

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE FRP

Revision #~~0~~1

~~Original~~First Revised
Effective Date: ~~088~~/30/20212024
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~~088~~/30/20182021
Authority: ~~LPSC Order U-35565~~

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~~Except for the 2020 Evaluation Period, the~~The Parties and any Intervenor(s) shall then have until August 20 of the filing year to review the Evaluation Report to ensure that it complies with the requirements of Section 2.C below. ~~For the 2020 Evaluation Period, the Parties shall have until September 20, 2021 to review the Evaluation Period Report to ensure that it complies with the requirements of Section 2.C below.~~ If any of the Parties ~~should detect any~~ error(s) are detected in the application of the principles and procedures contained in Section 2.C below or identify any issues upon which further information is required of ELL and/or to verify any of the data or issues contained in the annual filing are found, such error(s), data or issues requiring verification ("Dispute" or "Disputes") shall be formally communicated in writing through an Errors & Objections Report to the other Parties and Intervenor(s) by August 20 of the filing year. ~~["Dispute" or "Disputes"], except for the 2020 Evaluation Period where the Dispute deadline will be September 20, 2021.~~ Each such Dispute indicated ~~Dispute~~in the Errors & Objection Report shall include, if available, documentation of the proposed correction. The Company shall then have until September 30 of the filing year to review any proposed corrections, to work with the other Parties to resolve any Disputes and to file a revised Attachment A containing Rate Adjustments reflecting all corrections upon which the Parties and Intervenor(s) agree. ~~For the 2020 Evaluation Period, this deadline is extended to October 30, 2021.~~ The Company shall provide the ~~other~~ Parties and Intervenor(s) with appropriate workpapers supporting any revisions made to the Rate Adjustments initially filed.

Except where there are unresolved Disputes, which shall be addressed in accordance with the provisions of Section 2.B.3 below, the Rate Adjustments initially filed under the provisions of Section 2.B.1 above, or such corrected Rate Adjustments as may be determined pursuant to the terms of this Section 2.B.2, shall become effective for bills rendered on and after the first billing cycle ~~for~~of the month of September of the filing year. Those Rate Adjustments shall then remain in effect until changed pursuant to the provisions of this Rider.

To the extent that there are no issues raised during the annual review period of the FRP or that any issues raised ~~by the Parties~~ are amicably resolved, *i.e.*, there are no unresolved issues to be addressed pursuant to Section 2.B.3 below, the Parties shall submit a joint report of the proceedings to the Commission for consideration as timely as practicable, including the terms under which any issues have been resolved and the resulting effect on rates.

2.B.3. RESOLUTION OF DISPUTES

In the event there are Disputes regarding any Evaluation Report, the Parties shall work together in good faith to resolve such Disputes. If the Parties are unable to resolve the Disputes or reasonably believe they will be unable to resolve the Disputes by the end of the period provided for in Section 2.B.2 above, revised Rate Adjustments reflecting all revisions to the initially filed Rate Adjustments on which the Parties agree shall become effective as provided for in Section 2.B.2 above. ~~Any remaining Disputes shall be submitted to the Commission for resolution.~~ Partie(s) shall submit in writing to the Commission a list of any remaining Disputes outstanding by January 15 of the year following the filing of the Evaluation Report. Within five (5) days of receipt of such written list of Disputes, the Company shall file a motion with the assigned Administrative Law

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Judge requesting that a status conference be set and a procedural schedule be established, unless good cause is shown by any party why it should not be set.

~~For the 2020 Evaluation Period, all rate adjustments that become effective for bills rendered on or after the first billing cycle for the month of September, 2021 shall be considered disputed and subject to refund with interest as described in this section 2.B.3, pending the formal raising of any disputed issues by the Parties by the September 20, 2021 deadline. Any disputes not formally raised by the September 20, 2018 deadline shall be considered withdrawn/resolved.~~

~~If~~

Following all due proceedings, if the Commission's final ruling on any Disputes requires changes in the Rate Adjustments initially implemented pursuant to the above provisions, the Company shall file a revised Attachment A containing such further modified Rate Adjustments within fifteen (15) days after receiving the Commission's order resolving the Disputes. The Company shall provide a copy of the filing to the ~~other Parties~~ and Intervenors together with appropriate supporting documentation. Such modified Rate Adjustments shall then be implemented with the next applicable monthly billing cycle after filing and shall remain in effect until superseded by Rate Adjustments established in accordance with the provisions of this Rider FRP.

Within 60 days after receipt of the Commission's final ruling on any Disputes, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest. Such refund/surcharge amount shall be calculated to be effective as of September (or, ~~with such other date authorized by the consent of Commission for the LPSC Staff, as of October of the filing year and calculation~~), shall be applied on a percentage basis pursuant to Section 2.C.4 of this Rider FRP and shall be based on the customer's applicable base revenue from the first billing cycle of September; ~~or with the consent of the LPSC Staff, of October, of the filing year~~ through the last date the Rate Adjustments were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

2.C. ANNUAL REDETERMINATION OF RATE ADJUSTMENTS

2.C.1. DEFINITION OF TERMS

a. ~~a.~~ **EVALUATION PERIOD**

The Evaluation Period shall be the twelve-month period ended December 31 of the calendar year immediately preceding the filing of an Evaluation Report. All data utilized in each Evaluation Report shall be based on actual results and balances for the Evaluation Period, as recorded on the Company's books in accordance with the Uniform System of Accounts or such other documentation as may be appropriate, allocated to LPSC retail operations as set forth in Attachment B, except where either 13-month average balances or beginning/ending average balances will be used for determination of rate base items.

b. ~~b.~~ **EARNED RATE OF RETURN ON COMMON EQUITY** RATE OF RETURN ON COMMON EQUITY

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The Earned Rate of Return on Common Equity ("EROE") for any Evaluation Period shall be determined in accordance with the Earned Rate of Return on Common Equity Formula set out in Attachment B. The EROE determination shall reflect the Evaluation Period Adjustments set out in Attachment C.

~~c. e.~~ **BENCHMARK RATE OF RETURN ON RATE BASE**

The Benchmark Rate of Return on Rate Base ("BRORB") is the composite weighted embedded cost of capital reflecting the Company's annualized costs of Short-Term Debt, Long-Term Debt, Preferred Stock and Common Equity. The BRORB shall be determined in accordance with the Benchmark Rate of Return on Rate Base Formula set out in Attachment D.

~~d. d.~~ **EVALUATION PERIOD COST RATE FOR COMMON EQUITY**

The Evaluation Period Cost Rate for Common Equity ("EPCOE") is the Company's cost rate for common equity applicable to the Evaluation Period. The EPCOE value applicable for each Evaluation Period shall be determined in accordance with the Evaluation Period Cost Rate for Common Equity Procedure set out in Attachment E.

~~e. e.~~ **RATE OF RETURN ON RATE OF RETURN ON COMMON EQUITY BANDWIDTH**

The Rate of Return on Common Equity Bandwidth ("Bandwidth") shall be the range of values with an upper limit ("Upper Band") equal to the EPCOE plus 0.50% and a lower limit ("Lower Band") equal to the EPCOE minus 0.50%.

~~a.f. f.~~ **ENVIRONMENTAL COST RELATED REVENUE REQUIREMENT**

If during the term of this FRP, there is a change in the law or regulation related to environmental issues or environmental compliance that increases the costs to ELL, ELL shall have the right to request the recovery of the prudent level of such costs outside the FRP bandwidth mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~ Nothing in this provision shall constitute pre-approval of the recovery of such increased costs.

~~g. g.~~ **ENERGY EFFICIENCY RELATED REVENUE REQUIREMENT**

If during the term of this FRP, there is a change in law or regulation that adopts measures designed to increase the efficient use of electric energy and that results in increased costs to ELL, ELL shall have the right to request the recovery of the prudent level of such costs outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein. Nothing in this provision shall constitute the pre-approval of the recovery of such increased costs.

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~~h. ——— LEGACY FRP REVENUE REQUIREMENTS~~

~~Legacy FRP revenue requirements for the retail rate classes shall be maintained as a percentage of Evaluation Period Base Rate Revenue, including the revenue requirements associated with the Additional Capacity Mechanism ("ACM"), at the respective approved levels recognized by the Commission under Docket No. U-33244. Legacy FRP Revenue Requirements are applicable to the individual retail rate classes to which the historical rates were maintained under the Legacy companies, as shown on Attachment A page 2. Legacy FRP Revenue Requirements will consist of Legacy ELL ("ELL-L") FRP Revenues, to be reflected on Attachment F, Line 40 and Legacy EGSL ("EGSL-L") FRP revenues, to be reflected on Attachment F, Line 44. Legacy revenue requirements may also include ACM adjustments or true-ups provided for in Section 3.D, which will be reflected on Attachment F, Line 38 for Legacy ELL ACM contracts, and Attachment F, Line 42 for Legacy EGSL ACM contracts. Legacy FRP Revenues may be modified under the provisions of the Tariff, such adjustments will be reflected on Attachment F, Line 39 for Legacy ELL and Attachment F, Line 43 for Legacy EGSL. Legacy FRP rates shall be re-determined as provided in 2.C.5. herein.~~

2.C.2. TOTAL RIDER FRP REVENUE LEVEL

In each Evaluation Report, the Total Rider FRP Revenue level ~~comprised of (a) Legacy FRP Revenues and (b) Rider ELL FRP Revenues that are incremental to the Legacy FRP Revenues shall consist of the following components~~ shall consist of Base Rider FRP Revenue, including any change as determined through application of the Rider FRP Revenue Redetermination Formula set out in Attachment F, Lines 1-27 and described further in Section 2.C.2.c below, and revenue associated with the following outside-the-bandwidth components of this Rider FRP:

- a. The Extraordinary Cost, ~~and/or~~ Additional Capacity Cost, ~~and/or~~ Transmission Recovery Mechanism, ~~and/or~~ Distribution Recovery Mechanism, ~~and/or~~ the MISO Cost Recovery Mechanism, ~~and/or~~ the Tax ~~Reform~~ Adjustment Mechanism ~~components shall be as, all of which are~~ defined in ~~Sections 3, 4, and 5~~ herein;
- b. Recovery of Realigned Costs Related Revenue Requirement component shall be as defined in Section 3.E.
- c. For Test ~~Year 2020, Base Rider FRP Rider Revenue shall be increased by \$63 million. For Test Year 2021~~ Years 2024, 2025 and 2022~~2026~~, the Base Rider FRP Revenue change shall be determined using the Rider FRP Revenue Redetermination Formula set out in Attachment F, Lines 1-27, which reflects the following rules:
 - (1) The ~~Total~~ Base Rider FRP Revenue Requirement for the Evaluation Period shall be reduced by the Evaluation Period amounts for the items reflected in Section 2.C.2.a through 2.C.2.b above.
 - (2) The ~~Total~~ Base Rider FRP Revenue level for the Evaluation Period shall be ~~reduced by the annualized revenue associated~~ determined in

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accordance with ~~the recovery of the items reflected in Attachment C~~
Section ~~2.C.2.a through 2.C.2.b, above~~ 1.A of this Rider FRP.

