

Entergy Louisiana, LLC
Cost of Service
AJ41 Gas and Steam Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs associated with Gas and Steam operations.

Line No.	Line Item	Account and Description	Amount
1	PLI303CS: 303 CUSTOMER SERVICE	1010AM: Electric Plant In Service	43,735
2	PLI303D: 303 DISTRIBUTION	1010AM: Electric Plant In Service	633,066
3	PLI303AGM: 303 A&G / MISC	1010AM: Electric Plant In Service	9,100
4	PLI303L: 303 A&G / MISC - LABOR RELATED	1010AM: Electric Plant In Service	15,127
5	AD XO: ACCUMULATED DEPRECIATION	108220: Rwp - Removal Cost	8
6	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154PAS: General Inventory-Passport ⁽¹⁾	(1,819,773)
7	MS163PTD: 163 PRODUCT / TRANSMISSION / DISTRIBUTION	163000: Stores Expenses Undistributed ⁽¹⁾	(1,818,842)
8	PP165TP: 165 PLANT	165000: Prepayments ⁽¹⁾	(1,384,823)
9	PP165TP: 165 PLANT	165100: Prepaid Insurance ⁽¹⁾	(1,232,936)
10	PP165L: 165 LABOR	165C01: PPD Long Term Cloud Prepays ⁽¹⁾	17,424
11	PP165L: 165 LABOR	165400: Prepaid Ins Directors&Officers ⁽¹⁾	(19,276)
12	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco ⁽¹⁾	(9,767)
13	PP165RSRT: 165 REVENUE TAXES	165730: Pp Tax-Lic-Occup	(252)
14	PP165PD: 165 PRODUCTION DEMAND	165201: Pp Tax-Hwy Use Tax ⁽¹⁾	703
15	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	285
16	ER228: 228 ACC MISC-OPERATING PROV	228400: Acc Misc-Operating Prov	6,478
17	CD235: 235 CUSTOMER DEPOSITS	235001: Customer Deposits (Active) ⁽¹⁾	362,796
18		Subtotal RATE BASE	(5,196,946)
19	OMCA901: 901 SUPERVISION	901000: Supervision	28,108
20	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses	(10,678)
21	OMCS907: 907 SUPERVISION	907000: Supervision	4,683
22	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	323
23	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	1,660
24	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	1,666
25	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense	348
26	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses	1,276
27	OMAG920: 920 SALARIES	920000: Adm & General Salaries	35,197
28	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	4,284
29	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	23,893
30	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense	(80,117)
31	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense	(12,526)
32	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	2,731
33	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	13,289
34	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense	15
35	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	310
36	OMAG9301CS: 930.1 GENERAL ADVT SNG EXP	930100: General Advertising Expenses	252
37	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	1,491
38	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant	93
39	ICD TO: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep ⁽¹⁾	(18,140)
40	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	3,721
41	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	3,695
42		Subtotal OPERATING INCOME	5,574

Notes:

⁽¹⁾ Reference AJ41.2

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Electric
For the Test Year Ended December 31, 2022

Adjustment to remove costs associated with Gas and Steam operations.

Calculation of Gas and Steam Costs To Remove	Amount
<u>Prepayments:</u>	
FERC Account 165 - 13 Month average balance for the period ending this test year	42,896,887
FERC Account 165 - 13 Month average balance for the period ending this test year adjusted	40,267,962
Adjustment Amount	<u>(2,628,926)</u>
 Adjustment by Account	
165000	(1,384,823)
165100	(1,232,936)
165201	703
165400	(19,276)
165730	(252)
165U39	(9,767)
165C01	17,424
	<u>(2,628,926)</u>
 <u>Materials and Supplies</u>	
FERC Account 154 - 13 Month average balance for the period ending this test year	
Exclude Materials and Supplies subject to carrying	
charges billed to NISCO - 154PAS	(1,819,773)
FERC Account 163 - 13 Month average balance for the period ending this test year	
Adjust Stores Expense Undistributed to reflect proper level	(1,818,842)
Total amount of adjustment to the Materials and Supplies	
13 month average balance for the period ending this test year	<u>(3,638,615)</u>
 <u>Louisiana Customer Deposits</u>	
FERC Account 235001 - End of Period	(161,666,475)
Exclude Gas Department Customer Deposits at	(0.22%)
Total Amount of adjustment to Louisiana Customer Deposits	
at Year End Account 235001	<u>362,796</u>
 Total Adjustment to Rate Base to Exclude Gas and Steam	<u>(5,904,745)</u>
 Interest on Louisiana Customer Deposits	
Adjustment to Louisiana Customer Deposits	(362,796)
Interest on Louisiana Customer Deposits	5.00%
Adj to Louisiana Customer Deposits Interest Account 923000	<u>(18,140)</u>
 Total Adjustment to O&M to exclude Gas and Steam	<u>(18,140)</u>

Entergy Louisiana, LLC
Cost of Service
AJ42 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Plant Held for Future Use.

Line No.	Line Item	Account and Description	FN	Amount
1	PHFU105D: 105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	1050AM: Plant Held For Future Use		(108,041)
2	PHFU105T: 105 PLANT HELD FOR FUTURE USE - TRANSMISSION	1050AM: Plant Held For Future Use	TH	(910,646)
3	PHFU105T: 105 PLANT HELD FOR FUTURE USE - TRANSMISSION	1050AM: Plant Held For Future Use	TL	(63,848)
4	ADFU108D: 108 ACCUM DEPREC PLANT HELD FUTURE USE - DISTRIBUTION	1080AM: Accum Prov Depr Plant Service		195
5	ADFU108T: 108 ACCUM DEPREC PLANT HELD FUTURE USE - TRANSMISSION	1080AM: Accum Prov Depr Plant Service	S	(0)
6	ADFU108T: 108 ACCUM DEPREC PLANT HELD FUTURE USE - TRANSMISSION	1080AM: Accum Prov Depr Plant Service	TH	(76)
7	ADFU108T: 108 ACCUM DEPREC PLANT HELD FUTURE USE - TRANSMISSION	1080AM: Accum Prov Depr Plant Service	TL	(59)
8		Total Rate Base Adjustment		<u>(1,082,475)</u>
9	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem ⁽¹⁾		(10,754)
10		Total Operating Expense Adjustment		<u>(10,754)</u>

Notes:

⁽¹⁾ Reference AJ42.2

Entergy Louisiana, LLC
Cost of Service
AJ42 Plant Held for Future Use Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment for Plant Held for Future Use.

Line No.	Account and Description	FN	Amount
1	1050AM: Plant Held For Future Use		(108,041)
2	1050AM: Plant Held For Future Use	TH	(910,646)
3	1050AM: Plant Held For Future Use	TL	(63,848)
4	Total Plant Held For Future Use		(1,082,534)
5	Assessment Ratio		10%
6	Assessed Value		(108,253)
7	Effective Tax Rate		9.93%
8	408142: Ad Valorem		(10,754)
9	Total Ad Valorem		(10,754)

