-	-	
70	LD593 593 MAINT OF OVERHEAD LINES	D2-DD-TO	891,011	26,791	917,802	636,704	143,899	120,744	4,499	-	-	
71	LD593 593 MAINT OF OVERHEAD LINES	DV-CC-TO	1,033,393	31,072	1,064,465	800,595	189,950	62,510	11,409	-	-	
72	LD594 594 MAINT OF UNDERGROUND LINES	D1-DD-TO	711,987	20,435	732,422	407,599	144,971	121,581	8,234	-	-	
73	LD594 594 MAINT OF UNDERGROUND LINES	D2-DD-TO	264,518	7,592	272,110	188,770	42,663	35,798	1,334	-	-	
74	LD594 594 MAINT OF UNDERGROUND LINES	DV-CC-TO	266,530	7,650	274,180	206,214	48,927	16,101	2,936	-	-	
75	LD7595 595 MAINT OF LINE TRANSFORMERS	DX-DD										

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Entergy Louisiana, LLC
Cost of Service
Cost of Service Labor Study Detail Model Results FX All Functions
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Customer Class Allocator	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
1	LP500 500 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	378,585	537,135	241,395	14,003	113,467
2	LP502 502 STEAM EXPENSES	PG-DD-TO	224,032	317,855	142,848	8,206	67,145
3	LP505 505 ELECTRIC EXPENSES	PG-DD-TO	241,264	342,304	153,836	8,924	72,310
4	LP506 506 MISC STEAM POWER EXPENSES	PG-DD-TO	350,783	497,690	223,668	12,974	105,134
5	LP510 510 MAINT SUPVSN & ENGINEERING	PG-EE-TO	187,763	270,354	136,381	19,359	26,316
6	LP511 511 MAINT OF STRUCTURES	PG-DD-TO	26,492	37,586	16,892	980	7,940
7	LP512 512 MAINT OF BOILER PLANT	PG-EE-TO	105,348	151,688	76,520	10,862	14,765
8	LP513 513 MAINT OF ELECTRIC PLANT	PG-EE-TO	51,756	74,521	37,593	5,336	7,254
9	LP514 514 MAINT OF MISC STEAM PLANT	PG-DD-TO	28,002	39,730	17,855	1,036	8,393
10	LP517 517 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	1,769,126	2,510,028	1,128,039	65,435	530,230
11	LP521 524 MISC NUCLEAR POWER EXPENSES	PG-DD-TO	1,517,472	2,152,983	967,578	56,127	454,807
12	LP519 519 COOLANTS & WATER	PG-DD-TO	249,957	354,638	159,379	9,245	74,915
13	LP520 520 STEAM EXPENSES	PG-DD-TO	2,350,811	3,335,321	1,498,937	86,949	704,569
14	LP532 532 MAINT OF MISC NUCLEAR PLANT	PG-DD-TO	1,821,329	2,584,094	1,161,325	67,366	545,876
15	LP528 528 MAINT SUPVSN & ENGINEERING	PG-EE-TO	1,485,495	2,138,916	1,078,988	153,160	208,199
16	LP529 529 MAINT OF STRUCTURES	PG-DD-TO	24,143	34,255	15,394	893	7,236
17	LP530 530 MAINT OF REACTOR PLANT EQUIP	PG-EE-TO	229,797	330,878	166,913	23,693	32,207
18	LP531 531 MAINT OF ELECTRIC PLANT	PG-EE-TO	125,284	180,392	91,000	12,917	17,559
19	LP546 546 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	285,183	404,617	181,840	10,548	85,473
20	LP548 548 GENERATION EXPENSES	PG-DD-TO	343,868	487,879	219,259	12,719	103,062
21	LP549 549 MISC OTH POWER GENERATION EXP	PG-DD-TO	482,294	684,277	307,523	17,839	144,550
22	LP551 551 MAINT SUPVSN & ENGINEERING	PG-DD-TO	57,350	81,368	36,568	2,121	17,189
23	LP553 553 MAINT OF GEN & ELEC PLT	PG-DD-TO	293,180	415,963	186,939	10,844	87,870
24	LP552 552 OTH PWR MAINT-MAINT OF STRUCTURES	PG-DD-TO	6,568	9,318	4,188	243	1,968
25	LP554 554 OTH PWR MAINT-MAINT MISC OTH PWR GEN PLT	PG-DD-TO	25,073	35,574	15,987	927	7,515
26	LP501 501 FUEL	PG-EE-TO	327	470	237	34	46
27	Subtotal LPGTOA: GENERATION LABOR EXPENSES		12,661,283	18,009,834	8,267,083	612,819	3,445,996
28	LP556 556 LOAD DISPATCHING	PG-DD-TO	111,770	158,579	71,267	4,134	33,499
29	LP557 557 OTHER PROD EXP & CR	LPTOA	2,431	3,457	1,587	117	662
30	Subtotal LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES		114,201	162,036	72,854	4,251	34,161
31	LT560 560 OPER SUPVSN & ENGINEERING	TH-DD-TO	113,008	160,591	84,000	4,180	33,870
32	LT560 560 OPER SUPVSN & ENGINEERING	TL-DD-TO	91,117	95,772	72,734	4,781	-
33	LT561 561 LOAD DISPATCHING	TH-DD-TO	239,087	339,758	177,717	8,843	71,658
34	LT561 561 LOAD DISPATCHING	TL-DD-TO	154,722	162,626	123,506	8,119	-
35	LT562 562 STATION EXPENSE	TH-DD-TO	19,178	27,252	14,255	709	5,748
36	LT562 562 STATION EXPENSE	TL-DD-TO	12,410	13,044	9,907	651	-
37	LT563 563 OVERHEAD LINE EXPENSE	TH-DD-TO	3,953	5,617	2,938	146	1,185
38	LT563 563 OVERHEAD LINE EXPENSE	TL-DD-TO	3,734	3,925	2,981	196	-
39	LT566 566 MISC TRANSMISSION EXPENSE	TH-DD-TO	41,899	59,541	31,144	1,550	12,558
40	LT566 566 MISC TRANSMISSION EXPENSE	TL-DD-TO	33,783	35,508	26,967	1,773	-
41	Subtotal LTOTOA: OPERATION		712,889	903,634	546,148	30,948	125,017
42	LT568 568 MAINT SUPVSN & ENG	TH-DD-TO	163,255	231,996	121,350	6,038	48,930
43	LT568 568 MAINT SUPVSN & ENG	TL-DD-TO	133,714	140,545	106,737	7,016	-
44	LT569 569 MAINT OF STRUCTURES	TH-DD-TO	1,102	1,566	819	41	330
45	LT569 569 MAINT OF STRUCTURES	TL-DD-TO	713	750	569	37	-
46	LT570 570 MAINT OF STATION EQUIP	TH-DD-TO	71,782	102,007	53,357	2,655	21,514
47	LT570 570 MAINT OF STATION EQUIP	TL-DD-TO	46,453	48,826	37,080	2,438	-
48	LT571 571 MAINT OF OVERHEAD LINES	TH-DD-TO	880	1,250	654	33	264
49	LT571 571 MAINT OF OVERHEAD LINES	TL-DD-TO	831	873	663	44	-
50	LT573 573 MAINT OF MISC TRANS PLT	TH-DD-TO	68	97	51	3	20
51	LT573 573 MAINT OF MISC TRANS PLT	TL-DD-TO	56	59	45	3	-
52	Subtotal LTMTOA: MAINTENANCE		418,855	527,969	321,325	18,307	71,058
53	LD580 580 OPER SUPVSN & ENGINEERING	LDOSUB	185,700	187,092	207,942	287,938	5,736
54	LD581 581 LOAD DISPATCHING	DS-DD-TO	34,558	42,241	87,011	51,878	-
55	LD582 582 STATION EXPENSES	DS-DD-TO	7,034	8,597	17,709	10,559	-
56	LD583 583 OVERHEAD LINE EXP	D1-DD-TO	6,038	7,380	15,202	9,064	-
57	LD583 583 OVERHEAD LINE EXP	D2-DD-TO	-	-	23	907	-
58	LD583 583 OVERHEAD LINE EXP	DV-CC-TO	-	-	-	1	-
59	LD584 584 UNDERGROUND LINE EXP	D1-DD-TO	5,062	6,188	12,746	7,599	-
60	LD584 584 UNDERGROUND LINE EXP	D2-DD-TO	-	-	56	2,182	-
61	LD584 584 UNDERGROUND LINE EXP	DV-CC-TO	-	-	-	2	-
62	LD585 585 STREET LIGHT & SIGNAL SYS	DI-LL-TO	-	-	-	117,335	-
63	LD586 586 METER EXPENSES	DM-CC-TO	83,712	73,082	20,034	8	4,217
64	LD587 587 CUST INSTALLATIONS EXP	DG-CC-RO	125	65	99	12,162	-
65	LD588 588 MISC DISTRIBUTION EXP	LDOSUB	45,292	45,632	50,717	70,228	1,399
66	Subtotal LDOTOA: OPERATION		367,520	370,277	411,541	569,862	11,352
67	LD590 590 MAINT SUPVSN & ENGINEERING	LDMSUB	26,948	32,217	63,223	184,404	104
68	LD592 592 MAINT OF STATION EQUIP	DS-DD-TO	38,162	46,647	96,088	57,290	-
69	LD593 593 MAINT OF OVERHEAD LINES	D1-DD-TO	77,597	94,850	195,379	116,489	-
70	LD593 593 MAINT OF OVERHEAD LINES	D2-DD-TO	-	-	300	11,657	-
71	LD593 593 MAINT OF OVERHEAD LINES	DV-CC-TO	-	-	-	10	-
72	LD594 594 MAINT OF UNDERGROUND LINES	D1-DD-TO	8,017	9,799	20,186	12,035	-
73	LD594 594 MAINT OF UNDERGROUND LINES	D2-DD-TO	-	-	89	3,456	-
74	LD594 594 MAINT OF UNDERGROUND LINES	DV-CC-TO	-	-	-	3	-
75	LD7595 595 MAINT OF LINE TRANSFORMERS	DX-DD-TO	-	-	30	1,183	-
76	LD596NR 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	DI-LL-TO	-	-	-	715,283	-
77	LD597 597 MAINT OF METERS	DM-CC-TO	10,289	8,982	2,462	1	518
78	LD598 598 MAINT OF MISC DISTRIBUTION PLT	LDMSUB	5,947	7,110	13,953	40,698	23
79	Subtotal LDMTOA: MAINTENANCE		166,961	199,606	391,710	1,142,509	645
80	LCA901 901 SUPERVISION	LCAMRCR	12,179	7,710	414	3,303	486
81	LCA902 902 METER READING EXPENSE	CM-CC-TO	40,486	36,168	2,539	11	5,626
82	LCA903 903 CUST RCDs & COLLECTION EXP	CR-CC-TO	164,728	93,739	4,433	55,644	2,564
83	LCA905 905 MISC CUST ACCOUNTS EXP	LCAMRCR	1,332	843	45	361	53
84	Subtotal LCAOTOA: OPERATION		218,725	138,460	7,430	59,320	8,730
85	LCS907 907 SUPERVISION	CS-CC-TO	15,126	8,608	407	5,110	-
86	LCS908 908 CUSTOMER ASSISTANCE EXP	CS-CC-TO	13,376	7,612	360	4,518	-
87	LCS909 909 INFORM & INSTR ADVTSNG EXP	CS-CC-TO	6,809	3,875	183	2,300	-
88	LCS910 910 MISC CUST SVC & INFORM EXP	CS-CC-TO	71,273	40,558	1,918	24,076	-
89	Subtotal LCSOTOA: OPERATION		106,585	60,653	2,868	36,003	-
90	LS911 911 SUPERVISION	PLPTDTOA	268	364	196	48	67
91	LS912 912 DEMONSTRATION & SELLING EXP	PLPTDTOA	116,028	157,836	84,972	20,799	29,042
92	LS916 916 MISC SALES EXP	PLPTDTOA	1,835	2,496	1,344	329	459
93	Subtotal LSOTOA: OPERATION		118,131	160,696	86,512	21,176	29,568
94	Total		14,885,150	20,533,165	10,107,471	2,495,196	3,726,529

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

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Entergy Louisiana, LLC
Cost of Service
Cost of Service Labor Study - Detail Model Results - FX-All Functions
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Total	Per Book	ELA AJ36 COS: Payroll Adjustment	ELA AJ43 COS: River Bend DAP Adjustment	ELA AJ48 COS: Energy Efficiency Programs
1	LPGTOA: GENERATION LABOR EXPENSES					
2	LPSTOA: STEAM POWER GENERATION LABOR EXPENSES					
3	OPERATION	20,571,187	19,884,205	687,038	-	(56)
4	MAINTENANCE	5,972,171	5,797,807	174,364	-	-
5	Subtotal LPSTOA: STEAM POWER GENERATION LABOR EXPENSES	26,543,358	25,682,012	861,402	-	(56)
6	LPNTOA: NUCLEAR POWER GENERATION LABOR EXPENSES					
7	OPERATION	101,352,399	127,722,456	2,089,743	(28,459,800)	-
8	MAINTENANCE	58,637,230	74,502,762	1,174,512	(17,040,044)	-
9	Subtotal LPNTOA: NUCLEAR POWER GENERATION LABOR EXPENSES	159,989,628	202,225,217	3,264,255	(45,499,844)	-
10	LPOTOA: OTHER POWER GENERATION LABOR EXPENSES					
11	OPERATION	19,132,074	18,528,571	603,503	-	-
12	MAINTENANCE	6,579,173	6,384,537	194,636	-	-
13	Subtotal LPOTOA: OTHER POWER GENERATION LABOR EXPENSES	25,711,247	24,913,108	798,140	-	-
14	Subtotal LPGTOA: GENERATION LABOR EXPENSES	212,244,234	252,820,337	4,923,797	(45,499,844)	(56)
15	LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES					
16	LP556: 556 LOAD DISPATCHING	1,924,149	1,843,211	80,938	-	-
17	LP557: 557 OTHER PROD EXP & CR	40,756	39,042	1,714	-	-
18	Subtotal LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES	1,964,905	1,882,252	82,652	-	-
19	LTOTOA: OPERATION					
20	LT560: 560 OPER SUPVSN & ENGINEERING	3,514,664	3,382,919	131,744	-	-
21	LT561: 561 LOAD DISPATCHING	6,794,684	6,508,971	285,714	-	-
22	LT562: 562 STATION EXPENSE	545,011	529,816	15,195	-	-
23	LT563: 563 OVERHEAD LINE EXPENSE	132,148	126,609	5,540	-	-
24	LT566: 566 MISC TRANSMISSION EXPENSE	1,303,095	1,248,856	54,238	-	-
25	Subtotal LTOTOA: OPERATION	12,289,602	11,797,171	492,431	-	-
26	LTMTOA: MAINTENANCE					
27	LT568: 568 MAINT SUPVSN & ENG	5,112,528	4,936,094	176,434	-	-
28	LT569: 569 MAINT OF STRUCTURES	31,323	30,005	1,318	-	-
29	LT570: 570 MAINT OF STATION EQUIP	2,039,988	1,982,921	57,067	-	-
30	LT571: 571 MAINT OF OVERHEAD LINES	29,405	28,552	854	-	-
31	LT573: 573 MAINT OF MISC TRANS PLT	2,140	2,050	90	-	-
32	Subtotal LTMTOA: MAINTENANCE	7,215,384	6,979,622	235,762	-	-
33	LDOTOA: OPERATION					
34	LD580: 580 OPER SUPVSN & ENGINEERING	11,461,307	11,078,569	382,738	-	-
35	LDOSUB: OTHER DISTRIBUTION OPERATION					
36	581 LOAD DISPATCHING	3,157,138	3,025,161	131,977	-	-
37	582 STATION EXPENSES	642,576	624,658	17,918	-	-
38	583 OVERHEAD LINE EXP	705,833	686,076	19,757	-	-
39	584 UNDERGROUND LINE EXP	807,427	781,399	26,027	-	-
40	585 STREET LIGHT & SIGNAL SYS	117,335	114,057	3,277	-	-
41	586 METER EXPENSES	1,412,168	1,371,855	40,313	-	-
42	587 CUST INSTALLATIONS EXP	1,584,018	1,539,546	44,472	-	-
43	Subtotal LDOSUB: OTHER DISTRIBUTION OPERATION	8,426,495	8,142,754	283,741	-	-
44	LD588: 588 MISC DISTRIBUTION EXP	2,795,397	2,689,077	106,320	-	-
45	Subtotal LDOTOA: OPERATION	22,683,199	21,910,400	772,799	-	-
46	LDMTOA: MAINTENANCE					
47	LD590: 590 MAINT SUPVSN & ENGINEERING	2,978,634	2,892,052	86,582	-	-
48	LDMSUB: OTHER DISTRIBUTION MAINTENANCE					
49	592 MAINT OF STATION EQUIP	3,486,473	3,383,287	103,186	-	-
50	593 MAINT OF OVERHEAD LINES	9,071,444	8,806,643	264,800	-	-
51	594 MAINT OF UNDERGROUND LINES	1,278,712	1,243,035	35,677	-	-
52	595 MAINT OF LINE TRANSFORMERS	93,179	90,583	2,596	-	-
53	596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	715,283	695,118	20,165	-	-
54	597 MAINT OF METERS	173,565	168,661	4,904	-	-
55	Subtotal LDMSUB: OTHER DISTRIBUTION MAINTENANCE	14,818,656	14,387,327	431,329	-	-
56	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	657,388	637,830	19,558	-	-
57	Subtotal LDMTOA: MAINTENANCE	18,454,677	17,917,209	537,468	-	-
58	LCAOTOA: OPERATION					
59	LCA901: 901 SUPERVISION	522,834	504,200	18,634	-	-
60	LCAMRCR: METER READING AND CUST RECORDS					
61	902 METER READING EXPENSE	1,319,352	1,280,952	38,400	-	-
62	903 CUST RCDS & COLLECTION EXP	7,489,978	7,197,258	292,720	-	-
63	Subtotal LCAMRCR: METER READING AND CUST RECORDS	8,809,330	8,478,210	331,120	-	-
64	LCA905: 905 MISC CUST ACCOUNTS EXP	57,169	54,764	2,405	-	-
65	Subtotal LCAOTOA: OPERATION	9,389,332	9,037,174	352,158	-	-
66	LCSOTOA: OPERATION					
67	LCS907: 907 SUPERVISION	687,534	661,197	26,337	-	-
68	LCS908: 908 CUSTOMER ASSISTANCE EXP	607,998	588,083	19,914	-	-
69	LCS909: 909 INFORM & INSTR ADVTSNG EXP	309,480	296,462	13,018	-	-
70	LCS910: 910 MISC CUST SVC & INFORM EXP	3,239,602	3,145,300	94,302	-	-
71	Subtotal LCSOTOA: OPERATION	4,844,614	4,691,042	153,572	-	-
72	LSOTOA: OPERATION					
73	LS911: 911 SUPERVISION	5,851	5,605	246	-	-
74	LS912: 912 DEMONSTRATION & SELLING EXP	2,537,056	2,466,364	70,692	-	-
75	LS916: 916 MISC SALES EXP	40,123	38,435	1,688	-	-
76	Subtotal LSOTOA: OPERATION	2,583,029	2,510,404	72,626	-	-
77	Total	291,668,976	329,545,611	7,623,265	(45,499,844)	(56)

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

AF 7.4

Public Redacted Version

Entergy Louisiana, LLC
Cost of Service
Operation and Maintenance Payroll Excluding A&G
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
1	LP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		6,517,432
2	LP502: 502 STEAM EXPENSES	502000: Steam Expenses		3,856,755
3	LP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		4,153,417
4	LP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		6,038,816
5	LP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		2,740,786
6	LP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		456,061
7	LP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		1,537,774
8	LP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		755,481
9	LP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		482,069
10	LP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr		30,455,913
11	LP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		26,123,641
12	LP519: 519 COOLANTS & WATER	519000: Coolants And Water		4,303,072
13	LP520: 520 STEAM EXPENSES	520000: Steam Expenses		40,469,772
14	LP532: 532 MAINT OF MISC NUCLEAR PLANT	532000: Maint Of Misc Nuclear Plant		31,354,610
15	LP528: 528 MAINT SUPVSN & ENGINEERING	528000: Maint Supervision & Engr		21,683,849
16	LP529: 529 MAINT OF STRUCTURES	529000: Maintenance Of Structures		415,636
17	LP530: 530 MAINT OF REACTOR PLANT EQUIP	530000: Maint Of Reactor Plant Equip		3,354,362
18	LP531: 531 MAINT OF ELECTRIC PLANT	531000: Maintenance Of Electric Plant		1,828,773
19	LP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		4,909,495
20	LP548: 548 GENERATION EXPENSES	548000: Generation Expenses		5,919,775
21	LP549: 549 MISC OTH POWER GENERATION EXP	549000: Misc Oth Pwr Generation Exps		8,302,804
22	LP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		987,293
23	LP553: 553 MAINT OF GEN & ELEC PLT	553000: Maint-Gener & Elec Equipment		5,047,171
24	LP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		113,065
25	LP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		431,645
26	LP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		1,924,149
27	LP557: 557 OTHER PROD EXP & CR	557000: Other Expenses		40,756
28	LP501: 501 FUEL	501100: Fuel - Oil		4,766
29		Subtotal Power Production Expenses		214,209,138
30	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	1,979,295
31	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	1,535,369
32	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	3,398,432
33	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	2,115,845
34	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	83,871
35	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	52,218
36	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	705,240
37	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	439,078
38	LT562: 562 STATION EXPENSE	562000: Station Expenses	TH	335,889
39	LT562: 562 STATION EXPENSE	562000: Station Expenses	TL	209,122
40	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	69,230
41	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	62,918
42	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	733,842
43	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	569,252
44	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	2,859,373
45	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	2,253,154
46	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	19,304
47	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	12,019
48	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	1,257,238
49	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	782,750
50	LT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TH	15,405
51	LT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TL	14,000
52	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	1,197
53	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	943
54		Subtotal Electric Transmission Expenses ⁽²⁾		19,504,986

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

AF 8.1

Entergy Louisiana, LLC
Cost of Service
Operation and Maintenance Payroll Excluding A&G
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
55	LD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		11,461,307
56	LD581: 581 LOAD DISPATCHING	581000: Load Dispatching		3,157,138
57	LD582: 582 STATION EXPENSES	582000: Station Expenses		642,576
58	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	551,597
59	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	71,413
60	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	82,824
61	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	462,479
62	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	171,820
63	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	173,128
64	LD585: 585 STREET LIGHT & SIGNAL SYS	585000: Street Light & Signal System		117,335
65	LD586: 586 METER EXPENSES	586000: Meter Expenses		1,412,168
66	LD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		1,584,018
67	LD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		2,795,397
68	LD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		2,978,634
69	LD592: 592 MAINT OF STATION EQUIP	592000: Maint. Of Station Equipment		3,486,473
70	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	7,089,176
71	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	917,802
72	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	1,064,465
73	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	732,422
74	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	272,110
75	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	274,180
76	LDT595: 595 MAINT OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		93,179
77	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	596000: Maint. St. Lght. & Sig. Syst.		715,283
78	LD597: 597 MAINT OF METERS	597000: Maintenance Of Meters		173,565
79	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		657,388
80		Subtotal Electric Distribution Expenses ⁽³⁾		41,137,876
81	LCA901: 901 SUPERVISION	901000: Supervision		522,834
82	LCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		1,319,352
83	LCA903: 903 CUST RCDS & COLLECTION EXP	903001: Customer Records		4,454,646
84	LCA903: 903 CUST RCDS & COLLECTION EXP	903002: Collection Expense		3,035,332
85	LCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		57,169
86		Subtotal Customer Accounts Expenses		9,389,332
87	LCS907: 907 SUPERVISION	907000: Supervision		687,534
88	LCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		607,998
89	LCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		309,480
90	LCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		3,239,602
91		Subtotal Customer Service and Info Exp		4,844,614
92	LS911: 911 SUPERVISION	911000: Supervision		5,851
93	LS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		2,537,056
94	LS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		40,123
95		Subtotal Sales Expenses		2,583,029
96		Total		291,668,976

Notes:

⁽¹⁾ See AF 8.3 - 8.4⁽²⁾ See AF 8.5 - 8.7 for Transmission High/Low Voltage Detail⁽³⁾ See AF 8.8 for Distribution Primary/Secondary Detail

Entergy Louisiana, LLC
Cost of Service
O&M Payroll
Electric
For the Test Year Ended December 31, 2022

Account	ELL Direct	Affiliate		Total ⁽¹⁾
		Non-Nuclear	Nuclear	
POWER PRODUCTION				
500	2,924,424	3,593,008	0	6,517,432
501	0	0	0	-
502	3,839,692	21,829	0	3,861,521
505	4,131,588	21,829	0	4,153,417
506	1,658,475	4,380,341	0	6,038,816
510	2,211,646	529,140	0	2,740,786
511	456,061	0	0	456,061
512	1,521,151	16,623	0	1,537,774
513	740,910	14,571	0	755,481
514	482,069	0	0	482,069
517	0	0	30,455,913	30,455,913
519	0	0	4,303,072	4,303,072
520	0	0	40,469,772	40,469,772
524	0	0	26,123,641	26,123,641
528	0	0	21,683,849	21,683,849
529	0	0	415,636	415,636
530	0	0	3,354,362	3,354,362
531	0	0	1,828,773	1,828,773
532	0	0	31,354,610	31,354,610
546	3,709,244	1,200,251	0	4,909,495
548	3,826,702	2,093,072	0	5,919,775
549	6,637,717	1,665,087	0	8,302,804
551	594,005	393,288	0	987,293
552	112,769	296	0	113,065
553	4,646,938	400,232	0	5,047,171
554	428,595	3,049	0	431,645
556	0	1,924,149	0	1,924,149
557	0	40,756	0	40,756
TOTAL POWER PRODUCTION	37,921,988	16,297,521	159,989,628	214,209,137
TRANSMISSION				
560	1,133,578	2,381,086	0	3,514,664
561	7,007	6,787,677	0	6,794,684
562	544,400	611	0	545,011
563	1,352	130,796	0	132,148
566	40,532	1,262,562	0	1,303,095
568	2,719,696	2,392,832	0	5,112,528
569	0	31,323	0	31,323
570	2,024,106	15,882	0	2,039,988
571	26,994	2,412	0	29,405
573	0	2,140	0	2,140
TOTAL TRANSMISSION	6,497,665	13,007,321	0	19,504,986
REGIONAL MARKET				
575_1	0	0	0	-
575_2	0	0	0	-
TOTAL REGIONAL MARKET	0	0	0	-

Entergy Louisiana, LLC
Cost of Service
O&M Payroll
Electric
For the Test Year Ended December 31, 2022

