

ENTERGY LOUISIANA, LLC  
ELECTRIC SERVICE  
SCHEDULE FRP  
Revision #1

Page 97.14  
First Revised  
Effective Date: 8/30/2024  
Supersedes: Schedule FRP effective 8/30/2021  
Authority:

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**FORMULA RATE PLAN  
RIDER SCHEDULE FRP**

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to customers of any deficient and/or excess ADIT amounts is appropriately reflected in rates on a dollar-for-dollar basis.

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

1. In each Evaluation Report, ELL shall reflect in the TAM the Louisiana-jurisdictional portion of the recovery or payment of the eligible Protected ADIT that will be amortized on the books of ELL in the Filing Year.
2. As with the return to customers of other ADIT amounts, the amortization of the Protected ADIT, shall be offset by the revenue requirement associated with the cumulative change in rate base resulting from the amortization of the Protected ADIT such that only the net of the two will be reflected in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP rate base will be made to account for this TAM netting. The TAM will be updated annually to reflect the revenue requirement associated with the change in rate base.

The ADIT that is not protected, *i.e.*, the "Unprotected ADIT" that is eligible to be recovered or paid through the FRP will be recovered or paid over a period of 24 months unless some other period is approved by the Commission.

3. As with the Protected ADIT, the amortization of the Unprotected ADIT shall be offset by the revenue requirement associated with the cumulative change in rate base resulting from the amortization of the Unprotected ADIT such that only the net of the two will be reflected in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP rate base will be made to account for this TAM netting. The TAM will be updated annually to reflect the revenue requirement associated with the change in rate base.

**5.B. INCOME TAX RATE CHANGES**

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

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**5.C. AD VALOREM TAXES**

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

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

To the extent that the Company receives PTCs in connection with the generation of solar, nuclear or other clean energy technology, such as those enabled by the Inflation Reduction Act of 2022 ("IRA") the Company shall monetize the PTCs by offsetting federal cash income tax payments, including but not limited to the federal corporate alternative minimum tax ("CAMT"), and/or by transferring them to a third party for cash. The LPSC-jurisdictional share of cash benefits derived through such monetization and the use of these net proceeds shall be provided to customers through this Rider FRP in accordance with the terms of the next paragraph and consistent with Order [insert order number].

Cash benefits derived through the monetization of PTCs, including the related gross-up, shall be recorded as a contra-asset in Plant in Service and offset the rate base of the assets having generated the PTCs. The contra-asset shall have depreciable lives initially set to 30 years for solar/wind and 46 years for nuclear, with each tranche of PTCs generated by the asset having a depreciable life of one year less than the previous tranche. The revenue requirement associated with the amortization of the contra-assets shall be credited to customers annually in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP will be made to account for this treatment.

**6. EFFECTIVE DATE AND TERM**

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

Effective: xx/xx/2024

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

**I. APPLICABILITY**

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

**II. NET MONTHLY RATE**

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

\*Excluded Schedules: AFC, AMSOO, CI, Contract Minimums, DTK, EAC, EECR-PE, EECR-QS, EEDBP, EIO, FA, FCA (3,4,5,6), Facilities Charges, FR-1-G, FSCIII-ELL, FSCIII-EGSL, FSCIV-ELL, FSCV-ELL, FSPP, GGO, GSO, GSLVO, GZ, IES, LQF, MS, MVDR, OBP, PT, QFSS-L, REP, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SCOIV-ELL, SCOV-ELL, SLGO-L, SMQ, and SSTS-G.