Entergy Louisiana, LLC
Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	Rate Base Adjustments			
2	PLP321: 321 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		(830,649,579)
3	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TH	(562,388)
4	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TL	(438,059)
5	PLT353SU: 353 STATION EQUIPMENT - STEPUPS	1010AM: Electric Plant In Service	S	(91,478)
6	PLG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	1010AM: Electric Plant In Service		(4,299,051)
7		Total Plant in Service		(836,040,556)
8				
9	ADG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	1080AM: Accum Prov Depr Plant Service		(1,231,384)
10	ADP321: 321 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service		440,060,339
11	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service	TH	(439,176)
12	ADT353: 353 STATION EQUIPMENT	1080AM: Accum Prov Depr Plant Service	TL	(353,884)
13	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	1080AM: Accum Prov Depr Plant Service	S	(68,843)
14		Total Accumulated Depreciation		437,967,051
15				
16	MS154PTD: 154 PRODUCT / TRANSMISSION / DISTRIBUTION	154PAS: General Inventory-Passport		(74,215,465)
17				
18	PP165TP: 165 PLANT	165100: Prepaid Insurance		(1,224,877)
19				
20	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed		1,705,045
21	ADFIT281R: 281 ADIT - RETAIL - FEDERAL	281123: Start Up Costs-Fed-Retail		192,728
22	ADFIT282: 282 - FEDERAL	282171: Interest Cap - Afdc - Fed		816,285
23	ADFIT282: 282 - FEDERAL	282185: Nonbase - Federal - Whlse		84,717
24	ADFIT282: 282 - FEDERAL	282201: Nuclear Plant Deprec-Fed		65,568,901
25	ADFIT282: 282 - FEDERAL	282211: Nuclear Fuel - Federal		1,493,600
26	ADFIT282: 282 - FEDERAL	282223: Repairs & Maint Exp - Federal		695,043
27	ADFIT282: 282 - FEDERAL	282245: Warranty Expense - Federal		1,182
28	ADFIT282: 282 - FEDERAL	282351: Tax Int (Avoided Cost)-Fed		(73,812)
29	ADFIT282: 282 - FEDERAL	282461: Computer Software Cap - Fed		8,712
30	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed		238,961
31	ADFIT282: 282 - FEDERAL	282901: 263A Method Change-DSC - Fed		2,961,649
32	ADFIT282: 282 - FEDERAL	282903: Units of Production Ded - Fed		18,028,318
33	ADFIT282: 282 - FEDERAL	282907: Unit of Property Ded-Trans-Fed		27
34	ADFIT282: 282 - FEDERAL	282975: Depreciation Expense - Fed		(467,287)
35	ADFIT283: 283 - FEDERAL	283181: Maint/Refueling - Fed		623,704
36	ADFIT283: 283 - FEDERAL	283411: Acc Dfit Gideon		149,130
37	ADFIT283: 283 - FEDERAL	283471: Interest Cap-Fuel Burn-Fed		23,509
38	ADSIT190: 190 ADIT - STATE	190252: Removal Cost - State		658,319
39	ADSIT281R: 281 ADIT - RETAIL - STATE	281124: Start Up Costs-State-Retail		74,412
40	ADSIT282: 282 ADIT - STATE	282172: Interest Cap - Afdc - State		315,168
41	ADSIT282: 282 ADIT - STATE	282212: Nuclear Fuel - State		498,255
42	ADSIT282: 282 ADIT - STATE	282224: Repairs & Maint Exp - State		268,356
43	ADSIT282: 282 ADIT - STATE	282246: Warranty Expense - State		457
44	ADSIT282: 282 ADIT - STATE	282352: Tax Int (Avoided Cost) - St		(28,499)
45	ADSIT282: 282 ADIT - STATE	282462: Computer Software Cap - State		3,364
46	ADSIT282: 282 ADIT - STATE	282534: Casualty Loss Deduction-St		92,263
47	ADSIT282: 282 ADIT - STATE	282902: 263A Method Change - DSC-State		1,143,494
48	ADSIT282: 282 ADIT - STATE	282904: Units of Production Ded - St		5,498,985
49	ADSIT282: 282 ADIT - STATE	282908: Unit of Property Ded-Trans-St		10
50	ADSIT282: 282 ADIT - STATE	282976: Depreciation Expense - State		(180,420)
51	ADSIT282R: 282 ADIT - RETAIL - STATE	282204: Nuclear Plant Deprec-St-Retail		1,002,986
52	ADSIT283: 283 - STATE	283182: Maint/Refueling - St		295,340
53	ADSIT283: 283 - STATE	283412: Acc Dsit Gideon		57,579
54	ADSIT283: 283 - STATE	283472: Interest Cap-Fuel Burn-State		3,161
55		Total ADIT		101,753,642
56				
57	RBRO174: 174 RB REFUELING OUTAGE	174104: Refueling Outage		(3,937,864)
58				
59		Total Rate Base Adjustments		(375,698,068)
60				
61	Expense Adjustments			
62	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr		(12,488,263)
63	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517001: Nuc Out Amort-Op, Supv, & Eng		(356,886)

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Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
64	OMP519: 519 COOLANTS & WATER	519000: Coolants And Water		(5,446,850)
65	OMP520: 520 STEAM EXPENSES	520000: Steam Expenses		(14,189,580)
66	OMP520: 520 STEAM EXPENSES	523000: Electric Expenses		465
67	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524000: Misc. Nuclear Power Expenses		(13,590,425)
68	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524001: Nuc Out Amort-Misc Nuc Pow Exp		(535,329)
69	OMP524: 524 MISC NUCLEAR POWER EXPENSES	524FIN: Nuclear Fuel Trust Fees		(80,369)
70	OMP525: 525 RENTS	525000: Rents - Nuclear Generation		(976,747)
71	OMP528: 528 MAINT SUPVSN & ENGINEERING	528000: Maint Supervision & Engr		(6,396,940)
72	OMP528: 528 MAINT SUPVSN & ENGINEERING	528001: Nuc Out Amort-Maint Supv & Eng		(624,551)
73	OMP529: 529 MAINT OF STRUCTURES	529000: Maintenance Of Structures		(709,520)
74	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530000: Maint Of Reactor Plant Equip		(1,067,677)
75	OMP530: 530 MAINT OF REACTOR PLANT EQUIP	530001: Nuc Out Amort-Maint Reator Plt		(4,104,190)
76	OMP531: 531 MAINT OF ELECTRIC PLANT	531000: Maintenance Of Electric Plant		(1,669,429)
77	OMP531: 531 MAINT OF ELECTRIC PLANT	531001: Nuc Out Amort-Maint Elec Plant		(624,551)
78	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532000: Maint Of Misc Nuclear Plant		(15,651,681)
79	OMP532: 532 MAINT OF MISC NUCLEAR PLANT	532001: Nuc Out Amort-Maint Misc Nuc P		(2,676,646)
80	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(3,144,951)
81	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(444,875)
82	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(497,271)
83	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		747,386
84	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		(463,564)
85	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(12,121,515)
86	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		(7,810,697)
87	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		(5,092)
88	OMAG9301CS: 930.1 GENERAL ADVTSG EXP	930100: General Advertising Expenses		(1,716)
89	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(201,739)
90	OMAG931: 931 RENTS	931000: Rents-Cust Accts,Serv,Sales,GA		(47,627)
91	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(76,499)
92		Total O&M Expenses		(105,257,329)
93				
94	DXP321: 321 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		(12,166,458)
95	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TH	(11,304)
96	DXT353: 353 STATION EQUIPMENT	4030AM: Depreciation Expense	TL	(8,805)
97	DXT353SU: 353 STATION EQUIPMENT - STEP UPS	4030AM: Depreciation Expense	S	(1,839)
98	DXG3912: 391.2 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		(864,963)
99	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		(902,936)
100	DXGESI: ESI DEPRECIATION/AMORTIZATION	4041AM: Amort Exp billed from Serv Co		(92,761)
101		Total Depreciation and Amortization Expense		(14,049,065)
102				
103	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(3,483,207)
104	TODET: 408.122 EXCISE TAX	408122: Excise Tax - State		(8)
105	TODETF: 408.123 EXCISE TAX FEDERAL	408123: Excise Tax - Federal		
106	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem		(4,705,380)
107	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State		(25)
108	TOSLCFA: 408.156 FRANCHISE TAX-STATE-AR	408156: Franchise Tax - Arkansas		(17)
109	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	408155: Franchise Tax - Ms		(2,683)
110	TOSLCO: 408.165 CITY OCCUPATION TAX	408165: City Occupation Tax		(34)
111	TOSLFTLA: 408.158 FRANCHISE TAX-LOUISIANA	408158: Franchise Tax - Louisiana		452
112		Total Taxes Other Than Income Taxes		(8,190,902)
113				
114	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		31,502
115	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(1,427)
116	DTFCOR: REMOVAL COSTS - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		8,553
117	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(55)
118	DTFDX: DEPRECIATION EXPENSE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		2,604
119	DTFGID: ACC DFIT GIDEON - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		2,727
120	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(4,691)
121	DTFNBW: NONBASE - FEDERAL - WHLSE	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(693)
122	DTFNUCD: NUCLEAR PLANT DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(395,638)
123	DTFNUCF: NUCLEAR FUEL - FEDERAL	410101: Prov Def Inc Taxes-Util-Fed		2,747,125
124	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(4,520)
125	DTFSUCR: START UP COSTS-FEDERAL-RETAIL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		3,524
126	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		12,274
127	DTFWAR: WARRANTY EXPENSE - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(431)
128	DTS263AD: 263A METHOD CHANGE - DSC-STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		17,101