Account	ELL Direct	Affiliate		Total ⁽¹⁾
		Non-Nuclear	Nuclear	
DISTRIBUTION				
580	6,997,874	4,463,432	0	11,461,307
581	58,161	3,098,977	0	3,157,138
582	641,634	943	0	642,576
583	699,493	6,340	0	705,833
584	558,880	248,547	0	807,427
585	116,786	548	0	117,335
586	1,344,255	67,913	0	1,412,168
587	1,560,417	23,601	0	1,584,018
588	793,365	2,002,032	0	2,795,397
590	2,726,127	252,507	0	2,978,634
592	3,061,171	425,301	0	3,486,473
593	8,223,879	847,565	0	9,071,444
594	1,275,350	3,362	0	1,278,712
595	93,179	0	0	93,179
596	698,762	16,521	0	715,283
597	168,769	4,796	0	173,565
598	570,038	87,350	0	657,388
TOTAL DISTRIBUTION	29,588,140	11,549,735	0	41,137,876
CUSTOMER ACCOUNTS				
901	236,546	286,288	0	522,834
902	1,204,004	115,348	0	1,319,352
903	1,573,239	5,916,738	0	7,489,978
905	0	57,169	0	57,169
TOTAL CUSTOMER ACCOUNTS	3,013,788	6,375,544	0	9,389,332
CUSTOMER SERVICE				
907	181,918	505,616	0	687,534
908	398,618	209,379	0	607,998
909	0	309,480	0	309,480
910	2,955,498	284,104	0	3,239,602
TOTAL CUSTOMER SERVICE	3,536,035	1,308,579	0	4,844,614
SALES				
911	0	5,851	0	5,851
912	2,537,056	0	0	2,537,056
913	0	0	0	-
916	0	40,123	0	40,123
TOTAL SALES	2,537,056	45,974	0	2,583,029
A&G				
920	3,742,624	73,182,750	13,352,132	90,277,507
921	0	0	0	-
922	0	0	0	-
923	0	5,037	0	5,037
924	0	509,419	37,885	547,304
925	0	689,908	34,204	724,112
928	667,100	1,686,858	13,765	2,367,722
930_1	0	2,901	264	3,165
930_2	(777,441)	35,945	1,595	(739,900)
935	771,922	426,676	149,245	1,347,843
TOTAL A&G	4,404,205	76,539,495	13,589,089	94,532,789
TOTAL O&M	87,498,876	125,124,169	173,578,717	386,201,763

Notes:

⁽¹⁾ This schedule reflects 100% of nuclear costs. These dollars will be adjusted to eliminate the nonregulated and DAP portions.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Substation
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			PLANT IN SERVICE		
SUBSTATIONS PLT EX LAND ⁽¹⁾					
1	352	STRUCT & IMPROVEMENTS	200,667,781	115,215,545	85,452,236
2	352	STRUCT & IMPROVEMENTS - CONTRA	(1,313,845)	(688,614)	(625,231)
3	353	STATION EQUIPMENT	2,085,682,959	1,228,191,270	857,491,689
4	353	STATION EQUIPMENT - CONTRA	(70,755,685)	(42,271,403)	(28,484,282)
TOTAL SUBSTATION EX LAND			2,214,281,209	1,300,446,798	913,834,411
SUBSTATION RATIO - VOLTAGE LEVEL				58.73%	41.27%
			PAYROLL O&M EXPENSE - SUBSTATION		
SUBSTATION O&M EXPENSES ⁽²⁾					
OPERATIONS					
5	561	LOAD DISPATCHING	6,794,684	3,990,516	2,804,168
6	562	STATION EXPENSE	545,011	320,085	224,926
TOTAL SUBSTATION OPERATIONS			7,339,695	4,310,601	3,029,094
MAINTENANCE					
7	569	MNTNCE OF STRUCTURES	31,323	18,396	12,927
8	570	MNTNCE OF STATION EQUIP	2,039,988	1,198,084	841,904
TOTAL SUBSTATION MAINTENANCE			2,071,311	1,216,480	854,831
TOTAL SUBSTATION EXPENSE			9,411,006	5,527,082	3,883,925

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6 for Plant Balances and HV/LV by account.⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Overhead
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			PLANT IN SERVICE		
OVERHEAD LINES PLANT EX LAND ⁽¹⁾					
1	354	TOWERS & FIXTURES	238,212,881	201,561,189	36,651,692
2	354	TOWERS & FIXTURES - CONTRA	(9,276,069)	(7,789,491)	(1,486,578)
3	355	POLES & FIXTURES	1,911,489,027	887,115,056	1,024,373,970
4	355	POLES & FIXTURES - CONTRA	(366,607,186)	(178,993,280)	(187,613,907)
5	356	OVHD CONDUCTORS & DEVICES	949,761,798	492,663,679	457,098,119
6	356	OVHD CONDUCTORS & DEVICES - CONTRA	(170,624,404)	(89,260,395)	(81,364,009)
TOTAL OVERHEAD LINES PLANT EX LAND			2,552,956,046	1,305,296,759	1,247,659,287
OVERHEAD RATIO - VOLTAGE LEVEL				51.13%	48.87%
			PAYROLL O&M EXPENSE - OVERHEAD		
OVERHEAD LINES O&M EXP ⁽²⁾					
OPERATIONS					
7	563	OVERHEAD LINE EXPENSE	132,148	67,566	64,582
TOTAL OVERHEAD - OPERATIONS			132,148	67,566	64,582
MAINTENANCE					
8	571	MAINT OF OVERHEAD LINES	29,405	15,035	14,371
TOTAL OVERHEAD - MAINTENANCE			29,405	15,035	14,371
TOTAL OVERHEAD LINES EXPENSE			161,554	82,601	78,953

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6 for Plant Balances and HV/LV by account.⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Other
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			OTHER OPERATION O&M EXPENSE		
OTHER OPERATION EXPENSES O&M ⁽¹⁾					
1	561 & 562	TOTAL SUBSTATION OPERATION	7,629,890	4,702,278	2,927,612
2	563 & 567	TOTAL OVHD LINES OPERATION	10,324,916	5,409,032	4,915,884
TOTAL OTHER OPERATION EXPENSES O&M			17,954,806	10,111,310	7,843,496
OTHER OPERATION EXPENSES RATIO - VOLTAGE LEVEL				56.32%	43.68%
			PAYROLL O&M EXPENSE - OTHER OPERATION SPLIT		
OTHER O&M OPERATION EXPENSES ⁽²⁾					
3	560	OPERATION SUPVSN & ENGINEERING	3,514,664	1,979,295	1,535,369
4	566	MISC TRANSMISSION EXPENSE	1,303,095	733,842	569,252
			OTHER MAINTENANCE O&M EXPENSE		
OTHER MAINTENANCE EXPENSES O&M ⁽¹⁾					
5	569 & 570	TOTAL SUBSTATION MAINTENANCE	5,328,455	3,283,911	2,044,544
6	571	MAINT OF OVERHEAD LINES	8,579,639	4,494,714	4,084,925
TOTAL OTHER MAINTENANCE EXPENSES O&M			13,908,094	7,778,625	6,129,469
OTHER MAINTENANCE EXPENSES RATIO - VOLTAGE LEVEL				55.93%	44.07%
			PAYROLL O&M EXPENSE - OTHER MAINTENANCE SPLIT		
OTHER O&M MAINTENANCE EXPENSES ⁽²⁾					
7	568	MAINT SUPVSN & ENGINEERING	5,112,528	2,859,374	2,253,154
8	573	MAINT OF MISC TRANSMISSION PLANT	2,140	1,197	943

Notes:

⁽¹⁾ See EX 1.8 for Total Transmission O&M.⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Subfunctionalization of Distribution Line O&M Expense - Payroll
Electric
For the Test Year Ended December 31, 2022

LINE NO.	DESCRIPTION	PLANT IN SERVICE				O&M EXPENSE - PAYROLL	
		(1)	(1)	(1)		(2)	(2)
	OVHD LINES EXCL LAND	A/C 364	A/C 365	A/C 369.1	TOTAL	A/C 583	A/C 593
1	PRIMARY	926,361,142	1,156,606,298	0	2,082,967,440	551,597	7,089,176
2	SECONDARY						
3	GENERAL	130,289,739	139,382,295	0	269,672,034	71,413	917,802
4	SERVICES	0	0	312,765,050	312,765,050	82,824	1,064,465
5	TOTAL SECONDARY	130,289,739	139,382,295	312,765,050	582,437,084	154,237	1,982,268
6	TOTAL OVHD LINES EXCL LAND	1,056,650,881	1,295,988,593	312,765,050	2,665,404,524	705,833	9,071,444
	UNDG LINES EXCL LAND	A/C 366	A/C 367	A/C 369.2	TOTAL	A/C 584	A/C 594
7	PRIMARY	64,480,266	335,853,022	0	400,333,287	462,479	732,422
8	SECONDARY						
9	GENERAL	94,655,604	54,076,540	0	148,732,144	171,820	272,110
10	SERVICES	0	0	149,863,617	149,863,617	173,128	274,180
11	TOTAL SECONDARY	94,655,604	54,076,540	149,863,617	298,595,760	344,948	546,290
12	TOTAL UNDG LINES EXCL LAND	159,135,870	389,929,562	149,863,617	698,929,048	807,427	1,278,712

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6⁽²⁾ See AF 8.1 - 8.2 for A/C total

MISCELLANEOUS DATA

MD
Miscellaneous Data

Entergy Louisiana, LLC
Cost of Service
Miscellaneous Data
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	TOTAL COMPANY ADJUSTED	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
1	BDEBT-Bad Debt Rate ⁽¹⁾		0.006235	0.001005	0.000497	0.000001	0.000000	0.000000	0.000485	0.000000	0.000000	0.001962	0.000000
2	FCITR-Federal Income Tax Rate	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000
3	STR-Slate Income Tax Rate	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000	0.075000
4	FTX-Revenue Related Tax Rate ⁽²⁾	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895	0.008895
5	ROR-Required Rate of Return ⁽³⁾	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541	0.071541
6	INCTAX-Composite Income Tax Rate ⁽⁴⁾	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250	0.269250
7	LTD RATE-Weighted Average Cost of Long-Term Debt ⁽⁵⁾	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551	0.019551
8	REVCOFRT- Revenue Related Tax Revenue Conversion Factor ⁽⁶⁾	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975	0.008975
9	REVCOFBD- Bad Debt Revenue Conversion Factor ⁽⁶⁾	0.006274	0.006274	0.001006	0.000498	0.000001	0.000000	0.000000	0.000485	0.000000	0.000000	0.001966	0.000000
10	REVCOFIT-Income Tax Revenue Conversion Factor ⁽⁷⁾	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457	0.368457
11	REVCOF- Revenue Conversion Factor ⁽⁸⁾	1.389481	1.382141	1.382141	1.381432	1.380740	1.380739	1.380739	1.381415	1.380739	1.380739	1.383478	1.380739

Notes:
⁽¹⁾ Reference MD 3
⁽²⁾ Reference MD 2
⁽³⁾ Reference COC 1
⁽⁴⁾ 1 - ((1 - FCITR) * (1 - STR))
⁽⁵⁾ FTX / (1 - FTX)
⁽⁶⁾ BDEBT / (1 - BDEBT)
⁽⁷⁾ NCTAX / (1 - INCTAX)
⁽⁸⁾ 1 / ((1 - INCTAX)*(1 - BDEBT - FTX))

Entergy Louisiana, LLC
Cost of Service
Development of Revenue Related Taxes Other Than Income Factors
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	Amount
1	408154 Franchise Tax - Local ⁽¹⁾	44,038,039
2	408174 Inspection & Supervision Fee ⁽¹⁾	3,996,347
3	Total Revenue-Related Taxes ⁽⁴⁾	<u>48,034,386</u>
4		
5	Total Sales to Ultimate Customers ⁽²⁾	5,421,104,986
6		
7	Less:	
8	Franchise Revenues ⁽³⁾	21,126,613
9		
10	Total Sales to Ultimate Customers - Adjusted ⁽⁵⁾	<u>5,399,978,373</u>
11		
12	<u>Revenue-Related Tax Factor</u>	
13		
14	Franchise Tax Rate ⁽⁶⁾	0.8155%
15	Inspection & Supervision Rate ⁽⁷⁾	0.0740%
16	Total Revenue-Related Tax Factor ⁽⁸⁾	<u>0.8895%</u>

Notes:

⁽¹⁾ Reference EX 5⁽²⁾ Reference RV 1⁽³⁾ Reference MD 4⁽⁴⁾ Line 1 + Line 2⁽⁵⁾ Line 5 - Line 8⁽⁶⁾ Line 1/Line 10⁽⁷⁾ Line 2/Line 10⁽⁸⁾ Line 14 + Line 15

MD 3
Bad Debt Rates

Entergy Louisiana, LLC
Cost of Service
Five Year Average Percentage of Uncollectible Accounts
Years 2018 - 2022
Electric
For the Test Year Ended December 31, 2022

5 Year Analysis Summary

Line No.	YEAR	Rate Classes	Jurisdictional Operating Revenues	Jurisdictional Uncollectibles Written Off	% Uncollectibles
	2018 - 2022	ELL			
		LPSC RETAIL:			
1		Residential Service	6,914,581,200	43,113,795	0.6235%
2		Small General Service	3,332,366,731	3,350,348	0.1005%
3		General Service	2,351,086,820	1,169,312	0.0497%
4		Legacy Industrial Service	506,665,683	0	0.0000%
5		Large Load High Load Factor Service	2,688,996,235	0	0.0000%
6		Large Power Service	1,290,429,934	625,328	0.0485%
7		High Load Factor Service	1,514,782,792	0	0.0000%
8		Large Industrial Service	1,059,928,531	0	0.0000%
9		Municipal Pumping Service	113,468,009	69	0.0001%
10		Lighting	375,476,500	736,775	0.1962%
11		Special Contract	186,515,449	0	0.0000%
12		TOTAL LPSC RETAIL	20,334,297,884	48,995,628	0.2410%

MD 4
Franchise Revenues by Rate Class

Entergy Louisiana, LLC
Cost of Service
Franchise Revenue
Electric
For the Test Year Ended December 31, 2022

<u>Line No.</u>	<u>Rate Class</u>	<u>Amount</u>
	<u>Legacy ELL:</u>	
1	RESIDENTIAL	2,962,268
2	SMALL GENERAL SERV	1,733,290
3	LARGE GENERAL SERV	383,261
4	EXPERIMENTAL CURTAILMENT SERVICE	-
5	LARGE INDUSTRIAL SERVICE	41,420
6	LARGE INDUSTRIAL POWER SERVICE	-
7	LARGE LOAD HIGH LOAD FACTOR POWER SERVICE	-
8	LIGHTING	94,711
9	EXPERIMENTAL ELECTROCHEMICAL CURTAILMENT SERV	-
10	FACILITIES CHARGES	178
11	RENEWABLE ENERGY PILOT	-
12	QFSS	-
	<u>Legacy EGSL:</u>	
13	RESIDENTIAL	8,475,975
14	SMALL GENERAL SERV	1,408,381
1	GENERAL SERVICE	5,294,160
16	LARGE POWER SERVICE	289,268
17	HIGH LOAD FACTOR	179,940
18	MUNI WATER PUMPING	188
19	LIGHTING	256,505
20	FACILITIES	7,067
21	Total Franchise Revenue	<u><u>21,126,613</u></u>

MD 5
Cost of Capital

Entergy Louisiana, LLC
Cost of Service
Required Rate of Return
Electric
For the Test Year Ended December 31, 2022

Line No.	Description	Capital Amount (\$)	Capital Ratio	Cost Rate	Benchmark Rate of Return On Rate Base	Before Tax BRORB
1	Long Term Debt ⁽¹⁾	8,591,854,488	50.39%	3.88%	1.96%	1.96%
2	Allocate Excess Common Equity	0	0.00%	0.00%	0.00%	0.00%
3	Adjusted Long Term Bond Debt	8,591,854,488	50.39%	3.88%	1.96%	1.96%
4	Short Term Debt ⁽²⁾	17,393,361	0.10%	0.59%	0.00%	0.00%
5	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
6	Adjusted Short Term Bond Debt	17,393,361	0.10%	0.59%	0.00%	0.00%
7	Preferred Equity ⁽³⁾	-	0.00%	0.00%	0.00%	0.00%
8	Common Equity ⁽⁴⁾⁽⁵⁾	8,441,842,490	49.51%	10.50%	5.20%	7.11%
9	Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
10	Adjusted Common Equity	8,441,842,490	49.51%	10.50%	5.20%	7.11%
11	Total	<u>17,051,090,339</u>	<u>100.00%</u>	<u>N/A</u>	<u>7.15%</u>	<u>9.07%</u>

Notes:

⁽¹⁾ Reference MD 5.2⁽²⁾ Reference MD 5.3⁽³⁾ Reference MD 5.4⁽⁴⁾ Reference MD 5.5⁽⁵⁾ Paid in Capital adjusted to remove \$1B equity infusion from ETR in May 2022 as a result of flow of proceeds arising from securitization of storm costs as ordered in U-35991, and \$36M scheduled periodic redemption in November 2022.

Entergy Louisiana, LLC
Cost of Capital
Long Term Debt
As of December 31, 2022
For the Test Year Ended December 31, 2022

Description	Issue Date	Maturity Date	Principal Outstanding	Unamortized Prem., Disc., Exp. & Loss	Net Proceeds	Cost Rate	Annualized Interest	Months Remaining	Amortization Prem., Disc., Exp. & Loss	Net Annual Cost	Effective Cost Rate
5.59% SERIES	Oct-09	01-Oct-24	300,000,000	(329,496)	299,670,504	5.59%	16,770,000	21	188,283	16,958,283	5.66%
5.40% SERIES	Nov-09	01-Nov-24	400,000,000	(575,965)	399,424,035	5.40%	21,600,000	22	314,162	21,914,162	5.49%
4.44% SERIES	Sep-10	15-Jan-26	325,000,000	(472,352)	249,527,648	4.44%	11,100,000	37	185,436	11,285,436	4.51%
4.05% SERIES	Aug-13	01-Sep-23	325,000,000	(232,421)	324,767,579	4.05%	13,162,500	8	232,421	13,394,921	4.12%
3.78% SERIES	Jul-14	01-Apr-25	110,000,000	(247,197)	109,752,803	3.78%	4,158,000	27	109,865	4,267,865	3.89%
Remove Storm Securitization (Legacy LG-Issac)	Jun-14	15-Jul-44	(65,474,805)	(1,307,266)	(65,327,667)		0	0	(65,395)	(2,540,342)	N/A
5.00%	Jun-14	01-Apr-25	170,000,000	(361,986)	168,692,014	5.00%	8,500,000	259	60,693	8,560,693	5.07%
3.78%	Jul-14	01-Apr-25	190,000,000	(356,283)	189,638,714	3.78%	7,182,000	27	160,882	7,342,882	3.87%
Remove Storm Securitization (Legacy EL-Issac)	Mar-16	15-Jan-45	450,000,000	(8,807,168)	(441,192,832)	4.95%	22,275,000	265	(158,348)	(7,227,203)	N/A
3.25%	Mar-16	01-Apr-28	425,000,000	(1,634,439)	423,365,561	3.25%	13,812,500	63	399,619	22,674,619	5.14%
3.05%	May-16	01-Jun-31	325,000,000	(2,641,004)	322,358,996	3.05%	9,912,500	101	311,321	14,123,821	3.34%
4.88%	Aug-16	01-Sep-66	270,000,000	(7,767,067)	262,232,933	4.88%	13,162,500	524	313,782	10,226,282	3.17%
2.40%	Oct-16	01-Oct-26	400,000,000	(1,760,876)	398,239,124	2.40%	9,600,000	45	177,872	13,340,372	5.09%
4.00%	Mar-18	15-Mar-33	750,000,000	(5,457,375)	744,542,625	4.00%	30,000,000	123	469,567	10,069,567	2.53%
3.12%	May-17	01-Sep-27	450,000,000	(1,795,267)	448,204,733	3.12%	14,040,000	56	534,745	30,534,745	4.10%
4.20%	Mar-19	01-Apr-50	525,000,000	(8,092,393)	516,907,607	4.20%	22,050,000	327	384,700	14,424,700	3.22%
1.32%	Dec-22	06-Jan-23	50,000,000	(1,160,326)	48,839,674	1.32%	14,501	0	296,968	22,346,968	4.32%
4.20%	Mar-20	01-Sep-48	900,000,000	(5,718,898)	894,281,102	4.20%	37,800,000	308	-	14,501	0.03%
2.90%	Nov-20	15-Mar-51	650,000,000	5,219,029	655,219,029	2.90%	18,850,000	339	222,813	38,022,813	4.25%
1.60%	Nov-20	15-Dec-30	300,000,000	(2,759,313)	297,240,687	1.60%	4,800,000	96	(185,036)	18,664,964	2.85%
0.62%	Nov-20	17-Nov-23	665,000,000	0	665,000,000	0.62%	4,123,000	11	346,841	5,146,841	1.73%
Remove 2020 Laura Storm-related Debt (1)	Nov-20	17-Jun-32	(665,000,000)	(0)	(665,000,000)	0.62%	(4,123,000)	-	-	4,123,000	0.62%
2.35%	Mar-21	15-Jun-32	500,000,000	(5,475,045)	494,524,955	2.35%	11,750,000	114	579,029	12,329,029	2.49%
3.10%	Mar-21	15-Jun-41	500,000,000	(6,816,810)	493,183,190	3.10%	15,500,000	222	369,363	15,869,363	3.22%
2.00%	Apr-21	01-Jun-30	16,200,000	(469,086)	15,730,914	2.00%	324,000	89	63,248	387,248	2.46%
2.50%	Apr-21	01-Apr-36	182,480,000	(1,325,558)	181,154,442	2.50%	4,562,000	159	100,042	4,662,042	2.57%
0.95%	Oct-21	01-Oct-24	1,000,000,000	(3,597,027)	996,402,973	0.95%	9,500,000	21	2,055,444	11,555,444	1.16%
Remove 2021 Ida Storm-related Debt (2)	Oct-21	01-Oct-24	(1,000,000,000)	3,597,027	(996,402,973)		(9,500,000)	-	(2,055,444)	(11,555,444)	1.16%
4.75%	Aug-22	15-Sep-52	500,000,000	(8,505,221)	491,494,779	4.75%	23,750,000	357	286,317	24,036,317	4.89%
Annual Rating Agency Fee				(1,235,582)	(1,235,582)		0	-	248,977	248,977	N/A
Suspense/FAS101				(14,128)	(14,128)		0	-	14,128	14,128	N/A
Amortization of Loss on Required Debt											
Various	01-Oct-15	01-Apr-32		(1,558,547)	(1,558,547)		0	111	168,492	168,492	N/A
3.50%	Various	01-Aug-33		(2,206,924)	(2,206,924)		0	127	226,442	226,442	N/A
6.20%	01-Jun-21	01-Jun-30		(1,336,869)	(1,336,869)		0	89	100,896	100,896	N/A
5.95%	01-Oct-15	01-May-23		(8,841)	(8,841)		0	4	8,841	8,841	N/A
6.88%	01-Oct-15	01-Dec-23		(16,653)	(16,653)		0	11	16,653	16,653	N/A
6.13%	01-Oct-15	01-Jul-24		(43,014)	(43,014)		0	18	28,676	28,676	N/A
6.13%	01-Oct-15	01-Nov-25		(62,392)	(62,392)		0	34	22,021	22,021	N/A
9.00%	01-Oct-15	01-Oct-34		(793,385)	(793,385)		0	141	67,522	67,522	N/A
8.75%	01-Oct-15	01-Apr-32		(282,536)	(282,536)		0	111	30,544	30,544	N/A
4.90%	01-Oct-15	01-Jun-30		(311,992)	(311,992)		0	89	42,066	42,066	N/A
8.25%	01-Oct-15	01-Jul-30		(233,204)	(233,204)		0	90	31,094	31,094	N/A
6.40%	01-Oct-15	15-Jul-44		(363,598)	(363,598)		0	259	16,881	16,881	N/A
Various	Various	01-Mar-35		(565,501)	(565,501)		0	146	53,134	53,134	N/A
6.30%	01-Oct-15	15-Jul-44		(496,079)	(496,079)		0	259	23,032	23,032	N/A
Various	Various	01-Dec-24		(121,131)	(121,131)		0	23	51,294	51,294	N/A
Various	Various	01-Sep-66		(3,217,443)	(3,217,443)		0	524	170,470	170,470	N/A
3.50%	18-Apr-16	01-Jun-30		(503,098)	(503,098)		0	89	95,043	95,043	N/A
3.38%	18-Apr-16	01-Sep-28		(336,613)	(336,613)		0	68	59,402	59,402	N/A
4.88%	16-Dec-20	01-Sep-66		(3,551,057)	(3,551,057)		0	524	81,322	81,322	N/A
4.70%	16-Dec-20	15-Mar-51		(2,723,746)	(2,723,746)		0	339	96,568	96,568	N/A
5.25%	16-Dec-20	15-Mar-51		(4,862,562)	(4,862,562)		0	339	172,397	172,397	N/A
3.38%	01-Apr-21	01-Apr-36		(927,002)	(927,002)		0	159	69,962	69,962	N/A
Various	07-Jun-22	22-Jun-23		(184,968)	(184,968)		0	6	194,703	194,703	N/A
TOTAL LONG-TERM BOND DEBT			8,686,198,453	(94,343,965)	8,591,854,488	N/A	334,675,501	N/A	7,827,584	332,955,283	3.88%

Notes:
(1) Remove 2020-Storm-related debt (Laura, etc) Eff. 5/1/21 (April '21 COC) for MSS-4 pursuant to 6/10/21 FERC Letter Order in ER21-1720 and for AFUDC pursuant to 11/23/20 LPSC Order in Dkt U-35762.
(2) Remove Hurricane Ida - related debt Eff. 12/1/21 (Nov '21 COC) for MSS-4 pursuant to 1/20/22 FERC Letter Order in ER22-489 and for AFUDC pursuant to 11/17/21 LPSC Order in Dkt U-36154.

Entergy Louisiana, LLC
Cost of Capital
Short Term Debt
As of December 31, 2022
For the Test Year Ended December 31, 2022

	<u>Borrowing</u>	<u>Blended Rate</u>
MONEY POOL SHORT-TERM DEBT:		<u>Month End</u>
12/31/2021	0	N/A
1/31/2022	0	N/A
2/28/2022	0	N/A
3/31/2022	0	N/A
4/30/2022	0	N/A
5/31/2022	0	N/A
6/30/2022	0	N/A
7/31/2022	0	N/A
8/31/2022	0	N/A
9/30/2022	0	N/A
10/31/2022	0	N/A
11/30/2022	0	N/A
12/31/2022	226,113,688	0.59%
13 Month Average	<u>17,393,361</u>	<u>0.59%</u>
 BANK DEBT & NOTES PAYABLE:		
12/31/2021	0	N/A
1/31/2022	0	N/A
2/28/2022	0	N/A
3/31/2022	0	N/A
4/30/2022	0	N/A
5/31/2022	0	N/A
6/30/2022	0	N/A
7/31/2022	0	N/A
8/31/2022	0	N/A
9/30/2022	0	N/A
10/31/2022	0	N/A
11/30/2022	0	N/A
12/31/2022	0	N/A
13 Month Average	<u>0</u>	<u>0.00%</u>
 Total 13 Month Average	<u>17,393,361</u>	<u>0.59%</u>

Entergy Louisiana, LLC
Cost of Capital
Preferred Stock
As of December 31, 2022
For the Test Year Ended December 31, 2022

DESCRIPTION	ISSUE DATE	PRINCIPAL OUTSTANDING	CAPITAL STOCK EXPENSE	PREMIUM/ (DISCOUNT) (LOSS)	NET PROCEEDS	COST RATE	ANNUAL COST	EFFECTIVE COST RATE

Entergy Louisiana, LLC
Cost of Capital
Common Equity
As of December 31, 2022
For the Test Year Ended December 31, 2022

Description	Amount
Common Stock	-
Paid in Capital ⁽¹⁾	3,102,550,018
Retained Earnings	5,339,292,471
Total Common Equity	8,441,842,490

Notes:

⁽¹⁾ Paid in Capital adjusted to remove \$1B equity infusion from ETR in May 2022 as a result of flow of proceeds arising from securitization of storm costs as ordered in U-35991, and \$36M scheduled periodic redemption in November 2022.

