

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ01 Rate Annualization
Gas

For the Test Year Ended September 30, 2023

Annualize jurisdictional revenues to reflect the rate adjustments in effect at the end of the evaluation period and to adjust the effect any riders or other rate mechanisms have on rate base, revenue or expense during the evaluation period.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RSRRG: 480 - 481 GAS SALES-RETAIL	480000: Residential Gas Sales	(50,829,395)
2	RSRRG: 480 - 481 GAS SALES-RETAIL	481110: Commercial Gas Sales - General	(19,649,085)
3	RSRRG: 480 - 481 GAS SALES-RETAIL	481120: Commercial Gas Sales - G&M	(5,251,355)
4	RSRRG: 480 - 481 GAS SALES-RETAIL	481200: Industrial Gas Sales	(2,936,417)
5	RSRRG: 480 - 481 GAS SALES-RETAIL	481300: Gov't & Municipal Gas Sales	(36,047)
6	RSRRGA: 480 - 481 GAS SALES-RETAIL	REVCAP: Revenue - Adj for Gas	42,988,139
7		Total SALES REVENUES	(35,714,160)
8	RO488: 488 MISCELLANEOUS SERVICE REVENUES	488000: Miscellaneous Serv Gas Revenue	145,260
9	RO495UR: 495 UNBILLED REVENUE	495300: Unbilled Gas Revenue	(210,468)
10		Total OTHER OPERATING REVENUES	(65,208)
11	OMP804: 804 GAS PURCHASES	804000: Natural Gas City Gate Purchase	(34,881,185)
12	OMD8801: 880180 DEFERRED GAS COSTS	880180: Def Gas Cost	(2,714,624)
13		Total OPERATION & MAINTENANCE EXPENSE	(37,595,809)

Notes:

⁽¹⁾ Reference AJ01.2

: **Entergy Louisiana, LLC**
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For the Test Year Ended September 30, 2023

Annualize jurisdictional revenues to reflect the rate adjustments in effect at the end of the evaluation period and to adjust the effect any riders or other rate mechanisms have on rate base, revenue or expense during the evaluation period.

Line No.	Description	Amount
1	Remove Total Per Book Rate Schedule Revenues:	
2	480000 Residential Sales ⁽¹⁾	(50,829,395)
3	481110 Commercial Sales ⁽¹⁾	(19,649,085)
4	481120 Commercial Sales ⁽¹⁾	(5,251,355)
5	481200 Industrial Sales ⁽¹⁾	(2,936,417)
6	481300 Gov't & Municipal Gas Sales ⁽¹⁾	(36,047)
7	Total Per Book Rate Schedule Revenues	<u>(78,702,299)</u>
8	Adjusted Per Book Rate Schedule Revenues:	
9	REVCAP Small General Service ⁽²⁾	35,301,285
10	REVCAP General Service ⁽³⁾	4,019,619
11	REVCAP Large General Service ⁽⁴⁾	2,767,666
12	REVCAP AMS ⁽⁵⁾	697,885
13	Total Adjusted Per Book Rate Schedule Revenues	<u>42,786,455</u>
14	REVCAP Non-Jurisdictional Revenue ⁽⁶⁾	201,652
15	REVCAP Non-Jurisdictional AMS ⁽⁷⁾	32
16	Total Rate Schedule Revenue Adjustment ⁽⁸⁾	<u>(35,714,160)</u>
17	Reclass to Miscellaneous Service Revenues	
18	488000 Miscellaneous Service Gas Revenue ⁽⁹⁾	<u>145,260</u>
19	Removal of Unbilled Revenue	
20	495300 Unbilled Gas Revenue ⁽¹⁰⁾	<u>(210,468)</u>
21	Total Other Operating Revenue Adjustment ⁽¹¹⁾	<u>(65,208)</u>
22	Total Revenue Adjustment ⁽¹²⁾	<u>(35,779,368)</u>
23	Remove recoverable gas expense through the Purchase	
24	Gas Adjustment Filing	
25	804000 Natural Gas City Gate Purchase ⁽¹³⁾	(34,881,185)
26	880180 Def Gas Cost ⁽¹³⁾	(2,714,624)
27	Total Adjustment to Recoverable Gas Expense	<u>(37,595,809)</u>
28	Total Expense Adjustments	<u>(37,595,809)</u>

Notes:

⁽¹⁾ Reference RV 1.1

⁽²⁾ Reference RD 1 Line 1, Column (e)

⁽³⁾ Reference RD 1 Line 2, Column (e)

⁽⁴⁾ Reference RD 1 Line 3, Column (e)

⁽⁵⁾ Reference RD 1 Line 4, Column (f)

⁽⁶⁾ Reference RD 15 Line 1

⁽⁷⁾ Reference RD 15, Line 2 + RD 16, Line 2 + RD 17, Line 8

⁽⁸⁾ Line 7 + Line 13 + Line 14 + Line 15

⁽⁹⁾ Reference RD 16, Line 1 + RD 17, Line 7

⁽¹⁰⁾ Reference RV 2.1

⁽¹¹⁾ Line 18 + Line 20

⁽¹²⁾ Line 16 + Line 21

⁽¹³⁾ Reference EX 1.1

**Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas**

For the Test Year Ended September 30, 2023

Eliminate all evaluation period interest expense and replace it with an imputed interest expense equal to the evaluation period rate base multiplied by the weighted embedded cost of debt for the evaluation period.

Line No.	Line Item	Account and Description	Amount⁽¹⁾
1	CTAICA: INTEREST CAP - AFUDC	EXNUSM: Current Tax Schedule M	30,917
2	CTAINT: INTEREST EXPENSE	EXNUSM: Current Tax Schedule M	1,455,843
3		Total	1,486,760

Notes:

⁽¹⁾ Reference AJ02.2

**Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas**

For the Test Year Ended September 30, 2023

Eliminate all evaluation period interest expense and replace it with an imputed interest expense equal to the evaluation period rate base multiplied by the weighted embedded cost of debt for the evaluation period.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base ⁽¹⁾	117,479,498
2	DEBTRATE: Total Debt Rate ⁽²⁾	1.75%
3	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(2,059,369)</u>
4	CTAINT: Interest Expense ⁽³⁾	(3,515,211)
5	Adjustment to Interest Expense	<u>1,455,843</u>
6	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽³⁾	30,917
7	Total Adjustment to Taxable Income	<u><u>1,486,760</u></u>

Notes:

⁽¹⁾ Reference COS 3

⁽²⁾ Reference AJ02.3

⁽³⁾ Reference EX7.1

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas
For the Test Year Ended September 30, 2023

Entergy Louisiana, LLC Cost of Capital as of September 30, 2023

Description	Capital Amount	Capital Ratio	Cost Rate	Weighted Cost Rate	
				Before Tax	Return on Rate Base
Long Term Bond Debt [1]	8,347,529,974	44.33%	3.84%	1.70%	1.70%
Allocate Excess Common Equity	248,152,452	1.32% [5]	3.84%	0.05%	0.05%
Adjusted Long Term Bond Debt	8,595,682,426	45.65%	7.68%	1.75%	1.75%
Short Term Debt [2]	-	0.00%	0.00%	0.00%	0.00%
Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
Adjusted Short Term Bond Debt	-	0.00%	0.00%	0.00%	0.00%
Preferred Equity [3]	-	0.00%	0.00%	0.00%	0.00%
Allocate Excess Common Equity	-	0.00%	0.00%	0.00%	0.00%
Adjusted Preferred Equity	-	0.00%	0.00%	0.00%	0.00%
Common Equity [4]	10,482,004,366	55.67%	9.80%	7.39%	5.46%
Allocate Excess Common Equity	(248,152,452)	-1.32% [5]	9.80%	-0.18%	-0.13%
Adjusted Common Equity	10,233,851,914	54.35%	9.80%	7.21%	5.33%
TOTAL CAPITALIZATION	18,829,534,340	100.00%		8.96%	7.08%

Notes:

[1] Reference AJ02.4

[2] Reference AJ02.7

[3] Reference AJ02.5

[4] Reference AJ02.6

[5] We note that the ELL Common Equity ratio exceeded the weighted average common equity ratio of all five Entergy Operating Companies plus 2 percent. As such, there was a reduction in the Common Equity Capital Ratio and allocation of reduction on a pro rata basis to Long Term Debt, Short Term Debt, or Preferred Equity.

Energy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas

For the Test Year Ended September 30, 2023

Energy Louisiana, LLC Long Term Debt as of September 30, 2023

DESCRIPTION	ISSUE DATE	MATURITY DATE	PRINCIPAL OUTSTANDING	UNAMORTIZED PREM. DISC. EXP. AND LOSS	NET PROCEEDS	COST RATE	ANNUALIZED INTEREST	MONTHS REMAINING	AMORTIZATION OF PREM. DISC. EXP. AND LOSS	NET ANNUAL COST	EFFECTIVE COST RATE
FMBs	01-Oct-24	01-Oct-24	300,000,000	(188,283)	299,811,717	5.59%	16,770,000	12	188,284	16,582,434	5.66%
SERIES	01-Nov-24	01-Nov-24	400,000,000	(340,343)	399,659,657	5.40%	21,600,000	13	314,163	21,914,163	5.48%
FMBs	15-Jan-26	15-Jan-26	250,000,000	(355,776)	249,644,225	4.44%	11,100,000	28	155,436	11,255,436	4.51%
SERIES	01-Sep-23	01-Sep-23	0	0	0	4.05%	0	(1)	0	0	0.00%
FMBs	01-Apr-25	01-Apr-25	110,000,000	(164,798)	109,835,202	3.78%	4,150,000	18	109,885	4,257,865	3.85%
SERIES	15-Jul-44	15-Jul-44	170,000,000	(1,261,746)	168,738,254	5.00%	8,500,000	250	60,684	8,560,684	5.07%
FMBs	01-Apr-25	01-Apr-25	190,000,000	(241,324)	189,758,676	3.78%	7,182,000	18	160,883	7,342,883	3.87%
SERIES	15-Jun-45	15-Jun-45	450,000,000	(6,507,453)	441,492,547	4.95%	22,275,000	256	389,620	22,674,620	5.14%
FMBs	01-Apr-28	01-Apr-28	425,000,000	(1,400,947)	423,599,053	3.25%	13,812,500	54	311,322	14,123,822	3.33%
SERIES	01-Jun-31	01-Jun-31	325,000,000	(2,405,667)	322,594,333	3.05%	9,912,500	92	313,763	10,226,263	3.17%
CTBs	01-Sep-66	01-Sep-66	270,000,000	(7,633,664)	262,366,337	4.88%	13,162,500	515	177,872	13,340,372	5.08%
CTBs	01-Oct-26	01-Oct-26	400,000,000	(1,408,701)	398,591,299	2.40%	9,600,000	36	463,567	10,063,567	2.53%
FMBs	15-Mar-33	15-Mar-33	750,000,000	(5,095,316)	744,904,684	4.00%	30,000,000	114	534,746	30,534,746	4.10%
FMBs	01-Sep-27	01-Sep-27	450,000,000	(1,596,742)	448,403,258	3.12%	14,040,000	47	384,700	14,424,700	3.22%
FMBs	01-Apr-50	01-Apr-50	525,000,000	(7,669,666)	517,330,334	4.20%	22,050,000	318	296,969	22,346,969	4.32%
CTBs	01-Sep-48	01-Sep-48	900,000,000	(5,561,787)	894,438,213	4.20%	37,800,000	289	222,815	38,022,815	4.25%
CTBs	15-Mar-51	15-Mar-51	650,000,000	(5,080,253)	645,080,253	2.90%	18,950,000	300	185,035	19,135,035	2.95%
SERIES	15-Dec-30	15-Dec-30	300,000,000	(2,499,182)	297,500,818	1.60%	4,800,000	87	346,841	5,146,841	1.73%
CTBs	15-Nov-23	15-Nov-23	655,000,000	0	655,000,000	0.62%	4,123,000	2	0	4,123,000	0.62%
CTBs	15-Jun-32	15-Jun-32	500,000,000	(5,040,773)	494,959,227	2.35%	11,750,000	105	575,000	12,325,000	2.49%
CTBs	15-Jun-41	15-Jun-41	500,000,000	(6,583,787)	493,416,213	3.10%	15,500,000	213	363,364	15,863,364	3.22%
CTBs	01-Oct-24	01-Oct-24	1,000,000,000	(0)	1,000,000,000	0.95%	8,500,000	12	0	9,500,000	0.95%
Green	Aug-22	15-Sep-52	500,000,000	(8,072,492)	491,927,508	4.75%	23,750,000	348	278,790	24,028,790	4.88%