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

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
129	DTSAC: TAX INT (AVOIDED COST) - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		974
130	DTSCLD: CASUALTY LOSS DEDUCTION-STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		910
131	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		33
132	DTSDX: DEPRECIATION EXPENSE - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		(1,796)
133	DTSGID: ACC DSIT GIDEON - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		1,053
134	DTSINT: INTEREST CAP - AFDC - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		3,045
135	DTSNPDR: NUCLEAR PLNT DEPREC-STATE-RETAIL	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		(463)
136	DTSNUCF: NUCLEAR FUEL - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		1,060,666
137	DTSRC: REMOVAL COST - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		8,166
138	DTSRME: REPAIRS & MAINT EXP - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		2,614
139	DTSSUCR: START UP COSTS-STATE-RETAIL	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		1,361
140	DTSUOPT: UNITS OF PROPERTY - TRANSMISSION - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		0
141	DTSWAR: WARRANTY EXPENSE - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		(42)
142		Total Deferred Income Taxes		3,494,476
143				
144	ITC411: 411 ITC AMORTIZATION	411430: Itc Amortization		385,380
145				
146	CTADECD: DECOMMISSIONING - DRY CAST	EXNUSM: Current Tax Schedule M		(2,844)
147	CTADLC: DAILY LEASE CHARGES	EXNUSM: Current Tax Schedule M		86,838
148	CTANFTD: NUCLEAR FUEL-TAX DEPRECIATION	EXNUSM: Current Tax Schedule M		(7,475,863)
149	CTAPDN: NUCLEAR PLANT DEPRECIATION	EXNUSM: Current Tax Schedule M		(13,053,368)
150		Total Current Income Taxes		(20,445,237)
151				
152	Total Expense Adjustments			(144,062,677)

Notes:

⁽¹⁾ Reference AJ43.4-7

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Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description	Total Electric [1]	Adjustment related to Non-Reg 30% [2]	Adjustment related to DAP (Use DAP Code for %) [3]	DAP Code [4]	Adjustment Columns [5]=[2] + [3]
<u>Rate Base:</u>					
Plant In Service - Ending Balance as of 12/31/22					
Production	3,712,829,651	-	(830,649,579)	C	(830,649,579)
Transmission	4,835,618	-	(1,091,926)	O	(1,091,926)
General	19,038,441	-	(4,299,051)	O	(4,299,051)
Total Account 1010AM	3,736,703,710	-	(836,040,556)		(836,040,556)
Total Plant in Service	3,736,703,710	-	(836,040,556)		(836,040,556)
Accumulated Depreciation - Ending Balance as of 12/31/22					
Production	(2,058,171,177)	-	462,831,499	C	462,831,499
Transmission	3,816,962	-	(861,904)	O	(861,904)
General	5,453,213	-	(1,231,384)	O	(1,231,384)
Total Account 1080AM	(2,048,901,002)	-	460,738,211		460,738,211
<u>Adjustment to Louisiana Retail Depreciation Rate:</u>					
Accumulated Depreciation - Ending Balance as of 12/31/22	101,591,228	-	(22,771,160)	C	(22,771,160)
Total Accumulated Depreciation	(1,947,309,774)	-	437,967,051		437,967,051
Materials and Supplies - 13 Month Average - Acct 154PAS	164,915,229	(49,474,569)	(24,740,896)	N	(74,215,465)
Prepayments - 13 Month Average - Acct 165100	2,721,816	(816,545)	(408,332)	N	(1,224,877)
Account 190:					
190251: Removal Cost - Fed	(7,550,828)	-	1,705,045	O	1,705,045
190252: Removal Cost - State	(2,915,378)	-	658,319	O	658,319
Total Account 190	(10,466,207)	-	2,363,364		2,363,364
Account 281123: River Bend Startup costs	(853,501)	-	192,728	O	192,728
Account 282:					
282211: Liberalized Depreciation - Nuclear Fuel	(3,318,950)	995,685	497,915	N	1,493,600
282212: Liberalized Depreciation - Nuclear Fuel-State	(1,107,179)	332,154	166,101	N	498,255
282201: Liberalized Depreciation- River Bend 1	(270,255,143)	-	60,615,628	C	60,615,628
282204: Nuclear Plant Deprec-St-Retail	(4,441,743)	-	1,002,986	O	1,002,986
282903: Units of Production Ded - Fed	(84,345,702)	-	18,028,318	C	18,028,318
282904: Units of Production Ded - St	(25,727,067)	-	5,498,985	C	5,498,985
282171: Interest Cap - Afdc - Fed	(3,614,938)	-	816,285	O	816,285
282172: Interest Cap - Afdc - State	(1,395,729)	-	315,168	O	315,168
282185: Nonbase - Federal - Whlse	(375,172)	-	84,717	O	84,717
282223: Repairs & Maint Exp - Federal	(3,078,011)	-	695,043	O	695,043
282224: Repairs & Maint Exp - State	(1,188,421)	-	268,356	O	268,356
282245: Warranty Expense - Federal	(5,236)	-	1,182	O	1,182
282246: Warranty Expense - State	(2,022)	-	457	O	457
282351: Tax Int (Avoided Cost)-Fed	326,876	-	(73,812)	O	(73,812)
282352: Tax Int (Avoided Cost) - St	126,208	-	(28,499)	O	(28,499)
282461: Computer Software Cap - Fed	(38,583)	-	8,712	O	8,712
282462: Computer Software Cap - State	(14,897)	-	3,364	O	3,364
282533: Casualty Loss Deduction-Fed	(1,058,244)	-	238,961	O	238,961
282534: Casualty Loss Deduction-St	(408,588)	-	92,263	O	92,263
282901: 263A Method Change-DSC - Fed	(13,115,727)	-	2,961,649	O	2,961,649
282902: 263A Method Change - DSC-State	(5,063,987)	-	1,143,494	O	1,143,494
282907: Unit of Property Ded-Trans-Fed	(118)	-	27	O	27
282908: Unit of Property Ded-Trans-St	(46)	-	10	O	10
282975: Depreciation Expense - Fed	2,069,389	-	(467,287)	O	(467,287)
282976: Depreciation Expense - State	798,992	-	(180,420)	O	(180,420)
Total Account 282	(415,234,041)	1,327,839	91,689,605		93,017,444
Account 283:					
283471: Interest on capitalized fuel burn	(51,323)	15,397	8,112	O	23,509
283411: Gideon Trust - LA Retail	(660,426)	-	149,130	O	149,130
Total Account 283	(711,749)	15,397	157,242		172,639
ADIT State - Ending Balance as of 12/31/19					
Account 281124: River Bend Startup costs	(329,536)	-	74,412	O	74,412
Account 283:					
283472: Interest on capitalized fuel burn	(6,901)	2,070	1,091	O	3,161
283412: Gideon Trust - LA Electric	(254,992)	-	57,579	O	57,579
Total Account 283	(261,893)	2,070	58,670		60,740
<u>Adjustment to Louisiana Retail Depreciation Rate:</u>					
ADIT Federal - Ending Balance as of 12/31/22					
Account 282:					
Liberalized Depreciation- River Bend 1 Acct 282203	(22,098,528)	-	4,953,273	C	4,953,273
<u>River Bend Outage Accrual Adjustment:</u>					
ADIT Federal - Ending Balance as of 12/31/22					
190631 River Bend Outage Accrual/283181 - Maint/Refueling - Fed	1,699,762	330,179	293,525	C	623,704
ADIT State - Ending Balance as of 12/31/22					
190632 River Bend Outage Accrual/283182 - Maint/Refueling - St	656,279	196,884	98,456	C	295,340
Total ADIT	(447,599,414)	1,872,369	99,881,275		101,753,644