	12/31/2022
Paid in Capital	4,066,801,938
Less: ETR Equity Infusion	(1,000,000,000)
Less: Net of Redemptions	35,748,081
Adjusted Paid in Capital	3,102,550,018

Entergy Louisiana, LLC.
Cost of Service
External Allocation Factors - Demand
Electric
For Test Year Ending December 31, 2022

Summary of Demand Allocation Factors

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
PG: Production/Generation	DD: Demand	TO: Total All Customers	Amount	8,410,968	2,683,612	1,057,285	834,848	34,790	226,035	1,916,597	488,577	693,191	311,529	18,071	146,433
			Percentage	100.0000%	31.9061%	12.5703%	9.9257%	0.4136%	2.6874%	22.7869%	5.8088%	8.2415%	3.7038%	0.2149%	1.7410%
		RO: Retail Only	Amount	8,264,535	2,683,612	1,057,285	834,848	34,790	226,035	1,916,597	488,577	693,191	311,529	18,071	-
			Percentage	100.0000%	32.4714%	12.7930%	10.1016%	0.4210%	2.7350%	23.1906%	5.9117%	8.3875%	3.7695%	0.2187%	-
		WO: Wholesale Only	Amount	146,433	-	-	-	-	-	-	-	-	-	-	146,433
			Percentage	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
TH: Transmission High Voltage	DD: Demand	TO: Total All Customers	Amount	8,557,287	2,683,612	1,057,285	834,848	34,790	319,608	1,916,597	488,577	694,299	363,167	18,071	146,433
			Percentage	100.0000%	31.3605%	12.3554%	9.7560%	0.4066%	3.7349%	22.3973%	5.7095%	8.1135%	4.2440%	0.2112%	1.7112%
		RO: Retail Only	Amount	8,410,854	2,683,612	1,057,285	834,848	34,790	319,608	1,916,597	488,577	694,299	363,167	18,071	-
			Percentage	100.0000%	31.9065%	12.5705%	9.9258%	0.4136%	3.7999%	22.7872%	5.8089%	8.2548%	4.3178%	0.2149%	-
		WO: Wholesale Only	Amount	146,433	-	-	-	-	-	-	-	-	-	-	146,433
			Percentage	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
TL: Transmission Low Voltage	DD: Demand	TO: Total All Customers	Amount	5,803,040	2,683,612	1,057,285	828,301	34,790	46,993	152,725	344,384	361,977	274,902	18,071	-
			Percentage	100.0000%	46.2449%	18.2195%	14.2736%	0.5995%	0.8098%	2.6318%	5.9345%	6.2377%	4.7372%	0.3114%	-
		RO: Retail Only	Amount	5,803,040	2,683,612	1,057,285	828,301	34,790	46,993	152,725	344,384	361,977	274,902	18,071	-
DS: Distribution Substations	DD: Demand	TO: Total All Customers	Percentage	100.0000%	46.2449%	18.2195%	14.2736%	0.5995%	0.8098%	2.6318%	5.9345%	6.2377%	4.7372%	0.3114%	-
			Amount	6,598,658	3,672,211	1,306,094	1,095,364	74,185	-	-	72,228	88,287	181,860	108,429	-
		RO: Retail Only	Percentage	100.0000%	55.6509%	19.7933%	16.5998%	1.1242%	-	-	1.0946%	1.3380%	2.7560%	1.6432%	-
DX: Distribution Line Transformers	DD: Demand	TO: Total All Customers	Amount	6,598,658	3,672,211	1,306,094	1,095,364	74,185	-	-	72,228	88,287	181,860	108,429	-
			Percentage	100.0000%	55.6509%	19.7933%	16.5998%	1.1242%	-	-	1.0946%	1.3380%	2.7560%	1.6432%	-
		RO: Retail Only	Amount	8,537,174	5,922,465	1,338,512	1,123,133	41,845	-	-	-	-	2,790	108,429	-
D1: Distribution Primary	DD: Demand	TO: Total All Customers	Percentage	100.0000%	69.3727%	15.6786%	13.1558%	0.4902%	-	-	-	-	0.0327%	1.2701%	-
			Amount	8,537,174	5,922,465	1,338,512	1,123,133	41,845	-	-	-	-	2,790	108,429	-
		RO: Retail Only	Percentage	100.0000%	69.3727%	15.6786%	13.1558%	0.4902%	-	-	-	-	0.0327%	1.2701%	-
D2: Distribution Secondary	DD: Demand	TO: Total All Customers	Amount	6,598,658	3,672,211	1,306,094	1,095,364	74,185	-	-	72,228	88,287	181,860	108,429	-
			Percentage	100.0000%	55.6509%	19.7933%	16.5998%	1.1242%	-	-	1.0946%	1.3380%	2.7560%	1.6432%	-
		RO: Retail Only	Amount	8,537,174	5,922,465	1,338,512	1,123,133	41,845	-	-	-	-	2,790	108,429	-
			Percentage	100.0000%	69.3727%	15.6786%	13.1558%	0.4902%	-	-	-	-	0.0327%	1.2701%	-

ENTERGY LOUISIANA, LLC
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

LINE NO.	Rate Class	PRODUCTION										DISTRIBUTION				CUSTOMER RELATED				
					TRANSMISSION		Substation/	Transformer/	Customer Service	Cust. Records & Collections/ Services & Information	Cust. Assistance & Information/ Services & Information	Meter Reading Expenses	Average Number Of Customers	Direct Lighting						
		Energy	Capacity		High Voltage	Low Voltage	Primary	Secondary												
			ELA Interruptible	≥ 230KV	< 230KV	Lines	Lines													
		MWH	12 CP (1)	12 CP (2)	12 CP	12 CP	MDD (3)	NCP/MDD (4)	Customers	Drops	(k)	(l)	(m)	(n)	(o)					
(a)	(b)	(c)	(d)	(e)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)					
		PGEETO	PGDDTO	PGDDIS	THDDTO	TLDDTO	DSDDTO D1DDTO	D2DDTO DXDDTO	DMCCTO	DVCCTO	CRCCTO	CSCCTO	CMCCTO	DGCCTO	DILLTO					
1	Residential Service	23.5397%	0.0000%	31.9061%	31.3604%	46.2450%	55.6509%	69.3726%	45.5330%	75.2109%	82.4201%	82.4482%	68.4354%	85.8102%	0.0000%					
2	Small General Service	11.4276%	0.0000%	12.5703%	12.3554%	18.2195%	19.7933%	15.6786%	21.8304%	17.8447%	10.4686%	10.4722%	16.2663%	11.1317%	0.0000%					
3	General Service	9.4859%	0.0000%	9.9257%	9.7560%	14.2736%	16.5998%	13.1558%	16.8627%	5.8724%	2.1970%	2.1978%	7.2384%	1.9587%	0.0000%					
4	Municipal Pumping Service	0.4816%	0.0000%	0.4136%	0.4066%	0.5995%	1.1242%	0.4902%	1.2673%	1.0710%	0.3616%	0.3617%	0.9797%	0.3119%	0.0000%					
5	Legacy Industrial Service	4.4713%	0.0000%	2.6874%	3.7349%	0.8098%	0.0000%	0.0000%	1.1908%	0.0000%	0.2098%	0.2098%	0.4308%	0.0005%	0.0000%					
6	Large Load High Load Factor	27.2366%	0.0000%	22.7869%	22.3973%	2.6318%	0.0000%	0.0000%	0.4949%	0.0000%	0.0558%	0.0558%	0.2198%	0.0009%	0.0000%					
7	Large Power Service	6.8507%	0.0000%	5.8088%	5.7095%	5.9345%	1.0946%	0.0000%	5.9279%	0.0000%	2.1993%	2.2001%	3.0686%	0.0079%	0.0000%					
8	High Load Factor Service	9.8641%	0.0000%	8.2415%	8.1135%	6.2377%	1.3380%	0.0000%	5.1751%	0.0000%	1.2515%	1.2520%	2.7413%	0.0041%	0.0000%					
9	Large Industrial Service	4.9760%	0.0000%	3.7038%	4.2440%	4.7372%	2.7560%	0.0327%	1.4187%	0.0000%	0.0592%	0.0592%	0.1924%	0.0063%	0.0000%					
10	Lighting Service	0.7063%	0.0000%	0.2149%	0.2112%	0.3114%	1.6432%	1.2701%	0.0006%	0.0010%	0.7429%	0.7432%	0.0009%	0.7678%	100.0000%					
11	TOTAL RETAIL	99.0398%	0.0000%	98.2590%	98.2888%	100.0000%	100.0000%	100.0000%	99.7014%	100.0000%	99.9658%	100.0000%	99.5736%	100.0000%	100.0000%					
12	TOTAL WHOLESALE	0.9602%	0.0000%	1.7410%	1.7112%	0.0000%	0.0000%	0.0000%	0.2986%	0.0000%	0.0342%	0.0000%	0.4264%	0.0000%	0.0000%					
13	TOTAL COMPANY	100.0000%	0.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%					

(1) No longer applies

(2) Excludes 85% of Interruptible/Curtailable Load for Legacy ELL and 100% for Legacy EGSL

(3) MDD @ Primary & Lower Voltages

(4) 50/50 Weighting NCP & MDD @ Below Primary Voltages

ENTERGY LOUISIANA, LLC
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

LINE NO.		PRODUCTION					DISTRIBUTION				CUSTOMER RELATED					Direct Lighting
		Energy	Capacity		High Voltage ≥ 230KV 12 CP	Low Voltage < 230KV 12 CP	Substation/ Primary Lines MDD (3)	Transformer/ Secondary Lines NCP/MDD (4)	Customer Meters (i)	Customer Service Drops (j)	Cust. Records & Collections/ Services & Information (k)	Cust. Assistance & Information/ Services & Information (l)	Meter Reading Expenses (m)	Average Number Of Customers (n)		
			ELA Interruptible 12 CP (1)	12 CP (2)												
Rate Class	MWH	(d)	(e)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		
(a)	(b)	(c)	(d)	(e)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
		PGEETO	PGDDTO	PGDDIS	THDDTO	TLDDTO	DSDDTO D1DDTO	D2DDTO DXDDTO	DMCCTO	DVCCTO	CRCCTO	CSCCTO	CMCCTO	DGCCTO	DILLTO	
1	Residential Service	14,533,758	-	2,683,612	2,683,612	2,683,612	3,672,211	5,922,465	55,739,217	943,979	1,179,538	1,179,538	943,980	942,859	-	
2	Small General Service	7,055,545	-	1,057,285	1,057,285	1,057,285	1,306,094	1,338,512	26,723,634	223,970	149,819	149,819	224,374	122,312	-	
3	General Service	5,856,736	-	834,848	834,848	828,301	1,095,364	1,123,133	20,642,395	73,705	31,442	31,442	99,845	21,522	-	
4	Municipal Pumping Service	297,331	-	34,790	34,790	34,790	74,185	41,845	1,551,423	\$13,442	5,175	5,175	13,514	3,427	-	
5	Legacy Industrial Service	2,760,657	-	226,035	319,608	46,993	-	-	1,457,729	-	3,002	3,002	5,943	6	-	
6	Large Load High Load Factor Service	16,816,296	-	1,916,597	1,916,597	152,725	-	-	605,784	-	798	798	3,032	10	-	
7	Large Power Service	4,229,719	-	488,577	488,577	344,384	72,228	-	7,256,658	-	31,475	31,475	42,328	87	-	
8	High Load Factor Service	6,090,236	-	693,191	694,299	361,977	88,287	-	6,335,130	-	17,911	17,911	37,813	45	-	
9	Large Industrial Service	3,072,252	-	311,529	363,167	274,902	181,860	2,790	1,736,655	-	847	847	2,654	69	-	
10	Lighting Service	436,100	-	18,071	18,071	18,071	108,429	108,429	690	12	10,632	10,632	12	8,436	108,429	
11	TOTAL RETAIL	61,148,630	-	8,264,535	8,410,854	5,803,040	6,598,658	8,537,174	122,049,315	1,255,108	1,430,639	1,430,639	1,373,495	1,098,773	108,429	
12	TOTAL WHOLESALE	592,815	-	146,433	146,433	-	-	-	365,564	-	490	-	5,882	-	-	
13	TOTAL COMPANY	61,741,445	-	8,410,968	8,557,287	5,803,040	6,598,658	8,537,174	122,414,879	1,255,108	1,431,129	1,430,639	1,379,377	1,098,773	108,429	

(1) No longer applies
(2) Excludes 85% of Interruptible/Curtailable Load for Legacy ELL and 100% for Legacy EGSL
(3) MDD @ Primary & Lower Voltages
(4) 50/50 Weighting NCP & MDD @ Below Primary Voltages

[illegible]

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale	
DV: Distribution Services	CC: Customer	TO: Total All Customers	Amount	1,255,108	943,979	223,970	73,705	13,442	-	-	-	-	-	12	-	
			Percentage	100.0000%	75.2110%	17.8447%	5.8724%	1.0710%	-	-	-	-	0.0010%	-		
		RO: Retail Only	Amount	1,255,108	943,979	223,970	73,705	13,442	-	-	-	-	-	-	12	-
			Percentage	100.0000%	75.2110%	17.8447%	5.8724%	1.0710%	-	-	-	-	-	-	-	0.0010%
DM: Distribution Meters	CC: Customer	TO: Total All Customers	Amount	122,414,879	55,739,217	26,723,634	20,642,395	1,551,423	1,457,729	605,784	7,256,658	6,335,130	1,736,655	690	365,564	
			Percentage	100.0000%	45.5330%	21.8304%	16.8627%	1.2673%	0.4949%	5.9279%	5.1751%	1.4187%	0.0006%	0.2986%		
		RO: Retail Only	Amount	122,049,315	55,739,217	26,723,634	20,642,395	1,551,423	1,457,729	605,784	7,256,658	6,335,130	1,736,655	690	-	
			Percentage	100.0000%	45.6694%	21.8958%	16.9132%	1.2711%	1.1944%	0.4963%	5.9457%	5.1906%	1.4229%	0.0006%	-	
		WO: Wholesale Only	Amount	365,564	-	-	-	-	-	-	-	-	-	-	-	365,564
			Percentage	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
DG: Distribution General	CC: Customer	TO: Total All Customers	Amount	1,098,773	942,859	122,312	21,522	3,427	6	10	87	45	69	8,436	-	
			Percentage	100.0000%	85.8102%	11.1317%	1.9587%	0.3119%	0.0005%	0.0009%	0.0079%	0.0041%	0.0063%	0.7678%		
		RO: Retail Only	Amount	1,098,773	942,859	122,312	21,522	3,427	6	10	87	45	69	8,436	-	
			Percentage	100.0000%	85.8102%	11.1317%	1.9587%	0.3119%	0.0005%	0.0009%	0.0079%	0.0041%	0.0063%	0.7678%		
CM: Customer Meter Reading	CC: Customer	TO: Total All Customers	Amount	1,379,377	943,980	224,374	99,845	13,514	5,943	3,032	42,328	37,813	2,654	12	5,882	
			Percentage	100.0000%	68.4352%	16.2663%	7.2384%	0.9797%	0.4308%	0.2198%	3.0686%	2.7413%	0.1924%	0.0009%		
		RO: Retail Only	Amount	1,373,495	943,980	224,374	99,845	13,514	5,943	3,032	42,328	37,813	2,654	12	-	
			Percentage	100.0000%	68.7283%	16.3360%	7.2694%	0.9839%	0.4327%	0.2208%	3.0818%	2.7530%	0.1932%	0.0009%		
		WO: Wholesale Only	Amount	5,882	-	-	-	-	-	-	-	-	-	-	-	5,882
			Percentage	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
CR: Customer Records	CC: Customer	TO: Total All Customers	Amount	1,431,129	1,179,538	149,819	31,442	5,175	3,002	798	31,475	17,911	847	10,632	490	
			Percentage	100.0000%	82.4201%	10.4686%	2.1970%	0.3616%	0.2098%	0.0558%	2.1993%	1.2515%	0.0592%	0.7429%		
		RO: Retail Only	Amount	1,430,639	1,179,538	149,819	31,442	5,175	3,002	798	31,475	17,911	847	10,632	-	
			Percentage	100.0000%	82.4483%	10.4722%	2.1978%	0.3617%	0.2098%	0.0558%	2.2001%	1.2520%	0.0592%	0.7432%		
		WO: Wholesale Only	Amount	490	-	-	-	-	-	-	-	-	-	-	-	490
			Percentage	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
CS: Customer Services	CC: Customer	TO: Total All Customers	Amount	1,430,639	1,179,538	149,819	31,442	5,175	3,002	798	31,475	17,911	847	10,632	-	
			Percentage	100.0000%	82.4483%	10.4722%	2.1978%	0.3617%	0.2098%	0.0558%	2.2001%	1.2520%	0.0592%	0.7432%		
		RO: Retail Only	Amount	1,430,639	1,179,538	149,819	31,442	5,175	3,002	798	31,475	17,911	847	10,632	-	
			Percentage	100.0000%	82.4483%	10.4722%	2.19									

[illegible]

Exhibit CEB-3
LPSC Docket No. U-_____
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[illegible]

Entergy Louisiana, LLC
Cost of Service
Internal Allocation Factors
Electric
For the Test Year Ended December 31, 2022

Description	Jurisdiction	Reference
Internal Factors	All Jurisdictions	AF 6.2 - 6.7
Internal Factors - Labor-Related	All Jurisdictions	AF 6.2 - 6.5
Internal Factors:	RO / WO	AF 6.8 - AF 6.16
PLPTD TOA-RO: PLPTD TOA-RO - Prod / Trans / Dist Plant (RO)	RO	AF 6.8
PLPTOA-RO: PLPTOA-RO - Production Plant in Service (RO)	RO	AF 6.9
PLTD TOA-RO: PLTD TOA-RO - Trans/Dist Plant (RO)	RO	AF 6.10
PLTOA-RO: PLTOA-RO - Plant in Service (RO)	RO	AF 6.11
PLTOA-WO: PLTOA-WO - Plant in Service (WO)	WO	AF 6.12
PLTTOA-RO: PLTTOA-RO - Transmission Plant in Service (RO)	WO	AF 6.13
RBXNISC-RO: RBXNISC-RO - Rate Base Excl Non Inv Suppl Cap (RO)	RO	AF 6.14
RBXNISC-WO: RBXNISC-WO - Rate Base Excl Non Inv Suppl Cap (WO)	WO	AF 6.15
RSRRTOA-RO: RSRRTOA-RO - Retail Sales (RO)	RO	AF 6.16

Entergy Louisiana, LLC
Cost of Service
Internal Factors - All Jurisdictions
For the Test Year Ended December 31, 2022
(%)

<u>Line No.</u>	<u>Allocation Group Factor [1]</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>
1	PLPTOA-PRODUCTION PLANT IN SERVICE	100.00%	98.26%	31.91%	12.57%	9.93%	0.41%	2.69%	22.79%
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	100.00%	99.00%	37.67%	14.84%	11.67%	0.49%	2.46%	14.04%
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	100.00%	99.99%	60.77%	18.06%	14.26%	0.90%	0.04%	0.02%
4	PLGTOA-GENERAL PLANT IN SERVICE	100.00%	98.76%	38.64%	13.62%	10.46%	0.53%	2.27%	17.23%
5	PLITOA-INTANGIBLE PLANT	100.00%	99.75%	51.75%	14.57%	10.46%	0.59%	1.32%	9.53%
6	PLTOAXI-PLANT EXCL INTANGIBLES	100.00%	98.85%	40.33%	14.43%	11.38%	0.55%	1.99%	15.19%
7	PLTOAXINT-Plant Excl Intangibles	100.00%	98.85%	40.33%	14.43%	11.38%	0.55%	1.99%	15.19%
8	PLTOA-PLANT IN SERVICE	100.00%	98.90%	40.88%	14.44%	11.33%	0.55%	1.96%	14.92%
9	PLPTD TOA - PROD/TRANS/DIST PLANT	100.00%	98.86%	40.36%	14.45%	11.40%	0.55%	1.98%	15.15%
10	PLPTTOA-PROD/TRANS PLANT	100.00%	98.48%	33.67%	13.26%	10.46%	0.44%	2.62%	20.12%
11	PLTDTOA-TRANS/DIST PLANT	100.00%	99.51%	49.64%	16.51%	13.01%	0.70%	1.21%	6.77%
12	PLPDTOA-PROD/DIST PLANT	100.00%	98.81%	41.16%	14.33%	11.32%	0.57%	1.84%	15.48%
13	PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	100.00%	100.00%	57.67%	19.19%	16.09%	1.03%	0.00%	0.00%
14	PLD TOA-DS - Dist Plant In Svc, Func DS	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%
15	PLD TOA-DT - Dist Plant In Svc, Func DT	100.00%	99.99%	60.77%	18.06%	14.26%	0.90%	0.04%	0.02%
16	RBTOA-RATE BASE	100.00%	98.97%	41.32%	14.74%	11.82%	0.57%	1.87%	13.93%
17	RBXNISC-RATE BASE EXCL NON-INV SUPPL CAP	100.00%	98.95%	41.31%	14.74%	11.82%	0.57%	1.87%	13.93%
18	RSRRTOA-RETAIL SALES	100.00%	100.00%	38.84%	18.71%	11.82%	0.53%	0.83%	11.48%
19	OMDOTOA-OPERATION	100.00%	99.94%	58.66%	18.11%	13.50%	0.95%	0.23%	0.10%
20	OMDMTOA-MAINTENANCE	100.00%	100.00%	52.40%	16.96%	13.33%	0.93%	0.00%	0.00%
21	OMCATOA-CUSTOMER ACCOUNTING EXPENSES	100.00%	99.95%	82.91%	9.96%	2.57%	0.31%	0.17%	0.05%
22	OMCSTOA-CUSTOMER SERVICES EXPENSES	100.00%	100.00%	82.45%	10.47%	2.20%	0.36%	0.21%	0.06%
23	OMDOTOA-DT - Operation, Func DT	100.00%	99.94%	58.66%	18.11%	13.50%	0.95%	0.23%	0.10%
24	DXTOA-DEPRECIATION AND AMORTIZATION EXPENSE	100.00%	99.09%	42.08%	14.67%	11.57%	0.57%	1.84%	13.95%
25	AXITOA-INTANGIBLE PLANT DEPRECIATION EXPENSE	100.00%	100.53%	49.28%	15.42%	11.80%	0.65%	1.36%	10.02%
<u>Labor-Related Allocation Factors</u>									
26	LPTOA-PRODUCTION LABOR EXPENSES	100.00%	98.38%	30.66%	12.40%	9.86%	0.42%	2.95%	23.45%
27	LDOSUB-OTHER DISTRIBUTION OPERATION	100.00%	99.95%	59.84%	18.05%	13.24%	0.96%	0.20%	0.08%
28	LDMSUB-OTHER DISTRIBUTION MAINTENANCE	100.00%	100.00%	55.80%	18.33%	14.53%	1.01%	0.01%	0.01%
29	LCAMRCR-METER READING AND CUST RECORDS	100.00%	99.91%	80.33%	11.34%	2.95%	0.45%	0.24%	0.08%
30	LOMTOA-LABOR EXPENSES	100.00%	98.72%	37.52%	13.33%	10.20%	0.51%	2.38%	18.32%

Notes:
[1] See AF 6.4 - AF 6.5 for amounts.

Entergy Louisiana, LLC
Cost of Service
Internal Factors - All Jurisdictions
For the Test Year Ended December 31, 2022
(%)

<u>Line No.</u>	<u>Allocation Group Factor [1]</u>	<u>Large Power</u> <u>Service</u>	<u>High Load</u> <u>Factor Service</u>	<u>Large</u> <u>Industrial</u> <u>Service</u>	<u>Lighting</u>	<u>TOTAL</u> <u>WHOLESALE</u>	<u>Wholesale</u>
1	PLPTOA-PRODUCTION PLANT IN SERVICE	5.81%	8.24%	3.70%	0.21%	1.74%	1.74%
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	5.81%	7.32%	4.44%	0.25%	1.00%	1.00%
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	0.81%	0.92%	1.59%	2.63%	0.01%	0.01%
4	PLGTOA-GENERAL PLANT IN SERVICE	4.92%	6.75%	3.42%	0.91%	1.24%	1.24%
5	PLITOA-INTANGIBLE PLANT	3.49%	4.38%	2.50%	1.16%	0.25%	0.25%
6	PLTOAXI-PLANT EXCL INTANGIBLES	4.58%	6.23%	3.35%	0.82%	1.15%	1.15%
7	PLTOAXINT-Plant Excl Intangibles	4.58%	6.23%	3.35%	0.82%	1.15%	1.15%
8	PLTOA-PLANT IN SERVICE	4.53%	6.14%	3.31%	0.84%	1.10%	1.10%
9	PLPTD TOA - PROD/TRANS/DIST PLANT	4.57%	6.22%	3.35%	0.82%	1.14%	1.14%
10	PLPTTOA-PROD/TRANS PLANT	5.81%	7.96%	3.93%	0.23%	1.52%	1.52%
11	PLTDTOA-TRANS/DIST PLANT	3.22%	4.00%	2.96%	1.48%	0.49%	0.49%
12	PLPDTOA-PROD/DIST PLANT	4.21%	5.89%	3.03%	0.99%	1.19%	1.19%
13	PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	0.93%	1.14%	2.36%	1.59%	0.00%	0.00%
14	PLD TOA-DS - Dist Plant In Svc, Func DS	1.09%	1.34%	2.76%	1.64%	0.00%	0.00%
15	PLD TOA-DT - Dist Plant In Svc, Func DT	0.81%	0.92%	1.59%	2.63%	0.01%	0.01%
16	RBTOA-RATE BASE	4.39%	5.91%	3.30%	1.10%	1.03%	1.03%
17	RBXNISC-RATE BASE EXCL NON-INV SUPPL CAP	4.39%	5.91%	3.30%	1.10%	1.05%	1.05%
18	RSRRTOA-RETAIL SALES	5.05%	6.30%	3.96%	2.49%	0.00%	0.00%
19	OMDOTOA-OPERATION	1.69%	1.66%	1.64%	3.40%	0.06%	0.06%
20	OMDMTOA-MAINTENANCE	0.78%	0.94%	1.92%	12.74%	0.00%	0.00%
21	OMCATOA-CUSTOMER ACCOUNTING EXPENSES	2.00%	1.04%	0.05%	0.87%	0.05%	0.05%
22	OMCSTOA-CUSTOMER SERVICES EXPENSES	2.20%	1.25%	0.06%	0.74%	0.00%	0.00%
23	OMDOTOA-DT - Operation, Func DT	1.69%	1.66%	1.64%	3.40%	0.06%	0.06%
24	DXTOA-DEPRECIATION AND AMORTIZATION EXPENSE	4.33%	5.83%	3.17%	1.08%	0.91%	0.91%
25	AXITOA-INTANGIBLE PLANT DEPRECIATION EXPENSE	3.44%	4.50%	2.72%	1.33%	-0.53%	-0.53%
<u>Labor-Related Allocation Factors</u>							
26	LPTOA-PRODUCTION LABOR EXPENSES	5.96%	8.48%	3.89%	0.29%	1.62%	1.62%
27	LDOSUB-OTHER DISTRIBUTION OPERATION	1.62%	1.63%	1.81%	2.51%	0.05%	0.05%
28	LDMSUB-OTHER DISTRIBUTION MAINTENANCE	0.90%	1.08%	2.12%	6.19%	0.00%	0.00%
29	LCAMRCR-METER READING AND CUST RECORDS	2.33%	1.47%	0.08%	0.63%	0.09%	0.09%
30	LOMTOA-LABOR EXPENSES	5.10%	7.04%	3.47%	0.86%	1.28%	1.28%

Notes:
[1] See AF 6.4 - AF 6.5 for amounts.