Amortization of Loss on Required Debt

Various	01-Oct-15	01-Apr-32	(1,432,178)	(1,432,178)	(1,432,178)	0	102	168,492	168,492	N/A	N/A
Various	Various	01-Jun-39	(2,037,092)	(2,037,092)	(2,037,092)	0	118	226,442	226,442	N/A	N/A
5.95%	01-Jun-21	01-Jun-39	(1,261,197)	(1,261,197)	(1,261,197)	0	80	100,896	100,896	N/A	N/A
5.88%	01-Oct-15	01-Dec-23	(3,028)	(3,028)	(3,028)	0	2	3,028	3,028	N/A	N/A
6.13%	01-Oct-15	01-Jul-24	(21,507)	(21,507)	(21,507)	0	9	21,507	21,507	N/A	N/A
9.00%	01-Oct-15	01-Nov-25	(45,876)	(45,876)	(45,876)	0	25	22,021	22,021	N/A	N/A
8.75%	01-Oct-15	01-Oct-34	(742,744)	(742,744)	(742,744)	0	132	67,522	67,522	N/A	N/A
4.90%	01-Oct-15	01-Apr-32	(259,628)	(259,628)	(259,628)	0	102	30,544	30,544	N/A	N/A
8.25%	01-Oct-15	01-Jun-30	(280,442)	(280,442)	(280,442)	0	80	42,066	42,066	N/A	N/A
6.40%	01-Oct-15	01-Jul-30	(209,884)	(209,884)	(209,884)	0	81	31,094	31,094	N/A	N/A
Various	01-Oct-15	15-Jul-44	(350,937)	(350,937)	(350,937)	0	250	16,881	16,881	N/A	N/A
6.30%	01-Oct-15	01-Mar-35	(525,651)	(525,651)	(525,651)	0	137	53,134	53,134	N/A	N/A
Various	01-Oct-15	15-Jul-44	(478,805)	(478,805)	(478,805)	0	250	23,032	23,032	N/A	N/A
Various	01-Dec-24	01-Dec-24	(82,660)	(82,660)	(82,660)	0	14	51,284	51,284	N/A	N/A
Various	01-Dec-24	01-Dec-24	(269,164)	(269,164)	(269,164)	0	14	170,471	170,471	N/A	N/A
Various	01-Sep-66	01-Sep-66	(3,146,161)	(3,146,161)	(3,146,161)	0	515	95,043	95,043	N/A	N/A
3.50%	18-Apr-16	01-Jun-30	(452,223)	(452,223)	(452,223)	0	80	67,833	67,833	N/A	N/A
3.38%	18-Apr-16	01-Sep-28	(282,062)	(282,062)	(282,062)	0	59	59,402	59,402	N/A	N/A
4.88%	16-Sep-16	01-Sep-56	(3,490,065)	(3,490,065)	(3,490,065)	0	515	81,322	81,322	N/A	N/A
4.70%	16-Dec-20	15-Mar-51	(2,651,321)	(2,651,321)	(2,651,321)	0	300	96,568	96,568	N/A	N/A
5.25%	16-Dec-20	15-Mar-51	(4,733,264)	(4,733,264)	(4,733,264)	0	300	172,397	172,397	N/A	N/A
3.38%	01-Apr-21	01-Apr-36	(874,530)	(874,530)	(874,530)	0	150	69,962	69,962	N/A	N/A
Various	07-Jun-22	22-Jun-23	0	0	0	0	(3)	0	0	0	N/A

Annual Rating Agency Fee

Suspense/FAS101	(1,301,946)	(1,301,946)	255,488	255,488	N/A	N/A					
Remove Storm Securitization (Legacy LG-Issue)	(132,561)	(132,561)	132,561	132,561	N/A	N/A					
Remove Storm Securitization (Legacy EL-Issue)	90,092	(65,474,956)	(65,384,864)	(65,384,864)	N/A	N/A					
Remove Storm Securitization (Legacy EL-Issue)	237,522	(186,769,220)	(186,531,698)	(186,531,698)	N/A	N/A					
Line of Credit	0	(1,201,403)	(1,201,403)	(1,201,403)	N/A	N/A					
Remove 2020 Laura Storm-related Debt (1)	(0)	(540,000,000)	(540,000,000)	(540,000,000)	N/A	N/A					
Remove 2021 Ida Storm-related Debt (2)	0	(1,000,000,000)	(1,000,000,000)	(1,000,000,000)	N/A	N/A					
2.00%	Apr-21	01-Jun-30	16,200,000	(421,651)	15,778,349	2.00%	324,000	80	63,248	367,248	2.45%
2.50%	Apr-21	01-Apr-36	182,460,000	(1,250,527)	181,209,473	2.50%	4,562,000	150	100,042	4,662,042	2.57%
TOTAL LONG TERM BOND DEBT											
										7,745,789	310,475,483
										N/A	3.44%

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

AJ02.4

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas

For the Test Year Ended September 30, 2023

Entergy Louisiana, LLC Preferred Stock as of September 30, 2023

<u>DESCRIPTION</u>	<u>PRINCIPAL OUTSTANDING</u>	<u>CAPITAL STOCK EXPENSE</u>	<u>PREMIUM/ (DISCOUNT)</u>	<u>NET PROCEEDS</u>	<u>COST RATE</u>	<u>ANNUAL COST</u>	<u>EFFECTIVE COST RATE</u>
6.95% \$100 PAR	0	0	0	0	6.9500%	0	0.00%
Total Preferred Stock	0	0	0	0	N/A	0	
Amortize Call Premiums over 10 years	0	0	0	0		0	
Preferred Stock - Adjusted	0	0	0	0		0	0.00%

**Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas**

For the Test Year Ended September 30, 2023

Entergy Louisiana, LLC Common Equity as of September 30, 2023

DESCRIPTION	ACTUAL
Common Stock	-
Paid in Capital	4,596,303,620
Capital Stock Expense - Preferred Stock	-
Retained Earnings	5,885,700,746
Total Common Equity	10,482,004,366

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ02 Interest Synchronization
Gas
For the Test Year Ended September 30, 2023

Entergy Louisiana, LLC Short Term Debt as of September 30, 2023

	Borrowing	Blended Rate
Money Pool Short-Term Debt:		Month End
9/30/2022	-	N/A
10/31/2022	-	N/A
11/30/2022	-	N/A
12/31/2022	(226,113,688)	0.59%
1/31/2023	117,564,000	4.15%
2/28/2023	3,271,000	4.48%
3/31/2023	105,278,688	4.74%
4/30/2023	-	N/A
5/31/2023	-	N/A
6/30/2023	-	N/A
7/31/2023	-	N/A
8/31/2023	-	N/A
9/30/2023	-	N/A
13 Month Average of Borrowings ⁽¹⁾	0	3.49%
Bank Line of Credit Borrowings Short-Term Debt:		
9/30/2022	-	N/A
10/31/2022	-	N/A
11/30/2022	-	N/A
12/31/2022	-	N/A
1/31/2023	-	N/A
2/28/2023	-	N/A
3/31/2023	-	N/A
4/30/2023	-	N/A
5/31/2023	-	N/A
6/30/2023	-	N/A
7/31/2023	-	N/A
8/31/2023	-	N/A
9/30/2023	-	N/A
13 Month Average	-	N/A
Total 13 Month Average ⁽¹⁾	0	0.00%

Notes:

⁽¹⁾ Money Pool Short-Term Debt is not included in the cost of capital calculation.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03 Income Tax Adjustment - Current Income Tax
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Tax Item	Per Book	AJ03 - Income Taxes	Total
1	NET INCOME BEFORE INCOME TAXES	8,411,280	-	8,411,280
2	Subtotal Net Income Before Taxes	8,411,280	-	8,411,280
3	263A METHOD CHANGE DSC	(734,513)	-	(734,513)
4	AFUDC BOOK ONLY GROSS	52,015	-	52,015
5	AFUDC EQUITY FT CWIP	68,020	-	68,020
6	AFUDC EQUITY FT PTAX	54,542	-	54,542
7	AVOIDED COST (TAX INTEREST)	(14,106)	-	(14,106)
8	BASIS STEP UP - FEDERAL	(406,286)	406,286	-
9	BUSINESS MEALS	2,400	-	2,400
10	CAPITALIZED REPAIRS	(138)	-	(138)
11	CASUALTY LOSS	5,370,177	(5,171,154)	199,023
12	CHANGE IN RESERVE - INJURY & DAMAGES	(68,318)	68,318	-
13	CHANGE IN RESERVE - PROPERTY INSURANCE	253,190	(253,190)	-
14	CIAC	358,490	-	358,490
15	DEFERRED COMPENSATION	(877)	877	-
16	DEFERRED FUEL	2,154,555	(2,154,555)	-
17	ENVIRONMENTAL RESERVE	(72)	72	-
18	ESI TAXES	(204,726)	-	(204,726)
19	INCENTIVE	270,510	(270,510)	-
20	INTEREST CAP - AFUDC	(30,917)	-	(30,917)
21	INTEREST CAP - AFUDC - OTHER	27,620	-	27,620
22	INTEREST EXPENSE	(3,515,211)	-	(3,515,211)
23	LIBERALIZED DEPRECIATION	(5,000,761)	-	(5,000,761)
24	MISC ADJUSTMENTS	1,001,357	(1,001,357)	-
25	OFFICER LIFE INSURANCE	(3,308)	3,308	-
26	PENSION & HOSPITALIZATION RESERVE	(18,217)	18,217	-
27	PENSION - PRP/SRP	(2,118)	-	(2,118)
28	PREPAID EXPENSE	2,056	-	2,056
29	REGULATORY CAPITALIZED COSTS	(462,166)	462,166	-
30	REMOVAL COSTS	(855,685)	-	(855,685)
31	REPAIRS & MAINTENANCE EXPENSE	6,321	-	6,321
32	RESEARCH & EXPERIMENTATION	6,572	-	6,572
33	RESERVE FOR UNCOLLECTIBLE	(283,320)	-	(283,320)
34	START UP COST ST RETAIL	501	-	501
35	UNBILLED REVENUE	(1,702,208)	1,702,208	-
36	UNFUNDED PENSION	(980,871)	-	(980,871)
37	UNITS OF PROPERTY DEDUCTION - REPAIRS - TRANSMISSION	0	(0)	-
38	WARRANTY EXPENSE	1,226	-	1,226
39	Subtotal Adjustments to Net Income	(4,654,267)	(6,189,315)	(10,843,581)
40	Taxable Income Before State Taxes ⁽¹⁾	3,757,013	(6,189,315)	(2,432,301)
41	BASIS STEP UP - FEDERAL	406,286	(406,286)	-
42	BASIS STEP UP - STATE	(531,858)	531,858	-
43	CASUALTY LOSS - FEDERAL	(44,201)	-	(44,201)
44	CASUALTY LOSS - STATE	44,569	-	44,569
45	LIBERALIZED DEPRECIATION - FEDERAL	5,044,512	-	5,044,512
46	LIBERALIZED DEPRECIATION - STATE	(6,046,451)	-	(6,046,451)
47	LIBERALIZED DEPRECIATION - STATE WHOLESALE	1,001,939	-	1,001,939
48	Subtotal State Adjustments to Net Income	(125,203)	125,572	369