Entergy Louisiana, LLC
Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description		Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code	Adjustment Columns
		[1]	[2]	[3]	[4]	[5]=[2] + [3]
<u>River Bend Outage Accrual Adjustment:</u>						
Rate Base:						
174104 Nuclear Refueling Outage - Ending Balance as of 12/31/22		8,750,384	(2,625,115)	(1,312,749)	N	(3,937,864)
<u>Income Statement:</u>						
517000: Operation, Supervision & Engr	Affiliate	3,990,335	(1,197,101)	(598,638)	N	(1,795,738)
517000: Operation, Supervision & Engr	Affiliate Payroll	17,400,851	(5,220,255)	(2,610,509)	N	(7,830,764)
517000: Operation, Supervision & Engr	Non-Affiliate	6,360,327	(1,908,098)	(954,188)	N	(2,862,287)
517000: Operation, Supervision & Engr	Non-Affiliate Payroll	(1,169)	351	175	N	526
517001: Nuc Out Amort-Op, Supv, & Eng	Non-Affiliate	793,042	(237,912)	(118,974)	N	(356,886)
519000: Coolants And Water	Affiliate	19,280	(5,784)	(2,892)	N	(8,676)
519000: Coolants And Water	Affiliate Payroll	2,651,803	(795,541)	(397,829)	N	(1,193,369)
519000: Coolants And Water	Non-Affiliate	9,432,441	(2,829,732)	(1,415,073)	N	(4,244,805)
520000: Steam Expenses	Affiliate	436,149	(130,845)	(65,432)	N	(196,276)
520000: Steam Expenses	Affiliate Payroll	24,614,684	(7,384,405)	(3,692,742)	N	(11,077,147)
520000: Steam Expenses	Non-Affiliate	6,479,263	(1,943,779)	(972,031)	N	(2,915,810)
520000: Steam Expenses	Non-Affiliate Payroll	770	(231)	(116)	N	(347)
523000: Electric Expenses	Non-Affiliate	(1,032)	310	155	N	465
524000: Misc. Nuclear Power Expenses	Affiliate	2,078,225	(623,468)	(311,779)	N	(935,247)
524000: Misc. Nuclear Power Expenses	Affiliate Payroll	18,574,098	(5,572,229)	(2,786,521)	N	(8,358,751)
524000: Misc. Nuclear Power Expenses	Non-Affiliate	9,547,267	(2,864,180)	(1,432,299)	N	(4,296,479)
524000: Misc. Nuclear Power Expenses	Non-Affiliate Payroll	(116)	35	17	N	52
524001: Nuc Out Amort-Misc Nuc Pow Exp	Non-Affiliate	1,189,562	(356,869)	(178,460)	N	(535,329)
524FIN: Misc. Nuclear Power Expenses	Non-Affiliate	178,589	(53,572)	(26,792)	N	(80,369)
525000: Rents - Nuclear Generation	Affiliate	305,338	(91,602)	(45,807)	N	(137,409)
525000: Rents - Nuclear Generation	Non-Affiliate	1,865,104	(559,531)	(279,807)	N	(839,338)
528000: Maint Supervision & Engr	Affiliate	471,299	(141,390)	(70,705)	N	(212,095)
528000: Maint Supervision & Engr	Affiliate Payroll	12,555,937	(3,766,781)	(1,883,665)	N	(5,650,446)
528000: Maint Supervision & Engr	Non-Affiliate	1,187,496	(356,249)	(178,150)	N	(534,399)
528000: Maint Supervision & Engr	Non-Affiliate Payroll	-	-	-	N	-
528001: Nuc Out Amort-Maint Supv & Eng	Non-Affiliate	1,387,823	(416,347)	(208,204)	N	(624,551)
529000: Maintenance Of Structures	Affiliate	2,290	(687)	(344)	N	(1,031)
529000: Maintenance Of Structures	Affiliate Payroll	20,796	(6,239)	(3,120)	N	(9,358)
529000: Maintenance Of Structures	Non-Affiliate	1,552,978	(465,893)	(232,981)	N	(698,874)
529000: Maintenance Of Structures	Non-Affiliate Payroll	572	(171)	(86)	N	(257)
530000: Maint Of Reactor Plant Equip	Affiliate	38,819	(11,646)	(5,824)	N	(17,469)
530000: Maint Of Reactor Plant Equip	Affiliate Payroll	465,506	(139,652)	(69,836)	N	(209,488)
530000: Maint Of Reactor Plant Equip	Non-Affiliate	1,868,176	(560,453)	(280,267)	N	(840,720)
530000: Maint Of Reactor Plant Equip	Non-Affiliate Payroll	-	-	-	N	-
530001: Nuc Out Amort-Maint Reator Plt	Non-Affiliate	9,119,978	(2,735,993)	(1,368,196)	N	(4,104,189)
531000: Maintenance Of Electric Plant	Affiliate	-	-	-	N	-
531000: Maintenance Of Electric Plant	Affiliate Payroll	1,678,798	(503,640)	(251,857)	N	(755,496)
531000: Maintenance Of Electric Plant	Non-Affiliate	2,030,863	(609,259)	(304,674)	N	(913,933)
531000: Maintenance Of Electric Plant	Non-Affiliate Payroll	-	-	-	N	-
531001: Nuc Out Amort-Maint Elec Plant	Non-Affiliate	1,387,823	(416,347)	(208,204)	N	(624,551)
532000: Maint Of Misc Nuclear Plant	Affiliate	208,856	(62,657)	(31,333)	N	(93,990)
532000: Maint Of Misc Nuclear Plant	Affiliate Payroll	23,143,317	(6,942,995)	(3,472,004)	N	(10,414,999)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate	11,427,649	(3,428,295)	(1,714,398)	N	(5,142,692)
532000: Maint Of Misc Nuclear Plant	Non-Affiliate Payroll	-	-	-	N	-
532001: Nuc Out Amort-Maint Misc Nuc P	Non-Affiliate	5,947,812	(1,784,344)	(892,302)	N	(2,676,646)
Total O&M excluding A&G		180,411,600	(54,123,479)	(27,065,689)		(81,189,168)
920000: Adm & General Salaries	Affiliate	698,615	(209,584)	(104,807)	N	(314,392)
920000: Adm & General Salaries	Affiliate Payroll	6,289,214	(1,886,764)	(943,520)	N	(2,830,284)
920000: Adm & General Salaries	Non-Affiliate	610	(183)	(92)	N	(275)
921000: Office Supplies And Expenses	Affiliate	987,912	(296,374)	(148,208)	N	(444,582)
921000: Office Supplies And Expenses	Non-Affiliate	651	(195)	(98)	N	(293)
921000: Office Supplies And Expenses	Affiliate Payroll	-	-	-	N	-
923000: Outside Services Employed	Affiliate	1,101,313	(330,394)	(165,221)	N	(495,615)
923000: Outside Services Employed	Non-Affiliate	3,679	(1,104)	(552)	N	(1,656)
923000: Outside Services Employed	Affiliate Payroll	-	-	-	N	-
924000: Property Insurance Expense	Affiliate	3,304	(991)	(496)	N	(1,487)
924000: Property Insurance Expense	Affiliate Payroll	19,990	(5,997)	(2,999)	N	(8,996)
924000: Property Insurance Expense	Non-Affiliate	(1,684,072)	505,222	252,648	N	757,869
925000: Injuries & Damages Expense	Affiliate	352,931	(105,879)	(52,947)	N	(158,826)
925000: Injuries & Damages Expense	Affiliate Payroll	16,834	(5,050)	(2,525)	N	(7,576)
925000: Injuries & Damages Expense	Non-Affiliate	660,329	(198,099)	(99,064)	N	(297,162)
926000: Employee Pension & Benefits	Affiliate	26,837,464	(8,051,239)	(4,026,207)	N	(12,077,446)
926000: Employee Pension & Benefits	Affiliate Payroll	-	-	-	N	-
926000: Employee Pension & Benefits	Non-Affiliate	97,927	(29,378)	(14,691)	N	(44,069)
926NS1: Employee Pension & Benefits	Affiliate	17,356,253	(5,206,876)	(2,603,818)	N	(7,810,694)
926NS1: Employee Pension & Benefits	Non-Affiliate	8	(2)	(1)	N	(3)
928000: Regulatory Commission Expense	Affiliate	4,657	(1,397)	(699)	N	(2,096)
928000: Regulatory Commission Expense	Affiliate Payroll	6,658	(1,997)	(999)	N	(2,996)
930100: General Advertising Expenses	Affiliate	3,683	(1,105)	(553)	N	(1,658)
930100: General Advertising Expenses	Affiliate Payroll	130	(39)	(19)	N	(58)
930200: Miscellaneous General Expense	Affiliate	447,500	(134,250)	(67,135)	N	(201,385)
930200: Miscellaneous General Expense	Affiliate Payroll	776	(233)	(116)	N	(349)
930200: Miscellaneous General Expense	Non-Affiliate	11	(3)	(2)	N	(5)
930201: Active Development Expenses	Affiliate Payroll	-	-	-	N	-
930201: Active Development Expenses	Affiliate	-	-	-	N	-
930210: Director's Fees And Expenses	Affiliate	-	-	-	N	-