Entergy Louisiana, LLC
Cost of Service
Internal Factors - All Jurisdictions
Electric
For the Test Year Ended December 31, 2022
(\$)

Line No.	Allocation Group Factor [1]	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service
1	PLPTOA-PRODUCTION PLANT IN SERVICE	13,287,665,516	13,056,176,849	4,239,526,224	1,670,281,503	1,318,879,178	54,960,671	357,086,386
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	5,837,594,293	5,778,968,968	2,199,178,801	866,428,813	681,357,193	28,509,870	143,838,089
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607
4	PLGTOA-GENERAL PLANT IN SERVICE	534,561,494	527,937,788	206,570,208	72,795,078	55,908,603	2,812,275	12,147,205
5	PLITOA-INTANGIBLE PLANT	1,311,731,412	1,308,445,150	678,816,275	191,097,134	137,162,815	7,736,927	17,365,483
6	PLTOAXI-PLANT EXCL INTANGIBLES	25,934,207,648	25,636,830,629	10,458,261,416	3,742,360,784	2,950,782,055	143,019,129	515,616,287
7	PLTOAXINT-Plant Excl Intangibles	25,934,207,648	25,636,830,629	10,458,261,416	3,742,360,784	2,950,782,055	143,019,129	515,616,287
8	PLTOA-PLANT IN SERVICE	27,245,939,060	26,945,275,780	11,137,077,691	3,933,457,918	3,087,944,870	150,756,056	532,981,769
9	PLPTD TOA - PROD/TRANS/DIST PLANT	25,399,646,155	25,108,892,842	10,251,691,208	3,669,565,706	2,894,873,453	140,206,854	503,469,082
10	PLPTTOA-PROD/TRANS PLANT	19,125,259,809	18,835,145,816	6,438,705,026	2,536,710,315	2,000,236,371	83,470,542	500,924,475
11	PLTDTOA-TRANS/DIST PLANT	12,111,980,639	12,052,715,993	6,012,164,984	1,999,284,204	1,575,994,275	85,246,183	146,382,696
12	PLPDTOA-PROD/DIST PLANT	19,562,051,861	19,329,923,874	8,052,512,407	2,803,136,894	2,213,516,260	111,696,984	359,630,993
13	PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	2,766,945,030	2,766,945,030	1,595,611,997	530,943,122	445,306,497	28,529,443	-
14	PLD TOA-DS - Dist Plant In Svc, Func DS	1,121,517,951	1,121,517,951	624,134,568	221,985,723	186,169,732	12,608,595	-
15	PLD TOA-DT - Dist Plant In Svc, Func DT	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607
16	RBT OA-RATE BASE	16,473,217,222	16,303,160,430	6,806,018,613	2,428,888,160	1,947,046,493	94,334,530	308,542,279
17	RBXNISC-RATE BASE EXCL NON-INV SUPPL CAP	18,069,948,585	17,879,897,190	7,464,250,806	2,663,794,154	2,135,352,013	103,457,916	338,382,724
18	RSRRT OA-RETAIL SALES	3,186,437,218	3,186,437,218	1,237,494,795	596,211,426	376,698,826	16,838,338	26,359,988
19	OMDOT OA-OPERATION	20,983,724	20,971,567	12,308,504	3,800,528	2,832,286	200,267	48,488
20	OMDMT OA-MAINTENANCE	77,920,693	77,919,946	40,827,267	13,217,398	10,385,059	726,921	2,978
21	OMCAT OA-CUSTOMER ACCOUNTING EXPENSES	58,872,476	58,841,805	48,811,271	5,861,002	1,513,299	184,419	101,526
22	OMCST OA-CUSTOMER SERVICES EXPENSES	14,756,037	14,756,037	12,166,106	1,545,278	324,302	53,376	30,964
23	OMDOT OA-DT - Operation, Func DT	20,983,724	20,971,567	12,308,504	3,800,528	2,832,286	200,267	48,488
24	DXT OA-DEPRECIATION AND AMORTIZATION EXPENSE	906,894,033	898,611,579	381,586,360	133,005,132	104,964,556	5,202,418	16,705,351
25	AXIT OA-INTANGIBLE PLANT DEPRECIATION EXPENSE	96,164,689	96,669,976	47,393,211	14,833,039	11,344,993	621,118	1,305,603
Labor-Related Allocation Factors								
26	LPT OA-PRODUCTION LABOR EXPENSES	214,168,382	210,688,887	65,663,419	26,557,034	21,117,404	907,537	6,324,705
27	LDOSUB-OTHER DISTRIBUTION OPERATION	8,426,495	8,422,278	5,042,409	1,521,228	1,115,265	80,890	16,825
28	LDMSUB-OTHER DISTRIBUTION MAINTENANCE	14,818,656	14,818,138	8,268,993	2,716,182	2,153,796	149,956	2,067
29	LCAMRCR-METER READING AND CUST RECORDS	8,809,330	8,801,139	7,076,149	998,705	260,055	40,010	21,396
30	LOMTOA-LABOR EXPENSES	291,668,976	287,942,447	109,440,924	38,866,467	29,750,326	1,481,457	6,951,065

Notes:
[1] See AF 6.2 - AF 6.3 for percentages.

Entergy Louisiana, LLC
Cost of Service
Internal Factors - All Jurisdictions
Electric
For the Test Year Ended December 31, 2022
(\$)

Line No.	Allocation Group Factor [1]	<u>Large Load High</u> <u>Load Factor</u>	<u>Large Power</u> <u>Service</u>	<u>High Load</u> <u>Factor Service</u>	<u>Large Industrial</u> <u>Service</u>	<u>Lighting</u>	<u>TOTAL</u> <u>WHOLESALE</u>	<u>Wholesale</u>
1	PLPTOA-PRODUCTION PLANT IN SERVICE	3,027,808,507	771,845,932	1,095,091,773	492,148,405	28,548,269	231,488,667	231,488,667
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	819,510,212	338,979,479	427,430,777	258,926,827	14,808,907	58,625,326	58,625,326
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	1,058,195	50,785,616	57,647,138	99,620,705	164,875,797	639,320	639,320
4	PLGTOA-GENERAL PLANT IN SERVICE	92,128,765	26,325,886	36,099,799	18,262,463	4,887,507	6,623,706	6,623,706
5	PLITOA-INTANGIBLE PLANT	125,041,573	45,774,387	57,497,505	32,800,923	15,152,129	3,286,261	3,286,261
6	PLTOAXI-PLANT EXCL INTANGIBLES	3,940,505,678	1,187,936,912	1,616,269,488	868,958,400	213,120,480	297,377,019	297,377,019
7	PLTOAXINT-Plant Excl Intangibles	3,940,505,678	1,187,936,912	1,616,269,488	868,958,400	213,120,480	297,377,019	297,377,019
8	PLTOA-PLANT IN SERVICE	4,065,547,252	1,233,711,299	1,673,766,992	901,759,323	228,272,609	300,663,280	300,663,280
9	PLPTD TOA - PROD/TRANS/DIST PLANT	3,848,376,914	1,161,611,026	1,580,169,688	850,695,937	208,232,973	290,753,313	290,753,313
10	PLPTTOA-PROD/TRANS PLANT	3,847,318,719	1,110,825,410	1,522,522,550	751,075,232	43,357,176	290,113,993	290,113,993
11	PLTDTOA-TRANS/DIST PLANT	820,568,406	389,765,095	485,077,915	358,547,532	179,684,704	59,264,646	59,264,646
12	PLPDTOA-PROD/DIST PLANT	3,028,866,702	822,631,548	1,152,738,911	591,769,110	193,424,066	232,127,987	232,127,987
13	PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	-	25,836,804	31,581,297	65,186,315	43,949,555	-	-
14	PLD TOA-DS - Dist Plant In Svc, Func DS	-	12,275,981	15,005,393	30,909,202	18,428,758	-	-
15	PLD TOA-DT - Dist Plant In Svc, Func DT	1,058,195	50,785,616	57,647,138	99,620,705	164,875,797	639,320	639,320
16	RBTOA-RATE BASE	2,294,938,471	723,879,010	974,275,118	544,102,438	181,135,318	170,056,792	170,056,792
17	RBXNISC-RATE BASE EXCL NON-INV SUPPL CAP	2,516,891,971	793,888,289	1,068,501,289	596,724,689	198,653,337	190,051,395	190,051,395
18	RSRRTOA-RETAIL SALES	365,759,593	160,782,336	200,888,723	126,065,554	79,337,640	-	-
19	OMDOTOA-OPERATION	20,167	354,826	349,280	343,987	713,232	12,157	12,157
20	OMDMTOA-MAINTENANCE	1,237	605,884	735,416	1,494,064	9,923,721	747	747
21	OMCATOA-CUSTOMER ACCOUNTING EXPENSES	31,156	1,180,072	612,497	31,450	515,115	30,671	30,671
22	OMCSTOA-CUSTOMER SERVICES EXPENSES	8,231	324,643	184,739	8,736	109,662	-	-
23	OMDOTOA-DT - Operation, Func DT	20,167	354,826	349,280	343,987	713,232	12,157	12,157
24	DXT OA-DEPRECIATION AND AMORTIZATION EXPENSE	126,466,620	39,226,354	52,868,642	28,753,008	9,833,139	8,282,454	8,282,454
25	AXITOA-INTANGIBLE PLANT DEPRECIATION EXPENSE	9,633,511	3,312,237	4,331,481	2,614,739	1,280,044	(505,287)	(505,287)

Labor-Related Allocation Factors

26	LPTOA-PRODUCTION LABOR EXPENSES	50,222,020	12,773,053	18,168,413	8,338,350	616,953	3,479,495	3,479,495
27	LDOSUB-OTHER DISTRIBUTION OPERATION	7,003	136,529	137,553	152,882	211,696	4,217	4,217
28	LDMSUB-OTHER DISTRIBUTION MAINTENANCE	859	134,065	160,279	314,534	917,407	518	518
29	LCAMRCR-METER READING AND CUST RECORDS	7,077	205,214	129,907	6,971	55,655	8,191	8,191
30	LOMTOA-LABOR EXPENSES	53,431,225	14,885,150	20,533,165	10,107,471	2,495,196	3,726,529	3,726,529

Notes:

[1] See AF 6.2 - AF 6.3 for percentages.

Entergy Louisiana, LLC
Cost of Service
Development of Internal Allocation Factors - Custom Rollups
Electric
For the Historical Test Year Ended December 31, 2022
(\$)

Line No.	Allocation Group Factor	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service
1	PLPTOA-PRODUCTION PLANT IN SERVICE	13,151,638,605	12,922,518,135	4,196,125,340	1,653,182,494	1,305,377,546	54,398,028	353,430,821	2,996,812,221	763,944,389
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	5,832,059,479	5,773,528,865	2,197,443,053	865,744,966	680,817,217	28,487,368	143,631,368	818,270,566	338,663,469
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607	1,058,195	50,785,616
4	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	141,561,725	139,098,816	45,136,632	17,782,855	14,041,608	585,145	3,862,286	32,235,932	8,217,552
5	PLPDTTOA - PROD/TRANS/DIST PLANT	25,399,646,155	25,108,892,842	10,251,691,208	3,669,565,706	2,894,873,453	140,206,854	503,469,082	3,848,376,914	1,161,611,026
6		100.00%	98.86%	40.36%	14.45%	11.40%	0.55%	1.98%	15.15%	4.57%
7	PLPTOA-PRODUCTION PLANT IN SERVICE	13,151,638,605	12,922,518,135	4,196,125,340	1,653,182,494	1,305,377,546	54,398,028	353,430,821	2,996,812,221	763,944,389
8	PLTTOA-TRANSMISSION PLANT IN SERVICE	5,832,059,479	5,773,528,865	2,197,443,053	865,744,966	680,817,217	28,487,368	143,631,368	818,270,566	338,663,469
9	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	141,561,725	139,098,816	45,136,632	17,782,855	14,041,608	585,145	3,862,286	32,235,932	8,217,552
10	PLPTTOA-PROD/TRANS PLANT	19,125,259,809	18,835,145,816	6,438,705,026	2,536,710,315	2,000,236,371	83,470,542	500,924,475	3,847,318,719	1,110,825,410
11		100.00%	98.48%	33.67%	13.26%	10.46%	0.44%	2.62%	20.12%	5.81%
12	PLTTOA-TRANSMISSION PLANT IN SERVICE	5,832,059,479	5,773,528,865	2,197,443,053	865,744,966	680,817,217	28,487,368	143,631,368	818,270,566	338,663,469
13	PLDTOA-DISTRIBUTION PLANT IN SERVICE	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607	1,058,195	50,785,616
14	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	5,534,814	5,440,102	1,735,748	683,847	539,976	22,502	206,721	1,239,646	316,009
15	PLDPTTOA-TRANS/DIST PLANT	12,111,980,639	12,052,715,993	6,012,164,984	1,999,284,204	1,575,994,275	85,246,183	146,382,696	820,568,406	389,765,095
16		100.00%	99.51%	49.64%	16.51%	13.01%	0.70%	1.21%	6.77%	3.22%
17	PLPTOA-PRODUCTION PLANT IN SERVICE	13,151,638,605	12,922,518,135	4,196,125,340	1,653,182,494	1,305,377,546	54,398,028	353,430,821	2,996,812,221	763,944,389
18	PLDPTOA-DISTRIBUTION PLANT IN SERVICE	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607	1,058,195	50,785,616
19	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	136,026,910	133,058,713	43,400,884	17,099,008	13,501,632	562,643	3,655,565	30,996,286	7,901,542
20	PLPDTTOA-Prod/Dist Plant	19,562,051,861	19,329,923,874	8,052,512,407	2,803,136,894	2,213,516,260	111,696,984	359,630,993	3,028,866,702	822,631,548
21		100.00%	98.81%	41.16%	14.33%	11.32%	0.57%	1.84%	15.48%	4.21%
22	PLPTOA-PRODUCTION PLANT IN SERVICE	13,151,638,605	12,922,518,135	4,196,125,340	1,653,182,494	1,305,377,546	54,398,028	353,430,821	2,996,812,221	763,944,389
23	PLTTOA-TRANSMISSION PLANT IN SERVICE	5,832,059,479	5,773,528,865	2,197,443,053	865,744,966	680,817,217	28,487,368	143,631,368	818,270,566	338,663,469
24	PLDPTOA-DISTRIBUTION PLANT IN SERVICE	6,274,386,346	6,273,747,025	3,812,986,182	1,132,855,391	894,637,082	56,736,312	2,544,607	1,058,195	50,785,616
25	PLGTOA-GENERAL PLANT IN SERVICE	534,561,494	527,937,788	206,570,208	72,795,078	55,908,603	2,812,275	12,147,205	92,128,765	26,325,886
26	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	141,561,725	139,098,816	45,136,632	17,782,855	14,041,608	585,145	3,862,286	32,235,932	8,217,552
27	PLTOAXINT-PLANT EXCL INTANGIBLES [1]	25,934,207,648	25,636,830,629	10,458,261,416	3,742,360,784	2,950,782,055	143,019,129	515,616,287	3,940,505,678	1,187,936,912
28		100.00%	98.85%	40.33%	14.43%	11.38%	0.55%	1.99%	15.19%	4.58%
29	PLTOA-PLANT IN SERVICE	27,104,377,336	26,806,176,965	11,091,941,059	3,915,675,063	3,073,903,263	150,170,910	529,119,483	4,033,311,320	1,225,493,748
30	ADTOA-ACCUMULATED DEPRECIATION / AMORTIZATION	(9,969,602,055)	(9,850,779,663)	(3,983,996,068)	(1,387,164,279)	(1,044,985,923)	(52,235,069)	(211,984,951)	(1,667,218,515)	(479,419,031)
31	FITOA-FUEL INVENTORY	56,584,899	56,041,595	13,319,922	6,466,277	5,387,591	272,498	2,530,091	15,411,826	3,876,460
32	MSTOA-MATERIALS AND SUPPLIES	444,108,287	439,012,401	179,073,708	64,122,919	50,586,021	2,448,660	8,817,880	67,445,921	20,336,142
33	PPTOA-PREPAYMENTS	39,043,085	38,517,925	14,146,727	5,368,465	4,216,137	186,705	933,159	7,057,755	2,104,652
34	PIRTOA-PROPERTY INSURANCE RESERVE	25,545,694	25,420,697	12,680,414	4,216,742	3,323,971	179,795	308,740	1,730,682	822,064
35	IDRTOA-INJURIES & DAMAGES RESERVES	(20,084,646)	(19,828,034)	(7,536,222)	(2,676,388)	(2,048,640)	(102,015)	(478,658)	(3,679,333)	(1,025,008)
36	CCMRTOA-COAL CAR MAINTENANCE RESERVE	(1,505,962)	(1,491,502)	(354,499)	(172,095)	(142,854)	(7,252)	(67,336)	(410,173)	(103,169)
37	PENTOA-UNFUNDED PENSION	206,123,217	203,489,669	77,342,183	27,467,032	21,024,632	1,046,950	4,912,336	37,759,985	10,519,374
38	APCLTOA-COMMERCIAL LITIGATION	(561,538)	(554,364)	(210,702)	(74,828)	(57,277)	(2,852)	(13,383)	(102,869)	(28,658)
39	ERTO A-ENVIRONMENTAL RESERVES	(3,350,008)	(3,311,660)	(1,352,115)	(483,986)	(381,810)	(18,492)	(66,404)	(507,570)	(153,207)
40	RCETO A-RATE CASE EXPENSES	2,800,000	2,800,000	1,087,417	523,906	331,014	14,796	23,163	321,402	141,283
41	PAATOA-PLANT ACQUISITION ADJUSTMENT	141,561,725	139,098,816	45,136,632	17,782,855	14,041,608	585,145	3,862,286	32,235,932	8,217,552
42	AAATOA-AMORT ACQUISITION ADJUSTMENT	(43,370,136)	(42,615,663)	(13,826,879)	(5,447,491)	(4,301,420)	(179,250)	(1,186,337)	(9,874,958)	(2,517,314)
43	REGASSLIABTOA-REGULATORY ASSETS AND LIABILITIES	86,988,763	86,728,991	39,608,629	14,668,612	11,024,451	1,102,451	1,035,871	430,474	5,156,626
44	OTHRBTOA-OTHER RATE BASE	1,289,938	1,191,031	(2,809,353)	(800,006)	(192,903)	(5,063)	636,779	2,980,062	466,771
45	RBXNISC-RATE BASE EXCL NON-INV SUPPL CAP	18,069,948,597	17,879,897,204	7,464,250,851	2,663,794,165	2,135,352,020	103,457,917	338,382,720	2,516,891,940	793,888,283
46		100.00%	98.95%	41.31%	14.74%	11.82%	0.57%	1.87%	13.93%	4.39%
47	PLD360TOA-360 LAND & LAND RIGHTS	36,336,190	36,336,190	20,221,408	7,192,141	6,031,735	408,507	0	0	397,731
48	PLD364TOA-364 POLES, TOWERS & FIXTURES	979,355,897	979,355,897	561,590,422	188,878,258	158,412,171	10,244,623	0	0	9,998,084
49	PLD365TOA-365 OVERHEAD CONDUCTORS & DEVICES	1,231,680,463	1,231,680,463	703,717,994	238,309,893	199,869,172	13,002,497	0	0	12,023,847
50	PLD366TOA-366 UNDERGROUND CONDUIT	176,520,306	176,520,306	112,642,430	30,618,974	25,685,947	1,318,746	0	0	782,895
51	PLD367TOA-367 UNDERGROUND CONDUCT & DEVICES	343,052,174	343,052,174	197,439,743	65,943,855	55,307,472	3,555,070	0	0	3,234,247
52	PLDPTO A/DL-DIST PLANT IN SERVICE LINES	2,766,945,030	2,766,945,030	1,595,611,997	530,943,122	445,306,497	28,529,443	0	-	25,836,804
53		100.00%	100.00%	57.67%	19.19%	16.09%	1.03%	0.00%	0.00%	0.93%
54	PLD360TOA-360 LAND & LAND RIGHTS	17,881,085	17,881,085	9,950,981	3,539,262	2,968,224	201,027	0	0	195,724
55	PLD361TOA-361 STRUCTURES & IMPROVEMENTS	87,354,182	87,354,182	48,613,368	17,290,300	14,500,619	982,074	0	0	956,167
56	PLD362TOA-362 STATION EQUIPMENT	1,016,282,684	1,016,282,684	565,570,219	201,156,162	168,700,888	11,425,495	0	0	11,124,090
57	PLDPTO A/DS-DIST PLANT IN SERVICE SUBSTATIONS	1,121,517,951	1,121,517,951	624,134,568	221,985,723	186,169,732	12,608,595	-	-	12,275,981
58		100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%

Notes:

[1] The PLTOAXINT and PLTOAXI allocators are developed in the same manner.

Entergy Louisiana, LLC
Cost of Service
Development of Internal Allocation Factors - Custom Rollups
Electric
For the Historical Test Year Ended December 31, 2022
(\$)

<u>Line No.</u>	<u>Allocation Group Factor</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>TOTAL WHOLESALE</u>	<u>Wholesale</u>
1	PLPTOA-PRODUCTION PLANT IN SERVICE	1,083,881,098	487,110,183	28,256,015	229,120,470	229,120,470
2	PLTTOA-TRANSMISSION PLANT IN SERVICE	426,981,708	258,691,933	14,797,219	58,530,614	58,530,614
3	PLDTOA-DISTRIBUTION PLANT IN SERVICE	57,647,138	99,620,705	164,875,797	639,320	639,320
4	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	11,659,745	5,273,117	303,943	2,462,909	2,462,909
5	PLPTDTOA - PROD/TRANS/DIST PLANT	1,580,169,688	850,695,937	208,232,973	290,753,313	290,753,313
6		6.22%	3.35%	0.82%	1.14%	1.14%
7	PLPTOA-PRODUCTION PLANT IN SERVICE	1,083,881,098	487,110,183	28,256,015	229,120,470	229,120,470
8	PLTTOA-TRANSMISSION PLANT IN SERVICE	426,981,708	258,691,933	14,797,219	58,530,614	58,530,614
9	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	11,659,745	5,273,117	303,943	2,462,909	2,462,909
10	PLPTTOA-PROD/TRANS PLANT	1,522,522,550	751,075,232	43,357,176	290,113,993	290,113,993
11		7.96%	3.93%	0.23%	1.52%	1.52%
12	PLTTOA-TRANSMISSION PLANT IN SERVICE	426,981,708	258,691,933	14,797,219	58,530,614	58,530,614
13	PLDTOA-DISTRIBUTION PLANT IN SERVICE	57,647,138	99,620,705	164,875,797	639,320	639,320
14	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	449,069	234,895	11,688	94,712	94,712
15	PLTDTOA-TRANS/DIST PLANT	485,077,915	358,547,532	179,684,704	59,264,646	59,264,646
16		4.00%	2.96%	1.48%	0.49%	0.49%
17	PLPTOA-PRODUCTION PLANT IN SERVICE	1,083,881,098	487,110,183	28,256,015	229,120,470	229,120,470
18	PLDTOA-DISTRIBUTION PLANT IN SERVICE	57,647,138	99,620,705	164,875,797	639,320	639,320
19	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	11,210,675	5,038,222	292,254	2,368,197	2,368,197
20	PLPDTOA-Prod/Dist Plant	1,152,738,911	591,769,110	193,424,066	232,127,987	232,127,987
21		5.89%	3.03%	0.99%	1.19%	1.19%
22	PLPTOA-PRODUCTION PLANT IN SERVICE	1,083,881,098	487,110,183	28,256,015	229,120,470	229,120,470
23	PLTTOA-TRANSMISSION PLANT IN SERVICE	426,981,708	258,691,933	14,797,219	58,530,614	58,530,614
24	PLDTOA-DISTRIBUTION PLANT IN SERVICE	57,647,138	99,620,705	164,875,797	639,320	639,320
25	PLGTOA-GENERAL PLANT IN SERVICE	36,099,799	18,262,463	4,887,507	6,623,706	6,623,706
26	PAA114TOA-114 PLANT ACQUISITION ADJUSTMENT	11,659,745	5,273,117	303,943	2,462,909	2,462,909
27	PLTOAXINT-PLANT EXCL INTANGIBLES [1]	1,616,269,488	868,958,400	213,120,480	297,377,019	297,377,019
28		6.23%	3.35%	0.82%	1.15%	1.15%
29	PLTOA-PLANT IN SERVICE	1,662,107,248	896,486,206	227,968,666	298,200,371	298,200,371
30	ADTOA-ACCUMULATED DEPRECIATION / AMORTIZATION	(657,016,712)	(331,243,188)	(35,515,927)	(118,822,391)	(118,822,391)
31	FITOA-FUEL INVENTORY	5,581,589	2,815,662	399,678	543,304	543,304
32	MSTOA-MATERIALS AND SUPPLIES	27,670,800	14,881,782	3,628,569	5,095,886	5,095,886
33	PPTOA-PREPAYMENTS	2,862,320	1,465,881	176,125	525,159	525,159
34	PIRTOA-PROPERTY INSURANCE RESERVE	1,023,090	756,222	378,978	124,997	124,997
35	IDRTOA-INJURIES & DAMAGES RESERVES	(1,413,936)	(696,012)	(171,822)	(256,613)	(256,613)
36	CCMRTOA-COAL CAR MAINTENANCE RESERVE	(148,550)	(74,937)	(10,637)	(14,460)	(14,460)
37	PENTOA-UNFUNDED PENSION	14,510,841	7,142,976	1,763,362	2,633,547	2,633,547
38	APCLTOA-COMMERCIAL LITIGATION	(39,532)	(19,460)	(4,804)	(7,175)	(7,175)
39	ERTO-ENVIRONMENTAL RESERVES	(208,412)	(112,200)	(27,464)	(38,348)	(38,348)
40	RCETOA-RATE CASE EXPENSES	176,526	110,777	69,716	-	0
41	PAATOA-PLANT ACQUISITION ADJUSTMENT	11,659,745	5,273,117	303,943	2,462,909	2,462,909
42	AAATOA-AMORT ACQUISITION ADJUSTMENT	(3,571,812)	(1,617,093)	(93,108)	(754,472)	(754,472)
43	REGASSLIABTOA-REGULATORY ASSETS AND LIABILITIES	4,501,782	1,234,078	490	259,772	259,772
44	OTHRBTOA-OTHER RATE BASE	806,292	320,875	(212,423)	98,906	98,906
45	RBXNSC-RATE BASE EXCL NON-INV SUPPL CAP	1,068,501,280	596,724,687	198,653,341	190,051,393	190,051,393
46		5.91%	3.30%	1.10%	1.05%	1.05%
47	PLD360TOA-360 LAND & LAND RIGHTS	486,161	1,001,431	597,075	-	0
48	PLD364TOA-364 POLES, TOWERS & FIXTURES	11,487,631	23,702,526	15,642,182	-	0
49	PLD365TOA-365 OVERHEAD CONDUCTORS & DEVICES	14,697,201	30,317,895	19,741,965	-	0
50	PLD366TOA-366 UNDERGROUND CONDUIT	956,962	2,005,533	2,508,820	-	0
51	PLD367TOA-367 UNDERGROUND CONDUCT & DEVICES	3,953,342	8,158,931	5,459,514	-	0
52	PLDTOA/DL-DIST PLANT IN SERVICE LINES	31,581,297	65,186,315	43,949,555	-	-
53		1.14%	2.36%	1.59%	0.00%	0.00%
54	PLD360TOA-360 LAND & LAND RIGHTS	239,241	492,805	293,822	-	0
55	PLD361TOA-361 STRUCTURES & IMPROVEMENTS	1,168,759	2,407,494	1,435,402	-	0
56	PLD362TOA-362 STATION EQUIPMENT	13,597,393	28,008,903	16,699,534	-	0
57	PLDTOA/DS-DIST PLANT IN SERVICE SUBSTATIONS	15,005,393	30,909,202	18,428,758	-	-
58		1.34%	2.76%	1.64%	0.00%	0.00%

Notes:

[1] The PLTOAXINT and PLTOAXI allocators are developed in the same manner.

