BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA	))))))	**DOCKET NO. U-_____**

DIRECT TESTIMONY

OF

CRYSTAL K. ELBE

ON BEHALF OF

ENTERGY LOUISIANA, LLC

AUGUST 2023

TABLE OF CONTENTS

I. INTRODUCTION **1**
II. PRESENT BASE RATE REVENUE **4**
III. RATE DESIGN **7**
IV. TARIFF SUPPORT **10**
A. FACILITIES CHARGES 10
B. CHARGING INFRASTRUCTURE 11
V. TYPICAL BILLS **14**
VI. CONCLUSION **14**

EXHIBITS

Exhibit CKE-1 Summary of Education and Work Experience

Exhibit CKE-2 Summary of Present and Proposed Revenues

Exhibit CKE-3 Typical Bills

I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.

A. My name is Crystal K. Elbe. My business address is 639 Loyola Avenue, New Orleans, LA 70113. I am employed by Entergy Services, LLC ("ESL")[1] as Manager of Utility Pricing and Analysis.

Q2. ON WHOSE BEHALF ARE YOU SUBMITTING THIS DIRECT TESTIMONY?

A. I am submitting this Direct Testimony to the Louisiana Public Service Commission ("LPSC" or "Commission") on behalf of Entergy Louisiana, LLC ("ELL" or the "Company"). When I refer to ELL or the Company in my testimony, I am referring to the single operating company which, generally speaking, is a combination of the prior two companies, Legacy ELL and Legacy Entergy Gulf States Louisiana, LLC ("Legacy EGSL").[2]

Q3. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I have a Master of Business Administration from the A. B. Freeman School of Business at Tulane University and both a Master of Science and a Bachelor of Science in

[1] ESL is a service company to the five Entergy Operating Companies ("EOCs"), which are Entergy Arkansas, LLC, ("EAL") Entergy Louisiana, LLC, Entergy Mississippi, LLC ("EML"), Entergy New Orleans, LLC ("ENO"), and Entergy Texas, Inc.

[2] On September 14, 2015, the LPSC issued Order No. U-33244-A ("Business Combination Order") formally approving the business combination of Legacy EGSL and Legacy ELL, through which those companies combined substantially all of their respective assets and liabilities into a single operating company, Entergy Louisiana Power, LLC, which subsequently changed its name to Entergy Louisiana, LLC. Upon consummation of the business combination, ELL became the public utility that is subject to LPSC regulation and is the successor of Legacy EGSL and Legacy ELL.

Accounting from the E. J. Ourso College of Business at Louisiana State University. I have worked for Entergy since 1995, holding a variety of positions during that time primarily within the Regulatory, Finance, and Accounting departments.

In my prior role as the Rates Strategy Manager within the Regulatory Research group, I supported the EOCs' efforts to develop regulatory and rate mechanisms for new customer-centric offerings that address the evolving needs and interests of the EOCs' respective customers. These new offerings include distributed energy resources, energy efficiency, demand response, and customer billing and convenience offerings. Prior to this role, I was a Regulatory Project Coordinator in ESL's Regulatory strategy group and coordinated the development of the EOCs' respective regulatory strategies for potential new customer offerings. I also coordinated the EOCs' Advanced Metering Infrastructure ("AMI") regulatory applications, which included net benefit analysis, revenue requirement estimates, and the development of the regulatory recovery mechanisms for each EOC's AMI deployment.

Also, I have held several leadership positions within the Regulatory Services organization as Manager of ELL Regulatory Filings (2015), Regulatory Strategy Manager (2014), and Manager of Revenue Requirements and Analysis (2013). My primary area of responsibility in these roles included managing regulatory filings for cost recovery mechanisms (Formula Rate Plans and Rate Case Costs of Service), new tariff development, rate design analysis, and financial forecasting. From 2009-2012, I was the Regulatory Affairs Coordinator in the ESL Integrated Energy Management Organization which led the initial research and analysis into emerging new smart grid technologies and, as such, was responsible for coordinating the financial and regulatory

aspects of Entergy New Orleans, LLC's Department of Energy AMI Stimulus Grant pilot project. Prior to that, I worked within Entergy's Accounting, Finance, and Regulatory Services organizations since December 1995.