Entergy Louisiana, LLC
Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description		Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code	Adjustment Columns
		[1]	[2]	[3]	[4]	[5]=[2] + [3]
931000: Rents-Cust Accts,Serv,Sales,GA	Affiliate	105,573	(31,672)	(15,838)	N	(47,510)
931000: Rents-Cust Accts,Serv,Sales,GA	Non-Affiliate	260	(78)	(39)	N	(117)
935000: Maintenance Of General Plant	Affiliate	97,967	(29,390)	(14,697)	N	(44,087)
935000: Maintenance Of General Plant	Affiliate Payroll	72,023	(21,607)	(10,805)	N	(32,412)
Total A&G		53,482,197	(16,044,659)	(8,023,501)		(24,068,161)
Total O&M including A&G		234,383,928	(70,315,178)	(35,162,722)		(105,257,329)
FERC Account 403 Depreciation Expense:						
Production		54,384,984	-	(12,166,458)	C	(12,166,458)
Transmission		97,196	-	(21,948)	O	(21,948)
General		3,830,507	-	(864,963)	O	(864,963)
Affiliate Billed Account 403 (Form 1 - General)		2,006,427	(601,928)	(301,008)	N	(902,936)
Total Account 403		60,319,114	(601,928)	(13,354,376)		(13,956,304)
FERC Account 404 Amortization Expense:						
4041AM		1,098	(329)	(165)	N	(494)
<u>Adjustment to Louisiana Retail Depreciation Rate:</u>						
ITC 411430		408,608	-	(92,267)	O	(92,267)
Total Depreciation and Amortization Expense		60,728,820	(602,257)	(13,446,808)		(14,049,066)
FERC Account 408.1 Taxes Other Than Income:						
408105: Taxes Other Than Inc-Util Op	Affiliate	-	-	-	N	-
408110: Employment Taxes	Non-Affiliate	58	(17)	(9)	N	(26)
408110: Employment Taxes	Affiliate	7,740,026	(2,322,008)	(1,161,173)	N	(3,483,181)
408122: Excise Tax - State	Affiliate	19	(6)	(3)	N	(8)
408123: Excise Tax - Federal	Affiliate	-	-	-	N	-
408142: Ad Valorem	Affiliate	(800,811)	240,243	120,139	N	360,382
408142: Ad Valorem	Non-Affiliate	248,345	(74,504)	(37,257)	N	(111,761)
408152: Franchise Tax - State	Affiliate	56	(17)	(8)	N	(25)
408155: Franchise Tax - Ms	Affiliate	5,962	(1,789)	(894)	N	(2,683)
408156: Franchise Tax - Arkansas	Affiliate	38	(11)	(6)	N	(17)
408158: Franchise Tax - Louisiana	Affiliate	(1,005)	302	151	N	452
408165: City Occupation Tax	Affiliate	75	(22)	(11)	N	(34)
Allocated River Bend Property Taxes (408142)		23,115,300	-	(4,954,002)	N	(4,954,002)
Total Account 408		30,308,063	(2,157,829)	(6,033,073)		(8,190,902)
Total Taxes Other Than Income Taxes		30,308,063	(2,157,829)	(6,033,073)	-	(8,190,902)
DIT Federal:						
Account 281:						
River Bend Startup costs (AC 281123)		(15,605)	-	3,524	O	3,524
Account 282:						
Liberalized Depreciation - Nuclear Fuel Adjusted		(6,104,426)	1,831,328	915,798	N	2,747,125
Liberalized Depreciation- River Bend 1		(1,753,946)	-	(395,638)	C	(395,638)
190251: Removal Cost - Fed		(37,875)	-	8,553	O	8,553
282171: Interest Cap - Afdc - Fed		20,773	-	(4,691)	O	(4,691)
282185: Nonbase - Federal - Whlse		3,070	-	(693)	O	(693)
282223: Repairs & Maint Exp - Federal		20,018	-	(4,520)	O	(4,520)
282245: Warranty Expense - Federal		1,911	-	(431)	O	(431)
282351: Tax Int (Avoided Cost)-Fed		(54,355)	-	12,274	O	12,274
282461: Computer Software Cap - Fed		244	-	(55)	O	(55)
282533: Casualty Loss Deduction-Fed		6,320	-	(1,427)	O	(1,427)
282901: 263A Method Change-DSC - Fed		(139,506)	-	31,502	O	31,502
282907: Unit of Property Ded-Trans-Fed		1	-	(0)	O	(0)
282975: Depreciation Expense - Fed		(11,530)	-	2,604	O	2,604
Total Account 282		(8,049,302)	1,831,328	563,275		2,394,602
Account 283:						
283471: Interest on capitalized fuel burn		-	-	-	O	-
283411: Gideon Trust - LA Retail		(12,075)	-	2,727	O	2,727
Total Account 283		(12,075)	-	2,727		2,727
DIT State:						
Account 281						
River Bend Startup costs (AC 281124)		(6,025)	-	1,361	O	1,361
Account 282/283						
Liberalized Depreciation - Nuclear Fuel Adjusted		(2,356,921)	707,076	353,590	N	1,060,666
Liberalized Depreciation- River Bend 1		2,161	-	(463)	N	(463)
283412: Gideon Trust - LA Electric		(4,662)	-	1,053	O	1,053
190252: Removal Cost - State		(36,163)	-	8,166	O	8,166
282172: Interest Cap - Afdc - State		(13,484)	-	3,045	O	3,045
282224: Repairs & Maint Exp - State		(11,576)	-	2,614	O	2,614
282246: Warranty Expense - State		184	-	(42)	O	(42)
282352: Tax Int (Avoided Cost) - St		(4,314)	-	974	O	974
282462: Computer Software Cap - State		(146)	-	33	O	33
282534: Casualty Loss Deduction-St		(4,030)	-	910	O	910
282902: 263A Method Change - DSC-State		(75,732)	-	17,101	O	17,101
282908: Unit of Property Ded-Trans-St		(0)	-	0	O	0
282976: Depreciation Expense - State		7,954	-	(1,796)	O	(1,796)
Total Account 282/283		(2,496,731)	707,076	385,185		1,092,261

Entergy Louisiana, LLC
Cost of Service
AJ43 River Bend DAP / River Bend 30% Unregulated Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove the Deregulated Asset Plan (DAP) and the 30% unregulated River Bend cost effects from rate base and expenses.

Description	Total Electric	Adjustment related to Non-Reg 30%	Adjustment related to DAP (Use DAP Code for %)	DAP Code	Adjustment Columns
	[1]	[2]	[3]	[4]	[5]=[2] + [3]
Total Deferred Income Taxes	(10,579,738)	2,538,404	956,072		3,494,476
ITC amortization Account 411430	(1,706,664)	-	385,380	O	385,380
<u>Income Tax Timing Differences:</u>					
River Bend book depreciation					
Production	54,384,984	-	(12,166,458)	C	(12,166,458)
Transmission	97,196	-	(21,948)	O	(21,948)
General	3,830,507	-	(864,963)	O	(864,963)
Total River Bend book depreciation	58,312,687	-	(13,053,368)		(13,053,368)
River Bend Tax depreciation	(31,367,432)	-	6,750,345	C	6,750,345
Daily Lease Charges	(192,963)	57,889	28,949	N	86,838
Nuclear Fuel - Burn	31,612,258	(9,483,677)	(4,742,531)	N	(14,226,208)
Nuclear Fuel Spent Fuel Abandonment	-	-	-	N	-
Decommissioning Dry Cask - Book Expense	6,319	(1,896)	(948)	N	(2,844)
Total Income Tax Timing Differences	58,182	(9,427,684)	2,035,815		(7,391,869)
Total Current Income Taxes	58,370,869	(9,427,684)	(11,017,553)		(20,445,237)

Notes:

C = Calculated

O = Old Rate (46.0275 * 49.05)

N = New Rate (43.685 * 49.05)

**Old Rate/New Rate -

The initial DAP rate was established prior to the split of EGSLA and ETI. As a part of the JSP (Jurisdictional Separation Plan), the Louisiana retail rate of 49.05% was established. This rate of 49.05% is applied to the DAP rates of 46.0275% (old rate) and 43.6850% (new rate) to perform the calculations for this adjustment.

Entergy Louisiana, LLC
Cost of Service
AJ44 Contingent Customer Credit Adjustment
Electric
For the Test Year Ended December 31, 2022

This adjustment reflects the calculation of contingent customer credits in accordance with LPSC Order No. U-33244-A.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	ADFIT283: 283 - FEDERAL	283903: Nuclear Decommissioning Liability FED	48,107,571
2	ADSIT283: 283 - STATE	283904: Nuclear Decommissioning Liability ST	18,574,352
3			
4		Total Rate Base Adjustment	66,681,923

Notes:

⁽¹⁾ Reference AJ07

Entergy Louisiana, LLC
Cost of Service
AJ45 River Bend DAP Revenue Requirement
Electric
For the Test Year Ended December 31, 2022

Adjustment to the Louisiana Retail Revenue Requirement for the DAP Revenue Requirement.

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	EGSLRBDAP: EGSLA RIVER BEND DAP REV REQ	REVNUC: EGSLA River Bend DAP Rev Req	37,142,665
2		Total River Bend DAP Revenue Requirement	37,142,665

Notes:

⁽¹⁾ Reference AJ45.2

Entergy Louisiana, LLC
Cost of Service
AJ45 River Bend DAP Revenue Requirement
Electric
For the Test Year Ended December 31, 2022

Adjustment to the Louisiana Retail Revenue Requirement for the DAP Revenue Requirement.