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

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

**Notes:**

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

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

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

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

Notes:

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

Entergy Louisiana, LLC  
Formula Rate Plan (Rider FRP)  
Rate Development Formula  
For the Test Year Ended December 31, 202X

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

## Notes:

- <sup>(1)</sup> The Louisiana Retail ELL FRP Revenue excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRP-MCRMTAM-DRM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- <sup>(2)</sup> See Attachment F, Page 1, Line 23 for the ELL FRP excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRP-MCRMTAM-DRM). The class amount is the class allocation in Column B times the Total Incremental ELL FRP-MCRMTAM on line 11. This amount also includes the TRM.
- <sup>(3)</sup> The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Return Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- <sup>(4)</sup> Column C / Column D.
- <sup>(5)</sup> The applicable Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of the Rider FRP for the Excluded Rate Schedules.
- <sup>(6)</sup> See Attachment F, Page 1, Line 29 for the Incremental ELL FRP-MCRMTAM-TAM. The class amount is the class allocation in Column B times the Total Incremental ELL FRP-MCRMTAM on line 11. This amount also includes the TRM.
- <sup>(7)</sup> The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of the Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- <sup>(8)</sup> Column G / Column H.
- <sup>(9)</sup> The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of the Rider FRP for the Excluded Rate Schedules.
- <sup>(10)</sup> See Attachment G, Page 1, Line 15 for the applicable MCRM. The class amount is the class allocation in Column F times the MCRM on line 11.
- <sup>(11)</sup> The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- <sup>(12)</sup> Column K / Column L.
- <sup>(13)</sup> The applicable Tax Adjustment Mechanism (TAM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of the Rider FRP for the Excluded Rate Schedules.
- <sup>(14)</sup> See Attachment H, Page 1, Line 4 for the applicable TAM. The class amount is the class allocation in Column I times the TAM on line 11.
- <sup>(15)</sup> The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of the Rider FRP, pursuant to Section 2.C.4 of the Rider FRP.
- <sup>(16)</sup> Column O / Column P.
- <sup>(17)</sup> The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL based on the applicable class Distribution Plant in Service Allocation Factor.
- <sup>(18)</sup> See Column S for the applicable DRM. The class amount is the class allocation in Column R times the DRM on line 11.
- <sup>(19)</sup> The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- <sup>(20)</sup> Column S / Column T.

## Filing Notes:

- <sup>(1)</sup> This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.
- <sup>(2)</sup> Based on information for the test year ended December 31, 202X. This information will be updated based on the current evaluation period for future FRP filings.

Entergy Louisiana, LLC  
Formula Rate Plan (Rider FRP)  
Rate Development Formula  
For the Test Year Ended December 31, 200X

Ln No.	Rate Class	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U
		Class Allocation (%) <sup>(1)</sup>	TAM (\$) <sup>(2) % A</sup>	Applicable Base Rate Rev (\$) <sup>(3) % B</sup>	ELL FRP Rate for TAM <sup>(4) %</sup>	Class Allocation (%) <sup>(1)</sup>	DRM (\$) <sup>(2) % A</sup>	Applicable Base Rate Rev (\$) <sup>(3) % B</sup>	ELL FRP Rate for DRM <sup>(4) %</sup>
1	Residential Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
2	Small General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
3	General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
4	Municipal Pumping Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
5	Large Load High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
6	Large Power Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
7	High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
8	Legacy Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
9	Large Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
10	Lighting	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	XX.XX%
11	ELL Total	100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX	

Notes:

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

Filing Notes:

- <sup>A</sup> This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.
- <sup>B</sup> Based on information for the test year ended December 31, 200X. This information will be updated based on the current evaluation period for future FRP filings.

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

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

**NOTES:**

(A) REVENUE CONVERSION FACTOR =  $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE})]$

(B) THE LPSC RETAIL RATIO AS CALCULATED IN MISCELLANEOUS SCHEDULE MD 3.