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03 Income Tax Adjustment - Current Income Tax
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Tax Item	Per Book	AJ03 - Income Taxes	Total
49	State Taxable Income ⁽²⁾	3,631,810	(6,063,743)	(2,431,932)
50	STATE INCOME TAX ⁽³⁾	272,386	(454,781)	(182,395)
51	Subtotal State Income Tax	272,386	(454,781)	(182,395)
52	ESI CURRENT STATE TAXES	26,834	-	26,834
53	PRIOR YEAR ADJUSTMENT	(329,155)	329,155	-
54	UNCERTAIN INCOME TAXES - ESI - STATE	10,923	(10,923)	-
55	Subtotal Adjustments to State Income Tax	(291,397)	318,231	26,834
56	Total State Current Income Taxes ⁽⁴⁾	(19,012)	(136,549)	(155,561)
57	Taxable Income Before State Taxes ⁽⁵⁾	3,757,013	(6,189,315)	(2,432,301)
58	Adjustments: State Income Tax	(272,386)	454,781	182,395
59	Total Federal Taxable Income	3,484,628	(5,734,534)	(2,249,906)
60	FEDERAL INCOME TAX ⁽⁶⁾	731,772	(1,204,252)	(472,480)
61	Subtotal Federal Income Tax	731,772	(1,204,252)	(472,480)
62	ESI CURRENT FEDERAL TAXES	107,526	-	107,526
63	PRIOR YEAR ADJUSTMENT	(1,223,246)	1,223,246	-
64	UNCERTAIN INCOME TAXES-ESI-FEDERAL	30,585	(30,585)	-
65	Subtotal Adjustments to Federal Income Tax	(1,085,135)	1,192,661	107,526
66	Total Federal Current Income Taxes ⁽⁷⁾	(353,364)	(11,591)	(364,955)
67	Total Federal and State Current Income Taxes ⁽⁸⁾	(372,375)	(148,141)	(520,516)

Notes:

⁽¹⁾ Line 2 + Line 39

⁽²⁾ Line 40 + Line 48

⁽³⁾ Line 49 * Effective State Tax Rate of 7.5%

⁽⁴⁾ Line 51 + Line 55

⁽⁵⁾ Line 40

⁽⁶⁾ Line 59 * Federal Statutory Tax Rate of 21%

⁽⁷⁾ Line 61 + Line 65

⁽⁸⁾ Line 56 + Line 66

Energy Louisiana, LLC
Rate Stabilization Plan
AJ03 Income Tax - Federal Deferred Income Taxes
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Description	Per Book			Adjustments			Tax Rate Change Adjustment ^(a)			Net	Total
		410101 Defer Inc Taxes- Unit-Fed	411110 Inc Tax-Cr-Op Inc-Fed	Prov Def Net	410101 Defer Inc Taxes- Unit-Fed	411110 Inc Tax-Cr-Op Inc-Fed	Prov Def Net	410101 Defer Inc Taxes- Unit-Fed	411110 Inc Tax-Cr-Op Inc-Fed	Prov Def Net		
1	283A METHOD CHANGE - DSC - FEDERAL ^(b)	260,665	(47,142)	213,524	(106,418)	6,841	-	28,733	-	-	(70,844)	142,679
2	ACCURUED MEDICAL CLA MS - FEDERAL ^(c)	3,826	(287)	3,539	(3,826)	287	-	-	-	-	(3,539)	0
3	CAPITALIZED REPAIRS - FEDERAL ^(b)	171	(144)	27	(142)	142	-	-	-	-	-	27
4	CASUALTY LOSS (STORM DAMAGE) - FEDERAL ^(b)	1,101,780	(1,208,423)	(106,643)	(1,017,059)	1,069,922	(462)	15,588	(462)	(462)	67,989	(38,654)
5	CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ^(b)	76,943	(131,479)	(52,535)	(13,429)	972	(4,645)	-	(4,645)	-	(17,102)	(69,637)
6	DEFERRED COMPENSATION - FEDERAL ^(c)	208	(38)	170	(208)	38	-	-	-	-	(170)	0
7	DEFERRED FUEL - FEDERAL ^(c)	616,888	(1,035,410)	(418,522)	(616,888)	1,035,410	-	-	-	-	418,522	0
8	ENVIRONMENTAL RESERVE - FEDERAL ^(c)	15	(1)	14	(15)	1	-	-	-	-	(14)	-
9	ESI - FEDERAL ^(b)	819,882	(803,156)	16,706	-	-	-	-	-	-	-	16,706
10	NCENTIVE COMPENSATION - FEDERAL ^(c)	4,261	(56,807)	(52,547)	(4,261)	56,807	-	-	-	-	52,547	(0)
11	NJUR ES AND DAMAGES RESERVE - FEDERAL ^(c)	40,310	(27,040)	13,271	(40,310)	27,040	-	-	-	-	(13,271)	0
12	INTEREST CAPITALIZED - AFDC - FEDERAL ^(b)	13,322	(25,719)	(12,396)	(1,023)	2,052	-	1,989	-	-	3,018	(9,378)
13	LIBERALIZED DEPRECIATION - FEDERAL ^(b)	775,906	(107,166)	672,740	(47,347)	(3,470)	(73,081)	-	-	-	(123,898)	548,841
14	PREPAID EXPENSES - FEDERAL ^(b)	26,091	(26,491)	(399)	-	-	-	-	-	-	-	(399)
15	PROPERTY INSURANCE - FEDERAL ^(c)	45,867	(95,049)	(49,182)	(45,867)	95,049	-	-	-	-	49,182	-
16	REMOVAL COSTS - FEDERAL ^(b)	215,708	(21,860)	193,848	(66,582)	4,280	-	6,628	-	-	(55,674)	138,174
17	REPAIRS & MAINTENANCE - FEDERAL ^(b)	161	(2,419)	(2,259)	(65)	1,004	-	91	-	-	1,031	(1,228)
18	RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ^(b)	110	(1,731)	(1,621)	(10)	155	-	199	-	-	344	(1,277)
19	TAX INTEREST - AVOIDED COST - FEDERAL ^(b)	6,751	(2,825)	3,925	(862)	55	(378)	-	-	-	(1,185)	2,740
20	UNCOLLECTIBLE ACCTS - FEDERAL ^(b)	1,476,472	(1,145,818)	330,654	(1,476,472)	1,145,818	-	-	-	-	(330,654)	-
21	UNFUNDED PENSION - FEDERAL ^(b)	64,704	(9,669)	55,035	-	-	-	-	-	-	-	55,035
22	UNFUNDED PENSION - FEDERAL ^(b)	288,709	(98,175)	190,534	-	-	-	-	-	-	-	190,534
23	REGULATORY ASSET-FEDERAL ^(b)	105,169	(15,393)	89,776	(105,169)	15,393	-	-	-	-	(89,776)	-
24	SUPPLEMENTAL PENSION PLAN-FEDERAL ^(b)	462	(51)	412	-	-	-	-	-	-	-	412
25	WARRANTY EXPENSE - FEDERAL ^(b)	19	(322)	(304)	-	-	-	66	-	-	66	(238)
26	UNITS OF PROPERTY - TRANSMISSION - FEDERAL ^(c)	0	(0)	(0)	(0)	0	-	-	-	-	0	0
27	BASIS STEP UP - FEDERAL ^(c)	144,240	(20,799)	123,441	(144,240)	20,799	-	-	-	-	(123,441)	-
28	RETAIL EXCESS ADIT - FEDERAL ^(c)	289,035	(320,080)	(32,045)	(288,035)	320,080	-	-	-	-	32,045	(0)
29	NOL Protected Excess Fed ^(d)	77,489	-	77,489	-	-	-	-	-	-	-	77,489
30	RATE CHANGE PLACEHOLDER PLANT - FEDERAL ^(c)	169,379	(2,332)	167,048	(169,379)	2,332	-	-	-	-	(167,048)	-
31	STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL ^(c)	-	(16,538)	(16,538)	-	16,538	-	-	-	-	16,538	-
32	DEFICIENT ADIT RETAIL - FEDERAL ^(c)	234,733	(361,144)	(126,411)	(234,733)	361,144	-	-	-	-	126,411	0
33	Total Federal Deferred Income Taxes	6,864,258	(5,583,508)	1,280,750	(4,352,340)	4,178,589	(76,566)	53,294	(76,566)	-	(228,923)	1,051,827

Notes:

^(a) Adjustment to reflect the LA state tax rate change

^(b) To eliminate Prior Year Adjustments

^(c) To eliminate item from filing

^(d) Product reclassification adjustment to include gas portion of amortization for the NOL related excess ADIT. This amortization, along with the amortization of non-NOL related protected excess ADIT, is removed in AJ03A to be given to customers through the Tax Reform Adjustment Cost Change on Line 15 of Attachment E.