- (3) If the EROE as determined through an assessment of the Base Rider FRP Revenue Requirement, is less than the Lower Band, the Base Rider FRP Revenue level for the Evaluation Period shall be increased by the amount necessary to increase the EROE for the Evaluation Period by 100% of the difference between the Lower Band and the EROE.
- (4) There shall be no change in Base Rider FRP Revenue level for the Evaluation Period if the EROE is less than or equal to the Upper Band and greater than or equal to the Lower Band.
- (5) If the EROE exceeds the Upper Band, the Base Rider FRP Revenue level for the Evaluation Period shall be reduced by the amount necessary to decrease the EROE for the Evaluation Period by 100% of the difference between the EROE and the Upper Band.
- (6) A change in the Base Rider FRP Revenue level shall not be made unless it changes the EROE for the Evaluation Period by more than 0.05% (5 basis points).

~~d. For the 2021 and 2022 Evaluation Periods, with the exception of the items listed in Sections 3, 4 and 5, herein and other matters as shall be determined by the Louisiana Public Service Commission, the amount of ELL Base Rider FRP Revenue rate increases pursuant to Section 2.C.2.c may not exceed \$70 million for the cumulative 2021 and 2022 Evaluation Periods.~~

2.C.3. RIDER FRP REVENUE ALLOCATION

The Total Rider FRP Revenue as determined under the provisions of Section 2.C.2. above, shall ~~consist of both Legacy FRP Revenues and Rider ELL FRP Revenues which are incremental to the Legacy FRP Revenues. Legacy FRP Revenues shall~~ be allocated to each LPSC rate class based on ~~the~~ applicable Base Rate Revenue as a percentage of total applicable Base Rate Revenue for all retail rate classes pursuant to Attachment A, Page 2. Total Rider ELL FRP revenues, ~~incremental to the sum of the combined Legacy FRP revenues ("Incremental ELL FRP Revenues")~~, shall be allocated to each LPSC rate class based on the applicable Base Rate Revenue as a percentage of total applicable Base Rate Revenue for all retail rate classes pursuant to Attachment A, Page 2, unless otherwise specified.

DRM revenues, reflected on Attachment F, ~~Line~~Lines 29 and 35 shall be allocated to each LPSC rate class based on the applicable Distribution

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Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules pursuant to Attachment A, Page 2 of this Rider FRP.

The applicable Base Rate Revenue for all other FRP Revenues shall be the Louisiana Retail Base Rate Revenue for the Evaluation Period as reflected in Attachment A, Page 2.

2.C.4. RIDER ELL FRP RATE ADJUSTMENT REDETERMINATION

All applicable retail rates and riders as noted on Attachment A on file with the ~~Louisiana Public Service~~ Commission will be adjusted for the ELL FRP Revenues by the appropriate percentage of the Evaluation Period Base Rate Revenue of all bills.

~~**2.C.5. LEGACY FRP RATES REDETERMINATION**~~

~~All applicable retail rates and riders as noted on Attachment A, on file with the Louisiana Public Service Commission, will be adjusted for the Legacy FRP Revenues by the appropriate percentage of applicable Base Rate Revenue of the respective bills, pursuant to notes 1 and 2 shown on Attachment F, Section 5. Adjustments to Legacy FRP revenues, specifically permitted under the terms of Rider ELL FRP, shall be made as a change to the applicable Legacy FRP revenue requirement total as shown on Attachment F, Section 5. Such annual adjustments shall be reflected on a cumulative basis and supporting workpapers shall be filed with each request to adjust Legacy FRP Rates within the FRP Evaluation Period Report.~~

3. PROVISIONS FOR OTHER RATE CHANGES

3.A. EXTRAORDINARY COST CHANGES

3.A.1. UNFORESEEN ~~COST CHANGES~~ COSTS OR REVENUES

a. It is recognized that from time-to-time ELL may experience extraordinary increases or decreases in costs that occur as a result of actions, events, or circumstances beyond the control of the Company.

b. The Company may also be required to implement other one-time changes to rates resulting from a Federal Energy Regulatory Commission ("FERC") ruling or as provided for under this Rider FRP.

Such costs may ~~significantly~~ increase or decrease the Company's revenue requirements, ~~including beyond the cap set forth in Section 2.C.2.d. herein,~~ and, thereby, ~~require~~ warrant rate changes ~~that for which~~ this Rider FRP ~~is~~ does not ~~designed to address~~ expressly provide. Should ELL experience such ~~an extraordinary cost increase or decrease having a net annual revenue~~

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~~requirement impact exceeding \$10 million on an LPSC jurisdictional basis~~ changes as described in Section 3.A.1.a, or 3.A.2.b above, then either the Company may request (through the Evaluation Report or separate proceeding), or the Commission may initiate a proceeding to consider a pass-through of such extraordinary cost increase or decrease.

~~3.A.2. SYSTEM AGREEMENT CASE EFFECTS~~

~~The effects, if any, resulting from Opinion Nos. 480 or 480-A issued by the Federal Energy Regulatory Commission ("FERC") in connection with Docket No. EL01-88-001, including the annual bandwidth calculations and retail decisions incident to FERC Section 205 and/or Section 206 filings that have clarified and/or modified Opinion Nos. 480 and 480-A, shall be considered separately outside of the FRP mechanism and outside of the cap set forth in Section 2.C.2.d. herein.~~

~~3.A.3. DEPRECIATION/DECOMMISSIONING RATE EFFECTS~~

The effects of changes in depreciation rates, and/or decommissioning accruals, increases or decreases, ordered by the LPSC, including as a result of changes in the requirement to fund the decommissioning trust that may be ordered by the Nuclear Regulatory Commission during the period that this FRP is in effect, shall be considered separately outside of the FRP mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~ In addition, 100% of the incremental rate base (depreciation and ADIT) effects of the depreciation rate change shall be reflected in the derivation of the change in the revenue requirement resulting from a change in the depreciation rate.

~~3.A.43. STORM DAMAGE ACCRUAL EFFECTS~~

The effects of changes in storm damage accruals, increases or decreases, ordered by the LPSC shall be considered separately outside of the FRP mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein.~~

~~3.A.5. INTERRUPTIBLE LOAD CASE EFFECTS~~

~~Any retail effects associated with a decision in FERC Docket Nos. EL00-66-000, ER00-2854-000 and EL95-33-002 (Consolidated) shall be considered separately outside the FRP mechanism and outside of the cap set forth in Section 2.C.2.d. herein. When the FERC issues an order disposing of the Application for Clarification and Applications for Rehearing in this case, any retail effects resulting from such decision that are to be implemented at that time shall be flowed through within a reasonable time after, and in accordance with, LPSC approval of the manner in which that shall occur. However, this Rider FRP provision shall have no precedential or other effect with respect to whether a refund or surcharge is appropriate in connection with a decision in FERC Docket Nos. EL00-66-000, ER00-2854-000 and EL95-33-002 (Consolidated), or~~

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~~whether a stay or injunction is appropriate in the event of an appeal or rehearing of a decision in those consolidated dockets.~~

3.A.4. REGULATORY COMMISSION CONSULTANT EXPENSE

Any costs associated with third party consultants and/or counsel hired on behalf of the Louisiana Public Service Commission which are passed through to the Company associated with any utility regulatory rulemakings and/or other dockets and which are not currently recovered through a separate, existing recovery mechanism, shall be considered outside of the bandwidth mechanism.

3.B. SPECIAL RATE FILINGS

The Company is experiencing a dynamic business environment, ~~including integration into the regional transmission organization operated by Midcontinent Independent System Operating, Inc. ("MISO"), (e.g., effects of energy efficiency-and/or, demand side management integration,~~ net metering, and increasing competition-). Experimental, developmental, and alternative rate schedules may be appropriate tools for the Company to use to address these and other emerging conditions. Therefore, nothing in this Rider shall be interpreted as preventing the Company from proposing to revise existing rate schedules or implement new rate schedules as may be appropriate. Any such rate changes shall be filed with the Commission and evaluated in accordance with the rules and procedures then in effect.

3.C. FORCE MAJEURE

In addition to the rights of ELL under this Rider, or as provided by law, to make a filing for the pass-through of costs outside the provisions of this Rider FRP, if any event or events beyond the reasonable control of ELL, including, for example, Natural Disaster, damage or unforeseeable loss of generating capacity, changes in regulation ordered by a regulatory body or other entity with appropriate jurisdiction, and orders or acts of civil or military authority, cause increased costs to ELL or result in a deficiency in revenues to ELL, ELL may file for rate or other relief outside the bandwidth provisions of this Rider ~~FRP and outside of the cap set forth in Section 2.C.2.d. herein, subject to the limitations imposed in the Stipulation approved in Order No. U-35565.~~ Such request shall be considered by the Commission in accordance with its regulations and applicable law governing such filings.

The Term "Natural Disaster" in the above paragraph shall include but not be limited to weather events such as hurricanes and/or tropical storms, or other events such as earthquakes, wildfire, pandemics, for example. If the Commission determines that a Natural Disaster causes a loss of customers for ELL that would result in the loss of at least \$10 million in base rate revenues during the rate-effective period of any Evaluation Period during the term of this Rider FRP, ELL may seek recovery of those base revenues outside of the provisions of this Rider FRP. ELL shall bear the burden of proof to demonstrate to the Commission the level of base rate revenue loss during the rate-effective period and that the loss was caused by the Natural Disaster.

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The loss of base rate revenue during the rate effective period shall, at a minimum, take into consideration the following:

- 1) The net loss of customers caused by the Natural Disaster looking at the entire service area, adjusted for normal growth.
- 2) The usage patterns of the actual lost customers or some reasonable proxy.
- 3) Any offsets due to the decreased costs and/or due to costs that are still recovered from the remaining customers.

If this calculation produces a result less than \$10 million in the rate-effective period, no relief should be granted outside of the FRP. If the amount equals or exceeds \$10 million as approved by the Commission, ELL shall be entitled to recover outside of the FRP the lesser of (1) the Commission-approved loss in revenues, or (2) the difference between the EROE adjusted to reflect the estimated loss in revenue and the EPCOE. In succeeding years, the revenue loss will be recalculated to recognize the effect of returning customers and load. Once that revenue requirement effect falls below \$10 million, the effect of the revenue reduction will be reflected in the FRP.

3.D. ADDITIONAL CAPACITY MECHANISM

~~**3.D.1. APPROVED CAPACITY ADDITION**~~

~~The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein, and consistent with Section 2.C.2., the LPSC~~"Additional Capacity Revenue Requirement" ("ACRR") refers to non-fuel, retail revenue requirement associated with purchased capacity costs any LPSC-approved supply-side resource in excess of the amount in base rates ~~as approved by the Commission. Capacity contracts currently part of the Legacy FRP revenue requirements, as part of the Additional Capacity at the time of ELL's annual Evaluation Report filing. Such ACRR for the rate effective period shall be eligible for recovery through this Rider FRP, outside the FRP bandwidth mechanism through the ACRR consistent with Section 2.C.2 and the following:~~

3.D.1 OWNED CAPACITY RESOURCES

The first-year non-fuel, retail revenue requirement for:

- (a) the modification or replacement of an existing generating facility having an incremental annual revenue requirement, ~~shall remain within~~ exceeding \$10 million;
- (b) the acquisition of new generating facilities; and/or,
- (c) the construction of a new generating facility, having an annual revenue requirements of the Legacy FRP rates, until such time that the capacity contract expires requirement exceeding \$10 million (except ~~with respect to~~

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~~intercompany purchased power agreements ("PPAs") between the Legacy ELL and Legacy EGSL companies, i.e. Perryville, Acadia Power Block 2, Ninemile 6 and River Bend 30), or is cancelled, or as as otherwise agreed upon provided for in Section 3.D.3 below), and/or directed unless otherwise authorized by the Commission.~~

In the Evaluation Report following the first year of operation, the first-year revenue requirement shall be trued-up to the actual first-year revenue requirement and realigned to Base Rider FRP Revenue where it will be maintained at the adjusted level subject to the FRP bandwidth mechanism. To the extent that any costs relating to the construction, acquisition or modification of a generating facility are subsequently determined to be disallowed by the Commission, wherein an adjustment shall be made as set forth as reflected in Section 2.C.5. herein, to remove such Legacy contract costs, a final, non-appealable order, those amounts shall be credited or refunded to customers with interest, calculated at the then-effective pre-tax weighted average cost of capital, from the time those amounts were collected until those amounts are credited or refunded on the same basis as they were charged to customers.