Entergy Louisiana, LLC  
Formula Rate Plan  
Rate Base (A)  
Electric  
For the Test Year Ended December 31, 20XX

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

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) ADJUSTMENTS AS SET OUT IN ATTACHMENT C TO THIS RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR



Entergy Louisiana, LLC  
Formula Rate Plan  
Operating Income  
Electric  
For the Test Year Ended December 31, 20XX

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

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)  
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC  
Formula Rate Plan  
Income Tax  
Electric  
For the Test Year Ended December 31, 20XX

Line No	Description	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES (Pg 3, L5)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
2	TOTAL O&M EXPENSE (Pg 3, L14)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
3	GAIN FROM DISP OF ALLOWANCES (Pg 3, L15)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
4	GAIN ON DISPOSITION OF UTILITY PLANT (Pg 3, L16)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
5	REGULATORY DEBITS AND CREDITS (Pg 3, L17)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
6	DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (Pg 3, L19)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
8	INTEREST ON CUSTOMER DEPOSITS (Pg 3, L20)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
9	TAXES OTHER THAN INCOME (Pg 3, L21)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
10	OTHER (Page 3, L27)			
11	NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
12	ADJUSTMENTS TO NET INCOME BEFORE TAXES	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
13	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
COMPUTATION OF STATE INCOME TAX				
14	STATE ADJUSTMENT	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
15	STATE TAXABLE INCOME (L13 + L14)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
16	CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)]	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
17	OTHER ITEMS IMPACTING STATE INCOME TAX	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
18	TOTAL CURRENT STATE INCOME TAX (L16 + L17)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
COMPUTATION OF FEDERAL INCOME TAX				
19	TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
20	CURRENT STATE INCOME TAX [L16 (shown as deduction)]	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
21	FEDERAL TAXABLE INCOME (Sum of L19 - L20)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
22	CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)]	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
23	OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX
24	TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23)	\$XX,XXX,XXX	\$XX,XXX,XXX	\$XX,XXX,XXX

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP (SEE SECTION 4)  
(B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED  
SHALL BE UTILIZED SEE SCHEDULE MD 1

**ENTERGY LOUISIANA, LLC  
EVALUATION PERIOD ADJUSTMENTS**

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

**1. Special Rates**

- A) Present rate revenue shall be adjusted to reflect, on an annualized basis, the Rate Adjustments in effect at the end of the Evaluation Period under this Rider FRP, as adjusted for non-recurring items.
- B) The rate base, revenue and expense effects associated with any riders, or other rate mechanisms, that ELL may have in effect during the Evaluation Period which recover specific costs including Section 2.C.2(a) of this Rider FRP are to be eliminated.

**2. Interest Synchronization**

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

**3. Income Taxes**

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

- A) Effects associated with other adjustments set out in this Attachment C shall similarly and consistently be adjusted;
- B) All effects associated with the difference in the timing of transactions, where the underlying timing difference is eliminated, shall also be eliminated;
- C) The corporate state and federal income tax laws legally in effect on the date an Evaluation Report is filed under this Rider FRP shall be reflected in the calculation of all income tax amounts; and
- D) Tax effects normally excluded in prior Commission Orders regarding ELL for ratemaking purposes shall be eliminated.
- E) ADIT balances for those items for which the book balance of the associated rate base or expense item is adjusted for ratemaking purposes to ensure that the ADIT balances are synchronized to the related rate base/expense items.

**4. Specific Ratemaking Adjustments**

The following adjustments shall be made for each Evaluation Period to the extent they remain applicable:

- A. Fuel Adjustment revenues and purchased power expense shall be adjusted in accordance with LPSC Order No. U-16945 related to ELL's Grand Gulf allocation, LPSC Order U-32328-A and any future orders of the LPSC.
- B. Decommissioning expense will be based on the latest approved cost estimates, escalation rates, earnings rates and the depreciable life of Waterford 3 and River Bend.