Q4. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY?

A. I am responsible for general rate-related regulatory support, including the development of utility retail rates, focusing specifically on rate design, revenues, and external allocation factors used in the development of the class cost of service study ("CCOS").

Q5. HAVE YOU TESTIFIED PREVIOUSLY IN UTILITY RATEMAKING PROCEEDINGS?

A. Yes. I have testified before the Arkansas Public Service Commission, the Louisiana Public Service Commission, the Mississippi Public Service Commission, and the Public Utility Commission of Texas on a variety of issues, including class cost of service studies, cost allocation, revenue distribution, rate design, customer impacts, and energy efficiency issues. A summary of my previous testimony is included in Exhibit CKE-1.

Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to support the development of the Company's:

- Present Base Rate Revenue by rate class used in the development of the CCOS;

- Rate design that reflects changes to base rate schedules necessary to produce the level of revenue consistent with the retail revenue requirement resulting from the CCOS; and
- Proposed Base Rate Revenues that result from the application of the proposed base rates to the appropriate billing determinants.

I also sponsor the calculation of the updated Additional Facilities Charge rate and the new Charging Infrastructure ("CI") Rider rates as well as the CI accounting treatment and proposed depreciation rates. Finally, I present the typical bills that would result from the base rates proposed by ELL that were developed based on the cost of service study.

II. PRESENT BASE-RATE REVENUE

Q7. WHAT IS PRESENT BASE RATE REVENUE?

A. Present Base Rate Revenue is revenue that ELL receives from base rate schedules plus the portion of the annualized Formula Rate Plan ("FRP") Rate Adjustment revenues rolled into base rates, which is provided by Company witness Chris E. Barrilleaux. Revenue from riders designed to collect specific costs, e.g., fuel costs, financed storm costs, energy efficiency, and any items remaining in the FRP, is excluded.

Q8. WHY IS IT NECESSARY TO CALCULATE PRESENT BASE RATE REVENUE?

A. Base rate revenue from the Test Year (calendar year 2022) compared to the revenue requirement from the ELL cost of service study is used to determine the revenue deficiency or sufficiency for the Company, and then the rates for each rate schedule are revised to collect the required amount from each rate class. Said differently, ELL's

Present Base Rate Revenue is used to develop a Test Year annual revenue that would be representative of the proposed rate effective year.

Q9. IS PRESENT BASE RATE REVENUE DEVELOPED BY RATE CLASS?

A. Yes. While base rate revenues are developed at the rate schedule level, they are presented at the rate class level. As described by Company witness Matthew S. Klucher, the rate classes in the CCOS reflect a combination of the Legacy ELL and Legacy EGSL rate schedules under the current tariff rates.

Q10. WHAT INFORMATION IS REQUIRED FOR ELL TO CALCULATE PRESENT BASE RATE REVENUE?

A. To calculate present base rate revenues, billing determinants and the currently-approved rates are required. Billing determinants are (1) the billed kW for demand charges, (2) the billed kWh for energy charges, and (3) the number of bills in each rate class for customers charges or minimum bill calculations. These billing determinants are aggregated for each rate schedule. The billing determinants are then multiplied by their currently-approved rates set forth in the applicable approved ELL tariff.

Q11. HOW DOES ELL OBTAIN THE NECESSARY BILLING DETERMINANT INFORMATION?

A. The initial Test Year billing determinants are obtained from the ELL billing system. Then certain adjustments were made, which are discussed below.

Q12. WHAT WAS THE FIRST ADJUSTMENT TO THE TEST YEAR BILLING DETERMINANTS?