Energy Louisiana, LLC
Rate Stabilization Plan
AJ03 Income Tax - State Deferred Income Taxes
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Description	Per Book				Adjustments				Tax Rate Change Adjustment ^(a)				Net	Total
		410120: Prov Def Inc Tax-Util Op-State	410137: ProvDefncTax-Dr-UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	Net	410120: Prov Def Inc Tax-Util Op-State	410137: ProvDefncTax-Dr-UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	410120: Prov Def Inc Tax-Util Op-State	410137: ProvDefncTax-Dr-UPADIT-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		
1	263A METHOD CHANGE - DSC-STATE ^(a)	295,221	-	(70,736)	224,485	(40,540)	-	7,966	-	-	-	(135,823)	-	(169,397)	55,088
2	ACCURED MEDICAL CLAIMS-STATE ^(a)	1,366	-	-	1,366	(1,366)	-	-	-	-	-	-	-	(1,366)	0
3	CAPITALIZED REPAIRS - STATE ^(a)	213	-	(204)	9	(202)	-	202	-	1	-	-	-	1	10
4	CASUALTY LOSS DEDUCTION-STATE ^(a)	494,271	-	(513,464)	(19,214)	(388,153)	-	464,400	-	2,202	-	(74,228)	-	4,259	(14,954)
5	CONTRIBUTION IN AID OF CONSTRUCTION - STATE ^(a)	33,530	-	(77,905)	(44,375)	(4,874)	-	245	-	22,117	-	-	-	17,488	(26,887)
6	DEF COMPENSATION - STATE ^(a)	74	-	(8)	66	(74)	-	8	-	-	-	-	-	(66)	0
7	DEFERRED FUELGAS-STATE ^(a)	193,672	-	(355,264)	(161,592)	(193,672)	-	355,264	-	-	-	-	-	161,592	-
8	ENVIRONMENTAL RESERVE-STATE ^(a)	5	-	-	5	(5)	-	-	-	-	-	-	-	(5)	-
9	ESI STATE DEFERRED TAXES ^(a)	378,484	-	(365,188)	13,296	-	-	-	-	-	-	-	-	-	13,296
10	INCENTIVE-STATE ^(a)	-	-	(20,288)	(20,288)	-	-	20,288	-	-	-	-	-	20,288	(0)
11	INJURIES AND DAMAGES RESERVE - STATE ^(a)	13,750	-	(6,626)	5,124	(13,750)	-	8,626	-	-	-	-	-	(5,124)	0
12	INTEREST CAP - AFDC - STATE ^(a)	17,453	-	(12,473)	4,980	(333)	-	778	-	-	-	-	-	(8,601)	(3,621)
13	LIBERALIZED DEPRECIATION - STATE ^(a)	1,445,312	-	(218,233)	1,227,080	(50,121)	-	8,820	-	-	-	-	-	(680,202)	546,878
14	PREPAID EXPENSES - STATE ^(a)	8,657	-	(6,812)	(1,845)	-	-	-	-	-	-	-	-	-	(1,845)
15	PROPERTY INS RESERVE-STATE ^(a)	13,813	-	(32,903)	(18,989)	(13,813)	-	32,903	-	-	-	-	-	18,989	-
16	REGULATORY ASSET-STATE ^(a)	37,358	-	(2,696)	34,662	(37,358)	-	2,696	-	-	-	-	-	(34,662)	-
17	REMOVAL COST - STATE ^(a)	122,572	-	(18,476)	104,096	(25,365)	-	4,984	-	-	-	(30,366)	-	(50,747)	53,349
18	REPAIRS & MAINT EXP - STATE ^(a)	709	-	(1,058)	(349)	(75)	-	393	-	-	-	(432)	-	(125)	(474)
19	RESEARCH & EXPERIMENTAL DEDUCTION - STATE ^(a)	1,402	-	(994)	408	(12)	-	59	-	-	-	(945)	-	(901)	(493)
20	SUPPLEMENTAL PENSION PLAN-STATE ^(a)	165	-	(6)	159	-	-	-	-	-	-	-	-	-	159
21	TAX INT (AVOIDED COST) - STATE ^(a)	3,067	-	(3,545)	(478)	(329)	-	65	-	1,800	-	-	-	1,536	1,058
22	TAXABLE UNBILLED REVENUE-STATE ^(a)	498,429	-	(371,764)	127,665	(499,429)	-	371,764	-	-	-	-	-	(127,666)	(0)
23	UNCOLLECT ACCTS RESERVE-STATE ^(a)	22,979	-	(1,730)	21,249	-	-	-	-	-	-	-	-	-	21,249
24	UNFUNDED PENSION EXP-STATE ^(a)	101,049	-	(27,484)	73,565	-	-	-	-	-	-	-	-	-	-
25	WARRANTY EXPENSE - STATE ^(a)	458	-	(237)	220	-	-	-	-	-	-	(312)	-	-	73,565
26	UNITS OF PROPERTY - TRANSMISSION - STATE ^(a)	0	-	(0)	(0)	(0)	-	0	-	-	-	-	-	0	(92)
27	BASIS STEP UP - STATE ^(a)	99,043	-	(94,480)	4,564	(99,043)	-	94,480	-	-	-	-	-	(4,564)	(0)
28	RATE CHANGE PLACEHOLDER PLANT - STATE ^(a)	60,622	-	(964,860)	(804,238)	(60,622)	-	864,860	-	-	-	-	-	804,238	-
29	NOL C/F-ST NONCUR ^(a)	113,436	-	(106,672)	6,764	(113,436)	-	106,672	-	-	-	-	-	(6,764)	(0)
30	STATE TAX RATE CHANGE ADJUSTMENT-STATE ^(a)	76,753	-	-	76,753	(76,753)	-	-	-	-	-	-	-	(76,753)	(0)
31	DEFICIENT ADIT RETAIL - STATE ^{(a)(a)}	781	-	(208,987)	(208,206)	49,083	-	206,987	-	-	-	-	-	256,069	49,864
32	DEFICIENT ADIT AMORTIZATION	-	-	-	508,835	-	-	(508,835)	-	-	-	-	-	(508,835)	-
33	Total State Deferred Income Taxes	4,037,746	508,835	(3,385,112)	1,161,469	(1,572,443)	(508,835)	2,552,487	-	26,120	-	(891,058)	-	(993,628)	767,841

Notes:

(a) Adjustment to reflect the LA state tax rate change

(a) To eliminate Prior Year Adjustments

(a) To eliminate item from filing

(a) Adjustment to amortize the excess deficient ADIT RTA of \$49,864

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03 - Income Taxes - Accumulated Deferred Income Taxes
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Account	Per Book Amount ⁽¹⁾	Income Tax Adjustments	Adjusted Balance ⁽²⁾
1	190151: Taxable Unbilled Revenue-Fed	416,973	(416,973)	-
2	190152: Taxable Unbilled Revenue-St	160,993	(160,993)	-
3	190161: Property Ins Reserve-Fed	(75,667)	75,667	-
4	190162: Property Ins Reserve-State	(29,215)	29,215	-
5	190163: Capitalized Repairs - Fed	14	(0)	13
6	190164: Capitalized Repairs - State	4	1	5
7	190171: Inj & Damages Reserve-Fed	(46,831)	48,549	1,719
8	190172: Inj & Damages Reserve-State	(18,081)	18,745	664
9	190181: Contrib In Aid Of Constr-Fed	495,297	(2,340)	492,957
10	190182: Contrib In Aid Of Constr-St	179,190	11,142	190,332
11	190211: Unfunded Pension Exp-Fed	(2,737,699)	1,664,112	(1,073,587)
12	190212: Unfunded Pension Exp-State	(1,057,026)	642,514	(414,512)
13	190215: Supplemental Pension Plan-Fed	(12,176)	15,740	3,564
14	190216: Supplemental Pension Plan-St	(4,701)	6,077	1,376
15	190221: Fas 106 Other Retire Ben-Fed	1,177,553	(1,177,553)	-
16	190222: Fas 106 Other Retire Ben-State	454,654	(454,654)	-
17	190251: Removal Cost - Fed	(592,889)	2,841	(590,048)
18	190252: Removal Cost - State	(214,289)	(13,908)	(228,198)
19	190331: Accrued Medical Claims-Fed	60,118	(60,118)	-
20	190332: Accrued Medical Claims-State	23,212	(23,212)	-
21	190351: Uncollect Accts Reserve-Fed	119,990	(5,293)	114,697
22	190352: Uncollect Accts Reserve-St	46,328	(2,043)	44,285
23	190363: Basis Step Up - Fed	997,402	(997,402)	-
24	190364: Basis Step Up - State	483,577	(483,577)	-
25	190421: Environmental Reserve-Fed	(1,278)	1,278	-
26	190422: Environmental Reserve-State	(494)	494	-
27	190451: Incentive-Fed	342,216	(342,216)	-
28	190452: Incentive-State	132,130	(132,130)	-
29	190561: Def Compensation - Fed	18,416	(18,416)	-
30	190562: Def Compensation - State	7,111	(7,111)	-
31	190701: Fas 109 Adjustment - Fed	1,394,805	(1,394,805)	-
32	190702: Fas 109 Adjustment - State	551,858	(551,858)	-
33	190709: FAS109 taxrate change Fed	(8,269)	8,269	-
34	190710: FAS 109 taxrate change State	39,377	(39,377)	-
35	190793: NOL Protected Excess Fed	1,917,862	-	1,917,862
36	190871: ADIT-NOL-SRLY Fed NonCur	-	5,905,160	5,905,160
37	190887: Fed Offset-St NonCur Carryover	-	(442,887)	(442,887)
38	190984: ADIT-NOL C/F-State-Non-current	-	2,108,986	2,108,986
39	Subtotal 190	4,220,464	3,811,925	8,032,388
40	282709: FAS109 TaxRate Change PTAX Fed	83,524	(83,524)	-
41	282710: FAS109 TaxRate Change PTAX St	(402,119)	402,119	-
42	282907: Unit of Property Ded-Trans-Fed	1	(1)	-
43	282908: Unit of Property Ded-Trans-St	(0)	0	-
44	282111: Liberalized Depreciation-Fed	(18,589,484)	1,962	(18,587,522)
45	282112: Liberalized Deprec - State	(3,362,022)	(327,674)	(3,689,696)
46	282116: Liberalized Deprec-State-Whlse	(0)	0	-

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03 - Income Taxes - Accumulated Deferred Income Taxes
Gas
For the Test Year Ended September 30, 2023

Eliminate items not allowed for ratemaking purposes and prior period adjustments and normalize income taxes.

Line No.	Account	Per Book Amount ⁽¹⁾	Income Tax Adjustments	Adjusted Balance ⁽²⁾
47	282171: Interest Cap - Afdc - Fed	(157,260)	949	(156,311)
48	282172: Interest Cap - Afdc - State	(55,834)	(4,517)	(60,350)
49	282223: Repairs & Maint Exp - Federal	(7,733)	51	(7,682)
50	282224: Repairs & Maint Exp - State	(2,725)	(242)	(2,967)
51	282241: R&E Deduction - Fed	(16,715)	3,709	(13,007)
52	282242: R&E Deduction - St	(5,937)	1,043	(4,894)
53	282245: Warranty Expense - Federal	(5,568)	33	(5,536)
54	282246: Warranty Expense - State	(1,981)	(156)	(2,137)
55	282351: Tax Int (Avoided Cost)-Fed	33,336	(194)	33,142
56	282352: Tax Int (Avoided Cost) - St	11,875	922	12,797
57	282461: Computer Software Cap - Fed	(338,859)	-	(338,859)
58	282462: Computer Software Cap - State	(130,835)	-	(130,835)
59	282533: Casualty Loss Deduction-Fed	(315,619)	2,113	(313,506)
60	282534: Casualty Loss Deduction-St	(111,082)	(10,064)	(121,145)
61	282701: Fas 109 Adjustment - Fed	5,928,605	(5,928,605)	-
62	282702: Fas 109 Adjustment - State	(1,589,140)	1,589,140	-
63	282901: 263A Method Change-DSC - Fed	(2,654,630)	13,796	(2,640,834)
64	282902: 263A Method Change - DSC-State	(953,932)	(65,695)	(1,019,627)
65	Subtotal 282	(22,644,134)	(4,404,834)	(27,048,968)
66	283149: Reg Asset Covid 19 - Fed	(299,635)	299,635	-
67	283150: Reg Asset Covid 19 - State	(115,689)	115,689	-
68	283111: Deferred Fuel/Gas - Fed	(1,291,951)	1,291,951	-
69	283112: Deferred Fuel/Gas - State	(498,823)	498,823	-
70	283151: Regulatory Asset - Federal	(92,691)	92,691	-
71	283152: Regulatory Asset - State	(35,788)	35,788	-
72	283301: Regulatory Asset-HCM-Fed	-	-	-
73	283302: Regulatory Asset-HCM-State	-	-	-
74	283349: Reg Asset-Storm Costs-Fed	(0)	0	-
75	283350: Reg Asset-Storm Costs-State	(0)	0	-
76	283361: Prepaid Expenses Federal	98,932	(129,936)	(31,004)
77	283362: Prepaid Expenses State	38,197	(50,168)	(11,971)
78	283701: Fas 109 Adjustment - Fed	(2,733,702)	2,733,702	-
79	283702: Fas 109 Adjustment - State	(546,771)	546,771	-
80	Subtotal 283	(5,477,921)	5,434,945	(42,975)
81	Total	(23,901,591)	4,842,036	(19,059,555)

Notes:

⁽¹⁾ Beginning/Ending Average

⁽²⁾ Excludes AJ05A Adjustments [Gas Infrastructure Rider]

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ03A Income Tax Reform Adjustment
Gas
For the Test Year Ended September 30, 2023

This adjustment is to reclass the amortization of Protected Excess ADIT to outside of the bandwidth mechanism in order to flow back the full amount to customers.