3.D.2. PURCHASED CAPACITY RESOURCES

For each filing year of the FRP, the Company shall reflect in the ACRR the incremental LPSC-retail revenue requirement for purchased capacity costs that are to be billed to ELL pursuant to a Commission approved Purchased Power Agreement, cost-of-service agreement or tariff for the rate effective period. Incremental capacity costs consist of those amounts that are above or below the amount included in rates for the respective resources at the time of filing of the Evaluation Report.

~~Although extinguished by operation of law, intercompany PPAs between Legacy ELL and Legacy EGSL shall be maintained within the components of the Legacy FRP at the levels outlined below until such time that base rates are reset:~~

- ~~(a) Perryville — The level of EGSL capacity costs related to the Perryville intercompany PPA will be maintained in the EGSL Legacy ACM at the 2014 FRP Evaluation Period level. The associated Perryville MSS-4 revenues will be reflected in the ELL Legacy base rates as operating revenues at the same level as the compliance filing made in November 2014 (as opposed to 2014 Evaluation Period levels).~~
- ~~(b) Acadia — The level of EGSL capacity costs related to the Acadia intercompany PPA will be maintained in the EGSL Legacy ACM at the 2014 FRP Evaluation Period level. The corresponding level of ELL capacity revenues related to the Acadia intercompany PPA, which are currently reflected in the ELL Legacy ACM, will be~~

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~~maintained at the 2014 FRP Evaluation Period level and will be realigned to the Legacy ELL FRP at that level.~~

- ~~(c) Ninemile 6—The estimated revenue requirement for Ninemile 6 capacity costs that is currently being collected through the ELL Extraordinary Cost provision of the FRP (net of revenues from EGSL and the PPA with Entergy New Orleans, LLC) will be maintained at the 2014 Compliance FRP level for the 2014 Evaluation Period. In the 2015 Evaluation Period, the Ninemile 6 capacity costs collected through the ELL Extraordinary Cost provision of the FRP shall be adjusted for any prudence review and/or the Evaluation Period 2015 true-up outside of bandwidth provisions and realigned to the Legacy ELL FRP Revenue Requirement where it will be maintained at the adjusted level.~~

~~The estimated revenue requirement for Ninemile 6 PPA capacity costs that is currently being collected through the EGSL Extraordinary Cost provision will be maintained at the 2014 Compliance FRP level for the 2014 Evaluation Period. In the 2015 Evaluation Period, the Ninemile 6 capacity costs collected through the EGSL Extraordinary Cost provision of the FRP shall be adjusted for any prudence review and/or the Evaluation Period 2015 true-up outside of bandwidth provisions and realigned to the Legacy EGSL ACM where it will be maintained at the adjusted level.~~

- ~~(d) —The pursuant to LPSC Order U-33244-A, the purchased capacity contract costs for the unregulated portion of River Bend (the River Bend 30 intercompany PPAPPA) shall be deemed eligible for recovery in accordance with this Section 3.D.2. and shall be re-calculated at then-current Evaluation Period levels and a true-up of the Additional Capacity costs shall be performed annually for the term of the FRP.~~

~~New capacity contract costs, consisting of ELL capacity contracts approved by the The LPSC or contracts renewed by ELL, shall be reflected in the (combined incremental) Additional Capacity Revenue requirement of the Rider ELL FRP on Attachment F, Line 32. Such new capacity costs shall include:~~

- ~~(a) —approval of a new purchase capacity agreement, or~~
- ~~(b) —approval of the recovery of previously deferred capacity costs.~~

~~In the event the Company adds to its resources by means of a capacity and/or capacity and energy purchase and in the event that such new resource is used to provide capacity and/or energy to the Company on or before the first billing cycle for the month of September of a filing year and the Commission has approved the incurrence of such costs and their level pursuant to the applicable General Order(s) of the Commission, then the~~

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~~Company may include all capacity costs related to such resource under this Section 3.D.1 as a cost, so that, at the time that new rates take effect with the first billing cycle for the month of September, those new rates will reflect the capacity costs that are represented by such generating resource.~~

~~Provided that the LPSC has approved the new purchase capacity agreement, the Company shall be allowed to defer the capacity costs associated with the new capacity purchase agreement during the period from the incurrence of the cost until such time as the rates that reflect such capacity costs take effect. The Company shall be allowed to accrue interest on the net of tax balance of the deferred capacity costs at the rate set forth in LPSC General Order No. U-21497 during the period in which such costs are deferred.~~

~~3.D.2. CAPACITY COST ADJUSTMENTS~~

~~The Rider FRP shall be adjusted on an interim basis for:~~

~~(1) the expiration of a purchase capacity agreement previously recovered through Rider FRP, or~~

~~(2) the completion of the recovery of previously deferred capacity costs.~~

~~In the event that capacity cost adjustments are related to Legacy capacity contracts reflected in Legacy FRP rates, adjustments shall be made as set forth in Section 2.C.5. herein and reflected on Attachment F Lines 38 and 42, respectively.~~

~~3.D.3. CAPACITY COST TRUE-UP ADJUSTMENTS~~

~~The LPSC retail revenue requirement associated with the purchased capacity costs that are billed to ELL pursuant to a cost of service agreement or tariff and recovered via this Rider pursuant to Section 3.D.1. shall be compared to the actual cost of such capacity. Any difference between the revenue requirement of the capacity costs used to determine the level of this Rider during the Evaluation Period and the revenue requirement associated with the actual capacity cost during the Evaluation Period shall be included in the Evaluation Report as part of the Additional Capacity Revenue Requirement in the next Rider FRP Revenue Requirement Redetermination Formula as set out in Attachment F.~~

~~The LPSC retail revenue requirement associated with the Legacy capacity contract costs that are billed to ELL pursuant to a cost of service agreement or tariff and recovered via this Rider pursuant to Section 3.D.1. shall be compared to the actual cost of such capacity, unless otherwise agreed upon or directed by the Commission. Any difference between the revenue requirement included in the Legacy FRP rates of the capacity costs used to determine the level of the Legacy FRP component of this~~

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~~Rider during the Evaluation Period and the revenue requirement associated with the actual capacity cost during the Evaluation Period shall be included in the Evaluation Report as set out in Attachment F.~~

~~3.D.4. ACQUISITION/SELF-BUILD CAPACITY COST ADJUSTMENTS~~

~~The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism and outside of the cap set forth in Section 2.C.2.d. herein, and consistent with Section 2.C.2., the LPSC retail revenue requirement associated with:~~

- ~~(1) the modification or replacement of an existing generating facility having an annual revenue requirement exceeding \$10 million;~~
- ~~(2) the acquisition of new generating facilities; and/or,~~
- ~~(3) the construction of a new generating facility, having an annual revenue requirement exceeding \$10 million.~~

~~3.D.5. RENEWABLE CAPACITY~~3.D.3. RENEWABLE CAPACITY

The non-fuel revenue requirement of all Additional Capacity derived from a renewable resource (i.e., solar, wind or such other resources that the Commission shall determine qualifies as renewable) shall be recoverable through the ACRR in accordance 3.D.1 or 3.D.2 above, as applicable depending on the form of addition.

- (a) To the extent that ELL incurs cost or receives subscription fee revenue under Commission-approved green tariffs, including but not limited to Rider Geaux Green Option ("GGO") and Rider Geaux ZERO ("GZ"), and to the extent that the costs and/or revenues are not reflected within the Company's Fuel Adjustment Clause, such costs and/or revenues, including, but not limited to subscription fee revenues or capacity-related bill credits issued to participants in those programs shall be reflected as a component of the ACRR.
- (b) As established in LPSC General Order No. 12-9-10 (U-28271-1 Subdocket B) (Corrected), dated December 9, 2010 (the "Renewable Pilot Implementation Plan G.O."), the Company shall be allowed to recover fully through this Rider FRP outside of the FRP bandwidth mechanism ~~and outside of the cap set forth in Section 2.C.2.d. herein,~~ and consistent with Section 2.C.2, the capacity costs related to any renewable contract entered into, and approved by the LPSC pursuant to the provision of Paragraph 8.2 of the Renewable Pilot Implementation Plan G.O. Further, as established in the Renewable Pilot Implementation Plan G.O., any premium above market cost as well as any cost incurred to acquire unneeded capacity ordered by the Commission (regardless of whether priced at or above market) will be recovered dollar-for-dollar and will not be considered in any FRP provision or calculation that limits the full recovery of capacity costs when the utility's earnings exceed the upper end of the earnings bandwidth (i.e., Section 2.C.2.c.(5). of the FRP). This

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section is intended to implement but not modify the provisions of General Order No. 12-9-10 (U-28271 – Subdocket B) (corrected).

3.D.4 INTERIM CAPACITY COST ADJUSTMENTS

During the term of this Rider FRP (i.e., through the last day of the rate effective period of the final Evaluation Period under the term of this FRP), the ACRR shall be adjusted on an interim basis for:

- (1) the expiration of a purchase capacity agreement previously recovered through Rider FRP, or
- (2) the completion of the recovery of previously deferred capacity costs, or
- (3) the modification or addition of capacity resources by means of a self-build, acquisition, or capacity and/or capacity and energy purchase.

3.E. RECOVERY OF REALIGNED COSTS

To the extent that, during the term of this Rider ELL FRP, the Commission orders the Company to realign costs from recovery via the Fuel Adjustment Clause to base rates, or the reverse, it shall be done on a basis that, in the aggregate, is revenue-neutral to ~~the customers, and that does not implicate the cap set forth in Section 2.C.2.d. herein~~ retail customers.

3.F TRANSMISSION RECOVERY MECHANISM (TRM)

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.C.2.d. herein~~, the return on rate base and depreciation expense associated with (1) all transmission capital additions that are placed in service, or expected to be placed in service, between January 1 and August 31 of the Filing Year subject to a TRM floor as described below ("Filing Year TRM Amount") and true-up and, (2) transmission capital additions placed in service during the Evaluation Period subject to a TRM Floor as described below ("Evaluation Period TRM Amount"), less the Filing Year TRM Amount reflected in the prior year's Evaluation Report. The Company will include a Filing Year TRM Amount in its initial Evaluation Report using the best estimate then available. It will then update this amount in a compliance report submitted prior to the rate effective date, with explanations provided for changes in the amount. The end of period Transmission Plant in Service estimated (based on most recent actuals) through August 31 of the Filing Year shall be subject to an after-the-fact true-up in the next FRP Evaluation Period. This true-up adjustment will be designed to correct over- or under-collections that may have occurred due to the use of estimated Transmission Plant in Service through August 31 compared to actual Transmission Plant in Service through August 31.