A. First, adjustments were made for significant changes to certain individual customer usage, where such changes were known and measurable, in order to better represent the demand and energy requirements of those customers during the rate effective year. For example, the Company has included additional demand and energy for new large customers that are actively working with the Company on new service agreements and that will be taking service during the rate effective period.[3] The energy and demand data were adjusted to reflect that change in load. Adjustments were also made to annualize changes resulting from customers moving from one rate schedule to another during the test year, and/or to annualize existing customers' demand and energy consumption. Note that this adjustment is unrelated to customer movement that results from combining certain rate classes discussed by company witnesses Klucher and Elizabeth C. Ingram, and which occurs later in the rate design process.

Q13. WHAT WAS THE SECOND ADJUSTMENT TO THE TEST YEAR BILLING DETERMINANTS?

A. The energy usage for the residential, small general service and general service rate classes was adjusted to reflect normal weather. The energy weather normalization adjustment is calculated by the Revenue Forecasting and Analysis group within the ESL organization, and the purpose of the adjustment is to calculate what the sales

[3] See, e.g., https://www.entergynewsroom.com/news/entergy-named-top-utility-in-economic-development-for-15-years/.

(MWh) for the Test Year would have been after adjusting actual Test Year sales to account for the impact of unusual weather, usually defined as a temperature deviation from average (or normal). When the MWh weather adjustment is presented as a percentage of MWh sales, it is commonly referred to as the weather factor.

Q14. WERE ANY OTHER ADJUSTMENTS MADE TO DEVELOP PRESENT BASE RATE REVENUES?

A. Yes. The FRP revenues were annualized by applying the appropriate FRP rates to the appropriate revenues. Company witness Barrilleaux provided the FRP rates to me for this purpose. The FRP revenues associated with costs included in the class cost of service study were "rolled into" the Present Base Rate Revenue by applying the appropriate FRP rates respectively to current base rates. FRP revenues that resulted from either one-time items or that the Company is proposing to continue recovery consistent with how those expenses and revenues are treated in the FRP today were excluded from the calculation of the Present Base Rate Revenues and are reflected in Mr. Barrilleaux's Exhibit CEB-5.

III. RATE DESIGN

Q15. WHAT IS THE RATE DESIGN PROCESS?

A. The rate design process sets base rates to target the necessary level of revenues by rate class based on the CCOS and the result of revenue allocation process described by Mr. Klucher. Then Proposed Base Rate Revenue is calculated to provide the revenue proof that shows the proposed ELL base rate schedule changes results in the amount of revenue requirement indicated by the CCOS and the revenue allocation process. Also

similar to Present Base Rate Revenue, revenue from riders designed to collect specific costs, e.g., fuel costs, financed storm costs, energy efficiency, and any items remaining in the FRP, is excluded from calculating Proposed Base Rate Revenue.

Q16. HOW ARE THE PROPOSED BASE RATES DEVELOPED THROUGH THE RATE DESIGN PROCESS?

A. Mr. Barrilleaux, via the CCOS study, established the initial total retail revenue requirement for each rate class. The initial total retail revenue requirement calculated by Mr. Barrilleaux was then adjusted to reflect tariff rate changes for the combined additional facilities charge ("AFC") rate schedule, as I discuss below, and changes to late fees and miscellaneous fees, as company witness Ms. Ingram discusses. Once the amount of those adjustments was determined, they were provided to Mr. Barrilleaux as an additional input into the CCOS study. Mr. Barrilleaux then provided the adjusted Total Retail Revenue Requirement to Mr. Klucher. In turn, Mr. Klucher provided the target level revenue requirement by rate class based on the revenue allocation process described in his Direct Testimony. Determining the level of revenue requirement to collect through base rates is the first step in calculating the proposed base rates through the rate design process.

Q17. WHAT IS THE NEXT STEP IN THE RATE DESIGN PROCESS?

A. The second step requires adjusting the individual prices within the individual rate structures to collect the required revenue by class as determined in the first step. The individual rate structure within each rate class is generally based on a combination of

billing components that typically include a fixed customer charge ($ per month), an energy charge ($ per kWh), and a demand charge ($ per kW). In general, for most rate schedules each billing component was increased or decreased by a similar percentage to achieve the appropriate level of revenue. There are some instances where rates are applied across multiple schedules and were adjusted to reflect the original structure basis and the updated rates (for instance, the rkVA rate in Rider H-L). For rate schedules that were eliminated, the customers were moved to the appropriate rate schedule (for example the Legacy ELL Water Heating and Space Heating Commercial were moved to the Legacy ELL Small General Service Rate) and the billing determinants and rates were adjusted to conform to the appropriate proposed rate schedule rates.