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLPTDToA/RO
Electric
For the Test Year Ended December 31, 2022

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>Amount</u>	<u>APPORTIONMENT</u>
1	CM: Customer Meter Reading	CC: Customer	All_juris	-	0.00%
2	CR: Customer Records	CC: Customer	All_juris	-	0.00%
3	CS: Customer Services	CC: Customer	All_juris	-	0.00%
4	D1: Distribution Primary	DD: Demand	All_juris	2,360,417,513	9.40%
5	D2: Distribution Secondary	DD: Demand	All_juris	406,527,517	1.62%
6	DG: Distribution General	CC: Customer	All_juris	108,326,558	0.43%
7	DI: Distribution Lighting	CC: Customer	All_juris	82,710,466	0.33%
8	DM: Distribution Meters	CC: Customer	All_juris	212,999,358	0.85%
9	DS: Distribution Substations	DD: Demand	All_juris	1,121,517,951	4.47%
10	DV: Distribution Services	CC: Customer	All_juris	489,260,415	1.95%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	1,491,987,248	5.94%
12	PG: Production/Generation	DD: Demand	All_juris	13,231,743,509	52.70%
13	PG: Production/Generation	EE: Energy	All_juris	-	0.00%
14	TH: Transmission High Voltage	DD: Demand	All_juris	3,132,287,310	12.47%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	2,471,114,998	9.84%
16	Total PLPTDToA-RO: PLPTDToA-RO - Prod / Trans / Dist Plant (RO)	All_classes	All_juris	25,108,892,842	100.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	85.81%	11.13%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.01%	0.77%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	45.67%	21.90%	16.91%	1.27%	1.19%	0.50%	5.95%	5.19%	1.42%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.21%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	46.24%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	9.40%	9.40%	5.23%	1.86%	1.56%	0.11%	0.00%	0.00%	0.10%	0.13%	0.26%	0.15%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.62%	1.62%	1.12%	0.25%	0.21%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.43%	0.43%	0.37%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.33%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.85%	0.85%	0.39%	0.19%	0.14%	0.01%	0.01%	0.00%	0.05%	0.04%	0.01%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.47%	4.47%	2.49%	0.88%	0.74%	0.05%	0.00%	0.00%	0.05%	0.06%	0.12%	0.07%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	1.95%	1.47%	0.35%	0.11%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	5.94%	5.94%	4.12%	0.93%	0.78%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	52.70%	52.70%	17.11%	6.74%	5.32%	0.22%	1.44%	12.22%	3.12%	4.42%	1.99%	0.12%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	12.47%	12.47%	3.98%	1.57%	1.24%	0.05%	0.47%	2.84%	0.72%	1.03%	0.54%	0.03%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	9.84%	9.84%	4.55%	1.79%	1.40%	0.06%	0.08%	0.26%	0.58%	0.61%	0.47%	0.03%	0.00%
47	Total PLPTDToA-RO: PLPTDToA-RO - Prod / Trans / Dist Plant (RO)		RO-Retail Only	100.00%	100.00%	40.83%	14.61%	11.53%	0.56%	2.01%	15.33%	4.63%	6.29%	3.39%	0.83%	0.00%

Entergy Louisiana, LLC
Cost of Service
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Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust_Juris	Amount	APPORTIONMENT
1	CM: Customer Meter Reading	CC: Customer	All_juris	-	0.00%
2	CR: Customer Records	CC: Customer	All_juris	-	0.00%
3	CS: Customer Services	CC: Customer	All_juris	-	0.00%
4	D1: Distribution Primary	DD: Demand	All_juris	-	0.00%
5	D2: Distribution Secondary	DD: Demand	All_juris	-	0.00%
6	DG: Distribution General	CC: Customer	All_juris	-	0.00%
7	DI: Distribution Lighting	CC: Customer	All_juris	-	0.00%
8	DM: Distribution Meters	CC: Customer	All_juris	-	0.00%
9	DS: Distribution Substations	DD: Demand	All_juris	-	0.00%
10	DV: Distribution Services	CC: Customer	All_juris	-	0.00%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	-	0.00%
12	PG: Production/Generation	DD: Demand	All_juris	13,056,176,849	100.00%
13	PG: Production/Generation	EE: Energy	All_juris	-	0.00%
14	TH: Transmission High Voltage	DD: Demand	All_juris	-	0.00%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	-	0.00%
16	Total PLPTOA-RO: PLPTOA-RO - Production Plant in Service (RO)	All classes	All_juris	13,056,176,849	100.00%

Line No.	Function	Class	Cust_Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Line No.	Function	Class	Cust_Juris	TOTAL COMPANY ADJUSTED	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Total PLPTOA-RO: PLPTOA-RO - Production Plant in Service (RO)		RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLTDTOA/RO
Electric
For the Test Year Ended December 31, 2022

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>Amount</u>	<u>APPORTIONMENT</u>
1	CM: Customer Meter Reading	CC: Customer	All_juris	-	0.00%
2	CR: Customer Records	CC: Customer	All_juris	-	0.00%
3	CS: Customer Services	CC: Customer	All_juris	-	0.00%
4	D1: Distribution Primary	DD: Demand	All_juris	2,360,417,513	19.58%
5	D2: Distribution Secondary	DD: Demand	All_juris	406,527,517	3.37%
6	DG: Distribution General	CC: Customer	All_juris	108,326,558	0.90%
7	DI: Distribution Lighting	CC: Customer	All_juris	82,710,466	0.69%
8	DM: Distribution Meters	CC: Customer	All_juris	212,999,358	1.77%
9	DS: Distribution Substations	DD: Demand	All_juris	1,121,517,951	9.31%
10	DV: Distribution Services	CC: Customer	All_juris	489,260,415	4.06%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	1,491,987,248	12.38%
12	PG: Production/Generation	DD: Demand	All_juris	175,566,660	1.46%
13	PG: Production/Generation	EE: Energy	All_juris	-	0.00%
14	TH: Transmission High Voltage	DD: Demand	All_juris	3,132,287,310	25.99%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	2,471,114,998	20.50%
16	Total PLTDTOA-RO: PLTDTOA-RO - Trans/Dist Plant (RO)	All_classes	All_juris	12,052,715,993	100.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	85.81%	11.13%	1.96%	0.31%	0.00%	0.00%	0.00%	0.00%	0.01%	0.77%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	45.67%	21.90%	16.91%	1.27%	1.19%	0.50%	5.95%	5.19%	1.42%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.21%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	46.24%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	19.58%	19.58%	10.90%	3.88%	3.25%	0.22%	0.00%	0.00%	0.21%	0.26%	0.54%	0.32%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	3.37%	3.37%	2.34%	0.53%	0.44%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.90%	0.90%	0.77%	0.10%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.69%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	1.77%	1.77%	0.81%	0.39%	0.30%	0.02%	0.02%	0.01%	0.11%	0.09%	0.03%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	9.31%	9.31%	5.18%	1.84%	1.54%	0.10%	0.00%	0.00%	0.10%	0.12%	0.26%	0.15%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	4.06%	4.06%	3.05%	0.72%	0.24%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	12.38%	12.38%	8.59%	1.94%	1.63%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	1.46%	1.46%	0.47%	0.19%	0.15%	0.01%	0.04%	0.34%	0.09%	0.12%	0.05%	0.00%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	25.99%	25.99%	8.29%	3.27%	2.58%	0.11%	0.99%	5.92%	1.51%	2.15%	1.12%	0.06%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	20.50%	20.50%	9.48%	3.74%	2.93%	0.12%	0.17%	0.54%	1.22%	1.28%	0.97%	0.06%	0.00%
47	Total PLTDTOA-RO: PLTDTOA-RO - Trans/Dist Plant (RO)		RO-Retail Only	100.00%	100.00%	49.88%	16.59%	13.08%	0.71%	1.21%	6.81%	3.23%	4.02%	2.97%	1.49%	0.00%

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLTOA/RO
Electric
For the Test Year Ended December 31, 2022

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust_Juris</u>	<u>Amount</u>	<u>APPORTIONMENT</u>
1	CM: Customer Meter Reading	CC: Customer	All_juris	3,276,665	0.01%
2	CR: Customer Records	CC: Customer	All_juris	234,870,371	0.87%
3	CS: Customer Services	CC: Customer	All_juris	8,557,095	0.03%
4	D1: Distribution Primary	DD: Demand	All_juris	2,561,928,328	9.51%
5	D2: Distribution Secondary	DD: Demand	All_juris	441,224,026	1.64%
6	DG: Distribution General	CC: Customer	All_juris	124,100,213	0.46%
7	DI: Distribution Lighting	CC: Customer	All_juris	91,135,850	0.34%
8	DM: Distribution Meters	CC: Customer	All_juris	236,270,237	0.88%
9	DS: Distribution Substations	DD: Demand	All_juris	1,232,440,646	4.57%
10	DV: Distribution Services	CC: Customer	All_juris	530,591,442	1.97%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	1,605,700,527	5.96%
12	PG: Production/Generation	DD: Demand	All_juris	13,929,259,972	51.69%
13	PG: Production/Generation	EE: Energy	All_juris	56,931,021	0.21%
14	TH: Transmission High Voltage	DD: Demand	All_juris	3,292,706,224	12.22%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	2,596,283,162	9.64%
16	Total PLTOA-RO: PLTOA-RO - Plant in Service (RO)	All_classes	All_juris	26,945,275,780	100.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust_Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	100.00%	100.00%	68.79%	16.31%	7.25%	0.98%	0.43%	0.22%	3.08%	2.75%	0.19%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	100.00%	100.00%	82.45%	10.47%	2.20%	0.36%	0.21%	0.06%	2.20%	1.25%	0.06%	0.74%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	100.00%	100.00%	82.50%	10.44%	2.19%	0.36%	0.21%	0.06%	2.19%	1.25%	0.06%	0.74%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	55.66%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	69.38%	15.68%	13.15%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	85.81%	11.13%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.01%	0.77%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	45.68%	21.89%	16.91%	1.27%	1.19%	0.50%	5.94%	5.19%	1.42%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	55.66%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.21%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	69.38%	15.68%	13.15%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.48%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	100.00%	100.00%	23.84%	11.54%	9.57%	0.49%	4.51%	27.47%	6.91%	9.95%	5.02%	0.71%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	46.25%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust_Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.87%	0.87%	0.72%	0.09%	0.02%	0.00%	0.00%	0.00%	0.02%	0.01%	0.00%	0.01%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.03%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	9.51%	9.51%	5.29%	1.88%	1.58%	0.11%	0.00%	0.00%	0.10%	0.13%	0.26%	0.16%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.64%	1.64%	1.14%	0.26%	0.22%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.46%	0.46%	0.40%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.34%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.88%	0.88%	0.40%	0.19%	0.15%	0.01%	0.01%	0.00%	0.05%	0.05%	0.01%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.57%	4.57%	2.55%	0.91%	0.76%	0.05%	0.00%	0.00%	0.05%	0.06%	0.13%	0.08%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	1.97%	1.97%	1.48%	0.35%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	5.96%	5.96%	4.13%	0.93%	0.78%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	51.69%	51.69%	16.79%	6.61%	5.22%	0.22%	1.41%	11.99%	3.06%	4.34%	1.95%	0.11%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.21%	0.21%	0.05%	0.02%	0.02%	0.00%	0.01%	0.06%	0.01%	0.02%	0.01%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	12.22%	12.22%	3.90%	1.54%	1.21%	0.05%	0.46%	2.78%	0.71%	1.01%	0.53%	0.03%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	9.64%	9.64%	4.46%	1.76%	1.38%	0.06%	0.08%	0.25%	0.57%	0.60%	0.46%	0.03%	0.00%
47	Total PLTOA-RO: PLTOA-RO - Plant in Service (RO)		RO-Retail Only	100.00%	100.00%	41.33%	14.60%	11.46%	0.56%	1.98%	15.09%	4.58%	6.21%	3.35%	0.85%	0.00%

[illegible]

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - PLTTOA/RO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust Juris	TOTAL COMPANY	TOTAL COMPANY
				ADJUSTED	ADJUSTED
1	CM: Customer Meter Reading	CC: Customer	All_juris	-	0.00%
2	CR: Customer Records	CC: Customer	All_juris	-	0.00%
3	CS: Customer Services	CC: Customer	All_juris	-	0.00%
4	D1: Distribution Primary	DD: Demand	All_juris	-	0.00%
5	D2: Distribution Secondary	DD: Demand	All_juris	-	0.00%
6	DG: Distribution General	CC: Customer	All_juris	-	0.00%
7	DI: Distribution Lighting	CC: Customer	All_juris	-	0.00%
8	DM: Distribution Meters	CC: Customer	All_juris	-	0.00%
9	DS: Distribution Substations	DD: Demand	All_juris	-	0.00%
10	DV: Distribution Services	CC: Customer	All_juris	-	0.00%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	-	0.00%
12	PG: Production/Generation	DD: Demand	All_juris	175,566,660	3.04%
13	PG: Production/Generation	EE: Energy	All_juris	-	0.00%
14	TH: Transmission High Voltage	DD: Demand	All_juris	3,132,287,310	54.20%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	2,471,114,998	42.76%
16	Total PLTTOA-RO: PLTTOA-RO - Transmission Plant in Service (RO)	All_classes	All_juris	5,778,968,968	100.00%

Line No.	Function	Class	Cust Juris	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
				ADJUSTED												
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.73%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	46.24%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

Line No.	Function	Class	Cust Juris	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
				ADJUSTED												
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	3.04%	3.04%	0.99%	0.39%	0.31%	0.01%	0.08%	0.70%	0.18%	0.25%	0.11%	0.01%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	54.20%	54.20%	17.29%	6.81%	5.38%	0.22%	2.06%	12.35%	3.15%	4.47%	2.34%	0.12%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	42.76%	42.76%	19.77%	7.79%	6.10%	0.26%	0.35%	1.13%	2.54%	2.67%	2.03%	0.13%	0.00%
47	Total PLTTOA-RO: PLTTOA-RO - Transmission Plant in Service (RO)		RO-Retail Only	100.00%	100.00%	38.05%	14.99%	11.79%	0.49%	2.49%	14.18%	5.87%	7.40%	4.48%	0.26%	0.00%

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - RBXNISC-RO
Electric
For the Test Year Ended December 31, 2022

Line No.	Function	Class	Cust_Juris	TOTAL COMPANY	TOTAL COMPANY
				ADJUSTED	ADJUSTED
1	CM: Customer Meter Reading	CC: Customer	All_juris	3,257,844	0.02%
2	CR: Customer Records	CC: Customer	All_juris	8,096,358	0.05%
3	CS: Customer Services	CC: Customer	All_juris	11,206,470	0.06%
4	D1: Distribution Primary	DD: Demand	All_juris	2,192,951,282	12.26%
5	D2: Distribution Secondary	DD: Demand	All_juris	355,875,202	1.99%
6	DG: Distribution General	CC: Customer	All_juris	29,793,832	0.17%
7	DI: Distribution Lighting	CC: Customer	All_juris	96,088,648	0.54%
8	DM: Distribution Meters	CC: Customer	All_juris	267,066,945	1.49%
9	DS: Distribution Substations	DD: Demand	All_juris	830,962,954	4.65%
10	DV: Distribution Services	CC: Customer	All_juris	65,839,214	0.37%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	1,417,387,735	7.93%
12	PG: Production/Generation	DD: Demand	All_juris	8,087,551,509	45.23%
13	PG: Production/Generation	EE: Energy	All_juris	148,065,713	0.83%
14	TH: Transmission High Voltage	DD: Demand	All_juris	2,402,175,664	13.44%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	1,963,577,834	10.98%
16	Total RBXNISC-RO: RBXNISC-RO - Rate Base Excl Non Inv Suppl Cap (RO)	All_classes	All_juris	17,879,897,204	100.00%

Line No.	Function	Class	Cust_Juris	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General	General Service	Municipal Pumping	Legacy Industrial	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
				ADJUSTED			Service		Service	Service	Factor	Service	Service	Service		
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	100.00%	100.00%	68.75%	16.32%	7.27%	0.98%	0.43%	0.22%	3.08%	2.75%	0.19%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	100.00%	100.00%	82.51%	10.42%	2.20%	0.36%	0.21%	0.06%	2.20%	1.25%	0.06%	0.73%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	100.00%	100.00%	82.47%	10.46%	2.20%	0.36%	0.21%	0.06%	2.20%	1.25%	0.06%	0.74%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	85.82%	11.13%	1.96%	0.31%	0.00%	0.00%	0.01%	0.00%	0.01%	0.77%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	45.67%	21.89%	16.91%	1.27%	1.19%	0.50%	5.95%	5.19%	1.42%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	55.65%	19.79%	16.60%	1.12%	0.00%	0.00%	1.09%	1.34%	2.76%	1.64%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	75.22%	17.84%	5.87%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	69.37%	15.68%	13.16%	0.49%	0.00%	0.00%	0.00%	0.00%	0.03%	1.27%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	32.47%	12.79%	10.10%	0.42%	2.74%	23.19%	5.91%	8.39%	3.77%	0.22%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	100.00%	100.00%	23.77%	11.53%	9.58%	0.49%	4.52%	27.51%	6.92%	9.96%	5.02%	0.71%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.91%	12.57%	9.93%	0.41%	3.80%	22.79%	5.81%	8.25%	4.32%	0.21%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	46.25%	18.22%	14.27%	0.60%	0.81%	2.63%	5.93%	6.24%	4.74%	0.31%	0.00%

Line No.	Function	Class	Cust_Juris	TOTAL COMPANY	TOTAL RETAIL	Residential Service	Small General	General Service	Municipal Pumping	Legacy Industrial	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	WHOLESALE
				ADJUSTED			Service		Service	Service	Factor	Service	Service	Service		
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	0.05%	0.05%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.06%	0.06%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	12.26%	12.26%	6.83%	2.43%	2.04%	0.14%	0.00%	0.00%	0.13%	0.16%	0.34%	0.20%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.99%	1.99%	1.36%	0.31%	0.26%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.17%	0.17%	0.14%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	0.54%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.54%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	1.49%	1.49%	0.68%	0.33%	0.25%	0.02%	0.02%	0.01%	0.09%	0.08%	0.02%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.65%	4.65%	2.59%	0.92%	0.77%	0.05%	0.00%	0.00%	0.05%	0.06%	0.13%	0.08%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	0.37%	0.37%	0.28%	0.07%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	7.93%	7.93%	5.50%	1.24%	1.04%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	45.23%	45.23%	14.69%	5.79%	4.57%	0.19%	1.24%	10.49%	2.67%	3.79%	1.70%	0.10%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	0.83%	0.83%	0.20%	0.10%	0.08%	0.00%	0.04%	0.23%	0.06%	0.08%	0.04%	0.01%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	13.44%	13.44%	4.29%	1.69%	1.33%	0.06%	0.51%	3.06%	0.78%	1.11%	0.58%	0.03%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	10.98%	10.98%	5.08%	2.00%	1.57%	0.07%	0.09%	2.99%	0.65%	0.69%	0.52%	0.03%	0.00%
47			RO-Retail Only	100.00%	100.00%	41.75%	14.90%	11.94%	0.58%	1.89%	14.08%	4.44%	5.98%	3.34%	1.11%	0.00%

[illegible]

Entergy Louisiana, LLC
Cost of Service
Cost of Service Study - Development of Allocations - Internal Data - RSRRTOA-RO
Electric
For the Test Year Ended December 31, 2022

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>Amount</u>	<u>APPORTIONMENT</u>
1	CM: Customer Meter Reading	CC: Customer	All_juris	5,707,341	0.18%
2	CR: Customer Records	CC: Customer	All_juris	53,086,478	1.67%
3	CS: Customer Services	CC: Customer	All_juris	19,953,740	0.63%
4	D1: Distribution Primary	DD: Demand	All_juris	356,024,952	11.17%
5	D2: Distribution Secondary	DD: Demand	All_juris	56,967,055	1.79%
6	DG: Distribution General	CC: Customer	All_juris	17,300,617	0.54%
7	DI: Distribution Lighting	CC: Customer	All_juris	45,344,641	1.42%
8	DM: Distribution Meters	CC: Customer	All_juris	57,602,193	1.81%
9	DS: Distribution Substations	DD: Demand	All_juris	143,478,268	4.50%
10	DV: Distribution Services	CC: Customer	All_juris	33,350,366	1.05%
11	DX: Distribution Line Transformers	DD: Demand	All_juris	185,254,356	5.81%
12	PG: Production/Generation	DD: Demand	All_juris	1,555,295,218	48.81%
13	PG: Production/Generation	EE: Energy	All_juris	111,713,970	3.51%
14	TH: Transmission High Voltage	DD: Demand	All_juris	289,553,177	9.09%
15	TL: Transmission Low Voltage	DD: Demand	All_juris	255,804,844	8.03%
16	Total RSRRTOA-RO: RSRRTOA-RO - Retail Sales (RO)	All_classes	All_juris	3,186,437,218	100.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
17	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	100.00%	100.00%	63.94%	20.91%	7.49%	0.91%	0.18%	0.17%	3.38%	2.78%	0.23%	0.00%	0.00%
18	CR: Customer Records	CC: Customer	RO-Retail Only	100.00%	100.00%	78.24%	13.67%	2.31%	0.34%	0.09%	0.04%	2.46%	1.29%	0.07%	1.48%	0.00%
19	CS: Customer Services	CC: Customer	RO-Retail Only	100.00%	100.00%	78.24%	13.67%	2.31%	0.34%	0.09%	0.04%	2.46%	1.29%	0.07%	1.48%	0.00%
20	D1: Distribution Primary	DD: Demand	RO-Retail Only	100.00%	100.00%	49.64%	24.29%	16.40%	1.00%	0.00%	0.00%	1.15%	1.30%	3.14%	3.08%	0.00%
21	D2: Distribution Secondary	DD: Demand	RO-Retail Only	100.00%	100.00%	63.81%	19.84%	13.41%	0.45%	0.00%	0.00%	0.00%	0.04%	2.45%	0.00%	0.00%
22	DG: Distribution General	CC: Customer	RO-Retail Only	100.00%	100.00%	81.54%	14.55%	2.06%	0.30%	0.00%	0.00%	0.01%	0.00%	0.01%	1.53%	0.00%
23	DI: Distribution Lighting	CC: Customer	RO-Retail Only	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
24	DM: Distribution Meters	CC: Customer	RO-Retail Only	100.00%	100.00%	41.07%	27.10%	16.85%	1.14%	0.47%	0.36%	6.30%	5.07%	1.63%	0.00%	0.00%
25	DS: Distribution Substations	DD: Demand	RO-Retail Only	100.00%	100.00%	49.64%	24.29%	16.40%	1.00%	0.00%	0.00%	1.15%	1.30%	3.14%	3.08%	0.00%
26	DV: Distribution Services	CC: Customer	RO-Retail Only	100.00%	100.00%	70.07%	22.88%	6.06%	0.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	100.00%	100.00%	63.81%	19.84%	13.41%	0.45%	0.00%	0.00%	0.00%	0.00%	0.04%	2.45%	0.00%
28	PG: Production/Generation	DD: Demand	RO-Retail Only	100.00%	100.00%	31.51%	17.08%	10.86%	0.41%	1.17%	18.26%	6.75%	8.84%	4.67%	0.45%	0.00%
29	PG: Production/Generation	EE: Energy	RO-Retail Only	100.00%	100.00%	23.32%	15.58%	10.41%	0.48%	1.96%	21.89%	7.99%	10.62%	6.30%	1.47%	0.00%
30	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	31.11%	16.87%	10.72%	0.40%	1.64%	18.03%	6.67%	8.75%	5.38%	0.44%	0.00%
31	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	100.00%	100.00%	41.78%	22.65%	14.29%	0.54%	0.32%	1.93%	6.31%	6.12%	5.47%	0.59%	0.00%

<u>Line No.</u>	<u>Function</u>	<u>Class</u>	<u>Cust Juris</u>	<u>TOTAL COMPANY ADJUSTED</u>	<u>TOTAL RETAIL</u>	<u>Residential Service</u>	<u>Small General Service</u>	<u>General Service</u>	<u>Municipal Pumping Service</u>	<u>Legacy Industrial Service</u>	<u>Large Load High Load Factor</u>	<u>Large Power Service</u>	<u>High Load Factor Service</u>	<u>Large Industrial Service</u>	<u>Lighting</u>	<u>WHOLESALE</u>
32	CM: Customer Meter Reading	CC: Customer	RO-Retail Only	0.18%	0.18%	0.11%	0.04%	0.01%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
33	CR: Customer Records	CC: Customer	RO-Retail Only	1.67%	1.67%	1.30%	0.23%	0.04%	0.01%	0.00%	0.00%	0.04%	0.02%	0.00%	0.02%	0.00%
34	CS: Customer Services	CC: Customer	RO-Retail Only	0.63%	0.63%	0.49%	0.09%	0.01%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.01%	0.00%
35	D1: Distribution Primary	DD: Demand	RO-Retail Only	11.17%	11.17%	5.55%	2.71%	1.83%	0.11%	0.00%	0.00%	0.13%	0.14%	0.35%	0.34%	0.00%
36	D2: Distribution Secondary	DD: Demand	RO-Retail Only	1.79%	1.79%	1.14%	0.35%	0.24%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
37	DG: Distribution General	CC: Customer	RO-Retail Only	0.54%	0.54%	0.44%	0.08%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
38	DI: Distribution Lighting	CC: Customer	RO-Retail Only	1.42%	1.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.42%	0.00%
39	DM: Distribution Meters	CC: Customer	RO-Retail Only	1.81%	1.81%	0.74%	0.49%	0.30%	0.02%	0.01%	0.01%	0.11%	0.09%	0.03%	0.00%	0.00%
40	DS: Distribution Substations	DD: Demand	RO-Retail Only	4.50%	4.50%	2.24%	1.09%	0.74%	0.05%	0.00%	0.00%	0.05%	0.06%	0.14%	0.14%	0.00%
41	DV: Distribution Services	CC: Customer	RO-Retail Only	1.05%	1.05%	0.73%	0.24%	0.06%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	DX: Distribution Line Transformers	DD: Demand	RO-Retail Only	5.81%	5.81%	3.71%	1.15%	0.78%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%
43	PG: Production/Generation	DD: Demand	RO-Retail Only	48.81%	48.81%	15.38%	8.34%	5.30%	0.20%	0.00%	8.91%	3.30%	4.32%	2.28%	0.22%	0.00%
44	PG: Production/Generation	EE: Energy	RO-Retail Only	3.51%	3.51%	0.82%	0.55%	0.36%	0.02%	0.07%	0.77%	0.28%	0.37%	0.22%	0.05%	0.00%
45	TH: Transmission High Voltage	DD: Demand	RO-Retail Only	9.09%	9.09%	2.83%	1.53%	0.97%	0.04%	0.15%	1.64%	0.61%	0.79%	0.49%	0.04%	0.00%
46	TL: Transmission Low Voltage	DD: Demand	RO-Retail Only	8.03%	8.03%	3.35%	1.82%	1.15%	0.04%	0.03%	0.15%	0.51%	0.49%	0.44%	0.05%	0.00%
47	Total RSRRTOA-RO: RSRRTOA-RO - Retail Sales (RO)		RO-Retail Only	100.00%	100.00%	38.84%	18.71%	11.82%	0.53%	0.83%	11.48%	5.05%	6.30%	3.96%	2.49%	0.00%