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~~Beginning with the 2018 Evaluation Report,~~

ELL shall include with the FRP Evaluation Report, a true-up report comparing the estimated Transmission Plant in Service through August 31 of the previous Filing Year and the actual Transmission Plant in Service through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Transmission plant-in-service, with carrying costs at the Company's WACC, along with any workpapers supporting that true-up calculation.

For purposes of calculating the Evaluation Period TRM Amount, rate base included in the TRM shall include amounts for Transmission Plant in Service above a TRM Floor of \$100 million per year. For purposes of calculating the Filing Year TRM Amount, rate base shall include amounts of Transmission Plant in Service above \$66.7 million, which represents the \$100 million TRM Floor prorated to eight of twelve months.

Depreciation Expense for the transmission projects shall be calculated using a ~~two~~2.76 percent annual depreciation rate, with that amount included in the Accumulated Reserve for Depreciation, which will serve as a reduction to Plant in Service with the net amount reflected as rate base in the TRM. Any difference between the ~~two percent~~ depreciation rate used for the TRM and the actual depreciation rate applicable to the assets recovered through the TRM is recoverable through the normal recovery mechanism (*i.e.*, within the bandwidth mechanism). In other words, this assumed ~~two percent~~ depreciation rate is for ease of calculating a revenue requirement for the TRM only; this is not meant to change the applicable LPSC-approved transmission depreciation rate.

**3.G. ~~Distribution Recovery Mechanism~~DISTRIBUTION RECOVERY MECHANISM
(DRM)**

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.G.2.d. herein,~~ the return on rate base and depreciation expense associated with distribution capital additions, excluding those associated with the Company's Advanced Metering System, through August 31 of the Filing Year, including those placed in service during the Evaluation Period, subject to a DRM Floor and ~~Coiling as well as~~ true-up adjustment as described in Section 3.G.1. below.

3.G.1. Recovery of Distribution Capital Additions

The revenue requirement associated with distribution capital additions shall include the return on rate base and depreciation expense associated with (1) all distribution capital additions, excluding those associated with the Company's Advanced Metering System, that are placed in service, or expected to be placed in service, between January 1 and August 31 of the Filing Year subject to a DRM Floor ~~and Coiling~~ as described below ("Filing Year DRM Amount"), and (2) distribution capital additions, excluding those associated with the Company's Advanced Metering System, placed in service during the Evaluation Period subject to a DRM Floor ~~and Coiling~~ as described below ("Evaluation Period DRM

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Amount”), less the Filing Year DRM Amount reflected in the prior year’s Evaluation Report.

The Company will include a Filing Year DRM Amount in its initial Evaluation Report using the best estimate then available. It will then update this amount in a compliance report submitted prior to the rate effective date, with explanations provided for changes in the amount. The end of period Distribution Plant in Service estimated (based on most recent actuals) through August 31 of the Filing Year shall be subject to an after-the-fact true-up in the next FRP Evaluation Period. This true-up adjustment will be designed to correct over- or under- collections that may have occurred due to the use of estimated Distribution Plant in Service through August 31 compared to actual Distribution Plant in Service through August 31.

~~Beginning with the 2021 Evaluation Report,~~ ELL shall include with the FRP Evaluation Report, a true-up report comparing the estimated Distribution Plant in Service through August 31 of the previous Filing Year and the actual Distribution Plant in Service Page through August 31 of the previous Filing Year and, if the difference exceeds \$2 million, a calculation of the proposed adjustment to correct any over- or under-collections due to the use of the estimated Distribution plant-in-service, with carrying costs at the Company’s WACC, along with any workpapers supporting that true-up calculation.

For purposes of calculating the Evaluation Period DRM Amount, capital additions included in the DRM shall include amounts for Distribution Plant in Service above an annual DRM Floor of ~~\$200 million for 2020 and~~ \$150 million for each ~~subsequent~~ year. For purposes of calculating the Filing Year DRM Amount, rate base shall include amounts of Distribution Plant in Service above \$100 million, which represents the \$150 million DRM Floor prorated to eight of twelve months.

~~Additionally, a DRM Ceiling will apply which limits the total amount of capital additions included in the DRM to not more than \$225 million for any Evaluation Period and \$150 million for any Filing Year, which represents the \$225 million amount prorated to eight of twelve months..~~

Depreciation Expense for the distribution projects shall be calculated using a ~~three~~3.78 percent annual depreciation rate, with that amount included in the Accumulated Reserve for Depreciation, which will serve as a reduction to Plant in Service with the net amount reflected as rate base in the DRM. Any difference between the ~~three percent~~ depreciation rate used for the DRM and the actual depreciation rates applicable to the assets recovered through the DRM is recoverable through the normal recovery mechanism (*i.e.*, within the bandwidth mechanism). In other words, this assumed ~~three percent~~the depreciation rate is for ease of calculating a revenue requirement for the DRM only; this is not meant to change the applicable LPSC-approved distribution depreciation rates.

3.G.2. Distribution Recovery Mechanism Revenue Requirement Allocation

The Distribution Recovery Mechanism revenue requirement as determined under the provisions of Section 3.G.1. above, shall be allocated to each of the applicable

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LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules pursuant to Attachment A, Page 2 of this Rider FRP.

4. MISO COST RECOVERY MECHANISM (MCRM)

The Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism ~~and outside the cap set forth in Section 2.C.2.d. herein~~, the LPSC Retail costs described below:

4.A. NET MISO CHARGES OR CREDITS

: The estimated Net MISO Charges/(Credits) pursuant to the Federal Energy Regulatory Commission ("FERC")-approved MISO Open Access Transmission Energy and Operating Markets Tariffs that the Company expects to incur for the twelve (12) months ended December 31 of the filing year and that are not recovered via the Fuel Adjustment Clause as ordered by the LPSC in Commission Order No. U-32675 dated November 4, 2013, ~~as modified by LPSC Order No. U-34631~~.

4.B. RETAIL REGULATORY COMMISSION EXPENSE INCURRED FOR MISO OVERSIGHT

: Retail regulatory commission expense actually incurred for the Evaluation Period in connection with ELL's participation in MISO.

4.C. TRUE-UP ADJUSTMENT

: A True-up Adjustment for the difference between the Estimated MISO Cost Recovery Revenue Requirement and the Actual MISO Cost Recovery Revenue Requirement for the twelve (12) months ended December 31 of the immediately preceding calendar year as defined on Attachment G, Page 3. The True-up Adjustment shall include carrying charges based on the Company's before-tax weighted average cost of capital in this Rider FRP applied to the difference between the actual and estimated MISO Cost Recovery Revenue Requirement as shown on Attachment G, Page 3.

5. TAX ~~REFORM~~ ADJUSTMENT MECHANISM ("TRAMTAM")

~~The rate adjustments provided for in this Section to flow through benefits of the Tax Cuts and Jobs Act of 2017 ("TCJA") shall operate outside of the Base Rider FRP Revenue Adjustment provisions contained in Section 2.C. of the FRP, including the bandwidth mechanism and the cap set forth in Section 2.C.2.d.~~

~~Protected Excess Accumulated Deferred Income Taxes~~ It is recognized that ELL may be subject to increases or decreases in its revenue requirement as a result of changes in federal or state taxes during the term of this FRP, including but not limited to changes in federal or

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state tax codes, changes in ad valorem taxes, or changes associated with the realization of certain income tax credits. Such costs may increase or decrease the Company's revenue requirements and, thereby, require rate changes that this Rider FRP is not otherwise designed to address. As such, the Company shall be allowed to recover fully through this Rider FRP, outside the FRP bandwidth mechanism, the revenue requirement effects of these changes as prescribed below. The rate adjustments provided for in this Section shall operate outside of the Base Rider FRP Revenue Adjustment provisions contained in Section 2.C. of the FRP, including the bandwidth mechanism. Nothing in this Rider shall preclude the Company from requesting similar relief for other tax-related changes not specifically provided for below.

5.A. ACCUMULATED DEFERRED INCOME TAXES ("ADIT"):-")

In the event that there is a change to state or federal tax codes which modifies the statutory federal or state tax rate(s), the Company shall revalue all ADIT at the newly effective tax rate(s) and reflect the revenue requirement effects of such revaluation through this Rider FRP outside of the FRP bandwidth mechanism. Rates shall further be adjusted in a manner such that the recovery of (deficient) or payment of (excess) to customers of any deficient and/or excess ADIT amounts is appropriately reflected in rates on a dollar-for-dollar basis.

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

1. In each Evaluation Report, ELL shall reflect in the ~~TRAM~~TAM the Louisiana-jurisdictional portion of the ~~amount recovery or payment~~ of the eligible Protected ~~Excess~~ ADIT that will be ~~credited~~amortized on the books of ELL in the Filing Year.

- 2.—As with the return to customers of other ~~excess~~ ADIT amounts, the amortization of the Protected ~~Excess~~ ADIT, shall be offset by the revenue requirement associated with the cumulative ~~increase~~change in rate base resulting from the amortization of the ~~credited~~ Protected ~~Excess~~ ADIT such that only the net of the two will be reflected in the ~~TRAM~~TAM. To avoid the potential for any double- recovery, an adjustment to the FRP rate base will be made to account for this ~~TRAM~~TAM netting.

2. The ~~excess~~TAM will be updated annually to reflect the revenue requirement associated with the change in rate base.

- A.—The ADIT that is not protected, i.e, the "Unprotected ~~Excess~~ ADIT" that is eligible to be ~~returned~~recovered or paid through the FRP will be ~~returned to customers according to the following schedule:~~

~~One-half of the estimated amount of the eligible Unprotected Excess ADIT shall be returned to customers ratably~~recovered or paid over thea period beginning one month

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~~after approval of 24 months unless some other period is approved by the Commission of the Stipulation in Docket No. U-34631 and continuing over the remainder of the 2018 calendar year. This initially will be accomplished through a one-time adjustment reflected in the Extraordinary Cost Change Revenue Requirement of the then effective Rider Schedule FRP. It will then be reflected in the TRAM of Rider Schedule FRP beginning with implementation of Rider Schedule FRP in September 2018.~~

~~1. The remaining half of the amount of the eligible Unprotected Excess ADIT shall be returned to customers through the TRAM ratably over the period from January 2019 through August 2022 (44 months).~~

~~3. As with the Protected Excess ADIT, the amortization (return to customers) of the Unprotected Excess ADIT shall be offset by the revenue requirement associated with the cumulative increase change in rate base resulting from the amortization of the credited Unprotected Excess ADIT such that only the net of the two will be returned to customers reflected in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP rate base will be made to account for this TRAM TAM netting. The TRAM TAM will be updated annually, from 2019—2022, to reflect the revenue requirement associated with the increasing change in rate base.~~

5.B. INCOME TAX RATE CHANGES

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

5.C. AD VALOREM TAXES

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

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

~~To the extent that the Company receives PTCs in connection with the generation of solar, nuclear or other clean energy technology, such as those enabled by the Inflation Reduction Act of 2022 ("IRA") the Company shall monetize the PTCs by offsetting federal cash income tax payments, including but not limited to the federal~~

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corporate alternative minimum tax ("CAMT"), and/or by transferring them to a third party for cash. The LPSC-jurisdictional share of cash benefits derived through such monetization and the use of these net proceeds shall be provided to customers through this Rider FRP in accordance with the terms of the next paragraph and consistent with Order [insert order number].