In addition, as described by Ms. Ingram, I updated certain LED lighting rates, which reduces the disparity in charges for LED versus non-LED lights. As a first step I set the LED lights to a level that was more aligned with current costs and the now obsolete non-LED lighting and adjusted for the applicable rolled in FRP amounts. Once that step was complete, I adjusted the pricing for all other lighting rates to a level that provided the required level of revenue for the lighting rate class as developed by Mr. Klucher.

Q18. DO THE PROPOSED BASE RATES RECOVER THE DEFICIENCY IDENTIFIED BY MR. BARRILLEAUX?

A. Yes. A summary of the Present Base Rate Revenue versus the Proposed Base Rate Revenue by rate class is shown in my Exhibit CKE-2 and reflects the amounts provided by Mr. Barrilleaux as the total retail revenue requirement.

IV. TARIFF SUPPORT

Q19. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

A. I sponsor the update to the rates in the Additional Facilities Charge schedule described by Ms. Ingram as well as sponsor the rate calculation, accounting treatment, and depreciation rate for the proposed Charging Infrastructure CI Rider, also described by Ms. Ingram.

A. Facilities Charges

Q20. WHAT CHANGES ARE PROPOSED TO THE ADDITIONAL FACILITIES CHARGE RATES?

A. As explained by Ms. Ingram, ELL proposes to combine the existing forms of facilities charges, which consist of (1) the combined Schedule AFC approved in the Business Combination Order, (2) Legacy EGSL Schedule AFC-G, (3) Legacy ELL Schedule AFC-L, and (4) a limited number of Legacy ELL customers that still have facilities charges embedded within their base rate schedule, into the consolidated Schedule AFC. Additionally, the underlying cost components to the AFC are being updated to reflect the current CCOS including the relevant plant, operations and maintenance ("O&M"),

and property insurance and tax expenses, rates of return on rate base, O&M growth rates, and property tax growth rates. The updates have resulted in a reduction in the AFC rates for Option A and Option B.

Q21. WHERE IS THE PROPOSED SCHEDULE AFC LOCATED IN THE COMPANY'S FILING PACKAGE?

A. The proposed Schedule AFC rates is included with Ms. Ingram's Exhibit ECI-7.

B. Charging Infrastructure

Q22. WHAT IS THE PURPOSE OF THE CHARGING INFRASTRUCTURE RIDER?

A. As described by Ms. Ingram, ELL is proposing to offer non-residential customers the flexibility to choose the desired transportation electrification ("TE") infrastructure and equipment, up to and including the option of a "turn-key" TE solution, supplied by ELL through ELL's proposed CI Rider.

Q23. PLEASE DISCUSS HOW ELL'S PROPOSED CI RIDER WAS DEVELOPED AND PRICED.

A. ELL developed the CI Rider based on the rationale and methodology behind ELL's existing LPSC-approved AFC Rider Option B with modifications due to different useful life assumptions, the impacts of the elimination of a post-recovery period and customer-specific cost recovery of O&M. ELL developed the percentage-based rates under the CI Rider by calculating level monthly payment percentages to be applied to the investment made by the Company using its pre-tax weighted-average cost of

capital, similar to the AFC, along with the associated property insurance and property tax. The level monthly payment percentage was calculated for the Recovery Term period between 1 year and 10 years (the Recovery Term is set to the proposed useful (book) life of the TE infrastructure and equipment). The levelized monthly percentages for application during the selected Recovery Term are reflected in the CI Rider. The Recovery Term and associated percentage would apply monthly to the infrastructure investment made by the Company, net of any adjustments as shown in the CI Rider (Exhibit ECI-2).