Line No.	Line Item	Account and Description	Amount
1	LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	2,277
2	LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	321,469
3	LIBERALIZED DEPRECIATION - STATE	410120: Prov Def Inc Tax-Util Op-State	(75,094)
4	NOL Protected Excess Fed	410101: Prov Defer Inc Taxes-Util-Fed	(77,489)
5		Total	<u>171,162</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2023

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMD870: 870 OPERATION SUPERVISION & ENG	870000: Operation Supervision & Eng	9,212
2	OMD871: 871 DISTRIBUTION LOAD DISPATCHING	871000: Distribution Load Dispatching	269
3	OMD874: 874 MAINS & SERVICES EXPENSE	874000: Mains & Services Expense	9,820
4	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK	877000: Meas & Reg Sta Exp-Cty Gate Chk	598
5	OMD878: 878 METER & HOUSE REGULATOR EXP	878000: Meter & House Regulator Expens	4,311
6	OMD879: 879 CUSTOMER INSTALLATIONS EXP	879000: Customer Installations Expense	4,788
7	OMD880: 880 OTHER EXPENSES	880000: Other Expenses	1,639
8	OMD885: 885 MAINTENANCE SUPERVISION & ENG	885000: Maint Supervision & Engineerin	3,201
9	OMD887: 887 MAINTENANCE OF MAINS	887000: Maint. Of Mains	14,027
10	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	889000: Mnt Of Meas&Reg Sta Equip-Genl	5,357
11	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	890000: Mnt Of Meas& Reg.Sta.Equip-Ind	9
12	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	1,101
13	OMD892: 892 MAINTENANCE OF SERVICES	892000: Maint. Of Services	2,518
14	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS	893000: Mnt Of Metrs & House Regulatrs	1,377
15	OMCA901: 901 SUPERVISION	901000: Supervision	4
16	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses	232
17	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	1,890
18	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense	389
19	OMCS907: 907 SUPERVISION	907000: Supervision	3
20	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	459
21	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	1,517
22	OMAG920: 920 SALARIES	920000: Adm & General Salaries	270
23	OMAG922: 922 ADM EXPENSES TRANSFER - CR	922000: Adm. Expense Transferred - Cr	(12)
24	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	12,571
25	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	131
26	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	5,263
27		Total Wage and Salary Adjustment	80,941

Notes:

⁽¹⁾ Reference AJ04A1.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2023

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Wages and Salaries Description	Amount		
		Wage (Decrease) Increase ⁽¹⁾	Payroll (Decrease) Increase ⁽²⁾	Total ⁽³⁾
1	Other O&M Expense	19,566	43,540	63,107
2	Benefits Expense	998	11,573	12,571
3	FICA	1,497	3,331	4,828
4	FUTA	117	261	379
5	SUTA	18	39	57
6	Total	22,196	58,745	80,941

Notes:

⁽¹⁾ Reference AJ04A1.4

⁽²⁾ Reference AJ04A1.5

⁽³⁾ Reference AJ04A1.3

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2023

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Account and Description	Amount			
		O&M Payroll ⁽¹⁾	Percent	Wage (Decrease) Increase ⁽²⁾	Payroll (Decrease) Increase ⁽³⁾ Total
	Other Utility Expenses				
1	408110: Employment Taxes	-		1,632	3,631 5,263
2	Subtotal Other Utility Expenses	-		1,632	3,631 5,263
	Gas Distribution Expenses				
3	870000: Operation Supervision & Eng	569,488	14.60%	2,856	6,356 9,212
4	871000: Distribution Load Dispatching	16,602	0.43%	83	185 269
5	874000: Mains & Services Expense	607,100	15.56%	3,045	6,775 9,820
6	877000: Meas & Reg Sta Exp-Cty Gate Chk	36,964	0.95%	185	413 598
7	878000: Meter & House Regulator Expens	266,488	6.83%	1,336	2,974 4,311
8	879000: Customer Installations Expense	295,979	7.59%	1,484	3,303 4,788
9	880000: Other Expenses	101,315	2.60%	508	1,131 1,639
10	885000: Maint Supervision & Engineerin	197,863	5.07%	992	2,208 3,201
11	887000: Maint. Of Mains	867,153	22.23%	4,349	9,678 14,027
12	889000: Mnt Of Meas&Reg Sta Equip-Genl	331,185	8.49%	1,661	3,696 5,357
13	890000: Mnt Of Meas& Reg.Sta.Equip-Ind	558	0.01%	3	6 9
14	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	68,049	1.74%	341	759 1,101
15	892000: Maint. Of Services	155,653	3.99%	781	1,737 2,518
16	893000: Mnt Of Mtrs & House Regulatrs	85,130	2.18%	427	950 1,377
17	Subtotal Gas Distribution Expenses	3,599,529	92.26%	18,052	40,172 58,224
	Customer Accounts Expenses				
18	901000: Supervision	240	0.01%	1	3 4
19	902000: Meter Reading Expenses	14,354	0.37%	72	160 232
20	903001: Customer Records	116,859	3.00%	586	1,304 1,890
21	903002: Collection Expense	24,060	0.62%	121	269 389
22	Subtotal Customer Accounts Expenses	155,514	3.99%	780	1,736 2,516
	Customer Service and Info Exp				
23	907000: Supervision	216	0.01%	1	2 3
24	910000: Misc Cust Ser & Information Ex	28,353	0.73%	142	316 459
25	Subtotal Customer Service and Info Exp	28,569	0.73%	143	319 462
	Sales Expenses				
26	912000: Demon. & Selling Exp.	93,801	2.40%	470	1,047 1,517
27	Subtotal Sales Expenses	93,801	2.40%	470	1,047 1,517
	Administrative and General Exp				
28	920000: Adm & General Salaries	16,673	0.43%	84	186 270
29	922000: Adm. Expense Transferred - Cr	(759)	(0.02%)	(4)	(8) (12)
30	926000: Employee Pension & Benefits	-		998	11,573 12,571
31	935000: Maintenance Of General Plant	8,068	0.21%	40	90 131
32	Subtotal Administrative and General Exp	23,983	0.61%	1,118	11,841 12,959
33	Total	3,901,396	100.00%	22,196	58,745 80,941

Notes:

⁽¹⁾ Reference AF 3.2

⁽²⁾ Reference AJ04A1.4

⁽³⁾ Reference AJ04A1.5

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2023

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Line No.	Line	Amount
1	Gas O&M Payroll ⁽¹⁾	3,901,396
2	O&M Payroll Increase (Decrease) ⁽²⁾	43,540
3	Adjusted O&M Payroll	<u>3,944,936</u>
4	Bargaining Unit Payroll	78.22% 3,085,748
5	Current Year Wage Increase	0.08% 2,469
6	Total Bargaining Unit Payroll	<u>3,088,217</u>
7	Non-Bargaining Unit Payroll	21.78% 859,188
8	Current Year Wage Increase	1.99% 17,098
9	Total Non-Bargaining Unit Payroll	<u>876,286</u>
10	Total Payroll	<u>3,964,502</u>
11	O&M Wage Increase	<u>19,566</u>
Other Payroll-related Expenses		
12	Saving Plan	5.10% 1998
13	FICA	7.65% 1,497
14	FUTA	0.60% 117
15	SUTA	0.09% 18
16	Total Other-Payroll-related Expenses	<u>2,630</u>
17	Total Wage Increase	<u>22,196</u>

Notes:

⁽¹⁾ Reference AF 3.2

⁽²⁾ Reference AJ04A1.5 line 20

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A1 Wage and Salary Annualization
Gas
For the Test Year Ended September 30, 2023

Annualize wage, salary and benefit levels in effect at the end of the evaluation period.

Payroll (Decrease) Increase					
Line No.	Months	Employees	Months Employed	Change in Employees	Effective Number of Employees ⁽¹⁾
1	Sep - 2022	1,649	-	-	-
2	Oct - 2022	1,645	1	(4)	(0)
3	Nov - 2022	1,627	2	(18)	(2)
4	Dec - 2022	1,601	3	(26)	(5)
5	Jan - 2023	1,607	4	6	2
6	Feb - 2023	1,593	5	(14)	(5)
7	Mar - 2023	1,594	6	1	0
8	Apr - 2023	1,607	7	13	7
9	May - 2023	1,624	8	17	11
10	Jun - 2023	1,641	9	17	12
11	Jul - 2023	1,648	10	7	6
12	Aug - 2023	1,646	11	(2)	(2)
13	Sep - 2023	1,646	12	-	-
14	Effective Increase (Decrease) in Employees				24.0
15	Average Annual Salary				94,232
16	Payroll (Decrease) Increase				2,261,570
17	Total ELA O&M %				43.07%
18	Total O&M (Decrease) Increase				974,058
19	Gas %				4.47%
20	Total ELA Gas O&M (Decrease) Increase				43,540
Other Payroll-related Expenses					
21	Benefits Amount			26.58%	11,573
22	FICA Amount			7.65%	3,331
23	FUTA Amount			0.60%	261
24	SUTA Amount			0.09%	39
25	Total Payroll-related Expenses (Decrease) Increase				15,204
26	Total Payroll Increase (Decrease)				58,745

Notes:

⁽¹⁾ Effective Number of Employees = (Change in Employees * Months Employed) / 12

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A2 FAS 106
Gas
For the Test Year Ended September 30, 2023

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

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	332,429
2		Total FAS 106 Adjustment	<u>332,429</u>

Notes:

⁽¹⁾ Reference AJ04A2.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04A2 FAS 106
Gas
For the Test Year Ended September 30, 2023

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

Line No.	Description	Amount
1	Total PAYG	14,172,852
2	Total FAS106	1,383,627
3	FAS 106 Incremental Accrual-Total Company	<u>12,789,225</u>
4	O&M Expense Allocation/Benefit Percentage	46.32%
5	Gas Allocation	4.62%
6	Total Gas O&M FAS 106 Incremental Expense [1]	<u>273,582</u>
7	Indirect Incremental Expense	58,846
8	Adjustment to Account 926000 to reflect only Pay-As-You-Go [2]	<u><u>332,429</u></u>

Notes:

[1] Line 3 * Line 4 * Line 5

[2] Line 6 + Line 7

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ04B LTIP, Equity and Restricted Share Awards
Gas
For the Test Year Ended September 30, 2023

Remove LTIP, Equity Awards and Restricted Share Awards.

Line No.	Line Item	Account and Description	Amount
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(119,474)
2	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes ⁽¹⁾	(2,808)
3		Total	<u>(122,282)</u>

Notes

⁽¹⁾ Line 1 * 2.35% (FICA)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05A IIRR-G Rider Removal
Gas

For the Test Year Ended September 30, 2023

This adjustment is to remove costs recovered in the IIRR-G rider from the RSP.