Cash benefits derived through the monetization of PTCs, including the related gross-up, shall be recorded as a contra-asset in Plant in Service and offset the rate base of the assets having generated the PTCs. The contra-asset shall have depreciable lives initially set to 30 years for solar/wind and 46 years for nuclear, with each tranche of PTCs generated by the asset having a depreciable life of one year less than the previous tranche. The revenue requirement associated with the amortization of the contra-assets shall be credited to customers annually in the TAM. To avoid the potential for any double recovery, an adjustment to the FRP will be accomplished as follows: 1) On January 1, 2019 adjustments were made to reflect the 2018 amortization of half of the Unprotected Excess ADIT along with the adjustment to reflect the resulting accumulative increase in rate base. 2) On September 1, 2019, September 1, 2020, and September 1, 2021 respectively, adjustments shall be made to reverse the prior amortization and to reflect a new 12-month amortization with appropriate rate base offsets account for this treatment.

~~B. If prior to the September 2023 billing cycle rate change from this FRP, the federal corporate income tax rate changes from 21% to some other rate, ELL is authorized to create regulatory assets/liabilities and make the following rate making adjustments. The regulatory asset or liability will be created on the effective date of the tax rate change, and the regulatory asset or liability will accrue carrying charges at the Company's weighted average cost of capital through the TRAM:~~

- ~~1. In the event of a future tax rate change and creation of a regulatory asset or liability, ELL shall make a compliance filing pursuant to Section 501(C) of LPSC General Order dated July 1, 2019 to include such regulatory asset or liability as a component of the TRAM, and set forth a methodology to change its rates and recover from or credit customers for the value of that regulatory asset or liability after review and approval by the LPSC.~~
- ~~2. Any change in the federal corporate income tax rate may also require adjustment or re-valuation of accumulated deferred income tax ("ADIT") that is reflected in the Company's rate base. To the extent a change in the tax rate affects existing ADIT balances, a regulatory asset or liability will be created on the effective date of the tax rate change, and the regulatory asset or liability will accrue carrying charges at the Company's weighted average cost of capital. In the event of a future tax rate change and creation of a regulatory asset or liability, ELL shall make a compliance filing pursuant to Section 501(C) of LPSC General Order dated July 1, 2019 to include such regulatory asset or liability as a component of the TRAM, and set forth a methodology to change its rates to recover from or credit customers for the value of that regulatory asset or liability after review and approval by the LPSC.~~

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6. EFFECTIVE DATE AND TERM

Rider ELL FRP shall continue in effect for three years. ~~Except for the 2021 Evaluation Report (2020 Test Year) which shall be filed on or before June 30 as provided for in Section 2.B.1 above, the~~The annual Evaluation Report filings shall be made on or before May 31 of ~~2021, 2022~~2025, 2026, and ~~2023~~2027 for the Evaluation Periods ended December 31, ~~2020, 2021~~2024, 2025, and ~~2022~~2026, respectively. Unless Rider FRP is extended by mutual agreement of the Commission and the Company, the Rate Adjustments resulting from the May 31, ~~2023~~2027 Evaluation Report filing shall continue in effect until such time as they are superseded pursuant to a final Commission order. ~~If~~Except as otherwise provided herein, if this Rider FRP is terminated by a future order of the Commission, the then-existing Total Rate Adjustment shall continue to be in effect until new base rates reflecting the then-existing Total Rate Adjustment are duly approved and implemented. Nothing contained in this Rider FRP shall limit the right of any party to file an appeal as provided by law.

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RATE ADJUSTMENTS**

I. APPLICABILITY

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

II. NET MONTHLY RATE

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

*Excluded Schedules: AFC-L, AFC-G, AFC, AMSOO, ~~ASPS-G, B-L, CM-G, CS-L, CS-L Rider 1, DTK, EAC, EAPS-L, EAPS-G, EECR-PE, EECR-QS-L, EECR-QS-G, EECS-L, EEIS-G, EER-L, EER-G, EEDBP, EIO, EIS-G, EIS-L, ERDRS-G, FA, FCA (3,4,5,6), Facilities Charges, FA, FR-1-G, FSCII-ELL, FSCIII-ELL, FSCII-EGSL, FSCIII-EGSL, FSCIV-ELL, FSCV-ELL, FSPP, FT, GPOGGO, GSO, GSLVO, GZ, IES, Incremental Load under LCOP, LIS-L Rider 2, LQF-PO-G, LVGPO, MS, MVDR, MVER-L, MVER-G, NFRPCEA-L, NFRPCEA-G, OBP, PPS-1-LPT, QFSS-L, RCL, REP, RPCEA-L, RPCEA-G, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SCOIV-ELL, SCOIV-ELL, SLGO-L, SLGR-L, SMQ-G, SQF-L, SQF-G, and SSTS-G, and applicable Special Contracted Rates.~~

**Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021**

Ln No.	Rate Class (1)	Total ELL FRP Rate Adj. (2)
1	ELL- Residential	77.1544%
2	ELL- Small General Service	75.1001%
3	ELL- Large General Service	75.4473%
4	ELL- Large Industrial Power Service	72.1520%
5	ELL- Large Load, High Load Factor Power Service	72.0016%
6	ELL- Large Industrial Service	73.5501%
7	ELL- Lighting	75.9536%
8	EGSL- Residential	73.5008%
9	EGSL- Small General Service	72.2674%
10	EGSL- General Service	72.0228%
11	EGSL- Large Power Service	68.4991%
12	EGSL- High Load Factor Service	68.4020%
13	EGSL- Municipal Water Pumping Service	71.7850%
14	EGSL- Street & Area Lighting	71.9953%

Notes:

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

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

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Rate Class (1)	Legacy FRP Rates (2)	Incremental ELL FRP Rate for FRPxMCRMxTRAM (3)	Rider FRP Rate for MCRM (4)	Rider FRP Rate for TRAM (5)	Rider FRP Rate for DRM (6)	Total ELL FRP Rate Adj. (7)
1	ELL- Residential	33.1252%	46.2248%	-4.9728%	-2.3847%	5.1620%	77.1544%
2	ELL- Small General Service	33.1252%	46.2248%	-4.9728%	-2.3847%	3.1077%	75.1001%
3	ELL- Large General Service	33.1252%	46.2248%	-4.9728%	-2.3847%	3.4548%	75.4473%
4	ELL- Large Industrial Power Service	33.1252%	46.2248%	-4.9728%	-2.3847%	0.1595%	72.1520%
5	ELL- Large Load, High Load Factor Power Service	33.1252%	46.2248%	-4.9728%	-2.3847%	0.0092%	72.0016%
6	ELL- Large Industrial Service	33.1252%	46.2248%	-4.9728%	-2.3847%	1.5577%	73.5501%
7	ELL- Lighting	33.1252%	46.2248%	-4.9728%	-2.3847%	3.9612%	75.9536%
8	EGSL- Residential	29.0453%	46.2248%	-4.9728%	-2.3847%	5.5883%	73.5008%
9	EGSL- Small General Service	29.0453%	46.2248%	-4.9728%	-2.3847%	4.3548%	72.2674%
10	EGSL- General Service	29.0453%	46.2248%	-4.9728%	-2.3847%	4.1102%	72.0228%
11	EGSL- Large Power Service	29.0453%	46.2248%	-4.9728%	-2.3847%	0.5865%	68.4991%
12	EGSL- High Load Factor Service	29.0453%	46.2248%	-4.9728%	-2.3847%	0.4895%	68.4020%
13	EGSL- Municipal Water Pumping Service	29.0453%	46.2248%	-4.9728%	-2.3847%	3.8725%	71.7850%
14	EGSL- Street & Area Lighting	29.0453%	46.2248%	-4.9728%	-2.3847%	4.0828%	71.9953%

Notes:

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

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Col A Rate Class	Col B Col C Col D Col E Legacy Revenues before MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP×MCRM×TRAM)				Col F Col G Col H Col I Incremental ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP×MCRM×TRAM)				Col J Col K Col L Col M MISO Cost Recovery Mechanism (MCRM)			
		Class Allocation (%) (1)	Legacy FRP×MCRM×TRAM (\$ (2)	Applicable Base Rate Rev (\$ (3)	Legacy Rate for FRP×MCRM×TRAM (4)	Class Allocation (%) (5)	FRP×MCRM×TRAM (\$ (6)	Applicable Base Rate Rev (\$ (7)	Incremental ELL FRP Rate for FRP×MCRM×TRAM (8)	Class Allocation (%) (9)	MCRM (\$ (10)	Applicable Base Rate Rev (\$ (11)	ELL FRP Rate for MCRM (12)
1	ELL- Residential	41.77%	132,545,883	400,136,299	33.1252%	24.81%	184,962,052	400,136,299	46.2248%	24.81%	(19,898,081)	400,136,299	-4.9728%
2	ELL- Small General Service	28.01%	88,871,774	268,290,662	33.1252%	16.64%	124,016,720	268,290,662	46.2248%	16.64%	(\$13,341,627)	268,290,662	-4.9728%
3	ELL- Large General Service	5.65%	17,936,034	54,146,219	33.1252%	3.36%	25,028,961	54,146,219	46.2248%	3.36%	(\$2,692,597)	54,146,219	-4.9728%
4	ELL- Large Industrial Power Service	1.15%	3,644,046	11,000,832	33.1252%	0.68%	5,085,108	11,000,832	46.2248%	0.68%	(\$547,052)	11,000,832	-4.9728%
5	ELL- Large Load, High Load Factor Power Service	14.86%	47,145,378	142,324,882	33.1252%	8.83%	65,789,338	142,324,882	46.2248%	8.83%	(\$7,077,568)	142,324,882	-4.9728%
6	ELL- Large Industrial Service	5.80%	18,389,182	55,514,205	33.1252%	3.44%	25,661,309	55,514,205	46.2248%	3.44%	(\$2,760,625)	55,514,205	-4.9728%
7	ELL- Lighting	2.76%	8,771,927	26,481,144	33.1252%	1.64%	12,240,846	26,481,144	46.2248%	1.64%	(\$1,316,861)	26,481,144	-4.9728%
8	ELL-L Totals	100.00%	\$ 317,304,224	\$ 957,894,243							\$ (47,634,411)	\$ 957,894,243	
9	EGSL- Residential	37.58%	71,470,802	246,066,974	29.0453%	15.26%	113,743,873	246,066,974	46.2248%	15.26%	(\$12,236,482)	246,066,974	-4.9728%
10	EGSL- Small General Service	7.00%	13,316,068	45,845,917	29.0453%	2.84%	21,192,166	45,845,917	46.2248%	2.84%	(\$2,279,838)	45,845,917	-4.9728%
11	EGSL- General Service	22.01%	41,854,086	144,099,520	29.0453%	8.94%	66,609,660	144,099,520	46.2248%	8.94%	(\$7,165,818)	144,099,520	-4.9728%
12	EGSL- Large Power Service	14.52%	27,617,877	95,085,648	29.0453%	5.90%	43,953,114	95,085,648	46.2248%	5.90%	(\$4,728,443)	95,085,648	-4.9728%
13	EGSL- High Load Factor Service	16.01%	30,447,035	104,826,161	29.0453%	6.50%	48,455,644	104,826,161	46.2248%	6.50%	(\$5,212,822)	104,826,161	-4.9728%
14	EGSL- Municipal Water Pumping Service	0.36%	693,981	2,389,310	29.0453%	0.15%	1,104,453	2,389,310	46.2248%	0.15%	(\$118,816)	2,389,310	-4.9728%
15	EGSL- Street & Area Lighting	2.52%	4,798,595	16,521,092	29.0453%	1.02%	7,636,835	16,521,092	46.2248%	1.02%	(\$821,565)	16,521,092	-4.9728%
16	EGSL-L Totals	100.00%	\$ 190,198,445	\$ 654,834,622							\$ (32,563,784)	\$ 654,834,622	
17	ELL Total					100.00%	\$ 745,480,081	\$ 1,612,728,864		100.00%	\$ (80,198,195)	\$ 1,612,728,864	