- C. Depreciation expense shall be based on the latest approved Louisiana depreciation rates.
- D. The State Corporate Franchise Tax shall be proformed to reflect the State Corporate Franchise Tax, consistent with the terms of LPSC Order Nos. S-28919 and U-21453 (Subdocket J).
- E. Adjustments shall be made to remove the River Bend Deregulated Asset Plan ("DAP") cost effects from rate base and expenses consistent with Ordering Paragraph 4 of LPSC Order U-17282-K.
- F. Adjustment shall be made to remove the 30% unregulated River Bend cost effects from rate base and expense.
- G. Adjustment shall be made to the Louisiana retail revenue requirement for the DAP revenue requirement.
- H. Cash working capital shall be determined by the most recently approved lead/lag study.
- I. Nelson Rail Spur shall be included in rate base and expense as if owned by ELL.
- J. The actual-prudently incurred external costs to achieve the Business Combination's customer benefits ("CTABs") that have been or will be incurred during the period January 1, 2014 through December 31, 2015 shall be deferred as a regulatory asset and amortized over a ten-year period beginning with the first billing cycle following the implementation of the ELL FRP for the 2014 Evaluation Period. The annual amortization of the CTABs shall be treated as an FRP revenue requirement subject to the bandwidth earnings test. The amount of CTABs to be amortized will not exceed \$25 million, and CTABs will only include actual, prudently incurred, external ELL, EGSL or ELP costs. CTABs will not include any costs associated with review by the Council of the City of New Orleans of the Business Combination, the Algiers asset transfer, or any other costs incurred by or in connection with proceedings before the Council. Carrying charges on the CTABs shall not be accrued.
- K. To the extent that there are additional FERC-ordered refunds and/or changes in rates pertaining to amounts billed ELL applicable to System Energy Resources, Inc. (SERI), ELL shall reflect a corresponding adjustment to annualize the associated retail revenue requirement effects. These adjustments, if made during to term of this FRP, shall be dollar-for-dollar outside the bandwidth provisions of this Rider FRP and will include any retroactive effects, including refunds or credits.
- L. Concurrent with the effective date of this Rider FRP, the FRP rate adjustments shall be redetermined for outside the bandwidth components of the FRP, including the ACM, TRAM/TRM, DRM, MCRM, and TAM, which shall also reflect a true-up consistent with the uninterrupted application of these provisions. To the extent that the effective date of this Rider falls after September 2024, the FRP rate adjustments shall be grossed up such that the annualized revenue requirements are recovered in their entirety through the rate effective period.

## 5. Reclassifications

- A) Revenues associated with ELL's rates in the LPSC Retail or FERC (Sales for Resale) jurisdictions, but included in Other Electric Revenue on a per book basis (Attachment B, Page 3, Line 6), shall be reclassified to the appropriate jurisdictional rate schedule revenue category.
- B) Costs not allowable for ratemaking purposes shall be removed by adjustment from the Evaluation Period cost data. Likewise, costs that are allowed, but recorded below the utility operating income line, shall be included in the Evaluation Period cost data through appropriate reclassification adjustments. These adjustments shall include, but are not limited to: 1) the reclassification of below-the-line interest expense associated with customer deposits and 2) interest income related to ESI and EOI and, 3) Letter of Credit Fees related to MISO.

**6. Out-of-Period Items**

Except with respect to expenses and revenues arising from a Federal Energy Regulatory Commission-jurisdictional tariff, expenses and revenues recorded in any Evaluation Period that are related to transactions occurring prior to 2005 shall be eliminated by adjustment from the Evaluation Period cost data. This shall include any associated tax adjustments.

**7. Environmental Costs**

To maintain neutrality in the recovery of the costs recovered via the Environmental Adjustment Clause ("EAC"), the Company shall make an adjustment to remove the Account 447 revenue associated with its affiliate-related billings of EAC costs.

**8. Ratemaking Treatment with Respect to Guaranteed and Contingent Credits Arising from the Business Combination in Docket U-33244**

In connection with the stipulation approved in LPSC Order, U-33244-B, ratemaking treatments with respect to Guaranteed and Contingent Credits were approved and shall be reflected in the calculation included on Attachment F Line 31, as an Extraordinary Cost/Credit.

**9. Other**

In addition to Adjustments 1-8 above, there may from time to time be special cost or rate effects that occur during an Evaluation Period that require adjustment of the Evaluation Period cost data. Nothing in this Rider FRP shall preclude any Party from proposing such adjustments. Other adjustments shall be deemed to be made on a prospective basis through the ELL FRP, unless otherwise authorized by the LPSC.