Line No.	Line Item	Account and Description	Amount
1	PLD3763G: 376.3 MAINS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(30,713,697)
2	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(54,987)
3	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(13,770,306)
4	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(556,019)
5	PLD383G: 383 HOUSE REGULATORS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(18,869)
6	PLG390: 390 STRUCTURES & IMPROVEMENTS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(90,075)
7	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1180AM: Other Utility Plant - Gas ⁽¹⁾	(26,330)
8		Sub-Total Plant	(45,230,283)
9	ADD3763G: 376.3 MAINS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	5,040,405
10	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	(18,999)
11	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	2,071,710
12	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	99,422
13	ADD383G: 383 HOUSE REGULATORS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	5,392
14	ADG390: 390 STRUCTURES & IMPROVEMENTS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	13,805
15	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	11,092
16		Sub-Total Accumulated Depreciation	7,222,828
17	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed ⁽¹⁾	942,961
18	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State ⁽¹⁾	364,078
19		Sub-Total Accumulated Deferred Inc Taxes	1,307,039
20		Total Adjustment to Rate Base	(36,700,416)
21	DXD3763G: 376.3 MAINS - PLASTIC - GAS	4030AM: Depreciation Expense	(1,177,841)
22	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense	(2,843)
23	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense	(455,775)
24	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense	(19,016)
25	DXD383G: 383 HOUSE REGULATORS - GAS	4030AM: Depreciation Expense	(696)
26	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	(1,648)
27	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense	(1,324)
28		Sub-Total Depreciation and Amortization Expense	(1,659,143)
29	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	(190,551)
30	DTSLIB: LIBERALIZED DEPRECIATION - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	(73,572)
31		Sub-Total Provision for Deferred Income Taxes	(264,122)
32		Subtotal Adjustment to OPERATING INCOME	(1,923,266)
33	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M	980,955
34		Subtotal Tax Adjustments to NET INCOME	980,955

Notes:

⁽¹⁾ Reference AJ05A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05A IRR-G Rider Removal
Gas

For the Test Year Ended September 30, 2023

This adjustment is to remove costs recovered in the IRR-G rider from the RSP.

Line No.	Line Item	Account and Description	Sep - 2022	Sep - 2023	Amount ⁽¹⁾
1	PLD3763G: 376 3 MANS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas	(28,434,657)	(32,992,737)	(30,713,697)
2	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas	(54,987)	(54,987)	(54,987)
3	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas	(13,071,563)	(14,469,049)	(13,770,306)
4	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas	(556,019)	(556,019)	(556,019)
5	PLD383G: 383 HOUSE REGULATORS - GAS	1180AM: Other Utility Plant - Gas	(18,869)	(18,869)	(18,869)
6		Subtotal DISTRIBUTION PLANT IN SERVICE	(42,136,095)	(48,091,661)	(45,113,878)
7	PLG390: 390 STRUCTURES & IMPROVEMENTS	1180AM: Other Utility Plant - Gas	(90,075)	(90,075)	(90,075)
8	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1180AM: Other Utility Plant - Gas	(26,330)	(26,330)	(26,330)
9		Subtotal GENERAL PLANT IN SERVICE	(116,405)	(116,405)	(116,405)
10	ADD3763G: 376 3 MANS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	4,574,031	5,506,779	5,040,405
11	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(20,065)	(17,933)	(18,999)
12	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	1,896,963	2,246,457	2,071,710
13	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	92,291	106,553	99,422
14	ADD383G: 383 HOUSE REGULATORS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	5,132	5,653	5,392
15		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	6,548,351	7,847,510	7,197,931
16	ADG390: 390 STRUCTURES & IMPROVEMENTS	1190AM: Accum Prov Depr Othr Plnt Serv	13,187	14,423	13,805
17	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv	10,595	11,588	11,092
18		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION	23,783	26,012	24,897
19	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	847,302	1,038,620	942,961
20		Subtotal ACCUMULATED DEFERRED FEDERAL INC TAXES	847,302	1,038,620	942,961
21	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State	327,144	401,012	364,078
22		Subtotal ACCUMULATED DEFERRED STATE INC TAXES	327,144	401,012	364,078
23		Total Adjustment to RATE BASE	(34,505,920)	(38,894,912)	(36,700,416)

Notes:

⁽¹⁾ Beginning/Ending Average

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B1 Prepayments
Gas
For the Test Year Ended September 30, 2023

Reclassify prepayments to the appropriate level for gas product.

Line No.	Line Item	Account and Description	Amount
1	PP165TP: 165 PLANT	165000: Prepayments	1,362,461
2	PP165TP: 165 PLANT	165100: Prepaid Insurance	617,625
3	PP165TP: 165 PLANT	165201: Pp Tax-Hwy Use Tax	(840)
4	PP165TP: 165 PLANT	165C01: PPD Long Term Cloud Prepaids	(18,334)
5	PP165L: 165 LABOR	165400: Prepaid Ins Directors&Officers	14,080
6	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco	3,629
7		Total	<u>1,978,622</u>

of the first year ended September 30, 2011

customer deposits to be included in the evaluation product.

Account and I	
SITS	235001: Customer Depo
	Subtotal CUSTOMER D
SITS	COSADJ: Interest Exp o
	Subtotal OPERATING E

adjustments due to rounding

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B2 Customer Deposits
Gas
For the Test Year Ended September 30, 2023

Reclassify below-the-line interest on customer deposits to be included in the evaluation period and adjust the customer deposits to the appropriate level for gas product.

Line No.	Description	Amount
1	Total Company Average Customer Deposits Balance	(163,014,413)
2	Gas Deposits % (Rounded to 4 dec places)	0.1400%
3	Adjustment to Rate Base to reflect Gas Customer Deposits	(228,220)
4	Gas Customer Deposits (Active)	(228,220)
5	Interest Rate per LPSC General Order ⁽¹⁾	5.0%
6	Increase in operating expense to reflect Interest	
7	on Customer Deposits for the 12ME	11,411

Notes:

⁽¹⁾ Louisiana Public Service Commission General Order regarding Interest on Customer Deposits signed on September 17, 1991 with an effective date of January 1, 1992.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B3 Transportation Expense
Gas
For the Test Year Ended September 30, 2023

Eliminate transportation expenses.

Line No.	Line Item	Account and Description	Amount
1	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense	(255)
2	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(14,297)
3	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense	(10)
4	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(133)
5		Total	<u>(14,695)</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B4 Stock Options
Gas

For the Test Year Ended September 30, 2023

To remove stock options expense not allowed for recovery.

Line No.	Line Item	Account and Description	Amount
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(28,490)
2	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes ⁽¹⁾	(413)
3		Total	<u>(28,903)</u>

Notes:

⁽¹⁾ Line 1 * 1.45% (Medicare)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B5 Property Insurance Reserve
Gas
For the Test Year Ended September 30, 2023

Reclassify property insurance reserve to expense.

Line No.	Line Item	Account and Description	Amount
1	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	
Total			<u><u>-</u></u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B6 Materials and Supplies
Gas
For the Test Year Ended September 30, 2023

Adjustment to reflect the appropriate level of materials and supplies.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154000: Plant Matls And Operating Sup	680,379
2	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	163000: Stores Expenses Undistributed	50,592
3		Total Materials and Supplies Adjustment	730,971

Notes:

⁽¹⁾ Reference AJ05B6.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B6 Materials and Supplies
Gas
For the Test Year Ended September 30, 2023

Adjustment to reflect the appropriate level of materials and supplies.

Line No.	Account and Description	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Amount ⁽¹⁾
1	154000: Plant Mails And Operating Sup	614,437	594,097	615,599	691,089	630,544	753,073	654,006	687,969	687,969	687,969	731,552	706,537	790,081	680,379
2	163000: Stores Expenses Undisbursed	32,609	32,192	37,533	47,220	39,921	45,258	47,001	54,099	57,931	60,956	62,955	67,076	72,959	50,592
3	Total Materials and Supplies	647,046	626,279	653,132	738,309	670,465	798,331	701,007	742,068	745,900	748,925	794,507	773,613	863,040	730,971

Notes:
⁽¹⁾ 13 Month Average Balance

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B7 Image Advertising
Gas

For the Test Year Ended September 30, 2023

Eliminate expenses associated with image advertising.

Line No.	Line Item	Account and Description	Amount
1	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	1
2		Total Depreciation Expense	1
3	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	0
4		Total Payroll Taxes	0
5	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	47
6		Total Customer Accounts Expenses	47
7	OMAG920: 920 SALARIES	920000: Adm & General Salaries	2
8	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	1
9	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	1
10	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses	(10,908)
11	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	886
12		Total Administrative and General Exp	(10,018)
Total			(9,970)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ05B8 Product Reclass
Gas
For the Test Year Ended September 30, 2023

To reclass electric expenses included in the gas product line.

Line No.	Line Item	Account and Description	Amount
1	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas	1,973,654
2	PLI303AGM: 303 A&G / MISC	10600G: Gas Completed Projects Unclass	1,472
3	PLI303AGM: 303 A&G / MISC	1180AM: Other Utility Plant - Gas	(701,154)
4	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(1,973,654)
5	PP165RSRT: 165 REVENUE TAXES	165730: Pp Tax-Lic-Occup	252
6		Total Adjustment to Rate Base	(699,431)
7	OMD870: 870 OPERATION SUPERVISION & ENG	870000: Operation Supervision & Eng	(3,500)
8	OMD878: 878 METER & HOUSE REGULATOR EXP	878000: Meter & House Regulator Expens	(208,518)
9	OMD880: 880 OTHER EXPENSES	880000: Other Expenses	(37,077)
10	OMCA901: 901 SUPERVISION	901000: Supervision	(31,847)
11	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses	208,518
12	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	(34,990)
13	OMCS907: 907 SUPERVISION	907000: Supervision	(103)
14	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(351)
15	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex	(1,587)
16	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	(2,266)
17	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense	(664)
18	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses	(330)
19	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(16,232)
20	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(511)
21	OMAG922: 922 ADM EXPENSES TRANSFER - CR	922000: Adm. Expense Transferred - Cr	591
22	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(8,462)
23	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	19,849
24	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	12,471
25	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(9,857)
26	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(2,110)
27	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	(23)
28	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	(551)
29	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	(174)
30	OCFTO: OTHER CREDIT FEES	COSOCF: Other Credit Fees	45,765
31	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(2,070)
32	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(2,952)
33		Total Adjustment to Operating Income	(76,979)

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ06A Out-of-Period Items
Gas
For the Test Year Ended September 30, 2023

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

Line No.	Line Item	Account and Description	Amount
1	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	125,000
2		Total	<u>125,000</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07A Injuries and Damages Expense
Gas
For the Test Year Ended September 30, 2023

Normalize injuries and damages expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	(155,837)
2		Total	<u>(155,837)</u>

Notes:

⁽¹⁾ Reference AJ07A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07A Injuries and Damages Expense
Gas
For the Test Year Ended September 30, 2023

Normalize injuries and damages expense.

Line No.	Account and Description	Amount
1	925000 - Injuries and Damages Expense - Test Year Ended 2021	115,878
2	925000 - Injuries and Damages Expense - Test Year Ended 2022	160,117
3	925000 - Injuries and Damages Expense - Test Year Ended 2023	371,753
4	925000 - Injuries and Damages Expense - Total for 3Y Average	<u>647,748</u>
5		
6	Three-Year Average	215,916
7	Less: Test Year Ended 2023	<u>371,753</u>
8		
9	Total Injuries and Damages Expense Adjustment	<u><u>(155,837)</u></u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas
For the Test Year Ended September 30, 2023

Normalize uncollectible expense.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off	(35,840)
2		Total	(35,840)

Notes:

⁽¹⁾ Reference AJ07B.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas
For the Test Year Ended September 30, 2023

Normalize uncollectible expense.