Entergy Louisiana, LLC
Cost of Service
Internal Factors - Labor
Electric
For the Test Year Ended December 31, 2022

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
LOMTOA-Labor Expenses	Amount	291,668,976	109,440,924	38,866,467	29,750,326	1,481,457	6,951,065	53,431,225	14,885,150	20,533,165	10,107,471	2,495,196	3,726,529
	Percentage	100.00%	37.52%	13.33%	10.20%	0.51%	2.38%	18.32%	5.10%	7.04%	3.47%	0.86%	1.28%
LP TOA-Production Labor Expenses	Amount	214,168,382	65,663,419	26,557,034	21,117,404	907,537	6,324,705	50,222,020	12,773,053	18,168,413	8,338,350	616,953	3,479,495
	Percentage	100.00%	30.66%	12.40%	9.86%	0.42%	2.95%	23.45%	5.96%	8.48%	3.89%	0.29%	1.62%
LDOSUB-Other Distribution Operation	Amount	8,426,495	5,042,409	1,521,228	1,115,265	80,890	16,825	7,003	136,529	137,553	152,882	211,696	4,217
	Percentage	100.00%	59.84%	18.05%	13.24%	0.96%	0.20%	0.08%	1.62%	1.63%	1.81%	2.51%	0.05%
LCAMRCR-Meter Reading and Cust Records	Amount	8,809,330	7,076,149	998,705	260,055	40,010	21,396	7,077	205,214	129,907	6,971	55,655	8,191
	Percentage	100.00%	80.33%	11.34%	2.95%	0.45%	0.24%	0.08%	2.33%	1.47%	0.08%	0.63%	0.09%
LOMTOA-RO - Labor Expenses (RO)	Amount	287,942,447	109,440,924	38,866,467	29,750,326	1,481,457	6,951,065	53,431,225	14,885,150	20,533,165	10,107,471	2,495,196	-
	Percentage	100.00%	38.01%	13.50%	10.33%	0.51%	2.41%	18.56%	5.17%	7.13%	3.51%	0.87%	
LDMSUB-Other Distribution Maintenance	Amount	14,818,656	8,268,993	2,716,182	2,153,796	149,956	2,067	859	134,065	160,279	314,534	917,407	518
	Percentage	100.00%	55.80%	18.33%	14.53%	1.01%	0.01%	0.01%	0.90%	1.08%	2.12%	6.19%	0.00%

Entergy Louisiana, LLC

Cost of Service

Cost of Service Labor Study - Detail Model Results - FX-All Functions
Electric

For the Test Year Ended December 31, 2022

Line No.	Line Item	Customer Class Allocator	Per Book	Adjustment	Total Customer Adjusted	Residential Service	Small General Service	General Service	Municipal Pumping Service	Legacy Industrial Service	Large Load High Load Factor
1	LP500: 500 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	6,284,809	232,623	6,517,432	2,079,458	819,262	646,901	26,958	175,148	1,485,119
2	LP502: 502 STEAM EXPENSES	PG-DD-TO	3,748,849	107,906	3,856,755	1,230,540	484,806	382,810	15,953	103,646	878,834
3	LP506: 505 ELECTRIC EXPENSES	PG-DD-TO	4,037,378	116,040	4,153,417	1,325,194	522,098	412,256	17,180	111,618	946,434
4	LP506: 506 MISC STEAM POWER EXPENSES	PG-DD-TO	5,808,403	230,413	6,038,816	1,926,751	759,098	599,395	24,978	162,286	1,376,058
5	LP510: 510 MAINT SUPVSN & ENGINEERING	PG-EE-TO	2,656,903	83,863	2,740,766	645,173	313,205	259,988	13,199	122,549	746,498
6	LP511: 511 MAINT OF STRUCTURES	PG-DD-TO	443,354	12,708	456,061	145,511	57,328	45,267	1,886	12,256	103,922
7	LP512: 512 MAINT OF BOILER PLANT	PG-EE-TO	1,494,690	43,084	1,537,774	361,988	175,730	145,872	7,406	68,759	418,838
8	LP513: 513 MAINT OF ELECTRIC PLANT	PG-EE-TO	734,224	21,257	755,481	177,838	86,333	71,664	3,638	33,780	205,768
9	LP514: 514 MAINT OF MISC STEAM PLANT	PG-DD-TO	468,637	13,432	482,069	153,809	60,598	47,849	1,994	12,955	109,848
10	LP517: 517 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	37,639,606	(7,183,693)	30,455,913	9,717,295	3,828,404	3,022,965	125,974	818,467	6,939,952
11	LP524: 524 MISC NUCLEAR POWER EXPENSES	PG-DD-TO	33,953,718	(7,830,077)	26,123,641	8,335,035	3,283,823	2,592,956	108,054	702,043	5,952,762
12	LP519: 519 COOLANTS & WATER	PG-DD-TO	5,408,881	(1,105,809)	4,303,072	1,372,943	540,910	427,110	17,799	115,640	980,536
13	LP520: 520 STEAM EXPENSES	PG-DD-TO	50,720,250	(10,250,478)	40,469,772	12,912,327	5,087,177	4,016,911	167,394	1,087,578	9,221,798
14	LP532: 532 MAINT OF MISC NUCLEAR PLANT	PG-DD-TO	41,172,853	(9,818,244)	31,354,610	10,004,034	3,941,373	3,112,167	129,691	842,619	7,144,737
15	LP528: 528 MAINT SUPVSN & ENGINEERING	PG-EE-TO	26,884,339	(5,200,489)	21,683,849	5,104,316	2,477,936	2,056,910	104,424	969,554	5,905,952
16	LP529: 529 MAINT OF STRUCTURES	PG-DD-TO	414,260	1,376	415,636	132,613	52,247	41,255	1,719	11,170	94,710
17	LP530: 530 MAINT OF REACTOR PLANT EQUIP	PG-EE-TO	3,478,293	(123,931)	3,354,362	789,607	383,322	318,192	16,154	149,984	913,616
18	LP531: 531 MAINT OF ELECTRIC PLANT	PG-EE-TO	2,553,017	(724,245)	1,828,773	430,488	208,984	173,476	8,807	81,770	488,096
19	LP546: 546 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	4,755,654	153,841	4,909,495	1,566,429	617,139	487,302	20,307	131,937	1,118,721
20	LP548: 548 GENERATION EXPENSES	PG-DD-TO	5,725,105	194,670	5,919,775	1,888,769	744,134	587,579	24,486	159,087	1,348,932
21	LP549: 549 MISC OTH POWER GENERATION EXP	PG-DD-TO	8,047,812	254,992	8,302,804	2,649,101	1,043,688	824,112	34,343	223,128	1,891,950
22	LP551: 551 MAINT SUPVSN & ENGINEERING	PG-DD-TO	954,198	33,095	987,293	315,007	124,106	97,996	4,084	26,532	224,973
23	LP553: 553 MAINT OF GEN & ELEC PLT	PG-DD-TO	4,900,854	146,317	5,047,171	1,610,355	634,445	500,967	20,876	135,637	1,150,093
24	LP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	PG-DD-TO	109,910	3,155	113,065	36,075	14,213	11,223	468	3,038	25,764
25	LP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	PG-DD-TO	419,574	12,071	431,645	137,721	54,259	42,844	1,785	11,600	98,358
26	LP501: 501 FUEL	PG-EE-TO	4,766	-	4,766	1,122	545	452	23	213	1,298
27	Subtotal LPGTOA: GENERATION LABOR EXPENSES		252,820,337	(40,576,103)	212,244,234	65,049,498	26,315,162	20,926,418	899,578	6,272,996	49,783,566
28	LP556: 556 LOAD DISPATCHING	PG-DD-TO	1,843,211	80,938	1,924,149	613,921	241,872	190,985	7,959	51,709	438,453
29	LP557: 557 OTHER PROD EXP & CR	LPTOA	39,042	1,714	40,756	12,496	5,054	4,019	173	1,204	9,557
30	Subtotal LPTTOA: OTHER POWER SUPPLY LABOR EXPENSES		1,882,252	82,652	1,964,905	626,417	246,925	195,004	8,131	52,913	448,011
31	LT560: 560 OPER SUPVSN & ENGINEERING	TH-DD-TO	1,905,103	74,192	1,979,295	620,718	244,549	193,100	8,047	73,925	443,308
32	LT560: 560 OPER SUPVSN & ENGINEERING	TL-DD-TO	1,477,817	57,552	1,535,369	710,030	279,737	219,152	9,205	12,433	40,408
33	LT561: 561 LOAD DISPATCHING	TH-DD-TO	4,011,459	176,085	4,187,544	1,313,237	517,387	408,536	17,025	156,401	937,895
34	LT561: 561 LOAD DISPATCHING	TL-DD-TO	2,497,512	109,629	2,607,141	1,205,671	475,008	372,132	15,630	21,113	68,615
35	LT562: 562 STATION EXPENSE	TH-DD-TO	326,524	9,364	335,889	105,337	41,500	32,769	1,366	12,545	75,230
36	LT562: 562 STATION EXPENSE	TL-DD-TO	203,292	5,830	209,122	96,708	38,101	29,849	1,254	1,693	5,504
37	LT563: 563 OVERHEAD LINE EXPENSE	TH-DD-TO	66,328	2,902	69,230	21,711	8,554	6,754	281	2,586	15,506
38	LT563: 563 OVERHEAD LINE EXPENSE	TL-DD-TO	60,281	2,637	62,918	29,097	11,463	8,981	377	510	1,656
39	LT566: 566 MISC TRANSMISSION EXPENSE	TH-DD-TO	703,298	30,544	733,842	230,137	90,669	71,594	2,983	27,408	164,360
40	LT566: 566 MISC TRANSMISSION EXPENSE	TL-DD-TO	545,559	23,694	569,252	263,250	103,715	81,253	3,413	4,610	14,982
41	Subtotal LTOTOA: OPERATION		11,797,171	492,431	12,289,602	4,595,895	1,810,683	1,424,120	59,581	313,225	1,767,462
42	LT568: 568 MAINT SUPVSN & ENG	TH-DD-TO	2,760,696	98,677	2,859,373	896,715	353,286	278,960	11,625	106,795	640,421
43	LT568: 568 MAINT SUPVSN & ENG	TL-DD-TO	2,175,398	77,756	2,253,154	1,041,970	410,514	321,606	13,568	18,246	59,299
44	LT569: 569 MAINT OF STRUCTURES	TH-DD-TO	18,492	812	19,304	6,054	2,385	1,883	78	721	4,324
45	LT569: 569 MAINT OF STRUCTURES	TL-DD-TO	11,513	506	12,019	5,558	2,190	1,715	72	97	316
46	LT570: 570 MAINT OF STATION EQUIP	TH-DD-TO	1,222,068	35,170	1,257,238	394,277	155,337	122,656	5,111	46,957	281,587
47	LT570: 570 MAINT OF STATION EQUIP	TL-DD-TO	760,853	21,897	782,750	361,982	142,613	111,726	4,693	6,339	20,600
48	LT571: 571 MAINT OF OVERHEAD LINES	TH-DD-TO	14,958	447	15,405	4,831	1,903	1,503	63	575	3,450
49	LT571: 571 MAINT OF OVERHEAD LINES	TL-DD-TO	13,594	406	14,000	6,475	2,551	1,998	84	113	368
50	LT573: 573 MAINT OF MISC TRANS PLT	TH-DD-TO	1,146	50	1,197	375	148	117	5	45	268
51	LT573: 573 MAINT OF MISC TRANS PLT	TL-DD-TO	903	40	943	436	172	135	6	8	25
52	Subtotal LTMTOA: MAINTENANCE		6,979,622	235,762	7,215,384	2,718,673	1,071,098	842,300	35,245	179,896	1,010,659
53	LD580: 580 OPER SUPVSN & ENGINEERING	LDOSUB	11,078,569	382,738	11,461,307	6,858,438	2,069,100	1,516,929	110,022	22,884	9,525
54	LD581: 581 LOAD DISPATCHING	DS-DD-TO	3,025,161	131,977	3,157,138	1,756,975	624,903	524,079	35,494	-	-
55	LD582: 582 STATION EXPENSES	DS-DD-TO	624,658	17,918	642,576	357,599	127,187	106,666	7,224	-	-
56	LD583: 583 OVERHEAD LINE EXP	D1-DD-TO	538,157	15,440	553,597	306,968	109,179	91,564	6,201	-	-
57	LD583: 583 OVERHEAD LINE EXP	D2-DD-TO	69,414	1,999	71,413	49,541	11,197	9,395	250	-	-
58	LD583: 583 OVERHEAD LINE EXP	DV-CC-TO	80,506	2,318	82,824	62,293	14,780	4,864	887	-	-
59	LD584: 584 UNDERGROUND LINE EXP	D1-DD-TO	447,571	14,908	462,479	257,373	91,540	76,771	5,199	-	-
60	LD584: 584 UNDERGROUND LINE EXP	D2-DD-TO	166,282	5,539	171,820	119,196	26,939	22,604	842	-	-
61	LD584: 584 UNDERGROUND LINE EXP	DV-CC-TO	167,547	5,581	173,128	130,211	30,894	10,167	1,854	-	-
62	LD585: 585 STREET LIGHT & SIGNAL SYS	D1-LL-TO	114,057	3,277	117,335	-	-	-	-	-	-
63	LD586: 586 METER EXPENSES	DM-CC-TO	1,371,855	40,313	1,412,168	643,003	308,282	238,129	17,897	16,816	6,988
64	LD587: 587 CUST INSTALLATIONS EXP	DG-CC-RO	1,539,546	44,472	1,584,018	1,359,249	176,328	31,027	4,940	9	14
65	LD588: 588 MISC DISTRIBUTION EXP	LDOSUB	2,689,077	106,320	2,795,397	1,672,764	504,651	369,977	26,834	5,581	2,323
66	Subtotal LDOTOA: OPERATION		21,910,400	772,799	22,683,199	13,573,611	4,094,979	3,002,170	217,746	45,291	18,650
67	LD590: 590 MAINT SUPVSN & ENGINEERING	LDMSUB	2,892,052	86,582	2,978,634	1,662,114	545,968	432,925	30,142	415	173
68	LD592: 592 MAINT OF STATION EQUIP	D5-DD-TO	3,383,287	103,186	3,486,473	1,940,253	690,089	578,747	39,196	-	-
69	LD593: 593 MAINT OF OVERHEAD LINES	D1-DD-TO	6,882,239	206,937	7,089,176	3,945,189	1,403,184	1,176,789	17,700	-	-
70	LD593: 593 MAINT OF OVERHEAD LINES	D2-DD-TO	891,011	26,791	917,802	636,704	143,899	120,744	4,499	-	-
71	LD593: 593 MAINT OF OVERHEAD LINES	DV-CC-TO	1,033,393	31,072	1,064,465	800,595	189,950	62,510	11,400	-	-
72	LD594: 594 MAINT OF UNDERGROUND LINES	D1-DD-TO	711,987	20,435	732,422	407,599	144,971	121,581	8,234	-	-
73	LD594: 594 MAINT OF UNDERGROUND LINES	D2-DD-TO	264,518	7,592	272,110	188,770	42,663	35,798	1,334	-	-
74	LD594: 594 MAINT OF UNDERGROUND LINES	DV-CC-TO	266,530	7,650	274,180	206,214	48,927	16,101	2,936	-	-
75	LD7595: 595 MAINT OF LINE TRANSFORMERS	DX-DD-TO	90,583	2,596	93,179	64,641	14,609	12,258	457	-	-
76	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	D1-LL-TO	695,118	20,165	715,283	-	-	-	-	-	-
77	LD597: 597 MAINT OF METERS	DM-CC-TO	168,661	4,904	173,565	79,029	37,890	29,268	2,200	2,067	859
78	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	LDMSUB	637,830	19,558	657,388	366,830	120,496	95,547	6,652	92	38
79	Subtotal LDMTOA: MAINTENANCE		17,917,209	537,468	18,454,677	10,297,938	3,382,645	2,682,269	186,750	2,574	1,070
80	LCA901: 901 SUPERVISION	LCAmRCR	504,200	18,634	522,834	419,969	59,273	15,434	2,375	1,270	420
81	LCA902: 902 METER READING EXPENSE	CM-CC-TO	1,280,952	38,400	1,319,352	902,902	214,610	95,500	12,926	5,684	2,900
82	LCA903: 903 CUST RCDs & COLLECTION EXP	CR-CC-TO	7,197,258	292,720	7,489,978	6,173,247	784,095	164,555	27,084	15,711	4,176
83	LCA905: 905 MISC CUST ACCOUNTS EXP	LCAmRCR	54,764	2,405	57,169	45,921	6,481	1,688	260	139	46
84	Subtotal LCAOTOA: OPERATION		9,037,174	352,158	9,389,332	7,542,040	1,064,459	277,177	42,644	22,804	7,542
85	LCS907: 907 SUPERVISION	CS-CC-TO	661,197	26,337	687,534	566,860	72,000	15,110	2,487	1,443	384
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Entergy Louisiana, LLC

Cost of Service

Cost of Service Labor Study - Detail Model Results - FX-All Functions

Electric

For the Test Year Ended December 31, 2022

Line No.	Line Item	Customer Class Allocator	Large Power Service	High Load Factor Service	Large Industrial Service	Lighting	Wholesale
1	LP500: 500 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	378,585	537,135	241,395	14,003	113,467
2	LP502: 502 STEAM EXPENSES	PG-DD-TO	224,032	317,855	142,848	8,286	67,145
3	LP505: 505 ELECTRIC EXPENSES	PG-DD-TO	241,264	342,304	153,836	8,924	72,310
4	LP506: 506 MISC STEAM POWER EXPENSES	PG-DD-TO	350,783	497,690	223,608	12,974	105,134
5	LP510: 510 MAINT SUPVSN & ENGINEERING	PG-EE-TO	187,763	270,354	136,381	19,359	26,316
6	LP511: 511 MAINT OF STRUCTURES	PG-DD-TO	28,492	37,586	16,892	980	7,940
7	LP512: 512 MAINT OF BOILER PLANT	PG-EE-TO	105,348	151,688	76,520	10,862	14,765
8	LP513: 513 MAINT OF ELECTRIC PLANT	PG-EE-TO	51,756	74,521	37,593	5,336	7,254
9	LP514: 514 MAINT OF MISC STEAM PLANT	PG-DD-TO	28,002	39,730	17,855	1,036	8,393
10	LP517: 517 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	1,769,126	2,510,028	1,128,039	65,435	530,230
11	LP524: 524 MISC NUCLEAR POWER EXPENSES	PG-DD-TO	1,517,472	2,152,983	967,578	56,127	454,807
12	LP519: 519 COOLANTS & WATER	PG-DD-TO	249,957	354,638	159,379	9,245	74,915
13	LP520: 520 STEAM EXPENSES	PG-DD-TO	2,350,811	3,335,321	1,498,937	86,949	704,569
14	LP532: 532 MAINT OF MISC NUCLEAR PLANT	PG-DD-TO	1,821,329	2,584,094	1,161,325	67,366	545,876
15	LP528: 528 MAINT SUPVSN & ENGINEERING	PG-EE-TO	1,485,495	2,138,916	1,078,988	153,160	208,199
16	LP529: 529 MAINT OF STRUCTURES	PG-DD-TO	24,143	34,255	15,394	893	7,236
17	LP530: 530 MAINT OF REACTOR PLANT EQUIP	PG-EE-TO	229,797	330,878	166,913	23,693	32,207
18	LP531: 531 MAINT OF ELECTRIC PLANT	PG-EE-TO	125,284	180,392	91,000	12,917	17,559
19	LP546: 546 OPERATION SUPVSN & ENGINEERING	PG-DD-TO	285,183	404,617	181,840	10,548	85,473
20	LP548: 548 GENERATION EXPENSES	PG-DD-TO	343,868	487,879	219,259	12,719	103,062
21	LP549: 549 MISC OTH POWER GENERATION EXP	PG-DD-TO	482,294	684,277	307,523	17,839	144,550
22	LP551: 551 MAINT SUPVSN & ENGINEERING	PG-DD-TO	57,350	81,368	36,568	2,121	17,189
23	LP553: 553 MAINT OF GEN & ELEC PLT	PG-DD-TO	293,180	415,963	186,939	10,844	87,870
24	LP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	PG-DD-TO	6,568	9,318	4,188	243	1,968
25	LP554: 554 OTH PWR MAINT-MAINT MISC OTH PWR GEN PLT	PG-DD-TO	25,073	35,574	15,987	927	7,515
26	LP501: 501 FUEL	PG-EE-TO	327	470	237	34	46
27	Subtotal LPGTOA: GENERATION LABOR EXPENSES		12,661,283	18,009,834	8,267,083	612,819	3,445,996
28	LP556: 556 LOAD DISPATCHING	PG-DD-TO	111,770	158,579	71,267	4,134	33,499
29	LP557: 557 OTHER PROD EXP & CR	LPTOA	2,431	3,457	1,587	117	662
30	Subtotal LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES		114,201	162,036	72,854	4,251	34,161
31	LT560: 560 OPER SUPVSN & ENGINEERING	TH-DD-TO	113,008	160,591	84,000	4,180	33,870
32	LT560: 560 OPER SUPVSN & ENGINEERING	TL-DD-TO	91,117	95,772	72,734	4,781	-
33	LT561: 561 LOAD DISPATCHING	TH-DD-TO	239,087	339,758	177,717	8,843	71,658
34	LT561: 561 LOAD DISPATCHING	TL-DD-TO	154,722	162,626	123,506	8,119	-
35	LT562: 562 STATION EXPENSE	TH-DD-TO	19,178	27,252	14,255	709	5,748
36	LT562: 562 STATION EXPENSE	TL-DD-TO	12,410	13,044	9,907	651	-
37	LT563: 563 OVERHEAD LINE EXPENSE	TH-DD-TO	3,953	5,617	2,938	146	1,185
38	LT563: 563 OVERHEAD LINE EXPENSE	TL-DD-TO	3,734	3,925	2,981	196	-
39	LT566: 566 MISC TRANSMISSION EXPENSE	TH-DD-TO	41,899	59,541	31,144	1,550	12,558
40	LT566: 566 MISC TRANSMISSION EXPENSE	TL-DD-TO	33,783	35,508	26,967	1,773	-
41	Subtotal LTOTOA: OPERATION		712,889	903,634	546,148	30,948	125,017
42	LT568: 568 MAINT SUPVSN & ENG	TH-DD-TO	163,255	231,996	121,350	6,038	48,930
43	LT568: 568 MAINT SUPVSN & ENG	TL-DD-TO	133,714	140,545	106,737	7,016	-
44	LT569: 569 MAINT OF STRUCTURES	TH-DD-TO	1,102	1,566	819	41	330
45	LT569: 569 MAINT OF STRUCTURES	TL-DD-TO	713	750	569	37	-
46	LT570: 570 MAINT OF STATION EQUIP	TH-DD-TO	71,782	102,007	53,357	2,655	21,514
47	LT570: 570 MAINT OF STATION EQUIP	TL-DD-TO	46,453	48,826	37,080	2,438	-
48	LT571: 571 MAINT OF OVERHEAD LINES	TH-DD-TO	880	1,250	654	33	264
49	LT571: 571 MAINT OF OVERHEAD LINES	TL-DD-TO	831	873	663	44	-
50	LT573: 573 MAINT OF MISC TRANS PLT	TH-DD-TO	68	97	51	3	20
51	LT573: 573 MAINT OF MISC TRANS PLT	TL-DD-TO	56	59	45	3	-
52	Subtotal LTMTOA: MAINTENANCE		418,855	527,969	321,325	18,307	71,058
53	LD580: 580 OPER SUPVSN & ENGINEERING	LDOSUB	185,700	187,092	207,942	287,938	5,736
54	LD581: 581 LOAD DISPATCHING	DS-DD-TO	34,558	42,241	87,011	51,878	-
55	LD582: 582 STATION EXPENSES	DS-DD-TO	7,034	8,597	17,709	10,559	-
56	LD583: 583 OVERHEAD LINE EXP	D1-DD-TO	6,038	7,380	15,202	9,064	-
57	LD583: 583 OVERHEAD LINE EXP	D2-DD-TO	-	-	23	907	-
58	LD583: 583 OVERHEAD LINE EXP	DV-CC-TO	-	-	-	1	-
59	LD584: 584 UNDERGROUND LINE EXP	D1-DD-TO	5,062	6,188	12,746	7,599	-
60	LD584: 584 UNDERGROUND LINE EXP	D2-DD-TO	-	-	56	2,182	-
61	LD584: 584 UNDERGROUND LINE EXP	DV-CC-TO	-	-	-	2	-
62	LD585: 585 STREET LIGHT & SIGNAL SYS	D1-LL-TO	-	-	-	117,335	-
63	LD586: 586 METER EXPENSES	DM-CC-TO	83,712	73,082	20,034	8	4,217
64	LD587: 587 CUST INSTALLATIONS EXP	DG-CC-RO	125	65	99	12,162	-
65	LD588: 588 MISC DISTRIBUTION EXP	LDOSUB	45,292	45,632	50,717	70,228	1,399
66	Subtotal LDOTOA: OPERATION		367,520	370,277	411,541	569,862	11,352
67	LD590: 590 MAINT SUPVSN & ENGINEERING	LDMSUB	26,948	32,217	63,223	184,404	104
68	LD592: 592 MAINT OF STATION EQUIP	D5-DD-TO	38,162	46,647	96,088	57,290	-
69	LD593: 593 MAINT OF OVERHEAD LINES	D1-DD-TO	77,597	94,850	195,379	116,489	-
70	LD593: 593 MAINT OF OVERHEAD LINES	D2-DD-TO	-	-	300	11,657	-
71	LD593: 593 MAINT OF OVERHEAD LINES	DV-CC-TO	-	-	-	10	-
72	LD594: 594 MAINT OF UNDERGROUND LINES	D1-DD-TO	8,017	9,799	20,186	12,035	-
73	LD594: 594 MAINT OF UNDERGROUND LINES	D2-DD-TO	-	-	89	3,456	-
74	LD594: 594 MAINT OF UNDERGROUND LINES	DV-CC-TO	-	-	-	3	-
75	LD595: 595 MAINT OF LINE TRANSFORMERS	DX-DD-TO	-	-	30	1,183	-
76	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	D1-LL-TO	-	-	-	715,283	-
77	LD597: 597 MAINT OF METERS	DM-CC-TO	10,289	8,982	2,462	1	518
78	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	LDMSUB	5,947	7,110	13,953	40,698	23
79	Subtotal LDMTOA: MAINTENANCE		166,961	199,606	391,710	1,142,509	645
80	LCA901: 901 SUPERVISION	LCAMRCR	12,179	7,710	414	3,303	486
81	LCA902: 902 METER READING EXPENSE	CM-CC-TO	40,486	36,168	2,539	11	5,626
82	LCA903: 903 CUST RCDS & COLLECTION EXP	CR-CC-TO	164,728	93,739	4,433	55,644	2,564
83	LCA905: 905 MISC CUST ACCOUNTS EXP	LCAMRCR	1,332	843	45	361	53
84	Subtotal LCAOTOA: OPERATION		218,725	138,460	7,430	59,320	8,730
85	LCS907: 907 SUPERVISION	CS-CC-TO	15,126	8,608	407	5,110	-
86	LCS908: 908 CUSTOMER ASSISTANCE EXP	CS-CC-TO	13,376	7,612	360	4,518	-
87	LCS909: 909 INFORM & INSTR ADVTSG EXP	CS-CC-TO	6,809	3,875	183	2,300	-
88	LCS910: 910 MISC CUST SVC & INFORM EXP	CS-CC-TO	71,273	40,558	1,918	24,076	-
89	Subtotal LCSOTOA: OPERATION		106,585	60,653	2,868	36,003	-
90	LS911: 911 SUPERVISION	PLPTDIOA	268	364	196	48	67
91	LS912: 912 DEMONSTRATION & SELLING EXP	PLPTDIOA	116,028	157,836	84,972	20,799	29,042
92	LS916: 916 MISC SALES EXP	PLPTDIOA	1,835	2,496	1,344	329	459
93	Subtotal LSOTOA: OPERATION		118,131	160,696	86,512	21,176	29,568
94	Total		14,885,150	20,533,165	10,107,471	2,495,196	3,726,529