**ENTERGY LOUISIANA, LLC  
BENCHMARK RATE OF RETURN ON RATE BASE**

	(A)	(B)	(C)	(D)
DESCRIPTION	CAPITAL AMOUNT <sup>(1)</sup> (\$)	CAPITAL RATIO <sup>(2)</sup>	COST RATE <sup>(3)</sup>	BENCHMARK RATE OF RETURN ON RATE BASE <sup>(4)</sup>
1 SHORT-TERM DEBT				
2 LONG-TERM DEBT				
3 TOTAL DEBT				
4 PREFERRED EQUITY				
5 COMMON EQUITY			<u>EPCOE</u>	
6 TOTAL		100.00%		BRORB

**NOTES:**

- (1) Amounts at the end of the Evaluation Period, except Short-Term Debt which is the 13-month average, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium, and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment C. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. Common equity and preferred equity shall be adjusted for the net unamortized balance of gains and losses on reacquired preferred stock. Amounts related to Securitization financing and interim storm financing that was the subject of Order No. U-35762 will be eliminated.
- (2) Each Capital Amount divided by the Total Capital Amount.
- (3) Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report, divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the 13-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the immediately preceding December 31. The Long-Term Debt Cost Rate shall include a) annualized amortization of debt discount premium, and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment C. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment E.
- (4) The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

**ENTERGY LOUISIANA, LLC  
EVALUATION PERIOD COST RATE FOR COMMON EQUITY PROCEDURE**

**A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY**

The EPCOE applicable for any Evaluation Report pursuant to this Rider FRP shall be x.xx%. This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC  
Formula Rate Plan  
Rider FRP Revenue Redetermination Formula  
Electric  
For the Test Year Ended December 31, 20XX

SECTION 1					
BANDWIDTH DEVELOPMENT					
Line No	DESCRIPTION	REFERENCE			
1	Earned Rate of Return on Common Equity	Attachment B, Page 1, L26			%
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment E			%
3	If L2 + 0.50% < L1		TRUE	GO TO Section 2	
4	If L2 - 0.50% > L1		FALSE	GO TO Section 3	
5	Otherwise			No Rate Change	
SECTION 2					
UPPER BAND RATE ADJUSTMENT					
Line No	DESCRIPTION	REFERENCE			
6	Earned Rate of Return on Common Equity	L1			%
7	Upper Band	L2 + 0.50%			%
8	Reduction to Upper Band	L6 - L7			%
9	Extraordinary Cost and/or Capacity Cost	See Note 2		\$	
10	Common Equity Capital Ratio	Attachment D, L5, Column B			%
11	LPSC Retail Rate Base	Attachment B, Page 1, L21		\$	
12	Revenue Conversion Factor	Attachment B, Page 1, L6			
13a	Net Cost Impact on Common Equity	L9 / ( L10 * L11 * L12 )			%
13b	Reduction due to Extraordinary/Capacity Costs	Lesser of L8 or L13a			%
13c	Reduction in Earned Rate of Return on Common Equity	If L8 > L13b, then 0.50% of ( L8 - L13b ); otherwise zero			%
14	Total ROE Reduction	L13b + L13c			%
				No Rate Change	
15	If L14 ≤ 0.50%				
16	If L14 > 0.50%, then Reduction in Base Rider FRP Revenue	L10 * L11 * L12 * L14		\$	
SECTION 3					
LOWER BAND RATE ADJUSTMENT					
Line No	DESCRIPTION	REFERENCE			
17	Lower Band	L2 - 0.50%			%
18	Earned Rate of Return on Common Equity	L1			%
19	Increase to Lower Band	L17 - L18			%
20	Increase in Earned Rate of Return on Common Equity	100% of L19			%
21	If L20 ≤ 0.50%			No Rate Change	
22	If L20 > 0.50%, then				
23	Return on Common Equity	L20			%
24	Common Equity Capital Ratio	Attachment D, L5, Column B			%
25	LPSC Retail Rate Base	Attachment B, Page 1, L21		\$	
26	Revenue Conversion Factor	Attachment B, Page 1, L6			
27	Increase in Base Rider FRP Revenue	L23 * L24 * L25 * L26		\$	
SECTION 4					
RIDER FRP REVENUE EXCLUDING MCRM & TAM					
Line No	DESCRIPTION	REFERENCE			
28	Annualized Evaluation Period Incremental FRP Revenues Excluding Distribution Recovery Mechanism (DRM)	See Note 1		\$	
29	Annualized DRM Revenues	See Note 2			
30	(Reduction)/Increase in Base Rider FRP Revenue	See Note 3		\$	
31	Extraordinary Cost Change Revenue	See Note 4		\$	
32	Additional Capacity Revenue Requirement (ELL)	Per Sec. 3.D of the Tariff		\$	
33	Transmission Recovery Mechanism Revenues (ELL)	Per Sec. 3.F of the Tariff		\$	
34	Incremental FRP Revenue excluding MCRM & TAM (FRPXMCRMXTAM)	Sum of L29 - L33		\$	
35	Current Year DRM Revenue Requirement	Per Sec. 3.G of the Tariff; See Note 5		\$	
36	Rider FRP Revenue excluding MCRM & TAM (FRPXMCRMXTAM)	Sum of L28 + L34 + L35		\$	
SECTION 5					
MISO COST RECOVERY & TAX ADJUSTMENT MECHANISMS					
Line No	DESCRIPTION	REFERENCE			
37	MISO Rec. Rev. Requirement (MCRM)	Per Sec. 4 & Att. G Pg. 1 L 16		\$	
38	Tax Adjustment Mechanism (TAM)	Per Sec. 5 & Att. H Pg. 1 L 10		\$	