Also, project-specific inputs such as O&M expenses will be addressed separately for each customer's installation. For each installation, an agreed-upon fixed amount to cover ongoing O&M expenses will be added to each CI Rider customer's monthly ELL electric bill based on the customer's desired level of service.

Q24. HOW DOES ELL PROPOSE TO ACCOUNT FOR THE COSTS IT INCURS AND ANY NEW REVENUES RECEIVED UNDER THE CI RIDER OFFERING?

A. ELL is proposing that any grid investment (upstream of the TE-related infrastructure and equipment) would be booked as it is today. TE infrastructure and equipment costs would be booked in accordance with Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts to electric plant account 371 (Installations on customers' premises). Depreciation expense associated directly with the TE infrastructure and equipment investment will be booked in accordance with FERC Uniform System of Accounts to account 403 (Depreciation expense). All ongoing maintenance expenses associated directly with the TE infrastructure and equipment

investment will be booked in accordance with FERC Uniform System of Accounts to account 598 (Maintenance of miscellaneous distribution plant) and any operating expenses will be booked in accordance with FERC Uniform System of Accounts to account 586 (Meter expenses). Other expenses, like additional property taxes for example, will be booked to the FERC accounts currently used for similar types of expenses. As far as monthly revenues received under the CI Rider, ELL proposes that those revenues be booked in accordance with FERC Uniform System of Accounts to revenue account 456 (Other electric revenues) and treated as an offset against ELL's overall revenue requirement.

Q25. IS ELL REQUESTING ANYTHING SPECIFIC RELATED TO DEPRECIATION?

A. Yes. ELL's depreciation study includes a proposed 3.17% annual depreciation rate to electric plant account 371, which is based on a calculation that includes, among other components, a useful equipment life of 45 years. However, the TE infrastructure and equipment is expected to have a much shorter useful life of 10 years. Since EV charging infrastructure is a relatively new investment for ELL, the Company has conducted research that supports a useful life in the range of five to twenty years. Accordingly, ELL requests that the Commission expressly permit ELL to book its investments in CI Rider infrastructure and equipment to an electric plant sub-account 371 and that ELL be permitted to apply an annual depreciation rate of 10% to these assets given the aforementioned 10-year expected life, which is also consistent with the depreciation rate recently approved for ENO, EML, and EAL for the same type of

infrastructure.[4] It should be noted that the monthly percentage rates in the CI Rider reflect a 10-year expected life and resulting depreciation rate. Thus, the CI Rider is designed to recover the costs in a time frame consistent with the depreciation rate being proposed.

Q26. WHERE IS THE PROPOSED CI RIDER LOCATED IN THE COMPANY'S FILING PACKAGE?

A. The proposed Rider CI is included with Ms. Ingram's Exhibit ECI-2.

V. TYPICAL BILLS

Q27. HAVE YOU PROVIDED TYPICAL BILLS REFLECTING THE IMPACT OF THE COMPANY'S PROPOSED REVENUE INCREASE AND RATE DESIGN?

A. Yes. They are presented in my Exhibit CKE-3.

VI. CONCLUSION

Q28. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, at this time.

[4] *See* New Orleans City Council Resolution No. R-19-457 in Docket No. UD-18-07, dated November 7, 2019 (as amended by Resolution No. R-23-75, dated February 16, 2023); Order No. 8 in Arkansas Public Service Commission Docket No. 22-026-TF, dated February 10, 2023; and the Mississippi Public Service Commission Order in Docket No. 2022-UN-44, dated November 1, 2022.

AFFIDAVIT

STATE OF LOUISIANA

PARISH OF ORLEANS

NOW BEFORE ME, the undersigned authority, personally came and appeared, **CRYSTAL K. ELBE**, who after being duly sworn by me, did depose and say:

That the above and foregoing is her sworn testimony in this proceeding and that she knows the contents thereof, that the same are true as stated, except as to matters and things, if any, stated on information and belief, and that as to those matters and things, she verily believes them to be true.