- Notes:
- (1) The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP×MCRM×TRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
- (2) See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRP×MCRM×TRAM. The class amount is the class allocation in Column B times the Legacy FRP×MCRM×TRAM on lines 8 and 16, respectively.
- (3) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (4) Column C / Column D
- (5) The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRP×MCRM×TRAM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- (6) See Attachment F, Page 1, Line 34 for the Incremental ELL FRP×MCRM×TRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRP×MCRM×TRAM on line 17. This amount also includes the
- (7) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (8) Column G / Column H
- (9) The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (10) See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
- (11) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (12) Column K / Column L
- (13) The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- (14) See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
- (15) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- (16) Column O / Column P
- (17) The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation Factor. See Attachment A, Page 2 of this Rider FRP.
- (18) See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
- (19) The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- (20) Column S / Column T

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2021

Ln No.	Rate Class	Col A	Col N	Col O	Col P	Col Q	Col R	Col S	Col T	Col U
			Class Allocation (%) (13)	Tax Reform Adjustment Mechanism (TRAM) TRAM (\$) (14)	Applicable Base Rate Rev (\$) (15)	ELL FRP Rate for TRAM (16)	Class Allocation (%) (17)	Distribution Recovery Mechanism (DRM) DRM (\$) (18)	Applicable Base Rate Rev (\$) (19)	ELL FRP Rate for DRM (20)
1	ELL- Residential		24.81%	(9,541,987)	400,136,299	-2.3847%	36.68%	20,654,968	400,136,299	5.1620%
2	ELL- Small General Service		16.64%	(\$6,397,885)	268,290,662	-2.3847%	14.81%	8,337,677	268,290,662	3.1077%
3	ELL- Large General Service		3.36%	(\$1,291,216)	54,146,219	-2.3847%	3.32%	1,870,665	54,146,219	3.4548%
4	ELL- Large Industrial Power Service		0.68%	(\$262,335)	11,000,832	-2.3847%	0.03%	17,548	11,000,832	0.1595%
5	ELL- Large Load, High Load Factor Power Service		8.83%	(\$3,393,999)	142,324,882	-2.3847%	0.02%	13,052	142,324,882	0.0092%
6	ELL- Large Industrial Service		3.44%	(\$1,323,839)	55,514,205	-2.3847%	1.54%	864,733	55,514,205	1.5577%
7	ELL- Lighting		1.64%	(\$631,492)	26,481,144	-2.3847%	1.86%	1,048,961	26,481,144	3.9612%
8	ELL-L Totals			<u>\$ (22,842,753)</u>	<u>\$ 957,894,243</u>			<u>32,807,604</u>	<u>\$ 957,894,243</u>	
9	EGSL- Residential		15.26%	(\$5,867,920)	246,066,974	-2.3847%	24.42%	13,750,889	246,066,974	5.5883%
10	EGSL- Small General Service		2.84%	(\$1,093,280)	45,845,917	-2.3847%	3.55%	1,996,515	45,845,917	4.3548%
11	EGSL- General Service		8.94%	(\$3,436,319)	144,099,520	-2.3847%	10.52%	5,922,829	144,099,520	4.1102%
12	EGSL- Large Power Service		5.90%	(\$2,267,492)	95,085,648	-2.3847%	0.99%	557,714	95,085,648	0.5865%
13	EGSL- High Load Factor Service		6.50%	(\$2,499,773)	104,826,161	-2.3847%	0.91%	513,128	104,826,161	0.4895%
14	EGSL- Municipal Water Pumping Service		0.15%	(\$56,977)	2,389,310	-2.3847%	0.16%	92,525	2,389,310	3.8725%
15	EGSL- Street & Area Lighting		1.02%	(\$393,976)	16,521,092	-2.3847%	1.20%	674,516	16,521,092	4.0828%
16	EGSL-L Totals			<u>\$ (15,615,738)</u>	<u>\$ 654,834,622</u>			<u>\$ 23,508,115</u>	<u>\$ 654,834,622</u>	
17	ELL Total		100.00%	<u>\$ (38,458,491)</u>	<u>\$ 1,612,728,864</u>		100.00%	<u>\$ 56,315,719</u>	<u>\$ 1,612,728,864</u>	

Notes:

- (1) The Louisiana Retail Legacy FRP Revenues, excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRMxTRAM) for ELL-L and EGSL-L, shall be allocated to the retail rate classes based on the applicable base rate revenue. See Attachment A, Page 2 for Excluded Rate Schedules.
- (2) See Attachment F, Page 2, Line 40 and Line 44 for the applicable Legacy FRPxMCRMxTRAM. The class amount is the class allocation in Column B times the Legacy FRPxMCRMxTRAM on lines 8 and 16, respectively.
- (3) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the Legacy FRP Revenue excluding MISO Cost Recovery Mechanism, Distribution Recovery Mechanism, and Tax Reform
- (4) Column C / Column D
- (5) The Louisiana Retail ELL FRP Incremental Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism (FRPxMCRMxTRAM) shall be allocated to the retail rate classes for ELL total based on the
- (6) See Attachment F, Page 1, Line 34 for the Incremental ELL FRPxMCRMxTRAM. The class amount is the class allocation in Column G times the Total Incremental ELL FRPxMCRMxTRAM on line 17. This amount also includes the
- (7) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as
- (8) Column G / Column H
- (9) The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for
- (10) See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column J times the MCRM on line 17.
- (11) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of
- (12) Column K / Column L
- (13) The applicable Tax Reform Adjustment Mechanism (TRAM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for
- (14) See Attachment H, Page 1, Line 10 for the applicable TRAM. The class amount is the class allocation in Column N times the TRAM on line 17.
- (15) The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4
- (16) Column O / Column P
- (17) The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL-L and EGSL-L, respectively, based on the applicable class Distribution Plant in Service Allocation
- (18) See Column R for the applicable DRM. The class amount is the class allocation in Column S times the DRM on line 17.
- (19) The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- (20) Column S / Column T

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

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

Notes:

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

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

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

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

Notes:

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

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

Col. A		Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M
ELL FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Adjustment Mechanism (FRP×MCRM×TAM×DRM)						Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism (FRP×MCRM×TAM)				MISO Cost Recovery Mechanism (MCRM)			
Ln No.	Rate Class	Class Allocation (%) ⁽¹⁾	FRP×MCRM×TAM×DRM (\$) ^{(2), A}	Applicable Base Rate Rev (\$) ^{(3), B}	ELL FRP Rate for FRP×MCRM×TAM×DRM ⁽⁴⁾	Class Allocation (%) ⁽⁵⁾	Incremental ELL FRP Rate for FRP×MCRM×TAM (\$) ^{(6), A}	Applicable Base Rate Rev (\$) ^{(7), B}	ELL FRP Rate for Extraordinary Cost Change ⁽⁸⁾	Class Allocation (%) ⁽⁹⁾	MCRM (\$) ^{(10), A}	Applicable Base Rate Rev (\$) ^{(11), B}	ELL FRP Rate for MCRM ⁽¹²⁾
1	Residential Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
2	Small General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
3	General Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
4	Municipal Pumping Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
5	Large Load High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
6	Large Power Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
7	High Load Factor Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
8	Legacy Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
9	Large Industrial Service	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
10	Lighting	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%	XX.XX%	\$XX,XXX,XXX	\$XX,XXX,XXX	X.XXXX%
11	ELL Total	100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX		100.00%	\$XX,XXX,XXX	\$XX,XXX,XXX	

Notes:

- ⁽¹⁾ The Louisiana Retail ELL FRP Revenue excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRP×MCRM×TAM×DRM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- ⁽²⁾ See Attachment F, Page 1, Line 28 for the ELL FRP excluding MISO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRP×MCRM×TAM×DRM). The class amount is the class allocation in Column B times the Total Incremental ELL FRP×MCRM×TAM on line 11. This amount also includes the TRM.
- ⁽³⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MISO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁴⁾ Column C / Column D
- ⁽⁵⁾ The applicable Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽⁶⁾ See Attachment F, Page 1, Line 29 for the Incremental ELL FRP×MCRM×TAM. The class amount is the class allocation in Column B times the Total Incremental ELL FRP×MCRM×TAM on line 11. This amount also includes the TRM.
- ⁽⁷⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Incremental ELL FRP Revenue for FRP, MISO Cost Recovery Mechanism and Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁸⁾ Column G / Column H
- ⁽⁹⁾ The applicable MISO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁰⁾ See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column B times the MCRM on line 11.
- ⁽¹¹⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MISO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹²⁾ Column K / Column L
- ⁽¹³⁾ The applicable Tax Adjustment Mechanism (TAM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁴⁾ See Attachment H, Page 1, Line 8 for the applicable TAM. The class amount is the class allocation in Column N times the TAM on line 11.
- ⁽¹⁵⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹⁶⁾ Column O / Column P
- ⁽¹⁷⁾ The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽¹⁸⁾ See Column S for the applicable DRM. The class amount is the class allocation in Column R times the DRM on line 11.
- ⁽¹⁹⁾ The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽²⁰⁾ Column S / Column T

Filing Notes:

- ^A This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.
- ^B Based on information for the test year ended December 31, 20XX. This information will be updated based on the current evaluation period for future FRP filings.

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

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

- Notes:
- ⁽¹⁾ The Louisiana Retail ELL FRP Revenue excluding MSO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPpMCRMtAMx DRM) shall be allocated to the retail rate classes for ELL total based on the applicable base rate revenue. See Attachment A, Page 1 for Excluded Rate Schedules.
- ⁽²⁾ See Attachment F, Page 1, Line 28 for the ELL FRP excluding MSO Cost Recovery Mechanism, Tax Adjustment Mechanism and Distribution Recovery Mechanism (FRPpMCRMtAMx DRM). The class amount is the class allocation in Column B times the Total Incremental ELL.
- ⁽³⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the portion of the FRP Revenue excluding MSO Cost Recovery Mechanism and Tax Reform Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁴⁾ Column C / Column D
- ⁽⁵⁾ The applicable Incremental ELL FRP Revenue for FRP, MSO Cost Recovery Mechanism and Tax Adjustment Mechanism shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽⁶⁾ See Attachment F, Page 1, Line 29 for the Incremental ELL FRPpMCRMtAM. The class amount is the class allocation in Column B times the Total Incremental ELL FRPpMCRMtAM on line 11. This amount also includes the TRM.
- ⁽⁷⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Incremental ELL FRP Revenue for FRP, MSO Cost Recovery Mechanism and Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽⁸⁾ Column G / Column H
- ⁽⁹⁾ The applicable MSO Cost Recovery Mechanism (MCRM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁰⁾ See Attachment G, Page 1, Line 16 for the applicable MCRM. The class amount is the class allocation in Column F times the MCRM on line 11.
- ⁽¹¹⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the MSO Cost Recovery Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹²⁾ Column K / Column L
- ⁽¹³⁾ The applicable Tax Adjustment Mechanism (TAM) shall be allocated to the retail rate classes within ELL based on the applicable base rate revenue. See Attachment A, page 1 of this Rider FRP for the Excluded Rate Schedules.
- ⁽¹⁴⁾ See Attachment H, Page 1, Line 6 for the applicable TAM. The class amount is the class allocation in Column N times the TAM on line 11.
- ⁽¹⁵⁾ The billing determinants shall be the Louisiana Retail Base Rate Revenue applicable to the Tax Adjustment Mechanism for the Evaluation Period as defined on Attachment A page 1 of this Rider FRP, pursuant to Section 2.C.4 of this Rider FRP.
- ⁽¹⁶⁾ Column O / Column P
- ⁽¹⁷⁾ The applicable Distribution Recovery Mechanism (DRM) shall be allocated to the retail rate classes within ELL based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽¹⁸⁾ See Column S for the applicable DRM. The class amount is the class allocation in Column R times the DRM on line 11.
- ⁽¹⁹⁾ The billing determinants shall be allocated to each of the applicable LPSC retail rate classes based on the applicable class Distribution Plant in Service Allocation Factor.
- ⁽²⁰⁾ Column S / Column T

Filing Notes:

^A This information represents an estimate. Updated information will be provided for future FRP evaluation period filings.