Notes:

- (1) Rider ELL FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column J
- (2) See AJ01A.2 Column L
- (3) See Docket No. 35565 LPSC Order, Section C.7 and page 2.4, Line 5
- (4) Per Sections, 3.A, 3.D, 3.E, 3.F and 2.C.2.c.(5) and page 2.3.
- (5) See AJ24.1 Line 1.



Entergy Louisiana, LLC  
Formula Rate Plan Rider Schedule FRP  
MISO Cost Recovery Mechanism Formula<sup>(1)</sup>  
Projected for the Twelve Months Ended December 31, 20XX

Line No.	Description	Amount	Reference
<b><u>Net MISO Charges/(Credits)</u></b>			
1	Schedule 10 Invoice	\$XX,XXX,XXX	Att G Page 2, L6
2	Non-TO Trust Invoice	\$XX,XXX,XXX	Att G Page 2, L12
3	TO-Trust Invoice	\$XX,XXX,XXX	Att G Page 2, L19
4	Sch. 31 - Reliability Coordination Service Cost Recovery Adder	\$XX,XXX,XXX	Att G Page 2, L20
5	Administrative Costs	\$XX,XXX,XXX	Att G Page 2, L21
6	Other MISO Settlements	\$XX,XXX,XXX	Att G Page 2, L22
7	<b>Net MISO Charges/(Credits)</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 1 - 6
<b><u>Cost Associated with MISO Renewal Deferral<sup>(2)</sup></u></b>			
8	Carrying Cost on MISO Renewal Deferral	\$XX,XXX,XXX	
9	Amortization of MISO Renewal Deferral	\$XX,XXX,XXX	
10	<b>Cost associated with MISO Renewal Deferral</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 8 - 9
11	<b>Net MISO-related Costs</b>	<b>\$XX,XXX,XXX</b>	L7 + L10
12	Retail Allocation Factor <sup>(3)</sup>	XX.XX%	MD.1
13	Revenue Related Expense Factor <sup>(4)</sup>	X.XXXXX	MD.1
14	<b>Net Retail MISO Costs to be Recovered</b>	<b>\$XX,XXX,XXX</b>	L11 * L12 * L13
15	True-up of MISO Cost Recovery Revenue Requirement	\$XX,XXX,XXX	Att G Page 3, L19
16	<b>MISO Cost Recovery Mechanism (MCRM) Revenue Requirement</b>	<b>\$XX,XXX,XXX</b>	L14 + L15