Entergy Louisiana, LLC
Cost of Service
Cost of Service Labor Study - Detail Model Results - FX-All Functions
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Total	Per Book	ELA AJ36 COS: Payroll Adjustment	ELA AJ43 COS: River Bend DAP Adjustment	ELA AJ48 COS: Energy Efficiency Programs
1	LPGTOA: GENERATION LABOR EXPENSES					
2	LPSTOA: STEAM POWER GENERATION LABOR EXPENSES					
3	OPERATION	20,571,187	19,884,205	687,038	-	(56)
4	MAINTENANCE	5,972,171	5,797,807	174,364	-	-
5	Subtotal LPSTOA: STEAM POWER GENERATION LABOR EXPENSES	26,543,358	25,682,012	861,402	-	(56)
6	LPNTOA: NUCLEAR POWER GENERATION LABOR EXPENSES					
7	OPERATION	101,352,399	127,722,456	2,089,743	(28,459,800)	-
8	MAINTENANCE	58,637,230	74,502,762	1,174,512	(17,040,044)	-
9	Subtotal LPNTOA: NUCLEAR POWER GENERATION LABOR EXPENSES	159,989,628	202,225,217	3,264,255	(45,499,844)	-
10	LPOTOA: OTHER POWER GENERATION LABOR EXPENSES					
11	OPERATION	19,132,074	18,528,571	603,503	-	-
12	MAINTENANCE	6,579,173	6,384,537	194,636	-	-
13	Subtotal LPOTOA: OTHER POWER GENERATION LABOR EXPENSES	25,711,247	24,913,108	798,140	-	-
14	Subtotal LPGTOA: GENERATION LABOR EXPENSES	212,244,234	252,820,337	4,923,797	(45,499,844)	(56)
15	LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES					
16	LP556: 556 LOAD DISPATCHING	1,924,149	1,843,211	80,938	-	-
17	LP557: 557 OTHER PROD EXP & CR	40,756	39,042	1,714	-	-
18	Subtotal LPPTOA: OTHER POWER SUPPLY LABOR EXPENSES	1,964,905	1,882,252	82,652	-	-
19	LTOTOA: OPERATION					
20	LT560: 560 OPER SUPVSN & ENGINEERING	3,514,664	3,382,919	131,744	-	-
21	LT561: 561 LOAD DISPATCHING	6,794,684	6,508,971	285,714	-	-
22	LT562: 562 STATION EXPENSE	545,011	529,816	15,195	-	-
23	LT563: 563 OVERHEAD LINE EXPENSE	132,148	126,609	5,540	-	-
24	LT566: 566 MISC TRANSMISSION EXPENSE	1,303,095	1,248,856	54,238	-	-
25	Subtotal LTOTOA: OPERATION	12,289,602	11,797,171	492,431	-	-
26	LMTTOA: MAINTENANCE					
27	LT568: 568 MAINT SUPVSN & ENG	5,112,528	4,936,094	176,434	-	-
28	LT569: 569 MAINT OF STRUCTURES	31,323	30,005	1,318	-	-
29	LT570: 570 MAINT OF STATION EQUIP	2,039,988	1,982,921	57,067	-	-
30	LT571: 571 MAINT OF OVERHEAD LINES	29,405	28,552	854	-	-
31	LT573: 573 MAINT OF MISC TRANS PLT	2,140	2,050	90	-	-
32	Subtotal LMTTOA: MAINTENANCE	7,215,384	6,979,622	235,762	-	-
33	LDOTOA: OPERATION					
34	LD580: 580 OPER SUPVSN & ENGINEERING	11,461,307	11,078,569	382,738	-	-
35	LDOSUB: OTHER DISTRIBUTION OPERATION					
36	581 LOAD DISPATCHING	3,157,138	3,025,161	131,977	-	-
37	582 STATION EXPENSES	642,576	624,658	17,918	-	-
38	583 OVERHEAD LINE EXP	705,833	686,076	19,757	-	-
39	584 UNDERGROUND LINE EXP	807,427	781,399	26,027	-	-
40	585 STREET LIGHT & SIGNAL SYS	117,335	114,057	3,277	-	-
41	586 METER EXPENSES	1,412,168	1,371,855	40,313	-	-
42	587 CUST INSTALLATIONS EXP	1,584,018	1,539,546	44,472	-	-
43	Subtotal LDOSUB: OTHER DISTRIBUTION OPERATION	8,426,495	8,142,754	283,741	-	-
44	LD588: 588 MISC DISTRIBUTION EXP	2,795,397	2,689,077	106,320	-	-
45	Subtotal LDOTOA: OPERATION	22,683,199	21,910,400	772,799	-	-
46	LDMTOA: MAINTENANCE					
47	LD590: 590 MAINT SUPVSN & ENGINEERING	2,978,634	2,892,052	86,582	-	-
48	LDMSUB: OTHER DISTRIBUTION MAINTENANCE					
49	592 MAINT OF STATION EQUIP	3,486,473	3,383,287	103,186	-	-
50	593 MAINT OF OVERHEAD LINES	9,071,444	8,806,643	264,800	-	-
51	594 MAINT OF UNDERGROUND LINES	1,278,712	1,243,035	35,677	-	-
52	595 MAINT OF LINE TRANSFORMERS	93,179	90,583	2,596	-	-
53	596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	715,283	695,118	20,165	-	-
54	597 MAINT OF METERS	173,565	168,661	4,904	-	-
55	Subtotal LDMSUB: OTHER DISTRIBUTION MAINTENANCE	14,818,656	14,387,327	431,329	-	-
56	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	657,388	637,830	19,558	-	-
57	Subtotal LDMTOA: MAINTENANCE	18,454,677	17,917,209	537,468	-	-
58	LCAOTOA: OPERATION					
59	LCA901: 901 SUPERVISION	522,834	504,200	18,634	-	-
60	LCAMRCR: METER READING AND CUST RECORDS					
61	902 METER READING EXPENSE	1,319,352	1,280,952	38,400	-	-
62	903 CUST RCDS & COLLECTION EXP	7,489,978	7,197,258	292,720	-	-
63	Subtotal LCAMRCR: METER READING AND CUST RECORDS	8,809,330	8,478,210	331,120	-	-
64	LCA905: 905 MISC CUST ACCOUNTS EXP	57,169	54,764	2,405	-	-
65	Subtotal LCAOTOA: OPERATION	9,389,332	9,037,174	352,158	-	-
66	LCSOTOA: OPERATION					
67	LCS907: 907 SUPERVISION	687,534	661,197	26,337	-	-
68	LCS908: 908 CUSTOMER ASSISTANCE EXP	607,998	588,083	19,914	-	-
69	LCS909: 909 INFORM & INSTR ADVTSG EXP	309,480	296,462	13,018	-	-
70	LCS910: 910 MISC CUST SVC & INFORM EXP	3,239,602	3,145,300	94,302	-	-
71	Subtotal LCSOTOA: OPERATION	4,844,614	4,691,042	153,572	-	-
72	LSOTOA: OPERATION					
73	LS911: 911 SUPERVISION	5,851	5,605	246	-	-
74	LS912: 912 DEMONSTRATION & SELLING EXP	2,537,056	2,466,364	70,692	-	-
75	LS916: 916 MISC SALES EXP	40,123	38,435	1,688	-	-
76	Subtotal LSOTOA: OPERATION	2,583,029	2,510,404	72,626	-	-
77	Total	291,668,976	329,545,611	7,623,265	(45,499,844)	(56)

Entergy Louisiana, LLC
Cost of Service
Operation and Maintenance Payroll Excluding A&G
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
1	LP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		6,517,432
2	LP502: 502 STEAM EXPENSES	502000: Steam Expenses		3,856,755
3	LP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		4,153,417
4	LP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		6,038,816
5	LP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		2,740,786
6	LP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		456,061
7	LP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		1,537,774
8	LP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		755,481
9	LP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		482,069
10	LP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr		30,455,913
11	LP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		26,123,641
12	LP519: 519 COOLANTS & WATER	519000: Coolants And Water		4,303,072
13	LP520: 520 STEAM EXPENSES	520000: Steam Expenses		40,469,772
14	LP532: 532 MAINT OF MISC NUCLEAR PLANT	532000: Maint Of Misc Nuclear Plant		31,354,610
15	LP528: 528 MAINT SUPVSN & ENGINEERING	528000: Maint Supervision & Engr		21,683,849
16	LP529: 529 MAINT OF STRUCTURES	529000: Maintenance Of Structures		415,636
17	LP530: 530 MAINT OF REACTOR PLANT EQUIP	530000: Maint Of Reactor Plant Equip		3,354,362
18	LP531: 531 MAINT OF ELECTRIC PLANT	531000: Maintenance Of Electric Plant		1,828,773
19	LP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		4,909,495
20	LP548: 548 GENERATION EXPENSES	548000: Generation Expenses		5,919,775
21	LP549: 549 MISC OTH POWER GENERATION EXP	549000: Misc Oth Pwr Generation Exps		8,302,804
22	LP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		987,293
23	LP553: 553 MAINT OF GEN & ELEC PLT	553000: Maint-Gener & Elec Equipment		5,047,171
24	LP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		113,065
25	LP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		431,645
26	LP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		1,924,149
27	LP557: 557 OTHER PROD EXP & CR	557000: Other Expenses		40,756
28	LP501: 501 FUEL	501100: Fuel - Oil		4,766
29		Subtotal Power Production Expenses		214,209,138
30	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	1,979,295
31	LT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	1,535,369
32	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	3,398,432
33	LT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	2,115,845
34	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	83,871
35	LT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	52,218
36	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	705,240
37	LT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	439,078
38	LT562: 562 STATION EXPENSE	562000: Station Expenses	TH	335,889
39	LT562: 562 STATION EXPENSE	562000: Station Expenses	TL	209,122
40	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	69,230
41	LT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	62,918
42	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	733,842
43	LT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	569,252
44	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	2,859,373
45	LT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	2,253,154
46	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	19,304
47	LT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	12,019
48	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	1,257,238
49	LT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	782,750
50	LT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TH	15,405
51	LT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	TL	14,000
52	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	1,197

Entergy Louisiana, LLC
Cost of Service
Operation and Maintenance Payroll Excluding A&G
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
53	LT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	943
54		Subtotal Electric Transmission Expenses ⁽²⁾		19,504,986

Entergy Louisiana, LLC
Cost of Service
Operation and Maintenance Payroll Excluding A&G
Electric
For the Test Year Ended December 31, 2022

Line No.	Line Item	Account & Description	FN	Amount ⁽¹⁾
55	LD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		11,461,307
56	LD581: 581 LOAD DISPATCHING	581000: Load Dispatching		3,157,138
57	LD582: 582 STATION EXPENSES	582000: Station Expenses		642,576
58	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	551,597
59	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	71,413
60	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	82,824
61	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	462,479
62	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	171,820
63	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	173,128
64	LD585: 585 STREET LIGHT & SIGNAL SYS	585000: Street Light & Signal System		117,335
65	LD586: 586 METER EXPENSES	586000: Meter Expenses		1,412,168
66	LD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		1,584,018
67	LD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		2,795,397
68	LD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		2,978,634
69	LD592: 592 MAINT OF STATION EQUIP	592000: Maint. Of Station Equipment		3,486,473
70	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	7,089,176
71	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	917,802
72	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	1,064,465
73	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	732,422
74	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	272,110
75	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	274,180
76	LDT595: 595 MAINT OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		93,179
77	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	596000: Maint. St. Lght. & Sig. Syst.		715,283
78	LD597: 597 MAINT OF METERS	597000: Maintenance Of Meters		173,565
79	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		657,388
80		Subtotal Electric Distribution Expenses ⁽²⁾		41,137,876
81	LCA901: 901 SUPERVISION	901000: Supervision		522,834
82	LCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		1,319,352
83	LCA903: 903 CUST RCDS & COLLECTION EXP	903001: Customer Records		4,454,646
84	LCA903: 903 CUST RCDS & COLLECTION EXP	903002: Collection Expense		3,035,332
85	LCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		57,169
86		Subtotal Customer Accounts Expenses		9,389,332
87	LCS907: 907 SUPERVISION	907000: Supervision		687,534
88	LCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		607,998
89	LCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		309,480
90	LCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		3,239,602
91		Subtotal Customer Service and Info Exp		4,844,614
92	LS911: 911 SUPERVISION	911000: Supervision		5,851
93	LS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		2,537,056
94	LS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		40,123
95		Subtotal Sales Expenses		2,583,029
96		Total		291,668,976

Notes:

⁽¹⁾ See AF 8.3 - 8.4

⁽²⁾ See AF 8.5 - 8.7 for Transmission High/Low Voltage Detail

⁽³⁾ See AF 8.8 for Distribution Primary/Secondary Detail

Entergy Louisiana, LLC
Cost of Service
O&M Payroll
Electric
For the Test Year Ended December 31, 2022

Account	ELL Direct	Affiliate		Total ⁽¹⁾
		Non-Nuclear	Nuclear	
POWER PRODUCTION				
500	2,924,424	3,593,008	0	6,517,432
501	0	0	0	-
502	3,839,692	21,829	0	3,861,521
505	4,131,588	21,829	0	4,153,417
506	1,658,475	4,380,341	0	6,038,816
510	2,211,646	529,140	0	2,740,786
511	456,061	0	0	456,061
512	1,521,151	16,623	0	1,537,774
513	740,910	14,571	0	755,481
514	482,069	0	0	482,069
517	0	0	30,455,913	30,455,913
519	0	0	4,303,072	4,303,072
520	0	0	40,469,772	40,469,772
524	0	0	26,123,641	26,123,641
528	0	0	21,683,849	21,683,849
529	0	0	415,636	415,636
530	0	0	3,354,362	3,354,362
531	0	0	1,828,773	1,828,773
532	0	0	31,354,610	31,354,610
546	3,709,244	1,200,251	0	4,909,495
548	3,826,702	2,093,072	0	5,919,775
549	6,637,717	1,665,087	0	8,302,804
551	594,005	393,288	0	987,293
552	112,769	296	0	113,065
553	4,646,938	400,232	0	5,047,171
554	428,595	3,049	0	431,645
556	0	1,924,149	0	1,924,149
557	0	40,756	0	40,756
TOTAL POWER PRODUCTION	37,921,988	16,297,521	159,989,628	214,209,137
TRANSMISSION				
560	1,133,578	2,381,086	0	3,514,664
561	7,007	6,787,677	0	6,794,684
562	544,400	611	0	545,011
563	1,352	130,796	0	132,148
566	40,532	1,262,562	0	1,303,095
568	2,719,696	2,392,832	0	5,112,528
569	0	31,323	0	31,323
570	2,024,106	15,882	0	2,039,988
571	26,994	2,412	0	29,405
573	0	2,140	0	2,140
TOTAL TRANSMISSION	6,497,665	13,007,321	0	19,504,986
REGIONAL MARKET				
575_1	0	0	0	-
575_2	0	0	0	-
TOTAL REGIONAL MARKET	0	0	0	-

Entergy Louisiana, LLC
Cost of Service
O&M Payroll
Electric
For the Test Year Ended December 31, 2022

Account	ELL Direct	Affiliate		Total ⁽¹⁾
		Non-Nuclear	Nuclear	
DISTRIBUTION				
580	6,997,874	4,463,432	0	11,461,307
581	58,161	3,098,977	0	3,157,138
582	641,634	943	0	642,576
583	699,493	6,340	0	705,833
584	558,880	248,547	0	807,427
585	116,786	548	0	117,335
586	1,344,255	67,913	0	1,412,168
587	1,560,417	23,601	0	1,584,018
588	793,365	2,002,032	0	2,795,397
590	2,726,127	252,507	0	2,978,634
592	3,061,171	425,301	0	3,486,473
593	8,223,879	847,565	0	9,071,444
594	1,275,350	3,362	0	1,278,712
595	93,179	0	0	93,179
596	698,762	16,521	0	715,283
597	168,769	4,796	0	173,565
598	570,038	87,350	0	657,388
TOTAL DISTRIBUTION	29,588,140	11,549,735	0	41,137,876
CUSTOMER ACCOUNTS				
901	236,546	286,288	0	522,834
902	1,204,004	115,348	0	1,319,352
903	1,573,239	5,916,738	0	7,489,978
905	0	57,169	0	57,169
TOTAL CUSTOMER ACCOUNTS	3,013,788	6,375,544	0	9,389,332
CUSTOMER SERVICE				
907	181,918	505,616	0	687,534
908	398,618	209,379	0	607,998
909	0	309,480	0	309,480
910	2,955,498	284,104	0	3,239,602
TOTAL CUSTOMER SERVICE	3,536,035	1,308,579	0	4,844,614
SALES				
911	0	5,851	0	5,851
912	2,537,056	0	0	2,537,056
913	0	0	0	-
916	0	40,123	0	40,123
TOTAL SALES	2,537,056	45,974	0	2,583,029
A&G				
920	3,742,624	73,182,750	13,352,132	90,277,507
921	0	0	0	-
922	0	0	0	-
923	0	5,037	0	5,037
924	0	509,419	37,885	547,304
925	0	689,908	34,204	724,112
928	667,100	1,686,858	13,765	2,367,722
930_1	0	2,901	264	3,165
930_2	(777,441)	35,945	1,595	(739,900)
935	771,922	426,676	149,245	1,347,843
TOTAL A&G	4,404,205	76,539,495	13,589,089	94,532,789
TOTAL O&M	87,498,876	125,124,169	173,578,717	386,201,763

Notes:

⁽¹⁾ This schedule reflects 100% of nuclear costs. These dollars will be adjusted to eliminate the nonregulated and DAP portions.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Substation
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			PLANT IN SERVICE		
SUBSTATIONS PLT EX LAND ⁽¹⁾					
1	352	STRUCT & IMPROVEMENTS	200,667,781	115,215,545	85,452,236
2	352	STRUCT & IMPROVEMENTS - CONTRA	(1,313,845)	(688,614)	(625,231)
3	353	STATION EQUIPMENT	2,085,682,959	1,228,191,270	857,491,689
4	353	STATION EQUIPMENT - CONTRA	(70,755,685)	(42,271,403)	(28,484,282)
TOTAL SUBSTATION EX LAND			2,214,281,209	1,300,446,798	913,834,411
SUBSTATION RATIO - VOLTAGE LEVEL				58.73%	41.27%
			PAYROLL O&M EXPENSE - SUBSTATION		
SUBSTATION O&M EXPENSES ⁽²⁾					
OPERATIONS					
5	561	LOAD DISPATCHING	6,794,684	3,990,516	2,804,168
6	562	STATION EXPENSE	545,011	320,085	224,926
TOTAL SUBSTATION OPERATIONS			7,339,695	4,310,601	3,029,094
MAINTENANCE					
7	569	MNTNCE OF STRUCTURES	31,323	18,396	12,927
8	570	MNTNCE OF STATION EQUIP	2,039,988	1,198,084	841,904
TOTAL SUBSTATION MAINTENANCE			2,071,311	1,216,480	854,831
TOTAL SUBSTATION EXPENSE			9,411,006	5,527,082	3,883,925

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6 for Plant Balances and HV/LV by account.

⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Overhead
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			PLANT IN SERVICE		
		OVERHEAD LINES PLANT EX LAND ⁽¹⁾			
1		354 TOWERS & FIXTURES	238,212,881	201,561,189	36,651,692
2		354 TOWERS & FIXTURES - CONTRA	(9,276,069)	(7,789,491)	(1,486,578)
3		355 POLES & FIXTURES	1,911,489,027	887,115,056	1,024,373,970
4		355 POLES & FIXTURES - CONTRA	(366,607,186)	(178,993,280)	(187,613,907)
5		356 OVHD CONDUCTORS & DEVICES	949,761,798	492,663,679	457,098,119
6		356 OVHD CONDUCTORS & DEVICES - CONTRA	(170,624,404)	(89,260,395)	(81,364,009)
		TOTAL OVERHEAD LINES PLANT EX LAND	2,552,956,046	1,305,296,759	1,247,659,287
		OVERHEAD RATIO - VOLTAGE LEVEL		51.13%	48.87%
			PAYROLL O&M EXPENSE - OVERHEAD		
		OVERHEAD LINES O&M EXP ⁽²⁾			
		OPERATIONS			
7		563 OVERHEAD LINE EXPENSE	132,148	67,566	64,582
		TOTAL OVERHEAD - OPERATIONS	132,148	67,566	64,582
		MAINTENANCE			
8		571 MAINT OF OVERHEAD LINES	29,405	15,035	14,371
		TOTAL OVERHEAD - MAINTENANCE	29,405	15,035	14,371
		TOTAL OVERHEAD LINES EXPENSE	161,554	82,601	78,953

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6 for Plant Balances and HV/LV by account.

⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Transmission Payroll O&M Expense High / Low Voltage - Other
Electric
For the Test Year Ended December 31, 2022

LINE	ACCOUNT	DESCRIPTION	PER BOOK	HIGH VOLTAGE	LOW VOLTAGE
			OTHER OPERATION O&M EXPENSE		
OTHER OPERATION EXPENSES O&M ⁽¹⁾					
1	561 & 562	TOTAL SUBSTATION OPERATION	7,629,890	4,702,278	2,927,612
2	563 & 567	TOTAL OVHD LINES OPERATION	10,324,916	5,409,032	4,915,884
TOTAL OTHER OPERATION EXPENSES O&M			17,954,806	10,111,310	7,843,496
OTHER OPERATION EXPENSES RATIO - VOLTAGE LEVEL				56.32%	43.68%
			PAYROLL O&M EXPENSE - OTHER OPERATION SPLIT		
OTHER O&M OPERATION EXPENSES ⁽²⁾					
3	560	OPERATION SUPVSN & ENGINEERING	3,514,664	1,979,295	1,535,369
4	566	MISC TRANSMISSION EXPENSE	1,303,095	733,842	569,252
			OTHER MAINTENANCE O&M EXPENSE		
OTHER MAINTENANCE EXPENSES O&M ⁽¹⁾					
5	569 & 570	TOTAL SUBSTATION MAINTENANCE	5,328,455	3,283,911	2,044,544
6	571	MAINT OF OVERHEAD LINES	8,579,639	4,494,714	4,084,925
TOTAL OTHER MAINTENANCE EXPENSES O&M			13,908,094	7,778,625	6,129,469
OTHER MAINTENANCE EXPENSES RATIO - VOLTAGE LEVEL				55.93%	44.07%
			PAYROLL O&M EXPENSE - OTHER MAINTENANCE SPLIT		
OTHER O&M MAINTENANCE EXPENSES ⁽²⁾					
7	568	MAINT SUPVSN & ENGINEERING	5,112,528	2,859,374	2,253,154
8	573	MAINT OF MISC TRANSMISSION PLANT	2,140	1,197	943

Notes:

⁽¹⁾ See EX 1.8 for Total Transmission O&M.

⁽²⁾ See AF 8.3 for Total Transmission Payroll O&M Balances by account.