^B Based on information for the test year ended December 31, 20XX. This information will be updated based on the current evaluation period for future FRP filings.

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

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

NOTES:

- (A) REVENUE CONVERSION FACTOR = $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT - REGULATORY COMMISSION EXPENSE RATE - FRANCHISE TAX RATE})]$
- (B) THE LPSC RETAIL RATIO AS CALCULATED IN MISCELLANEOUS SCHEDULE MD 3.

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

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

NOTES:

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

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

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

NOTES:

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

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

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

NOTES:

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

ENTERGY LOUISIANA, LLC EVALUATION PERIOD ADJUSTMENTS

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

1. Special Rates

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

2. Interest Synchronization

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

3. Income Taxes

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

- A) Effects associated with other adjustments set out in this Attachment C shall similarly and consistently be adjusted;
- B) All effects associated with the difference in the timing of transactions, where the underlying timing difference is eliminated, shall also be eliminated;
- C) The corporate state and federal income tax laws legally in effect on the date an Evaluation Report is filed under this Rider FRP shall be reflected in the calculation of all income tax amounts; and
- D) Tax effects normally excluded in prior Commission Orders regarding ELL for ratemaking purposes shall be eliminated.

E) ADIT balances for those items for which the book balance of the associated rate base or expense item is adjusted for ratemaking purposes to ensure that the ADIT balances are synchronized to the related rate base/expense items.

4. Specific Ratemaking Adjustments

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

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

- C. Depreciation expense shall be based on the latest approved Louisiana depreciation rates ~~including a 60-year life for River Bend.~~
- D. The State Corporate Franchise Tax shall be proformed to reflect the State Corporate Franchise Tax, consistent with the terms of LPSC Order ~~No's~~ Nos. S-28919 and U-21453 (Subdocket J).
- E. Adjustments shall be made to remove the River Bend Deregulated Asset Plan ("DAP") cost effects from rate base and expenses consistent with Ordering Paragraph 4 of LPSC Order U-17282-K.
- F. Adjustment shall be made to remove the 30% unregulated River Bend cost effects from rate base and expense.
- G. Adjustment shall be made to the Louisiana retail revenue requirement for the DAP revenue requirement.
- H. Cash working capital shall be determined by the most recently approved lead/lag study.
- I. Nelson Rail Spur ~~to~~ shall be included in rate base and expense as if owned by ELL.
- J. The actual-prudently incurred external costs to achieve the Business Combination's customer benefits ("CTABs") that have been or will be incurred during the period January 1, 2014 through December 31, 2015 shall be deferred as a regulatory asset and amortized over a ten-year period beginning with the first billing cycle following the implementation of the ELL FRP for the 2014 Evaluation Period. The annual amortization of the CTABs shall be treated as an FRP revenue requirement subject to the bandwidth earnings test. The amount of CTABs to be amortized will not exceed \$25 million, and CTABs will only include actual, prudently-incurred, external ELL, EGSL or ELP costs. CTABs will not include any costs associated with review by the Council of the City of New Orleans of the Business Combination, the Algiers asset transfer, or any other costs incurred by or in connection with proceedings before the Council. Carrying charges on the CTABs shall not be accrued.
- K. To the extent that there are additional FERC-ordered refunds and/or changes in rates pertaining to amounts billed ELL applicable to ~~Grand Gulf,~~ System Energy Resources, Inc. (SERI), ELL shall reflect a corresponding adjustment to annualize the associated retail revenue requirement effects. These adjustments, if made during ~~the~~ to term of this FRP ~~renewal~~, shall be dollar-for-dollar outside the bandwidth provisions of this Rider FRP and will include any retroactive effects, including refunds or credits.
- L. Concurrent with the effective date of this Rider FRP, the FRP rate adjustments shall be redetermined for outside the bandwidth components of the FRP, including the ACM, TRAM/TRM, DRM, MCRM, and TAM, which shall also reflect a true-up consistent with the uninterrupted application of these provisions. To the extent that the effective date of this Rider falls after September 2024, the FRP rate adjustments shall be grossed up such that the annualized revenue requirements are recovered in their entirety through the rate effective period.

5. Reclassifications

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

6. Out-of-Period Items

Except with respect to expenses and revenues arising from a Federal Energy Regulatory Commission-jurisdictional tariff, expenses and revenues recorded in any Evaluation Period that are related to transactions occurring prior to 2005 ~~under the Legacy Entergy Louisiana, LLC company and prior to 2004 under the Legacy Entergy Gulf States Louisiana, L.L.C. company~~ shall be eliminated by adjustment from the Evaluation Period cost data. This shall include any associated tax adjustments.

7. Environmental Costs

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

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

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

9. Other

In addition to Adjustments 1-8 above, there may from time to time be special cost or rate effects that occur during an Evaluation Period that require adjustment of the Evaluation Period cost data. Nothing in this Rider FRP shall preclude any Party from proposing such adjustments. ~~Such that Other adjustments required to be made to the evaluation period data are associated with costs embedded within Legacy FRP rates, and outside of any true-ups or adjustment provisions already provided for within this rider.~~ Other adjustments shall be deemed to be made on a prospective basis through the ELL FRP, unless otherwise authorized by the LPSC.

ENTERGY LOUISIANA, LLC
BENCHMARK RATE OF RETURN ON RATE BASE

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

NOTES:

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

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

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Report pursuant to this Rider FRP shall be ~~9.50~~9.50~~x.xx~~x.xx%
This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Electric
For the Test Year Ended December 31, 2021

SECTION 1					
BANDWIDTH DEVELOPMENT					
Line No	DESCRIPTION	REFERENCE			
1	Earned Rate of Return on Common Equity	Attachment B, Page 1, L26			8.33%
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment E			9.50%
3	If L2 + 0.50% < L1		FALSE	GO TO Section 2	
4	If L2 - 0.50% > L1		TRUE	GO TO Section 3	
5	Otherwise			No Rate Change	
SECTION 2					
UPPER BAND RATE ADJUSTMENT					
Line No	DESCRIPTION	REFERENCE			
6	Earned Rate of Return on Common Equity	L1		%	
7	Upper Band	L2 + 0.50%		%	
8	Reduction to Upper Band	L6 - L7		%	
9	Extraordinary Cost and/or Capacity Cost	See Note 2			\$
10	Common Equity Capital Ratio	Attachment D, L5, Column B		%	
11	LPSC Retail Rate Base	Attachment B, Page 1, L21			\$
12	Revenue Conversion Factor	Attachment B, Page 1, L6			
13a	Net Cost Impact on Common Equity	L9 / (L10 * L11 * L12)		%	
13b	Reduction due to Extraordinary/Capacity Costs	Lesser of L8 or L13a		%	
13c	Reduction in Earned Rate of Return on Common Equity	If L8 > L13b, then 0.50% of (L8 - L13b); otherwise zero		%	
14	Total ROE Reduction	L13b + L13c		%	
					No Rate Change
15	If L14 ≤ 0.50%				
16	If L14 > 0.50%, then Reduction in Base Rider FRP Revenue	L10 * L11 * L12 * L14			\$
SECTION 3					
LOWER BAND RATE ADJUSTMENT					
Line No	DESCRIPTION	REFERENCE			
17	Lower Band	L2 - 0.50%		9.00%	
18	Earned Rate of Return on Common Equity	L1		8.33%	
19	Increase to Lower Band	L17 - L18		0.67%	
20	Increase in Earned Rate of Return on Common Equity	100% of L19			0.67%
21	If L20 ≤ 0.50%				No Rate Change
22	If L20 > 0.50%, then				
23	Increase in Earned Rate of Return on Common Equity	L20		0.67%	
24	Common Equity Capital Ratio	Attachment D, L5, Column B		49.41%	
25	LPSC Retail Rate Base	Attachment B, Page 1, L21		\$	14,297,621,639
26	Revenue Conversion Factor	Attachment B, Page 1, L6			1.38329
27	Increase in Base Rider FRP Revenue	L23 * L24 * L25 * L26		\$	65,125,894
SECTION 4					
RIDER FRP REVENUE EXCLUDING MCRM & TRAM					
Line No	DESCRIPTION	REFERENCE			
28	Legacy FRP Revenue Requirement Total	L 45		\$	507,502,669
29	Annualized Evaluation Period Incremental FRP Revenues	See Note 1		\$	646,254,713
30	(Reduction)/Increase in Base Rider FRP Revenue	See Note 3		\$	65,125,894
31	Extraordinary Cost Change Revenue	See Note 2		\$	137,269
32	Additional Capacity Revenue Requirement (ELL)	Per Sec. 3.D of the Tariff		\$	(5,725,980)
33	Transmission Recovery Mechanism Revenues (ELL)	Per Sec. 3.F of the Tariff		\$	39,688,184
34	Incremental FRP Revenue excluding MCRM & TRAM (FRPxMCRMxTRAM)	Sum of L29 - L33		\$	745,480,081
35	Distribution Recovery Mechanism (DRM)	Per Sec. 3.G of the Tariff; See Note 4		\$	56,315,719
36	Rider FRP Revenue excluding MCRM & TRAM (FRPxMCRMxTRAM)	Sum of L28 + L34 + L35		\$	1,309,298,468

Notes:

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

SECTION 5			
LEGACY FRP REVENUE REQUIREMENT			
Line No	DESCRIPTION	REFERENCE	
37	Annualized Legacy ELL-L FRP Revenue	See Note 1	\$ 301,559,473
38	Legacy ELL-L Additional Capacity Revenue Requirement	Per Sec. 3.D of the Tariff	\$ 15,744,751
39	Legacy ELL-L Other Adjustments	Per Sec. 2.C.1.h of the Tariff	\$ -
40	Legacy ELL-L FRP Revenue Requirements Total	Sum of L37 - L39	\$ 317,304,224
41	Annualized Legacy EGSL-L FRP Revenue	See Note 2	\$ 189,773,380
42	Legacy EGSL-L Additional Capacity Revenue Requirement	Per Sec. 3.D of the Tariff	\$ 425,065
43	Legacy EGSL-L Other Adjustments	Per Sec. 2.C.1.h of the Tariff	\$ -
44	Legacy EGSL-L FRP Revenue Requirements Total	Sum of L41 - L43	\$ 190,198,445
45	Legacy FRP Revenue Requirement Total	Sum of L40 + L44	\$ 507,502,669
SECTION 6			
MISO COST RECOVERY & TAX REFORM ADJUSTMENT MECHANISMS			
Line No	DESCRIPTION	REFERENCE	
46	MISO Rec. Rev. Requirement (MCRM)	Per Sec. 4 & Att. G Pg. 1 L 16	\$ (80,198,195)
47	Tax Reform Adjustment Mechanism (TRAM)	Per Sec. 5 & Att. H Pg. 1 L 11	\$ (38,458,491)