Notes:

- ✓ (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- ✓ (2) Return of and on MISO Renewal Deferral per Section 4.C of this Rider FRP.
- ✓ (3) LA Retail Allocation Factor as calculated in Miscellaneous Schedule MD 1.
- ✓ (4) Revenue Related Expense Factor =  $1 / (1 - \text{Louisiana Retail Bad Debt Rate} - \text{Revenue-Related Tax Rate} - \text{Regulatory Commission Expense Rate})$ .

Entergy Louisiana, LLC  
Formula Rate Plan Rider Schedule FRP  
MISO Cost Recovery Mechanism Formula ELA  
Projected for the Twelve Months Ended December 31, 20XX

Line No.	Description	Amount	Reference
<b><u>Schedule 10 Invoice</u></b>			
1	Schedule 10 ISO Cost Recovery Adder	\$XX,XXX,XXX	
2	Sch. 10 - FERC FERC Annual Charges Recovery	\$XX,XXX,XXX	
3	Schedule 23 Recovery of Sch. 10 & Sch. 17 Costs from Certain GFAS	\$XX,XXX,XXX	
4	Schedule 34 Allocation of Costs Associated With Penalty Assessments <sup>(1)</sup>	\$XX,XXX,XXX	
5	Schedule 35 HVDC Agreement Cost Recovery Fee	\$XX,XXX,XXX	
6	<b>Total Schedule 10 Invoice</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 1 - 5
<b><u>Non-TO Trust Invoice</u></b>			
7	Schedule 1 Scheduling, System Control, and Dispatch Service	\$XX,XXX,XXX	
8	Schedule 2 Reactive Power	\$XX,XXX,XXX	
9	Schedule 11 Wholesale Distribution Services <sup>(2)</sup>	\$XX,XXX,XXX	
10	Schedule 15 Power Factor Correction Service	\$XX,XXX,XXX	
11	Schedule 20 Treatment of Station Power	\$XX,XXX,XXX	
12	<b>Total Non-TO Trust Invoice</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 7-11
<b><u>TO-Trust Invoice</u></b>			
13	Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service	\$XX,XXX,XXX	
14	Schedule 8 Non-Firm Point-To-Point Transmission Service	\$XX,XXX,XXX	
15	Schedule 9 Network Integration Transmission Service	\$XX,XXX,XXX	
16	Schedule 26 Network Upgrade Charge From Trans. Expansion Plan	\$XX,XXX,XXX	
17	Schedule 26-A Multi-Value Project Usage Rate	\$XX,XXX,XXX	
18	Schedule 33 Blackstart Service	\$XX,XXX,XXX	
19	<b>Total TO-Trust Invoice</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 13-18
20	<b>Schedule 31 - Reliability Coordination Service Cost Recovery Adder</b>	<b>\$XX,XXX,XXX</b>	
21	<b>Administrative Costs</b>	<b>\$XX,XXX,XXX</b>	
22	<b>Other MISO Settlements</b>	<b>\$XX,XXX,XXX</b>	

Notes:

- (1) Cost associated with potential future NERC penalties could show up under Schedule 10 Invoice or Market Settlements.  
(2) Includes Wholesale Distribution Services, Prior Period Adjustments and Other.