Line No.	Description	Amount
1	Revenue Related Taxes Factor ⁽¹⁾	0.8895%
2	Bad Debt Factor (5 year average) ⁽²⁾	0.2410%
3	Total Revenue Taxes and Bad Debt Factor	1.1305%
4		
5	Louisiana Retail Base Rate DAP Revenue Requirement ⁽³⁾	36,722,775
6	Revenue Taxes and Bad Debt ⁽⁴⁾	419,890
7	Total River Bend DAP Revenue Requirement	37,142,665

Notes:

⁽¹⁾ Reference MD 2

⁽²⁾ Reference MD 3

⁽³⁾ Based on 2004 DAP Revenue Requirement

⁽⁴⁾ (Line 5 / (1-Line 3)) * Line 3

Entergy Louisiana, LLC
Cost of Service
AJ46 Nelson Rail Spur Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to record the actual amounts incurred to construct and operate the rail spur

Line No.	Line Item	Account and Description	Amount
1	PLP311: 311 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service	4,144,802
2	ADP311: 311 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service	(3,857,848)
3		Total Rate Base	286,954
4	DXP311: 311 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense	375
5	TOOUOT: 408.105 TAXES OTH THAN INC - UTILITY OP	408105: Taxes Other Than Inc-Util Op	2,975
6	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	608
7	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures	43,984
8		Total Expenses	47,942

Entergy Louisiana, LLC
Cost of Service
AJ47 MISO Cost Recovery Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to realign MISO expenses and revenues with the MISO Cost Revenue Requirement.

Line No.	Line Item	Account and Description	Amount
1	RO456SCH11: 456 MISO SCH 11 WDS	456003: MISO Mkt Sch 11 Wholesale Dist	(1,891,803)
2	RO456ATTO: 456 MISO ATTACHMENT O	456136: MISO Sch 7 Firm PTP - ST	(2,323,436)
3	RO456ATTO: 456 MISO ATTACHMENT O	456137: MISO Sch 7 Firm PTP - LT	(9,519,591)
4	RO456ATTO: 456 MISO ATTACHMENT O	456138: MISO Sch 8 Non-firm	(3,657,653)
5	RO456ATTO: 456 MISO ATTACHMENT O	456139: MISO Sch 9 Network	(102,304,156)
6	RO456NAO: 456 MISO NON-ATT O TRANSMISSION	456142: MISO Sch 42 Int/AFUDC Amort	64,669
7	RO456TPZ: 456 ELL Receipts TPZ Settlement	456TPZ: ELL Receipts- TPZ Settlement	(2,200,000)
8	RO457MISO: 457 MISO SCH 1 CTRL/DISP	457131: MISO Sch 1 Sched/Sys Ctrl/Disp	(1,749,459)
9	RO457MISO: 457 MISO SCH 1 CTRL/DISP	457132: MISO Sch 2 Reactive	(20,767,944)
10		Subtotal REVENUES	(144,349,373)
11	OMP555IEM: 555 INELIGIBLE ENERGY - MISO	555015: MISO Schedule 24 Admin	(866,490)
12	OMT561M: 561 MISO SCH 10	561410: MISO Schedule 10 Admin	(17,064,323)
13	OMT565: 565 TRANSM OF ELEC BY OTHERS	565000: Transmission Of Electric	(2,989,262)
14	OMT565M: 565 MISO	565S26: MISO Schedule 26 Expense	(131,766)
15	OMT565M: 565 MISO	565S33: MISO Schedule 33 Expense	(4,246)
16	OMT565M: 565 MISO	565S41: MISO SC41 EXP	(1,185)
17	OMT565M: 565 MISO	565SC1: MISO SCH 1 EXP	(95,270)
18	OMT565M: 565 MISO	565SC2: MISO SCH 2 Expense	(21,971,320)
19	OMT565M: 565 MISO	565SC9: MISO Schedule 9 Expense	(3,193,452)
20	OMRTO575: 575 OPER SUPV REG MKT	575700: MISO Market Admin Charges	(9,884,549)
21	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(300)
22	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense	(799,145)
23		Subtotal OPERATING EXPENSES	(57,001,307)

Entergy Louisiana, LLC
Cost of Service
AJ48 Energy Efficiency Programs Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to eliminate Energy Efficiency expense that is included in a separate rate rider.

Line No.	Line Item	Account and Description	Amount
1	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(1,215)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(11,963)
3	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(22)
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(33,013)
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(7,982)
6	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense	(108,532)
7	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(11,319,871)
8	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	(67)
9	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(8,079)
Total			(11,490,744)

Entergy Louisiana, LLC
Cost of Service
AJ49 Environmental Costs Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove Account 447 revenue associated with affiliate-related billings of environmental costs in order to maintain neutrality in the recovery of the costs recovered via the Environmental Adjustment Clause.

Line No.	Line Item	Account and Description	Amount
1	RSOROIE: 447 OTHER SALES FOR RESALE - INELIGIBLE	447114: Resource Plan Rev - Non JSP	(101)
2	RSORRPIE: 447 RESOURCE PLAN REVENUE - INELIGIBLE	447115: Resource Plan Rev - Affiliated	(326)
3		Total	(427)

Entergy Louisiana, LLC
Cost of Service
AJ50 Major Storm Restoration Cost Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove storm restoration costs for major storms proposed for recovery in LPSC Docket No. U-35991 and LPSC Docket No. U-36350 from ending and 13 month average balances.

Line No.	Line Item	Account and Description	Amount
1	PLP311C: 311 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(624,313)
2	PLP312C: 312 BOILER PLANT EQUIPMENT - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(24,104)
3	PLP314C: 314 TURBO GENERATOR UNITS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(25,781)
4	PLP316C: 316 MISC POWER PLANT EQUIP - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(66,108)
5	PLP321C: 321 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(26,820,674)
6	PLP322: 322 REACTOR PLANT EQUIPMENT	1010ID: Contra Asset - 2021 Storm Sec	(167,555)
7	PLP325C: 325 MISC POWER PLANT EQUIP - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(12,002,984)
8	PLP341C: 341 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(29,822)
9	PLP345C: 345 ACCESSORY ELECTRIC EQUIPMENT - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(16,660)
10		Subtotal PRODUCTION PLANT IN SERVICE	(39,778,000)
11	PLT352C: 352 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(70,946)
12	PLT353C: 353 STATION EQUIPMENT - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(5,610,114)
13	PLT355C: 355 POLES & FIXTURES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(59,171,598)
14	PLT356C: 356 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(9,344,872)
15		Subtotal TRANSMISSION PLANT IN SERVICE	(74,197,529)
16	PLD361C: 361 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(375,081)
17	PLD362C: 362 STATION EQUIPMENT - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(42,397,780)
18	PLD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(188,790,570)
19	PLD365C: 365 OVERHEAD CONDUCTORS & DEVICES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(167,613,163)
20	PLD366C: 366 UNDERGROUND CONDUIT - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(4,665,507)
21	PLD367C: 367 UNDERGROUND CONDUCT & DEVICES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(90,314,506)
22	PLD368C: 368 LINE TRANSFORMERS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(186,484,585)
23	PLD3691C: 369.1 OVERHEAD SERVICES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(23,422,649)
24	PLD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(5,342,021)
25	PLD370C: 370 METERS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(34,054,389)
26	PLD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(25,127,098)
27	PLD3731RC: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(41,502,448)
28		Subtotal DISTRIBUTION PLANT IN SERVICE	(810,089,796)
29	PLG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	1010ID: Contra Asset - 2021 Storm Sec	(5,210,118)
30		Subtotal GENERAL PLANT IN SERVICE	(5,210,118)
31	ADP311: 311 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service	23,389
32	ADP321: 321 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service	59,733
33	ADP341: 341 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service	961
34		Subtotal PRODUCTION ACCUMULATED DEPRECIATION	84,082
35	ADT355: 355 POLES & FIXTURES	1080AM: Accum Prov Depr Plant Service	3,252,121
36		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION	3,252,121
37	ADD3602: 360.2 LAND RIGHTS - PRIMARY	108220: Rwp - Removal Cost	(2,944,407)
38	ADD361: 361 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost	(2,456,449)
39	ADD362: 362 STATION EQUIPMENT	108220: Rwp - Removal Cost	(44,876,798)
40	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost	(34,587,984)
41	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	1080AM: Accum Prov Depr Plant Service	34,886,896
42	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	(27,326,583)
43	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost	(7,112,221)
44	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost	(12,095,739)
45	ADD368: 368 LINE TRANSFORMERS	108220: Rwp - Removal Cost	(55,649,502)
46	ADD3691: 369.1 OVERHEAD SERVICES	108220: Rwp - Removal Cost	(28,519,423)
47	ADD3692: 369.2 UNDERGROUND SERVICES	108220: Rwp - Removal Cost	(13,864,685)
48	ADD370: 370 METERS	108220: Rwp - Removal Cost	(305,885)
49	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108220: Rwp - Removal Cost	(11,809,198)
50	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108220: Rwp - Removal Cost	(2,243,926)
51	ADD3652: 365.2 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	162
52	ADD3653: 365.3 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	(5,596,485)
53	ADD370AMI: 370 METERS - AMI SMART METERING	108220: Rwp - Removal Cost	(8,766,203)
54		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	(223,268,430)
55	ADG390: 390 STRUCTURES & IMPROVEMENTS	1080AM: Accum Prov Depr Plant Service	204,539
56		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION	204,539
57	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance	(495,775,060)
58		Subtotal 228 PROPERTY INSURANCE RESERVE	(495,775,060)