Crystal K. Elbe

SWORN TO AND SUBSCRIBED BEFORE ME
THIS 28th DAY OF AUGUST 2023

NOTARY PUBLIC

My commission expires: at death

HARRY M. BARTON
Notary Public for the State of Louisiana
LA Bar No. 29751 - Notary ID 90845
Commission Issued For Life

LIST OF PREVIOUS TESTIMONY FILED BY CRYSTAL K. ELBE

State	Jurisdiction	Docket No.	Year	Topic
AR	APSC	20-049-U	2021	Power Through
AR	APSC	25-025-P	2023	Promotional Practices – Special Rate Contract
LA	LPSC	R-31106	2014	Energy Efficiency (EECR) Rider
LA	LPSC	U-33244	2014	Business Combination
LA	LPSC	U-36105	2021	Power Through
MS	MPSC	2018-UN-133	2018	Smart Energy Services
MS	MPSC	2021-UN-177	2021	Prepay Electric Service Option
MS	MPSC	2018-UN-205	2022	Formula Rate Plan
TX	PUCT	53719	2022	Rate Case

ENTERGY LOUISIANA, L.L.C.
SUMMARY OF TOTAL CURRENT AND PROPOSED REVENUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

		PRESENT					PROPOSED					REVENUE CHANGE	
Line No.	Rate Class	Base Rate Revenue (1)	FRP Revenue (2)	Rider Revenue (3)	Fuel Revenue	Total Revenue	Base Rate Revenue	FRP Revenue (2)	Rider Revenue (3)	Fuel Revenue	Total Revenue	AMOUNT	%
(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n) = (m) - (h)	(o) = (n) / (h)
1	RESIDENTIAL SERVICE	$1,237,494,795	($61,648,193)	$193,814,804	$639,717,288	$2,009,378,694	$1,455,098,199	($61,460,498)	$193,814,804	$639,717,288	$2,227,169,793	$217,791,099	10.84%
2	SMALL GENERAL SERVICE	$596,211,426	(29,448,856)	92,776,565	307,166,064	966,705,199	591,757,196	(24,994,665)	92,776,565	307,166,064	$966,705,160	($39)	0.00%
3	GENERAL SERVICE	$376,698,826	(18,746,253)	59,057,714	251,936,064	668,946,350	410,347,599	(17,332,279)	59,057,714	251,936,064	$704,009,098	$35,062,748	5.24%
4	MUNICIPAL PUMPING SERVICE	$16,838,338	(832,590)	2,868,218	13,026,458	31,900,424	20,321,273	(858,331)	2,868,218	13,026,458	$35,357,618	$3,457,195	10.84%
5	LARGE POWER SERVICE	$160,782,336	(9,245,081)	12,445,822	183,707,862	347,690,939	165,455,936	(6,988,535)	12,445,822	183,707,862	$354,621,086	$6,930,146	1.99%
6	HIGH LOAD FACTOR SERVICE	$200,888,723	(10,062,525)	13,861,330	264,993,120	469,680,648	224,005,582	(9,461,557)	13,861,330	264,993,120	$493,398,475	$23,717,827	5.05%
7	LARGE LOAD HIGH LF POWER SERVICE	$365,759,593	(13,571,540)	20,176,351	711,185,984	1,083,550,388	490,339,512	(20,710,981)	20,176,351	711,185,984	$1,200,990,866	$117,440,478	10.84%
8	LEGACY INDUSTRIAL SERVICE	$26,359,988	0	2,628,580	119,008,064	147,996,632	72,459,251	(3,060,537)	2,628,580	119,008,064	$191,035,358	$43,038,726	29.08%
9	LARGE INDUSTRIAL SERVICE	$126,065,554	(6,024,930)	13,096,052	131,772,833	264,909,510	125,334,480	(5,293,883)	13,096,052	131,772,833	$264,909,482	($28)	0.00%
10	LIGHTING SERVICE	$79,337,640	(3,907,805)	11,518,884	19,186,288	106,135,006	78,756,222	(3,326,509)	11,518,884	19,186,288	$106,134,885	($121)	0.00%
11	TOTAL RETAIL	$3,186,437,218	($153,487,773)	$422,244,320	$2,641,700,025	$6,096,893,790	$3,633,875,249	($153,487,773)	$422,244,320	$2,641,700,025	$6,544,331,821	$447,438,031	7.34%