Entergy Louisiana, LLC  
Formula Rate Plan Rider Schedule FRP  
MISO Cost Recovery Mechanism Formula <sup>(1)</sup>  
True-up of MISO Cost Recovery Mechanism  
For the Period ended December 31, 20XX

Line No.	Description	Amount	Reference
<b><u>Actual Net MISO Charges/(Credits)</u></b>			
1	Schedule 10 Invoice	\$XX,XXX,XXX	
2	Non-TO Trust Invoice	\$XX,XXX,XXX	
3	TO-Trust Invoice	\$XX,XXX,XXX	
4	Schedule 31 - Reliability Coordination Service Cost Recovery Adder	\$XX,XXX,XXX	
5	Administrative Costs related to Market Settlements	\$XX,XXX,XXX	
6	Other MISO Market Settlements	\$XX,XXX,XXX	
7	<b>Net MISO Charges/(Credits)</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 1 - 6
<b><u>Actual Cost Associated with MISO Renewal Deferral</u></b>			
8	Carrying Cost on MISO Renewal Deferral		
9	Amortization of MISO Renewal Deferral		
10	<b>Cost associated with MISO Implementation Deferral</b>	<b>\$XX,XXX,XXX</b>	Sum of Lines 8 - 9
11	<b>Net MISO-related Costs</b>	<b>\$XX,XXX,XXX</b>	L7 + L10
12	Louisiana Retail Allocation Factor	XX.XX%	MD.1
13	Revenue Related Expense Factor <sup>(2)</sup>	X.XXXXX	MD.1
14	<b>Actual Net Retail MISO Cost to be Recovered</b>	<b>\$XX,XXX,XXX</b>	L11 * L12 * L13
15	<b>Estimated Net Retail MISO Costs to be Recovered</b>	<b>\$XX,XXX,XXX</b>	Preceding Filing Att G Page 1, L14
16	<b>Difference in Actual &amp; Est. MISO Cost Recovery Revenue Requirement</b>	<b>\$XX,XXX,XXX</b>	L14 - L15
17	Before-Tax Weighted Average Cost of Capital	X.XX%	COC 1
18	<b>Carrying Cost</b>	<b>\$XX,XXX,XXX</b>	L17 * (L16/2)
19	<b>True-up of MISO Cost Recovery Revenue Requirement</b>	<b>\$XX,XXX,XXX</b>	L16 + L18

Notes:

- (1) Pursuant to Section 4.A.3. of this Formula Rate Plan (Rider FRP)  
(2) See Attachment G, Page 1 Note (4)

**Entergy Louisiana, LLC**  
**Formula Rate Plan Rider Schedule FRP**  
**Tax Reform Adjustment Mechanism Formula**  
**For the Test Year Ended December 31, 20XX**

<b>Ln No.</b>	<b>Description</b>	<b>Amount</b>	<b>Reference</b>
1	Protected Excess ADIT Give-Back	\$XX,XXX,XXX	
2	Offsetting Revenue Requirement Increase	\$XX,XXX,XXX	
3	Net Protected Give-Back <sup>(1)</sup>	\$XX,XXX,XXX	Sum of Lines 1-2
4	Unprotected Excess ADIT Give-Back	\$XX,XXX,XXX	
5	Offsetting Revenue Requirement Increase	\$XX,XXX,XXX	
6	Net Unprotected Give-Back <sup>(2)</sup>	\$XX,XXX,XXX	Sum of Lines 4-5
7	Protected Excess True-Up <sup>(3)</sup>	\$XX,XXX,XXX	
8	<i>Ad Valorem</i> Revenue Requirement Increase	\$XX,XXX,XXX	
9	Production Tax Credit Give-Back	\$XX,XXX,XXX	
10	<b>Net TRAM Amount</b> <sup>(4)</sup>	<u>\$XX,XXX,XXX</u>	Sum of Lines 3, 6, 7, 8, and 9

Notes:

<sup>(1)</sup> Reference page 8.2

<sup>(2)</sup> Reference page 8.3

<sup>(3)</sup> Reference page 8.5

<sup>(4)</sup> Value includes gross-up for taxes and revenue related expenses as well as retail allocation factor