Entergy Louisiana, LLC
Cost of Service
AJ50 Major Storm Restoration Cost Adjustment
Electric
For the Test Year Ended December 31, 2022

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

Line No.	Line Item	Account and Description	Amount
1	ADFIT190: 190 - FEDERAL	190161: Property Insurance Reserve-Fed	96,304,305
2	ADFIT190: 190 - FEDERAL	190251: Removal Cost - Fed	127,307,672
3	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed	60,000,487
4	ADFIT282: 282 - FEDERAL	282533: Casualty Loss Deduction-Fed	272,829,424
5		Subtotal ACCUMULATED DEFERRED FEDERAL INC TAXES	556,441,889
6	ADSIT190: 190 ADIT - STATE	190162: Property Insurance Reserve - State	37,183,129
7	ADSIT190: 190 ADIT - STATE	190252: Removal Cost - State	49,153,541
8	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State	21,362,985
9	ADSIT282: 282 ADIT - STATE	282534: Casualty Loss Deduction-St	103,827,496
10		Subtotal ACCUMULATED DEFERRED STATE INC TAXES	211,527,151
11	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	12,713,147
12	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	(22,496,779)
13	DTFPI: PROPERTY INSURANCE - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	13,988,316
14	DTFCOR: REMOVAL COSTS - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed	7,972,472
15	DTSCLD: CASUALTY LOSS DEDUCTION-STATE	410120: Prov Def Inc Tax-Util Op-State	4,814,244
16	DTSLIB: LIBERALIZED DEPRECIATION - STATE	410120: Prov Def Inc Tax-Util Op-State	(8,686,015)
17	DTSPIR: PROPERTY INS RESERVE-STATE	410120: Prov Def Inc Tax-Util Op-State	5,400,894
18	DTSRC: REMOVAL COST - STATE	410120: Prov Def Inc Tax-Util Op-State	3,078,175
19		Subtotal PROVISION FOR DEFERRED INCOME TAXES	16,784,455
20	CTACL: CASUALTY LOSS	EXNUMS: Current Tax Schedule M	(65,353,037)
21	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	EXNUMS: Current Tax Schedule M	(72,011,923)
22	CTARCX: REMOVAL COSTS	EXNUMS: Current Tax Schedule M	(41,042,329)
23	CTALD: LIBERALIZED DEPRECIATION	EXNUMS: Current Tax Schedule M	115,813,533
24		Subtotal TAXABLE INCOME BEFORE STATE TAXES	(62,593,756)
25	STALDF: LIBERALIZED DEPRECIATION - FEDERAL	EXOTSP: State Only Schedule M	(115,813,533)
26	STALDS: LIBERALIZED DEPRECIATION - STATE	EXOTSP: State Only Schedule M	115,813,533
27	STACASLSF: CASUALTY LOSS - FEDERAL	EXOTSP: State Only Schedule M	65,353,037
28	STACASLS: CASUALTY LOSS - STATE	EXOTSP: State Only Schedule M	(64,189,921)
29		Subtotal STATE ADJUSTMENTS TO NET INCOME	1,163,116

Entergy Louisiana, LLC
Cost of Service
AJ54 Westinghouse Credits Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment to remove Westinghouse Credits to be retained by the Company.

Line No.	Line Item	Account and Description	Amount
1	RO456PD: 456 PRODUCTION DEMAND	456WHC: Westinghouse Credits	(1,042,464)
2		Total	(1,042,464)

Entergy Louisiana, LLC
Cost of Service
AJ55 DOE Awards Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment related to WF3, GG & RBS DOE Turnaround of DOE Awards

Line No.	Line Item	Account and Description	Amount ⁽¹⁾
1	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	1,614,824
2		Total	<u>1,614,824</u>

Notes:

⁽¹⁾ Reference AJ55.2

Entergy Louisiana, LLC
Cost of Service
AJ55 DOE Awards Adjustment
Electric
For the Test Year Ended December 31, 2022

Adjustment related to WF3, GG & RBS DOE Turnaround of DOE Awards

Line No.	Line Item	Account	WF3 Turnaround	GG Turnaround	RBS Turnaround	Total Turnaround
1	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	1,094,019	261,035	259,770	1,614,824
2		Total	1,094,019	261,035	259,770	1,614,824

Entergy Louisiana, LLC
Cost of Service
AJ56 Business Combination CTABs
Electric
For the Test Year Ended December 31, 2022

Per Stipulated Agreement in LPSC Docket No. U-33244, adjustment to record amortization of external CTABs.

Line No.	Line Item	Account and Description	Amount
1	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	1,491,654
2	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense	93,694
3	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	8,055
4	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	28,549
5		Total	<u>1,621,952</u>

Entergy Louisiana, LLC
Cost of Service
AJ59 Outside Right of Way (OROW) Amortization
Electric
For the Test Year Ended December 31, 2022

Adjustment to include 1/10th of Outside Right of Way Vegetation Management amortization including carrying costs at the applicable WACC

Line No.	Line Item	Account and Description	Amount
1	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	1,037
2	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	12,892
3	OMT571: 571 MAINT OF OVERHEAD LINES	571000: Maint Of Overhead Lines	935,572
4	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	1,695,091
5	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	285
6	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	72
7		Subtotal OPERATION & MAINTENANCE EXPENSE	<u>2,644,950</u>
8	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	165
9		Subtotal TAXES OTHER THAN INCOME	<u>165</u>
10		Total	<u><u>2,645,115</u></u>

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

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

Notes:

⁽¹⁾ Reference MD 3

⁽²⁾ Reference MD 2

⁽³⁾ Reference COC 1

⁽⁴⁾ $1 - ((1 - FCITR) * (1 - STR))$

⁽⁵⁾ $FTX / (1 - FTX)$

⁽⁶⁾ $BDEBT / (1 - BDEBT)$

⁽⁷⁾ $INCTAX / (1 - INCTAX)$

⁽⁸⁾ $1 / ((1 - INCTAX) * (1 - BDEBT - FTX))$

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

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

Notes:

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

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

5 Year Analysis Summary

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

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

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

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

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

Notes:

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

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

		Maturity	Principal	Unamortized Prem., Disc.,	Net	Cost	Annualized	Months	Amortization Prem., Disc.,	Net Annual	Effective Cost	
Description		Issue Date	Date	Outstanding	Exp., & Loss	Proceeds	Rate	Interest	Remaining	Exp., & Loss	Cost	Rate
5.59%	SERIES	Oct-09	01-Oct-24	300,000,000	(329,496)	299,670,504	5.59%	16,770,000	21	188,283	16,958,283	5.66%
5.40%	SERIES	Nov-09	01-Nov-24	400,000,000	(575,965)	399,424,035	5.40%	21,600,000	22	314,162	21,914,162	5.49%
4.44%	SERIES	Sep-10	15-Jan-26	250,000,000	(472,352)	249,527,648	4.44%	11,100,000	37	155,436	11,255,436	4.51%
4.05%	SERIES	Aug-13	01-Sep-23	325,000,000	(232,421)	324,767,579	4.05%	13,162,500	8	232,421	13,394,921	4.12%
3.78%	SERIES	Jul-14	01-Apr-25	110,000,000	(247,197)	109,752,803	3.78%	4,158,000	27	109,865	4,267,865	3.89%
Remove Storm Securitization (Legacy LG-Issac)				01-Apr-25	(65,474,805)	147,138	(65,327,667)	0	27	(65,395)	(2,540,342)	N/A
5.00%		Jun-14	15-Jul-44	170,000,000	(1,307,266)	168,692,734	5.00%	8,500,000	259	60,693	8,560,693	5.07%
3.78%		Jul-14	01-Apr-25	190,000,000	(361,986)	189,638,014	3.78%	7,182,000	27	160,882	7,342,882	3.87%
Remove Storm Securitization (Legacy EL-Issac)				01-Apr-25	(187,006,742)	356,283	(186,650,459)	0	27	(158,348)	(7,227,203)	N/A
4.95%		Mar-16	15-Jan-45	450,000,000	(8,807,168)	441,192,832	4.95%	22,275,000	265	399,619	22,674,619	5.14%
3.25%		Mar-16	01-Apr-28	425,000,000	(1,634,439)	423,365,561	3.25%	13,812,500	63	311,321	14,123,821	3.34%
3.05%		May-16	01-Jun-31	325,000,000	(2,641,004)	322,358,996	3.05%	9,912,500	101	313,782	10,226,282	3.17%
4.88%		Aug-16	01-Sep-66	270,000,000	(7,767,067)	262,232,933	4.88%	13,162,500	524	177,872	13,340,372	5.09%
2.40%		Oct-16	01-Oct-26	400,000,000	(1,760,876)	398,239,124	2.40%	9,600,000	45	469,567	10,069,567	2.53%
4.00%		Mar-18	15-Mar-33	750,000,000	(5,457,375)	744,542,625	4.00%	30,000,000	123	534,745	30,534,745	4.10%
3.12%		May-17	01-Sep-27	450,000,000	(1,795,267)	448,204,733	3.12%	14,040,000	56	384,700	14,424,700	3.22%
4.20%		Mar-19	01-Apr-50	525,000,000	(8,092,393)	516,907,607	4.20%	22,050,000	327	296,968	22,346,968	4.32%
1.32%	Line of Credit	Dec-22	06-Jan-23	50,000,000	(1,160,326)	48,839,674	1.32%	14,501	0	-	14,501	0.03%
4.20%		Mar-20	01-Sep-48	900,000,000	(5,718,898)	894,281,102	4.20%	37,800,000	308	222,813	38,022,813	4.25%
2.90%		Nov-20	15-Mar-51	650,000,000	5,219,029	655,219,029	2.90%	18,850,000	339	(185,036)	18,664,964	2.85%
1.60%		Nov-20	15-Dec-30	300,000,000	(2,759,313)	297,240,687	1.60%	4,800,000	96	346,841	5,146,841	1.73%
0.62%		Nov-20	17-Nov-23	665,000,000	0	665,000,000	0.62%	4,123,000	11	-	4,123,000	0.62%
Remove 2020 Laura Storm-related Debt (1)				Nov-20	(665,000,000)	(0)	(665,000,000)	0.62%		-	(4,123,000)	0.62%
2.35%		Mar-21	15-Jun-32	500,000,000	(5,475,045)	494,524,955	2.35%	11,750,000	114	579,029	12,329,029	2.49%
3.10%		Mar-21	15-Jun-41	500,000,000	(6,816,810)	493,183,190	3.10%	15,500,000	222	369,363	15,869,363	3.22%
2.00%		Apr-21	01-Jun-30	16,200,000	(469,086)	15,730,914	2.00%	324,000	89	63,248	387,248	2.46%
2.50%		Apr-21	01-Apr-36	182,480,000	(1,325,558)	181,154,442	2.50%	4,562,000	159	100,042	4,662,042	2.57%
0.95%		Oct-21	01-Oct-24	1,000,000,000	(3,597,027)	996,402,973	0.95%	9,500,000	21	2,055,444	11,555,444	1.16%
Remove 2021 Ida Storm-related Debt (2)				Oct-21	(1,000,000,000)	3,597,027	(996,402,973)	(9,500,000)		(2,055,444)	(11,555,444)	1.16%
4.75%		Aug-22	15-Sep-52	500,000,000	(8,505,221)	491,494,779	4.75%	23,750,000	357	286,317	24,036,317	4.89%
Annual Rating Agency Fee					(1,235,582)	(1,235,582)				248,977	248,977	N/A
Suspense/FAS101					(14,128)	(14,128)		0		14,128	14,128	
Amortization of Loss on Reauquired Debt												
Various		01-Oct-15	01-Apr-32		(1,558,547)	(1,558,547)		0	111	168,492	168,492	N/A
3.50%		Various	01-Aug-33		(2,206,924)	(2,206,924)		0	127	226,442	226,442	N/A
6.20%		01-Jun-21	01-Jun-30		(1,336,869)	(1,336,869)		0	89	100,896	100,896	N/A
5.95%		01-Oct-15	01-May-23		(8,841)	(8,841)		0	4	8,841	8,841	N/A
6.88%		01-Oct-15	01-Dec-23		(16,653)	(16,653)		0	11	16,653	16,653	N/A
6.13%		01-Oct-15	01-Jul-24		(43,014)	(43,014)		0	18	28,676	28,676	N/A
9.00%		01-Oct-15	01-Nov-25		(62,392)	(62,392)		0	34	22,021	22,021	N/A
8.75%		01-Oct-15	01-Oct-34		(793,385)	(793,385)		0	141	67,522	67,522	N/A
4.90%		01-Oct-15	01-Apr-32		(282,536)	(282,536)		0	111	30,544	30,544	N/A
8.25%		01-Oct-15	01-Jun-30		(311,992)	(311,992)		0	89	42,066	42,066	N/A
6.40%		01-Oct-15	01-Jul-30		(233,204)	(233,204)		0	90	31,094	31,094	N/A
Various		01-Oct-15	15-Jul-44		(363,598)	(363,598)		0	259	16,881	16,881	N/A
6.30%		Various	01-Mar-35		(565,501)	(565,501)		0	146	53,134	53,134	N/A
Various		01-Oct-15	15-Jul-44		(496,079)	(496,079)		0	259	23,032	23,032	N/A
Various		Various	01-Dec-24		(121,131)	(121,131)		0	23	51,294	51,294	N/A
Various		Various	01-Dec-24		(397,017)	(397,017)		0	23	170,470	170,470	N/A
Various		Various	01-Sep-66		(3,217,443)	(3,217,443)		0	524	95,043	95,043	N/A
3.50%		18-Apr-16	01-Jun-30		(503,098)	(503,098)		0	89	67,833	67,833	N/A
3.38%		18-Apr-16	01-Sep-28		(336,613)	(336,613)		0	68	59,402	59,402	N/A
4.88%		16-Sep-16	01-Sep-66		(3,551,057)	(3,551,057)		0	524	81,322	81,322	N/A
4.70%		16-Dec-20	15-Mar-51		(2,723,746)	(2,723,746)		0	339	96,568	96,568	N/A
5.25%		16-Dec-20	15-Mar-51		(4,862,562)	(4,862,562)		0	339	172,397	172,397	N/A
3.38%		01-Apr-21	01-Apr-36		(927,002)	(927,002)		0	159	69,962	69,962	N/A
Various		07-Jun-22	22-Jun-23		(184,968)	(184,968)		0	6	194,703	194,703	N/A
TOTAL LONG-TERM BOND DEBT				8,686,198,453	(94,343,965)	8,591,854,488	N/A	334,675,501	N/A	7,827,584	332,959,283	3.88%

Notes:

(1) Remove 2020-Storm-related debt (Laura, etc) Eff. 5/1/21 (April '21 COC) for MSS-4 pursuant to 6/10/21 FERC Letter Order in ER21-1720 and for AFUDC pursuant to 11/23/20 LPSC Order in Dkt U-35762.

(2) Remove Hurricane Ida - related debt Eff. 12/1/21 (Nov '21 COC) for MSS-4 pursuant to 1/20/22 FERC Letter Order in ER22-489 and for AFUDC pursuant to 11/17/21 LPSC Order in Dkt U-36154.

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

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

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

<u>DESCRIPTION</u>	<u>ISSUE DATE</u>	<u>PRINCIPAL OUTSTANDING</u>	<u>CAPITAL STOCK EXPENSE</u>	<u>PREMIUM/ (DISCOUNT) (LOSS)</u>	<u>NET PROCEEDS</u>	<u>COST RATE</u>	<u>ANNUAL COST</u>	<u>EFFECTIVE COST RATE</u>
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Entergy Louisiana, LLC
Cost of Capital
Common Equity
As of December 31, 2022
For the Test Year Ended December 31, 2022

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

Notes:

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

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