Entergy Louisiana, LLC
Cost of Service
Subfunctionalization of Distribution Line O&M Expense - Payroll
Electric
For the Test Year Ended December 31, 2022

LINE NO.	DESCRIPTION	PLANT IN SERVICE				O&M EXPENSE - PAYROLL	
		(1)	(1)	(1)		(2)	(2)
	OVHD LINES EXCL LAND	A/C 364	A/C 365	A/C 369.1	TOTAL	A/C 583	A/C 593
1	PRIMARY	926,361,142	1,156,606,298	0	2,082,967,440	551,597	7,089,176
2	SECONDARY						
3	GENERAL	130,289,739	139,382,295	0	269,672,034	71,413	917,802
4	SERVICES	0	0	312,765,050	312,765,050	82,824	1,064,465
5	TOTAL SECONDARY	130,289,739	139,382,295	312,765,050	582,437,084	154,237	1,982,268
6	TOTAL OVHD LINES EXCL LAND	1,056,650,881	1,295,988,593	312,765,050	2,665,404,524	705,833	9,071,444
	UNDG LINES EXCL LAND	A/C 366	A/C 367	A/C 369.2	TOTAL	A/C 584	A/C 594
7	PRIMARY	64,480,266	335,853,022	0	400,333,287	462,479	732,422
8	SECONDARY						
9	GENERAL	94,655,604	54,076,540	0	148,732,144	171,820	272,110
10	SERVICES	0	0	149,863,617	149,863,617	173,128	274,180
11	TOTAL SECONDARY	94,655,604	54,076,540	149,863,617	298,595,760	344,948	546,290
12	TOTAL UNDG LINES EXCL LAND	159,135,870	389,929,562	149,863,617	698,929,048	807,427	1,278,712

Notes:

⁽¹⁾ See RB 1.1 - RB 1.6

⁽²⁾ See AF 8.1 - 8.2 for A/C total

Entergy Louisiana, LLC
Cost of Service
AJ01 Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount
1	RSRR: 440-445 SALES-RETAIL	440000: Residential Sales ⁽¹⁾	(1,775,551,564)
2	RSRR: 440-445 SALES-RETAIL	442110: Commercial Sales-General ⁽¹⁾	(1,052,147,261)
3	RSRR: 440-445 SALES-RETAIL	442120: Commercial Sales-G & M ⁽¹⁾	(222,517,971)
4	RSRR: 440-445 SALES-RETAIL	442200: Industrial Sales ⁽¹⁾	(972,424,846)
5	RSRR: 440-445 SALES-RETAIL	442210: Industrial Sales - General ⁽¹⁾	(1,303,552,987)
6	RSRR: 440-445 SALES-RETAIL	444000: Public Street & Hwy Lighting ⁽¹⁾	(28,449,428)
7	RSRR: 440-445 SALES-RETAIL	445000: Other Sales To Pub. Authorit ⁽¹⁾	(66,460,929)
8	RSRRT: 440-445 SALES-RETAIL	REVOTH: Sales Revenue ⁽³⁾	3,186,437,218
9		Subtotal SALES REVENUES	<u>(2,234,667,768)</u>
10	RO450: 450 FORFEITED DISCOUNTS	450000: Forfeited Discounts	(9,181,833)
11	RO456CIR: 456 CO-OWNER IMPUTED REVENUES - RB & NL6	456000: Other Electric Revenues	703,115
12	RO456D: 456 OTHER ELECTRIC REVENUE - DATALINK	451000: Miscellaneous Service Revenue	76,966
13	RO456REP: 456 OTHER ELECTRIC REVENUE - REP	456000: Other Electric Revenues	960
14	RO456DFC: 456 FACILITY CHARGE - DISTRIBUTION	456107: Network Transmission Revenue	6,432,463
15	RO456F: 456 OTHER REVENUE - QFSS	456000: Other Electric Revenues	5,282,834
16	RO456L: 456 OTHER ELECTRIC REVENUE - LQF	456000: Other Electric Revenues	4,200
17	RO456M: 456 OTHER ELECTRIC REVENUE - MES	451000: Miscellaneous Service Revenue	1,140
18	RO456Q: 456 OTHER REVENUE - SMQ	456000: Other Electric Revenues	25,539,536
19	RO456R: 456 OTHER ELECTRIC REVENUE - SCR	456000: Other Electric Revenues	12,450,142
20	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	31,909,642
21	RO456UR: 456 UNBILLED REVENUE	456200: Unbilled Revenue ⁽²⁾	(21,910,980)
22		Subtotal OTHER OPERATING REVENUES	<u>51,308,186</u>
23		Total	<u>(2,183,359,582)</u>

Notes:

⁽¹⁾ Reference RV 1.1

⁽²⁾ Reference RV 2.1

⁽³⁾ Reference AJ01.3

Entergy Louisiana, LLC
Cost of Service
AJ01 Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to reclass revenues to Other Electric Revenues.

Line No.	Account and Description	Amount
1	Co-Owner Imputed Base Revenues - RiverBend & Nelson 6	703,115
2	SCR - Special Contracted Rates	12,450,142
3	SMQ - Standby and Maintenance Service	25,539,536
4	LQF - Large Qualifying Facilities	4,200
5	REP - Renewable Energy Pilot	960
6	QFSS - Qualified Facility Standby Service	5,282,834
7	MES - Miscellaneous Electric Service	1,140
8	DataLink	76,966
9	Additional Facility Charges - Distribution	6,432,463
10	Additional Facility Charges - Transmission Low	11,833,315
11	Additional Facility Charges - Transmission High	20,076,328
12	Total Reclassified Revenues	<u>82,400,999</u>

Entergy Louisiana, LLC
Cost of Service
AJ01 Rate Schedule and Other Revenue Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to annualize Rate Schedule Revenues.

Line No.	Rate Class	Present Base Rate Revenue	Present Rider Revenue	Present Fuel Revenue	Total Present Revenue
	(a)	(b)	(d)	(e)	(f) (b)+(d)+(e)
1	Residential Service	1,237,494,795	193,814,804	639,717,288	2,071,026,887
2	Small General Service	596,211,426	92,776,565	307,166,064	996,154,054
3	General Service	376,698,826	59,057,714	251,936,064	687,692,603
4	Municipal Pumping Service	16,838,338	2,868,218	13,026,458	32,733,014
5	Large Power Service	160,782,336	12,445,822	183,707,862	356,936,020
6	High Load Factor Service	200,888,723	13,861,330	264,993,120	479,743,173
7	Large Load High Load Factor	365,759,593	20,176,351	711,185,984	1,097,121,928
8	Legacy Industrial Service	26,359,988	2,628,580	119,008,064	147,996,632
9	Large Industrial Service	126,065,554	13,096,052	131,772,833	270,934,439
10	Lighting Service	79,337,640	11,518,884	19,186,288	110,042,812
11	Total Revenue	\$3,186,437,218	\$422,244,320	\$2,641,700,025	\$ 6,250,381,563

Entergy Louisiana, LLC
Cost of Service
AJ02 Interest on Deferred Fuel Over/Under Recovery
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount
1	RO456TP: 456 PLANT	456100: Miscellaneous Revenue	8,216,883
2		Total	8,216,883

Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Line Item	Account and Description	Amount
1	RSORSSOE: 447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002: Sales For Resale Non Assoc Co ⁽¹⁾	(164,037,601)
2	RSOROE: 447 OTHER SALES FOR RESALE - ELIGIBLE	447114: Resource Plan Rev - Non JSP ⁽¹⁾	(42,645,663)
3	RSORRPE: 447 RESOURCE PLAN REVENUE - ELIGIBLE	447115: Resource Plan Rev - Affiliated ⁽¹⁾	(69,718,579)
4		Subtotal SALES FOR RESALE	(276,401,843)
5	OMP501E: 501 FUEL - ELIGIBLE	501000: Fuel ⁽¹⁾	911,573
6	OMP501E: 501 FUEL - ELIGIBLE	501100: Fuel - Oil ⁽¹⁾	(3,984,228)
7	OMP501E: 501 FUEL - ELIGIBLE	501203: Fuel-Natural Gas ⁽¹⁾	(1,948,796,969)
8	OMP501E: 501 FUEL - ELIGIBLE	501204: Natural Gas Hedging-Electric ⁽¹⁾	24,800,383
9	OMP501E: 501 FUEL - ELIGIBLE	501301: Fuel - Coal ⁽¹⁾	(37,060,070)
10	OMP518: 518 FUEL - ELIGIBLE	518100: Burnup/Amortization ⁽¹⁾	(71,647,781)
11	OMP518: 518 FUEL - ELIGIBLE	518300: Daily Lease Charges ⁽¹⁾	(3,372,316)
12	OMP518: 518 FUEL - ELIGIBLE	518500: Nuclear Fuel Dry Casts Storage ⁽¹⁾	(3,337,762)
13	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin ⁽²⁾	(39,035)
14	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps ⁽²⁾	(3,723,274)
15	OMP555EE: 555 ELIGIBLE ENERGY	555002: System Purchases From Others ⁽¹⁾	(859,607,034)
16	OMP555EE: 555 ELIGIBLE ENERGY	555005: Co-Generation ⁽¹⁾	(7,918,171)
17	OMP555EE: 555 ELIGIBLE ENERGY	555010: Rsrc Plan Purch Pwr - Affiltd ⁽¹⁾	(20,703,030)
18	OMP555EE: 555 ELIGIBLE ENERGY	555200: Purch Power-Entergy-Affiliates ⁽¹⁾	(7,030,230)
19	OMP557DF: 557 DEFERRED FUEL	557002: Deferred Electric Fuel Cost ⁽¹⁾	109,609,429
20	OMP557DF: 557 DEFERRED FUEL	5573GS: Def Fuel - EGSL Fuel Tracker ⁽¹⁾	2,150,442
21	OMP557DF: 557 DEFERRED FUEL	5573LL: Def Fuel - ELL Fuel Tracker ⁽¹⁾	(2,252,193)
22	OMP557NOX: 557 NOX DEFERRED EXPENSE	557001: NOX Deferred Expense ⁽¹⁾	93,439
23	OMP557SA: 557 DEF SYS AGREEMT PAYMT/RECEIPTS	557390: Def Sys Agreemt Paymt/Receipts ⁽¹⁾	76,971
24	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense ⁽²⁾	(135,820)
25	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits ⁽²⁾	(232)
26	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben ⁽²⁾	(18)
27		Subtotal OPERATING EXPENSE	(2,831,965,927)
28	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment ⁽²⁾	(74,322)
29		Subtotal MAINTENANCE EXPENSE	(74,322)
30	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes ⁽²⁾	(50)
31		Subtotal Taxes Other Than Inc-Util Op	(50)
32	OMP509: 509 ALLOWANCES	509000: Allowance ⁽¹⁾	863,096
33	OMP509: 509 ALLOWANCES	509101: NOX Seasonal Allowances Exp ⁽¹⁾	(1,036)
34	OMP509: 509 ALLOWANCES	509103: NOX Conversion Allowance Exp ⁽¹⁾	(19,586)
35		Subtotal ALLOWANCE	842,474
36		Subtotal EXPENSE	(2,831,197,824)

Notes:

⁽¹⁾ Reference AJ03.2-.5

⁽²⁾ Reference AJ03.6

Entergy Louisiana, LLC
Cost of Service
AJ03 Rider Revenue and Expense Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
1	447002: Sales For Resale Non Assoc Co	737: Wholesale Revenue	NA	(164,037,601)
2	447002: Sales For Resale Non Assoc Co		Subtotal 447002: Sales For Resale Non Assoc Co	(164,037,601)
3	447114: Resource Plan Rev - Non JSP	235: Resource Plan Energy	Perryville Plant-Common	(42,645,663)
4	447114: Resource Plan Rev - Non JSP		Subtotal 447114: Resource Plan Rev - Non JSP	(42,645,663)
5	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Grand Gulf Unit #1	(129,383)
6	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	NA	(17,206,128)
7	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Ninemile Point Unit No. 6	(38,342,537)
8	447115: Resource Plan Rev - Affiliated	235: Resource Plan Energy	Rb Unit #1	(14,040,531)
9	447115: Resource Plan Rev - Affiliated		Subtotal 447115: Resource Plan Rev - Affiliated	(69,718,579)
10	501000: Fuel	171: Fuel - Coal	Big Cajun 2 Unit #3	644,131
11	501000: Fuel	171: Fuel - Coal	Nelson Unit #6	502,915
12	501000: Fuel	202: Legal Services	Nelson Unit #6	(8,035)
13	501000: Fuel	990: Co-Owner Credits	Big Cajun 2 Unit #3	(227,439)
14	501000: Fuel		Subtotal 501000: Fuel	911,573
15	501100: Fuel - Oil	175: Fuel - #2 Diesel	Nelson Unit #6	(339,635)
16	501100: Fuel - Oil	175: Fuel - #2 Diesel	Ninemile Point Unit No. 6	(747,251)
17	501100: Fuel - Oil	175: Fuel - #2 Diesel	Waterford - Common	(2,897,342)
18	501100: Fuel - Oil		Subtotal 501100: Fuel - Oil	(3,984,228)
19	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Acadia Plant Common	(142,005,862)
20	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Big Cajun 2 Unit #3	(4,463,545)
21	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Calcasieu Gen Facility Common	(15,842,115)
22	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Lake Charles Power Block 1	(308,476,706)
23	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Little Gypsy - Common	(69,251,651)
24	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ninemile Point - Common	(345,855,324)
25	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ninemile Point Unit No. 6	(182,017,787)
26	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Ouachita Plant Unit 3	(68,177,920)
27	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Perryville Plant-Common	(133,815,031)
28	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	St Charles Power Block 1	(301,671,938)
29	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Sterlington - Common	(482,765)
30	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Common 3&4	(313,301,806)
31	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Power Block 3	(5,193)
32	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Union Plant Power Block 4	(576)
33	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Washington Parish Pwr Block 1	(32,425,951)
34	501203: Fuel-Natural Gas	172: Fuel - Natural Gas	Waterford - Common	(31,002,798)
35	501203: Fuel-Natural Gas		Subtotal 501203: Fuel-Natural Gas	(1,948,796,969)
36	501204: Natural Gas Hedging-Electric	172: Fuel - Natural Gas	Ener Mgt(Parkwoodii) Woodlands	25,165,783
37	501204: Natural Gas Hedging-Electric	901: Balance Sheet Default	Entergy Corporation Building	(365,400)
38	501204: Natural Gas Hedging-Electric		Subtotal 501204: Natural Gas Hedging-Electric	24,800,383
39	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	(33,543,274)
40	501301: Fuel - Coal	171: Fuel - Coal	Nelson Unit #6	(17,813,527)
41	501301: Fuel - Coal	990: Co-Owner Credits	Big Cajun 2 Unit #3	14,296,732
42	501301: Fuel - Coal		Subtotal 501301: Fuel - Coal	(37,060,070)
43	509000: Allowance	178: Allowance	Willow Glen - Common	863,096
44	509000: Allowance		Subtotal 509000: Allowance	863,096
45	509101: NOX Seasonal Allowances Exp	178: Allowance	Union Plant Common 3&4	(1,036)
46	509101: NOX Seasonal Allowances Exp		Subtotal 509101: NOX Seasonal Allowances Exp	(1,036)
47	509103: NOX Conversion Allowance Exp	178: Allowance	Acadia Power Block 2	(177)
48	509103: NOX Conversion Allowance Exp	178: Allowance	Big Cajun 2 Unit #3	(1,032)
49	509103: NOX Conversion Allowance Exp	178: Allowance	Calcasieu Gen Facility Unit 1	(136)
50	509103: NOX Conversion Allowance Exp	178: Allowance	Calcasieu Gen Facility Unit 2	(135)
51	509103: NOX Conversion Allowance Exp	178: Allowance	Lake Charles Power Block 1	(231)
52	509103: NOX Conversion Allowance Exp	178: Allowance	Little Gypsy Unit #2	(1,148)
53	509103: NOX Conversion Allowance Exp	178: Allowance	Nelson Unit #6	(2,128)
54	509103: NOX Conversion Allowance Exp	178: Allowance	Ninemile Point Unit #5	(12,353)

Entergy Louisiana, LLC
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For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
55	509103: NOX Conversion Allowance Exp	178: Allowance	Ninemile Point Unit No. 6	(251)
56	509103: NOX Conversion Allowance Exp	178: Allowance	Ouachita Plant Unit 3	(156)
57	509103: NOX Conversion Allowance Exp	178: Allowance	Perryville Plant - Unit #2	(74)
58	509103: NOX Conversion Allowance Exp	178: Allowance	Perryville Plant-Unit #1-Commo	(243)
59	509103: NOX Conversion Allowance Exp	178: Allowance	St Charles Power Block 1	(286)
60	509103: NOX Conversion Allowance Exp	178: Allowance	Sterlington Unit #7	(40)
61	509103: NOX Conversion Allowance Exp	178: Allowance	Washington Parish Pwr Block 1	(47)
62	509103: NOX Conversion Allowance Exp	178: Allowance	Washington Parish Pwr Block 2	(47)
63	509103: NOX Conversion Allowance Exp	178: Allowance	Waterford - Common	(1,102)
64	509103: NOX Conversion Allowance Exp		Subtotal 509103: NOX Conversion Allowance Exp	(19,586)
65	518100: Burnup/Amortization	170: Fuel - Nuclear	Waterford Unit #3	(40,035,523)
66	518100: Burnup/Amortization	179: Fuel All - Balance Sheet Only	Rb Unit #1	(31,612,258)
67	518100: Burnup/Amortization		Subtotal 518100: Burnup/Amortization	(71,647,781)
68	518300: Daily Lease Charges	170: Fuel - Nuclear	Waterford Unit #3	(1,954,351)
69	518300: Daily Lease Charges	179: Fuel All - Balance Sheet Only	Rb Unit #1	(1,417,965)
70	518300: Daily Lease Charges		Subtotal 518300: Daily Lease Charges	(3,372,316)
71	518500: Nuclear Fuel Dry Casts Storage	170: Fuel - Nuclear	Rb Unit #1	(6,319)
72	518500: Nuclear Fuel Dry Casts Storage	170: Fuel - Nuclear	Waterford Unit #3	(3,331,442)
73	518500: Nuclear Fuel Dry Casts Storage		Subtotal 518500: Nuclear Fuel Dry Casts Storage	(3,337,762)
74	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	NA	(857,490,484)
75	555002: System Purchases From Others	215: Pur Pwr Fr Nonass Co(Econ En	Toledo Bend Dam	(2,509,032)
76	555002: System Purchases From Others	269: Renewable Energy Credits	NA	392,482
77	555002: System Purchases From Others		Subtotal 555002: System Purchases From Others	(859,607,034)
78	555005: Co-Generation	221: Pur Pwr Fr Nonass Co(Cogen	NA	(7,918,171)
79	555005: Co-Generation		Subtotal 555005: Co-Generation	(7,918,171)
80	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Ano - Unit #1	(795,261)
81	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Ano - Unit #2	(1,260,592)
82	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Grand Gulf Unit #1	(1,222,630)
83	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	Independence Unit #1	(683,473)
84	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	NA	(14,231,100)
85	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	White Bluff Unit #1	(1,391,337)
86	555010: Rsrc Plan Purch Pwr - Affilt	235: Resource Plan Energy	White Bluff Unit #2	(1,118,637)
87	555010: Rsrc Plan Purch Pwr - Affilt		Subtotal 555010: Rsrc Plan Purch Pwr - Affilt	(20,703,030)
88	555200: Purch Power-Entergy-Affiliates	181: Purchased Pwr Frm Ggns(Energy)	Grand Gulf Unit #1	(7,030,230)
89	555200: Purch Power-Entergy-Affiliates		Subtotal 555200: Purch Power-Entergy-Affiliates	(7,030,230)
90	557001: NOX Deferred Expense	174: Fuel - Deferred	NA	93,439
91	557001: NOX Deferred Expense		Subtotal 557001: NOX Deferred Expense	93,439
92	557002: Deferred Electric Fuel Cost	174: Fuel - Deferred	NA	109,609,429
93	557002: Deferred Electric Fuel Cost		Subtotal 557002: Deferred Electric Fuel Cost	109,609,429
94	557390: Def Sys Agreeamt Paymt/Receipts	174: Fuel - Deferred	NA	76,971
95	557390: Def Sys Agreeamt Paymt/Receipts		Subtotal 557390: Def Sys Agreeamt Paymt/Receipts	76,971
96	5573GS: Def Fuel - EGSL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	2,150,442
97	5573GS: Def Fuel - EGSL Fuel Tracker		Subtotal 5573GS: Def Fuel - EGSL Fuel Tracker	2,150,442
98	5573LL: Def Fuel - ELL Fuel Tracker	179: Fuel All - Balance Sheet Only	NA	(2,252,193)
99	5573LL: Def Fuel - ELL Fuel Tracker		Subtotal 5573LL: Def Fuel - ELL Fuel Tracker	(2,252,193)
100			Total Eligible for Fuel Recovery	(3,103,626,915)
101	447002: Sales For Resale Non Assoc Co	219: Non-Energy Rev/Exp Non-Assoc	NA	334,330
102	447002: Sales For Resale Non Assoc Co		Subtotal 447002: Sales For Resale Non Assoc Co	334,330
103	447004: Municipalities &Co-Op Revenues	737: Wholesale Revenue	NA	41,623,238

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For the Test Year Ended December 31, 2022

Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
104	447004: Municipalities &Co-Op Revenues		Subtotal 447004: Municipalities &Co-Op Revenues	41,623,238
105	447114: Resource Plan Rev - Non JSP	239: Resource Plan Capacity	Perryville Plant-Common	14,657,117
106	447114: Resource Plan Rev - Non JSP		Subtotal 447114: Resource Plan Rev - Non JSP	14,657,117
107	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Grand Gulf Unit #1	1,603,644
108	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	NA	15,560,942
109	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Ninemile Point Unit No. 6	16,698,782
110	447115: Resource Plan Rev - Affiliated	239: Resource Plan Capacity	Rb Unit #1	146,744,293
111	447115: Resource Plan Rev - Affiliated		Subtotal 447115: Resource Plan Rev - Affiliated	180,607,660
112	4471NR: Sales For Resale Assoc-30% Rb	235: Resource Plan Energy	Rb Unit #1	4,719,506
113	4471NR: Sales For Resale Assoc-30% Rb	239: Resource Plan Capacity	Rb Unit #1	37,296,190
114	4471NR: Sales For Resale Assoc-30% Rb		Subtotal 4471NR: Sales For Resale Assoc-30% Rb	42,015,696
115	501100: Fuel - Oil	002: Incentive Compensation	Little Gypsy - Common	57
116	501100: Fuel - Oil	002: Incentive Compensation	Ninemile Point Unit No. 6	94
117	501100: Fuel - Oil	002: Incentive Compensation	Waterford 4 Gas Start Up Unit	5
118	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Little Gypsy - Common	977
119	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Ninemile Point Unit No. 6	1,390
120	501100: Fuel - Oil	004: Salaries & Wages - Non-Exempt	Waterford 4 Gas Start Up Unit	80
121	501100: Fuel - Oil	007: Payroll Accrual	Little Gypsy - Common	33
122	501100: Fuel - Oil	095: Materials & Supplies	Ninemile Point Unit No. 6	1,189
123	501100: Fuel - Oil	097: Materials & Supplies Loader	Ninemile Point Unit No. 6	95
124	501100: Fuel - Oil	177: SFI Period Cost	NA	(3,067)
125	501100: Fuel - Oil	339: Fuel Inspections	Nelson Unit #6	8,692
126	501100: Fuel - Oil	339: Fuel Inspections	Ninemile Point - Common	2,642
127	501100: Fuel - Oil	339: Fuel Inspections	Waterford - Common	11,972
128	501100: Fuel - Oil	386: Other Contract Work	Ninemile Point Unit No. 6	13,250
129	501100: Fuel - Oil	443: Non-Exempt-Overtime	Little Gypsy - Common	1,093
130	501100: Fuel - Oil	443: Non-Exempt-Overtime	Ninemile Point Unit No. 6	350
131	501100: Fuel - Oil	704: Loaned Labor - Non Exempt	Ninemile Point Unit No. 6	211
132	501100: Fuel - Oil	890: Non-Productive Loader	Little Gypsy - Common	94
133	501100: Fuel - Oil	890: Non-Productive Loader	Ninemile Point Unit No. 6	155
134	501100: Fuel - Oil	890: Non-Productive Loader	Waterford 4 Gas Start Up Unit	8
135	501100: Fuel - Oil	899: Vacation Loader	Little Gypsy - Common	81
136	501100: Fuel - Oil	899: Vacation Loader	Ninemile Point Unit No. 6	132
137	501100: Fuel - Oil	899: Vacation Loader	Waterford 4 Gas Start Up Unit	7
138	501100: Fuel - Oil		Subtotal 501100: Fuel - Oil	39,538
139	501301: Fuel - Coal	171: Fuel - Coal	Big Cajun 2 Unit #3	3,256,459
140	501301: Fuel - Coal	171: Fuel - Coal	Nelson Unit #6	3,545,742
141	501301: Fuel - Coal	805: Depreciation & Amort Expenses	Nelson Unit #6	35,517
142	501301: Fuel - Coal	990: Co-Owner Credits	Big Cajun 2 Unit #3	(599,213)
143	501301: Fuel - Coal		Subtotal 501301: Fuel - Coal	6,238,505
144	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	13,548,110
145	5181NR: River Bend Fuel Burn-Rb Nonreg ⁽¹⁾		Subtotal 5181NR: River Bend Fuel Burn-Rb Nonreg	13,548,110
146	5183NR: Daily Lease Charges - Non Reg ⁽¹⁾	179: Fuel All - Balance Sheet Only	Rb Unit #1	607,699
147	5183NR: Daily Lease Charges - Non Reg ⁽¹⁾		Subtotal 5183NR: Daily Lease Charges - Non Reg	607,699
148	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽¹⁾	170: Fuel - Nuclear	Rb Unit #1	2,708
149	5185NR: Nuclear Dry Cask Strg-RBnonreg ⁽¹⁾		Subtotal 5185NR: Nuclear Dry Cask Strg-RBnonreg	2,708
150	555002: System Purchases From Others	219: Non-Energy Rev/Exp Non-Assoc	NA	75,706,388
151	555002: System Purchases From Others		Subtotal 555002: System Purchases From Others	75,706,388

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Adjust for the effects that riders or other rate mechanisms may have on Rate Base, Revenue or Expenses.

Line No.	Account and Description	Resource Code	Physical Location	Amount
152	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	Ano - Unit #1	7,634,378
153	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	Ano - Unit #2	9,001,883
154	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	Grand Gulf Unit #1	15,154,076
155	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	Independence Unit #1	376,980
156	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	NA	4,666,403
157	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	White Bluff Unit #1	953,855
158	555010: Rsrc Plan Purch Pwr - Affiltd	239: Resource Plan Capacity	White Bluff Unit #2	736,616
159	555010: Rsrc Plan Purch Pwr - Affiltd		Subtotal 555010: Rsrc Plan Purch Pwr - Affiltd	38,524,190
160	555015: MISO Schedule 24 Admin ⁽²⁾	219: Non-Energy Rev/Exp Non-Assoc	NA	866,490
161	555015: MISO Schedule 24 Admin ⁽²⁾		Subtotal 555015: MISO Schedule 24 Admin	866,490
162	555200: Purch Power-Entergy-Affiliates	180: Purchased Pwr Frm Ggns(Demand)	Grand Gulf Unit #1	87,150,412
163	555200: Purch Power-Entergy-Affiliates		Subtotal 555200: Purch Power-Entergy-Affiliates	87,150,412
164	555900: Capacity Deferral ⁽³⁾	179: Fuel All - Balance Sheet Only	NA	(20,989,668)
165	555900: Capacity Deferral ⁽³⁾		Subtotal 555900: Capacity Deferral	(20,989,668)
166			Subtotal INeligible for Fuel Recovery	480,932,414

Notes:

⁽¹⁾ AJ39 - Non-Regulated fuel will be adjusted separately.

⁽²⁾ Reference AJ47 - MISO Revenue is recovered through MCRM Rider and will be adjusted separately.

⁽³⁾ Reference AJ29 - Capacity Deferral will be adjusted separately.

Entergy Louisiana, LLC
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AJ03 Rider Revenue and Expense Adjustment
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Ammonia Costs realigned from base rates to FAC.

Line No.	Account and Description	Amount
1	408110: Employment Taxes	(50)
2	546000: Operation Superv & Engineerin	(39,035)
3	549000: Misc Oth Pwr Generation Exps	(3,723,274)
4	553000: Maint-Gener & Elec Equipment	(74,322)
5	924000: Property Insurance Expense	(135,820)
6	926000: Employee Pension & Benefits	(232)
7	926NS1: ASC 715 NSC - Emp Pens & Ben	(18)
8	Total	<u>(3,972,752)</u>

Entergy Louisiana, LLC
Cost of Service
AJ04 Miscellaneous Service Revenues Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to proposed miscellaneous revenues.

Line No.	Line Item	Account and Description	Amount
1	RO451: 451 MISCELLANEOUS SERVICE REVENUES	451000: Miscellaneous Service Revenue	<u>(2,991,630)</u>
2		Subtotal REVENUES	<u>(2,991,630)</u>