Line No.	Line	Amount
1	Projected Base Revenues ⁽¹⁾	42,786,455
2	Total Per Book Fuel Revenues ⁽²⁾	37,918,751
3	Less: Retail SC Fuel Revenues ⁽²⁾	<u>3,423,787</u>
4	Net LPSC Retail Fuel Revenues ⁽³⁾	<u>34,494,964</u>
5	Proformed LPSC Revenues Subject to Uncollectible Rate ⁽⁴⁾	77,281,419
6	Uncollectible Ratio ⁽⁵⁾	<u>0.2801%</u>
7	Proformed Uncollectible Expense ⁽⁶⁾	216,479
8	Per Book Bad Debt Expense (LPSC) ⁽⁷⁾	<u>252,319</u>
9	Adjustment to Uncollectible Expense ⁽⁸⁾	<u>(35,840)</u>

Notes:

⁽¹⁾ Reference AJ01.2 [Sum of Lines 9 - 12]

⁽²⁾ Reference AJ07B.3

⁽³⁾ Line 2 - Line 3

⁽⁴⁾ Line 1 + Line 4

⁽⁵⁾ Reference AJ07B.4

⁽⁶⁾ Line 5 * Line 6

⁽⁷⁾ Reference EX 1.1- Account 904001

⁽⁸⁾ Line 7 - Line 8

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas

For the Test Year Ended September 30, 2023

Normalize uncollectible expense.

Line No.	Line	Oct - 2022	Nov - 2022	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Total
1	EGSL Total Retail Gas Revenue													
2	<u>Rate Class</u>													
3	GS	814,746	953,699	1,051,530	1,102,475	926,662	612,044	586,703	636,386	640,523	578,410	585,852	586,346	9,075,378
4	LGS	779,787	698,346	857,693	897,114	552,560	433,351	372,030	571,393	290,125	690,580	939,266	660,715	7,742,961
5	SC	505,917	448,231	499,748	595,812	362,117	252,263	234,439	174,296	171,462	199,774	183,495	189,764	3,817,318
6	SGS	3,714,344	5,122,635	8,688,046	10,187,090	7,027,064	4,541,865	3,754,224	3,291,088	3,038,871	2,942,663	2,875,428	2,883,324	58,066,642
7	Total	5,814,794	7,222,912	11,097,017	12,782,492	8,868,403	5,839,524	4,947,396	4,673,164	4,140,981	4,411,427	4,584,040	4,320,149	78,702,299
8														
9	EGSL Total Retail Gas Fuel Revenue													
10	<u>Rate Class</u>													
11	GS	547,729	639,899	733,224	731,279	542,792	305,862	284,550	283,690	285,437	259,289	262,590	259,079	5,135,421
12	LGS	611,030	530,392	672,487	668,160	366,727	260,766	210,329	324,506	107,997	413,029	579,349	382,932	5,127,702
13	SC	475,898	416,265	461,623	557,946	325,457	220,852	198,483	143,062	141,898	166,928	155,128	160,248	3,423,787
14	SGS	1,657,050	2,502,713	4,963,329	5,503,938	2,994,648	1,581,817	1,171,014	865,541	771,973	765,979	735,774	718,064	24,231,841
15	Total	3,291,706	4,089,268	6,830,662	7,461,324	4,229,624	2,369,298	1,864,376	1,616,799	1,307,306	1,605,226	1,732,841	1,520,323	37,918,751

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ07B Uncollectible Expense
Gas

For the Test Year Ended September 30, 2023

Normalize uncollectible expense.

Year	Net Write-Offs	LPSC Jurisdictional Revenue	Write-Off Ratio
2018	109,958	60,375,156	0.1821%
2019	147,152	58,622,032	0.2510%
2020	120,855	50,229,943	0.2406%
2021	129,182	68,285,527	0.1892%
2022 [1]	389,721	82,662,388	0.4715%
Total	896,867	320,175,046	0.2801%

Notes:

[1] Reference AJ07B.5

Entergy Louisiana, LLC
Rate Stabilization Plan
Allocation of Net Write-Offs
Gas
For the Test Year Ended September 30, 2023

Normalize uncollectible expense.

<u>Rate Classes</u>	<u>Gross Rate Schedule Write-Offs Amounts (\$'s) [1]</u>	<u>Allocation % [2]</u>	<u>Actual Net Write-Offs (\$'s) [3]</u>	<u>Per Book Revenues (\$'s)</u>	<u>Bad Debt Factor [4]</u>
EGSL					
Louisiana Gas					
LPSC Retail					
Small General Service	962,752	98.4538%	383,695	64,315,176	0.5966%
General Service	15,120	1.5462%	6,026	9,950,338	0.0606%
Large General Service	-	0.0000%	-	8,396,873	0.0000%
Total LPSC Retail	977,872	100.0000%	389,721	82,662,388	0.4715%
Non-Jurisdictional	-	0.0000%	-	5,799,738	0.0000%
Total EGSL-LA	977,872	100.0000%	389,721	88,462,126	0.4406%

Notes:

[1] Gross Write-Offs provided by Credits & Collections (extract from CCS System summarized by rate classes)

	Gross Write-Offs
	By Rate Schedule
Electric	19,018,091
Gas	977,872
Total	<u>19,995,963</u>

[2] Allocation %'s By Rate Class = Gross Write-Offs by Class / Total LPSC Retail Gas from Column (1)

[3] Net Write-Offs total per accounting books provided by Credit & Collections:

	Net Write-offs	
Electric	7,579,465	Allocated on % Electric Gross Write-offs to Total Gross Write-offs
Gas	389,721	Allocated on % Gas Gross Write-offs to Total Gross Write-offs
Total	<u>7,969,186</u>	

Net Write-Offs are apportioned To Rate Classes based on Allocation %'s

[4] Bad Debt Factor by Rate Class = Actual Net Write-Offs / Per Book Revenues

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08A Revenue Related Taxes
Gas
For the Test Year Ended September 30, 2023

Adjust revenue related taxes to the level of the proformed revenues.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	408154: Franchise Tax - Local	56,154
2		Total	<u>56,154</u>

Notes:

⁽¹⁾ Reference AJ08A.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08A Revenue Related Taxes
Gas

For the Test Year Ended September 30, 2023

Adjust revenue related taxes to the level of the proformed revenues.

Line No.	Line	Total
1	Projected Base Revenues ⁽¹⁾	42,988,139
2	Fuel Revenues ⁽²⁾	37,918,751
3	Proformed Revenues ⁽³⁾	80,906,890
4	Per Book Rate Schedule Revenue ⁽⁴⁾	78,702,299
5	Per Book Revenue Related Taxes: Franchise Tax- Louisiana ⁽⁵⁾	2,004,658
6	Revenue Related Tax Rate ⁽⁶⁾	2.547%
7	Proformed Revenue Tax Expense ⁽⁷⁾	2,060,812
8	Adjustment to Revenue Related Taxes ⁽⁸⁾	56,154

Notes:

⁽¹⁾ Reference AJ01.1

⁽²⁾ Reference AJ07B.3

⁽³⁾ Line 1 + Line 2

⁽⁴⁾ Reference RV 1.1

⁽⁵⁾ Reference EX 6.1

⁽⁶⁾ Line 5 / Line 4

⁽⁷⁾ Line 3 x Line 6

⁽⁸⁾ Line 7 - Line 5

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2023

To remove the costs associated with non-jurisdictional customers.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	PLD3761G: 376.1 MAINS - CAST IRON - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(74,680)
2	PLD3761GD: 376.1 MA NS - CAST IRON - GAS - D RECT	1180AM: Other Utility Plant - Gas ⁽¹⁾	74,680
3	PLD378G: 378 MEASUR NG & REGULATING STATION EQU P - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(3,858)
4	PLD378GD: 378 MEASUR NG & REGULATING STATION EQU P - GAS - D RECT	1180AM: Other Utility Plant - Gas ⁽¹⁾	3,858
5	PLD380G: 380 DISTR BUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(14,572)
6	PLD380GD: 380 DISTRIBUTION SERVICES - GAS - D RECT	1180AM: Other Utility Plant - Gas ⁽¹⁾	14,572
7	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas ⁽¹⁾	(30,781)
8	PLD381GD: 381 METERS - GAS - DIRECT	1180AM: Other Utility Plant - Gas ⁽¹⁾	30,781
9		Subtotal DISTRIBUTION PLANT IN SERVICE	-
10	ADD3761G: 376.1 MA NS - CAST IRON - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	72,226
11	ADD3761GD: 376.1 MA NS - CAST IRON - GAS - DIRECT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	(72,226)
12	ADD378G: 378 MEASURING & REGULATING STATION EQU P - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	386
13	ADD378GD: 378 MEASURING & REGULATING STATION EQU P - GAS - DIRECT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	(386)
14	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	1,457
15	ADD380GD: 380 DISTRIBUTION SERVICES - GAS - D RECT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	(1,457)
16	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	3,078
17	ADD381GD: 381 METERS - GAS - DIRECT	1190AM: Accum Prov Depr Othr Plnt Serv ⁽¹⁾	(3,078)
18		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	-
19	OMD874: 874 MA NS & SERVICES EXPENSE	874000: Mains & Services Expense ⁽²⁾	(83)
20	OMD874D: 874 MA NS & SERVICES EXPENSE - DIRECT	874000: Mains & Services Expense ⁽²⁾	83
21	OMD875: 875 MEASURING & REG STATION EXP	875000: Measuring & Reg. Station Exp. ⁽²⁾	(39)
22	OMD875D: 875 MEASURING & REG STATION EXP - D RECT	875000: Measuring & Reg. Station Exp. ⁽²⁾	39
23	OMD876: 876 MEAS & REG STAT EXP - INDU	876000: Measur & Reg. Station Exp-Indu ⁽²⁾	(828)
24	OMD876D: 876 MEAS & REG STAT EXP - INDU - D RECT	876000: Measur & Reg. Station Exp-Indu ⁽²⁾	828
25	OMD887: 887 MA NTENANCE OF MA NS	887000: Maint. Of Mains ⁽²⁾	(38)
26	OMD887D: 887 MA NTENANCE OF MA NS - D RECT	887000: Maint. Of Mains ⁽²⁾	38
27	OMD890: 890 MA NTENANCE OF MEAS & REG STAT EQUIP ND	890000: Mnt Of Meas& Reg.Sta.Equip-Ind ⁽²⁾	(58)
28	OMD890D: 890 MA NTENANCE OF MEAS & REG STAT EQUIP ND - D RECT	890000: Mnt Of Meas& Reg.Sta.Equip-Ind ⁽²⁾	58
29	OMD891: 891 MA NTENANCE OF MEAS & REG STAT EQUIP - CTY GA	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga ⁽²⁾	(750)
30	OMD891D: 891 MA NTENANCE OF MEAS & REG STAT EQUIP - CTY GA - DIRECT	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga ⁽²⁾	750
31		Subtotal OPERATION & MAINTENANCE EXPENSE	-
32	DXD3761G: 376.1 MA NS - CAST IRON - GAS	4030AM: Depreciation Expense ⁽¹⁾	(2,046)
33	DXD3761GD: 376.1 MA NS - CAST IRON - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾	2,046
34	DXD378G: 378 MEASUR NG & REGULATING STATION EQU P - GAS	4030AM: Depreciation Expense ⁽¹⁾	(132)
35	DXD378GD: 378 MEASURING & REGULATING STATION EQU P - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾	132
36	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense ⁽¹⁾	(498)
37	DXD380GD: 380 DISTRIBUTION SERVICES - GAS - D RECT	4030AM: Depreciation Expense ⁽¹⁾	498
38	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense ⁽¹⁾	(1,053)
39	DXD381GD: 381 METERS - GAS - DIRECT	4030AM: Depreciation Expense ⁽¹⁾	1,053
40		Subtotal DEPRECIATION AND AMORTIZATION EXPENSE	-
41		Total	-

Notes:

⁽¹⁾ Reference AJ08B.2

⁽²⁾ Reference AJ08B.6

⁽³⁾ There are no new non-jurisdictional customers in this test period.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2023

Specific assignment to non-jurisdictional customers.