Notes:
(1) Includes annualized FRP revenues from the 2022 Evaluation Report filed on May 31, 2023 in Docket U-36822, and excluding items listed in Note (2) below.
(2) Includes 2022 FRP Evaluation Report revenues attributable to items that were not rolled into base rates, which includes the MCRM, TRAM and one-time credits included in the Extraordinary Costs.
(3) Rider Revenues include: EAC, EECR, Financed Storm Cost ("FSC"), Riders FSC-III, FSC-IV, and FSC-V; and Storm Cost Offset ("SCO") Riders, SCO, SCO-II, SCO-III Rider, SCO-IV, and SCO-V.

ENTERGY LOUISIANA, LLC
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

RESIDENTIAL - Legacy ELL
(SECONDARY)

LINE NO.	KWH	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
1	500	$66.90	$77.45	$10.55	15.77%
2	1000	$126.02	$139.94	$13.92	11.05%
3	1250	$153.89	$170.95	$17.06	11.09%
4	LI Senior 1,000	$126.02	$128.52	$2.50	1.98%

RESIDENTIAL - Legacy EGS
(SECONDARY)

LINE NO.	KWH	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
5	500	$66.58	$77.44	$10.86	16.31%
6	1000	$118.77	$139.05	$20.28	17.08%
7	1250	$144.85	$169.83	$24.98	17.25%
8	LI Senior 1,000	$109.68	$126.39	$16.71	15.24%

SMALL GENERAL SERVICE - Legacy ELL
(SECONDARY)

LINE NO.	KW	KWH	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
9	12	1,500	$315.97	$312.87	($3.10)	-0.98%
10	50	12,500	$1,701.04	$1,691.51	($9.53)	-0.56%
11	500	150,000	$15,212.63	$15,123.02	($89.61)	-0.59%

SMALL GENERAL SERVICE - Legacy EGS
(SECONDARY)

LINE NO.	KWH	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)
12	500	$99.16	$97.79	($1.37)	-1.38%
13	1500	$232.92	$233.77	$0.85	0.37%
14	5000	$701.05	$709.68	$8.63	1.23%

LARGE GENERAL SERVICE - Legacy ELL
(SECONDARY)

LINE NO.	KW	KWH	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
15	300	120,000	$11,826.15	$12,421.69	$595.54	5.04%
16	500	225,000	$20,569.99	$21,577.34	$1,007.35	4.90%
17	1,000	500,000	$43,082.56	$45,145.30	$2,062.74	4.79%
18	20,000	13,000,000	$1,016,724.77	$1,063,140.19	$46,415.42	4.57%

GENERAL SERVICE - Legacy EGS
(SECONDARY)

LINE NO.	KW BILLING DEMAND	KWH @ LOAD FTR	PRESENT MONTHLY BILLING	PROPOSED MONTHLY BILLING (1)	DIFFERENCE AMOUNT	DIFFERENCE PERCENT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Load Factor:	30%				
19	25	5,475	$642.99	$690.82	$47.83	7.44%
20	500	109,500	$11,356.59	$12,228.56	$871.97	7.68%
	Load Factor:	50%				
21	25	9,125	$870.73	$934.42	$63.69	7.31%
22	500	182,500	$15,871.17	$17,060.78	$1,189.61	7.50%
	Load Factor:	70%				
23	25	12,775	$1,088.44	$1,167.18	$78.74	7.23%
24	500	255,500	$20,152.55	$21,642.52	$1,489.97	7.39%

Notes:
(1) The Proposed Monthly Billing excludes the Fuel Tracker rider and includes estimated rates for the Little Gypsy and FSC-II securitization refunds, the May 2023 Filed FRP rate and the estimated ongoing FRP rate. All other rider rates are as of July 2023.