Line No.	Utility Account	NJ Customers		
		NJ Cust. #1	NJ Cust. #2	Total ⁽¹⁾⁽²⁾
1	376G		74,680	74,680
2	378G	3,858		3,858
3	380G	14,572		14,572
4	381G	30,781		30,781
5	Other Utility Plant - Gas	49,211	74,680	123,891
6	376G		72,226	72,226
7	378G	386		386
8	380G	1,457		1,457
9	381G	3,078		3,078
10	Accum Prov Depr Othr Plnt Serv	4,921	72,226	77,147
11	376G		2,046	2,046
12	378G	132		132
13	380G	498		498
14	381G	1,053		1,053
15	Depreciation Expense	1,683	2,046	3,729

Notes:

⁽¹⁾ Reference AJ08B.3-AJ08B.5

⁽²⁾ Reference Docket U-28035

Entergy Louisiana, LLC
 Rate Stabilization Plan
 AJ08B Non-Jurisdictional Direct Assignment
 Gas
 For the Test Year Ended September 30, 2023

Line No.	FERC Account and Description	Capital cost (GPIS) associated with Meter, Service and Regulator Installation					Allocator
		Material Cost	Labor Cost	Man Hours	Transportation Cost	Overhead / Loaders	Total Cost
1	378G: Measuring & Regulating Equip ⁽¹⁾	2,400	1,100	24	20	338	3,858 Specific Assignment to NJ Cust. #1
2	380G: Services ⁽¹⁾	1,126	10,929	243	488	2,028	14,572 Specific Assignment to NJ Cust. #1
3	381G: Meters ⁽¹⁾	22,000	7,746	172	21	1,014	30,781 Specific Assignment to NJ Cust. #1
4		<u>25,526</u>	<u>19,775</u>	<u>439</u>	<u>529</u>	<u>3,380</u>	<u>49,211</u>

Notes:

⁽¹⁾ Reference Docket U-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2023

Line No.	Account and Customer NM	Service Initiated on or about	Rate Code	NJ Customer Breakdown								
				Cost of Service, Meter & Regulator ⁽¹⁾	Reserve Ratio ⁽¹⁾	Depr Rate ⁽¹⁾	HW Factor ⁽¹⁾	Estimated Annual Maintenance Cost ⁽¹⁾	Age ⁽¹⁾	HW Cost ⁽¹⁾	Reserve ⁽¹⁾	Depr Exp ⁽¹⁾
1	NJ Customer #1: NJ Customer #1 33786286	11/1/2002	NJ ⁽¹⁾	49,211	0.1000	3.42%	197	732	3.5	49,211	4,921	1,683
2	NJ Customer #2: NJ Customer #2 1694848	12/1/1972	NJ ⁽¹⁾	35,259	0.8799	3.42%	100	29	33.5	17,898	15,748	612
3	NJ Customer #3: NJ Customer #3 2423073	7/1/1967	503/G3 ⁽¹⁾	19,977	0.9372	3.42%	88	29	38.5	8,924	8,363	305
4	NJ Customer #4: NJ Customer #4 2423074	7/1/1967	503/G3 ⁽¹⁾	1,537	0.9372	3.42%	88	12	38.5	686	643	23
5	NJ Customer #5: NJ Customer #5 478879	5/1/1995	503/G3 ⁽¹⁾	5,392	0.3000	3.42%	190	25	10.5	5,200	1,560	178
6	NJ Customer #6: NJ Customer #6 198735	7/1/1981	502/G2 ⁽¹⁾	4,431	0.6909	3.42%	158	12	24.5	3,554	2,455	122
7	NJ Customer #7: NJ Customer #7 565462	1/1/1985	503/G3 ⁽¹⁾	5,512	0.5839	3.42%	158	12	20.5	4,421	2,582	151
8	NJ Customer #8: NJ Customer #8 1987530	10/1/1999	503/G3 ⁽¹⁾	1,746	0.1857	3.42%	184	12	6.5	1,630	303	56
9	NJ Customer #9: NJ Customer #9 375291	1/1/1955	503/G3 ⁽¹⁾	8,098	1.0000	3.42%	56	12	50.5	2,302	2,302	79
10	NJ Customer #10: NJ Customer #10 434570	12/1/1987	502/G2 ⁽¹⁾	2,124	0.5281	3.42%	165	12	18.5	1,779	939	61
11	NJ Customer #11: NJ Customer #11 375322	12/1/1946	503/G3 ⁽¹⁾	2,235	1.0000	3.42%	33	12	59.5	374	374	13
12	NJ Customer #12: NJ Customer #12 600936	1968	503/G3 ⁽¹⁾	2,648	0.9284	3.42%	88	12	37.5	1,183	1,098	40
13	NJ Customer #13: NJ Customer #13 1758610	2/1/1985	503/G3 ⁽¹⁾	11,013	0.5839	3.42%	158	12	20.5	8,833	5,158	302
14	NJ Customer #14: NJ Customer #14 198734	1/1/1971	503/G3 ⁽¹⁾	2,800	0.8941	3.42%	100	12	34.5	1,421	1,271	49
15	NJ Customer #15: NJ Customer #15 565457	1/1/1976	502/G2 ⁽¹⁾	4,053	0.8081	3.42%	131	12	29.5	2,695	2,178	92
16	NJ Customer #16: NJ Customer #16 198947	1/1/1986	502/G2 ⁽¹⁾	4,267	0.5561	3.42%	166	12	19.5	3,596	1,999	123
17	NJ Customer #17: NJ Customer #17 36920106 ⁽²⁾	NA	NJ	42,896	0.0429	3.42%	197	162	1.5	42,896	1,838	1,467
18	Total			203,198				1,126		156,603	53,734	5,356

Notes:

⁽¹⁾ Reference Docket U-28035

⁽²⁾ Meter not installed until 1/2004, service line installed prior to 9/30/2003. First delivery to customer during February 2004.

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2023

Fair Market Value for Gas Plant on River Road behind Exxon (12559)

1946 Fair Market Value of Inventory											
Line No.	Description	FERC Acct	Handy Whitman Present Day Index	Handy Whitman 1946 Index	Estimated Original Cost	CAD - IOWA Curve 33L5	Estimated Net Book Value	Year Installed	Quantity	Present Day Value	CAD%
1	Bell Hole 4' X 4' X4' ⁽¹⁾	376G	355	23	112	109	4	1946	10	1,732	96.71%
2	Pipe WR/STL - 12.00 ⁽¹⁾	376G	355	23	27,937	27,019	918	1946	12,559	431,203	96.71%
3	Trench 2.5' wide X 4' Deep ⁽¹⁾	376G	355	23	4,981	4,817	164	1946	6,343	76,875	96.71%
4	Valve, Plug 4" Flange ⁽¹⁾	376G	355	23	186	180	6	1946	5	2,872	96.71%
5	Dock Costs ⁽¹⁾	376G	355	23	430	415	14	1946	10	6,630	96.71%
6	Directional Boring ⁽¹⁾	376G	355	23	40,071	38,754	1,317	1946	20	618,485	96.71%
7	Material not in Stores (DIS) ⁽¹⁾	376G	355	23	964	932	32	1946	5	14,871	96.71%
8		Total	2,485	161	74,680	72,226	2,454			1,152,669	

Average Annual EGSJ Depreciation Rate 2.74%
Less Depreciation
Book Value (GPIS) - 1946 2,046

Notes:

⁽¹⁾ Reference Docket U-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08B Non-Jurisdictional Direct Assignment
Gas
For the Test Year Ended September 30, 2023

Specific assignment to Operation and Maintenance Expense.

Account and Description	Maintenance Expense		Operations Expense		Total ⁽¹⁾
	Excluding Labor ⁽¹⁾	Labor Only ⁽¹⁾	Excluding Labor ⁽¹⁾	Labor Only ⁽¹⁾	
874000: Mains & Services Expense	-	-	60	23	83
875000: Measuring & Reg. Station Exp.	-	-	34	5	39
876000: Measur & Reg. Station Exp-Indu	-	-	686	142	828
Operation	-	-	781	170	950
887000: Maint. Of Mains	33	4	-	-	38
889000: Mnt Of Meas&Reg Sta Equip-Genl	-	-	-	-	-
890000: Mnt Of Meas& Reg.Sta.Equip-Ind	34	24	-	-	58
891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga	684	65	-	-	750
Maintenance	752	93	-	-	845
Total	752	93	781	170	1,795

Notes:

⁽¹⁾ Reference Docket U-28035

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08C Unfunded Pension
Gas
For the Test Year Ended September 30, 2023

Include unfunded pension costs excluding FAS 158.

Line No.	Line Item	Account and Description	Amount
1	PEN242: 242 UNFUNDED PENSION	242309: Non-QualPenFundedStats -Curr	(3,103)
2	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	4,182,211
3	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	(15,246)
4	1823S: 182 REGULATORY ASSET - QUALIFIED PENSION SETT EXP DEF	1823S0: RegAsset Qual Pen SettExpDef	89,416
5	1823S: 182 REGULATORY ASSET - QUALIFIED PENSION SETT EXP DEF	1823S1: Pension Settlement Deferral	605,582
6	1823S: 182 REGULATORY ASSET - QUALIFIED PENSION SETT EXP DEF	1823S2: Pension Settlement Deferral 22	412,174
7	1823S: 182 REGULATORY ASSET - QUALIFIED PENSION SETT EXP DEF	1823S3: Pension Settlement Deferral 23	237,448
8		Total	<u>5,508,482</u>

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08D Injuries and Damages Reserve
Gas
For the Test Year Ended September 30, 2023

Restate Injuries and Damages Reserve to the appropriate level.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	IDR228: 228 INJURIES & DAMAGES RESERVES	228210: Reserve For Inj & Dam - Legal	(354,817)
2		Total	<u>(354,817)</u>

Notes:

⁽¹⁾ Reference AJ08D.2

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08D Injuries and Damages Reserve
Gas
For the Test Year Ended September 30, 2023

Restate Injuries and Damages Reserve to the appropriate level.

Line No.	Account and Description	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Amount ⁽¹⁾
1	228210: Reserve For Inj & Dam - Legal	(206,926)	(332,005)	(332,139)	(358,282)	(350,287)	(363,864)	(364,592)	(365,442)	(371,493)	(386,833)	(390,247)	(390,255)	(390,256)	(354,817)
2	Total	(206,926)	(332,005)	(332,139)	(358,282)	(350,287)	(363,864)	(364,592)	(365,442)	(371,493)	(386,833)	(390,247)	(390,255)	(390,256)	(354,817)

Notes:
⁽¹⁾ 13 Month Average Balance

Entergy Louisiana, LLC
Rate Stabilization Plan
AJ08G Regulatory Debits and Credits
Gas
For the Test Year Ended September 30, 2023

This adjustment is to eliminate book regulatory debits and credits to restate consistent with allowed recovery.

Line No.	Line Item	Account and Description	Amount
1	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	(531,355)
2	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	500,150
3		Total	<u>(31,204)</u>