Notes:

- (1) Legacy ELL-L FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column H
- (2) Legacy EGSL-L FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column H

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

SECTION 1				
BANDWIDTH DEVELOPMENT				
Line No	DESCRIPTION	REFERENCE		
1	Earned Rate of Return on Common Equity	Attachment B, Page 1, L26		%
2	Evaluation Period Cost Rate for Common Equity	Developed per Attachment E		%
3	If L2 + 0.50% < L1		TRUE	GO TO Section 2
4	If L2 - 0.50% > L1		FALSE	GO TO Section 3
5	Otherwise			No Rate Change

SECTION 2				
UPPER BAND RATE ADJUSTMENT				
Line No	DESCRIPTION	REFERENCE		
6	Earned Rate of Return on Common Equity	L1		%
7	Upper Band	L2 + 0.50%		%
8	Reduction to Upper Band	L6 - L7		%
9	Extraordinary Cost and/or Capacity Cost	See Note 2		\$
10	Common Equity Capital Ratio	Attachment D, L5, Column B		%
11	LPSC Retail Rate Base	Attachment B, Page 1, L21		\$
12	Revenue Conversion Factor	Attachment B, Page 1, L6		
13a	Net Cost Impact on Common Equity	L9 / (L10 * L11 * L12)		%
13b	Reduction due to Extraordinary/Capacity Costs	Lesser of L8 or L13a		%
13c	Reduction in Earned Rate of Return on Common Equity	If L8 > L13b, then 0.50% of (L8 - L13b); otherwise zero		%
14	Total ROE Reduction	L13b + L13c		%
				No Rate Change
15	If L14 ≤ 0.50%			
16	If L14 > 0.50%, then Reduction in Base Rider FRP Revenue	L10 * L11 * L12 * L14		\$

SECTION 3				
LOWER BAND RATE ADJUSTMENT				
Line No	DESCRIPTION	REFERENCE		
17	Lower Band	L2 - 0.50%		%
18	Earned Rate of Return on Common Equity	L1		%
19	Increase to Lower Band	L17 - L18		%
20	Increase in Earned Rate of Return on Common Equity	100% of L19		%
21	If L20 ≤ 0.50%			No Rate Change
22	If L20 > 0.50%, then			
23	Return on Common Equity			%
24	Common Equity Capital Ratio	L20		%
25	LPSC Retail Rate Base	Attachment D, L5, Column B		%
26	Revenue Conversion Factor	Attachment B, Page 1, L21		\$
27	Increase in Base Rider FRP Revenue	Attachment B, Page 1, L6		\$
		L23 * L24 * L25 * L26		\$

SECTION 4				
RIDER FRP REVENUE EXCLUDING MCRM & TAM				
Line No	DESCRIPTION	REFERENCE		
28	Annualized Evaluation Period Incremental FRP Revenues Excluding Distribution Recovery Mechanism (DRM)	See Note 1		\$
29	Annualized DRM Revenues	See Note 2		
30	(Reduction)/Increase in Base Rider FRP Revenue	See Note 3		\$
31	Extraordinary Cost Change Revenue	See Note 4		\$
32	Additional Capacity Revenue Requirement (ELL)	Per Sec. 3.D of the Tariff		\$
33	Transmission Recovery Mechanism Revenues (ELL)	Per Sec. 3.F of the Tariff		\$
34	Incremental FRP Revenue excluding MCRM & TAM (FRPXMCRMXTAM)	Sum of L29 - L33		\$
35	Current Year DRM Revenue Requirement	Per Sec. 3.G of the Tariff; See Note 5		\$
36	Rider FRP Revenue excluding MCRM & TAM (FRPxMCRMxTAM)	Sum of L28 + L34 + L35		\$

SECTION 5				
MISO COST RECOVERY & TAX ADJUSTMENT MECHANISMS				
Line No	DESCRIPTION	REFERENCE		
37	MISO Rec. Rev. Requirement (MCRM)	Per Sec. 4 & Att. G Pg. 1 L 16		\$
38	Tax Adjustment Mechanism (TAM)	Per Sec. 5 & Att. H Pg. 1 L 10		\$

Notes:

- (1) Rider ELL FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.2, Column J
- (2) See AJ01A.2 Column L
- (3) See Docket No. 35665 LPSC Order, Section C.7 and page 2.4, Line 5
- (4) Per Sections, 3.A, 3.D, 3.E, 3.F and 2.C.2.c.(5) and page 2.3.
- (5) See AJ24.1 Line 1.

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

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

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

Ln No.	Description	Amount	Reference
1	Protected Excess ADIT Give-Back	-	
2	Offsetting Revenue Requirement Increase	-	
3	Net Protected Give-Back ⁽¹⁾	-	Sum of Lines 1-2
4	Unprotected Excess ADIT Give-Back	-	
5	Offsetting Revenue Requirement Increase	-	
6	Net Unprotected Give-Back ⁽²⁾	-	Sum of Lines 4-5
7	Amortization of Income Tax Expense Liability	-	
8	MSS-4 Effects of Unprotected Give-Back ⁽³⁾	-	
9	Protected Excess True Up ⁽⁴⁾	-	
10	Net TRAM Amount ⁽⁵⁾	-	Sum of Lines 3, 6, 7, 8, and 9

Notes:

- (1) Reference page 8.2
- (2) Reference page 8.3
- (3) Reference page 8.4
- (4) Reference page 8.5
- (5) Value includes gross-up for taxes and revenue related expenses as well as retail allocation factor

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

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

Notes:

⁽¹⁾ Reference page 8.2

⁽²⁾ Reference page 8.3

⁽³⁾ Reference page 8.5

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

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-~~G~~

Revision #~~30~~

~~Third Revised~~Original

Effective Date: ~~3/2/2016~~

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effective 1/20/2016

Authority: ~~Letter Filing on 2/17/2016~~

QUICK START ENERGY EFFICIENCY COST RATE RIDER

I. APPLICABILITY

This Rider is applicable to all Customers of Entergy Louisiana, LLC ("ELL" or "the Company") ~~taking Service under a Legacy Entergy Gulf States Louisiana, L.L.C. ("EGSL") any retail electric Rate or Rider Schedule and billings for service under rate schedules ALS-LED or SHL-LED when Customer is located in~~ subject to the Legacy EGSL service area, jurisdiction of the Louisiana Public Service Commission ("LPSC" or "Commission"), except (a) for those Customers that have opted out of participation pursuant to Section XIII of the Rules, and (b) for Special Rate Contract Customers to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII, and (c) for Customer billings under the Large Manufacturing Power Service ("LMPS") Rate Schedule. The applicable rates will be determined for two Customer classes: (1) Residential and (2) Non-Residential.

Note: Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. PURPOSE

The purpose of the Quick Start Energy Efficiency Cost Rate Rider ("Rider EECR-QS-~~G~~" or "Rider") is to establish the EECR-QS-~~G~~ Rates by which the Company will recover its Quick Start energy efficiency costs as approved by the Louisiana Public Service Commission (in the "Commission") in original General Order No. R-31106, dated September 20, 2013, in LPSC Docket No. R-31106 ("General Order No. R-31106"), and as amended in subsequent LPSC Orders, including: ~~-(1) the incremental direct Energy Efficiency Program costs~~ Costs ("Projected Energy Efficiency Program Costs" or "PEEC") ~~and (2) the Projected Lost Contribution to Fixed Costs ("LCFC") as described and approved by the Commission in Section VI of the Commission's Energy Efficiency Rules attached to General Order No. R-31106 and as amended in subsequent LPSC Orders~~ ("Rules") (collectively, the "Recoverable Costs"). Recovery of the PEEC is limited to the incremental costs which represent the direct program costs that are not already included in the then-current rates of the Company, including those costs identified in Section V (8) of the Rules. The Rider EECR-QS-~~G~~ Rates will be calculated to recover ~~Legacy EGSL's~~ ELL's Recoverable Costs over the period in which the Rider EECR-QS-~~G~~ Rates will be in effect.

III. ANNUAL REDETERMINATION ~~INITIAL RATE DETERMINATION~~

~~At least fifteen (15) days before the first billing cycle of November 2014, Rider EECR-QS-G Rates were filed with the Commission by Legacy EGSL. The Rider EECR-QS-G Rates were determined by application of the Rider EECR-QS-G Rate Formula set out in Attachments A, B, and C to this Rider. Each such rate was filed in Docket No. R-31106 and was accompanied by a set of work papers sufficient to document fully the calculations of the Rider EECR-QS-G Rates. The rates reflect: (1) the PEEC for the 12-Month period commencing on October 1, 2014; (2) the projected LCFC for the 12-Month period commencing on October 1, 2014; and (3) the actual incremental costs incurred during the period leading up to the effective date of this Rider EECR-QS-G. The Rider EECR-QS-G Rates in this initial rate determination shall be effective with the first billing cycle of November 2014.~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-~~G~~

Revision #~~3~~0

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QUICK START ENERGY EFFICIENCY COST RATE RIDER

IV. ~~May~~ANNUAL REDETERMINATION

~~At least fifteen (15) days before the first billing cycle of March~~ of each Year beginning in ~~2016~~2024 ("Filing Date"), the redetermined Rider EECR-QS-~~G~~ Rates shall be filed with the Commission by ELL. The redetermined Rider EECR-QS-~~G~~ Rates shall be determined by application of the Rider EECR-QS-~~G~~ Rate Formula set out in Attachments A, B, and C to this Rider. Each such revised rate shall be filed in Docket No. R-31106 and shall be accompanied by a set of work papers sufficient to document fully the calculations of the revised Rider EECR-QS-~~G~~ Rates. The redetermined rate shall reflect for the Program Cost Period: (1) the PEEC for the 12-Month period commencing on the ~~November~~January 1 preceding the Filing Date; (2) the projected LCFC for the 12-Month period commencing on the ~~November~~January 1 preceding the Filing Date; and (3) rate rider true-up adjustments to collect any under-recovered amounts or to refund any amounts over-collected during the prior Program Year, as set forth in Section IX (6) of the Rules. "Program Cost Period" is defined as the twelve-Month period ~~commencing~~ending on the ~~November 1~~December 31 preceding the Filing Date. "Program Year" is defined as the 12-Month period ending on the ~~October~~December 31 preceding the Filing Date.

The true-up adjustment will be calculated to include the effect of carrying costs using the then-current Prime Rate.

The Rider EECR-QS-~~G~~ Rates so redetermined shall be effective with the first billing cycle of ~~March~~May of the filing year and shall then remain in effect for twelve (12) Months ("EECR-QS-~~G~~ Cycle"), except as otherwise provided below.

VIV. TRACKING AND MONITORING PROGRAM COSTS AND BENEFITS

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of all program costs incurred by the Company. The procedures shall enable energy efficiency program costs to be readily identified and clearly separated from all other costs. The Company shall secure and retain all documents necessary to verify the validity of the program costs for which it is seeking recovery. Such documents shall include, but shall not be limited to, vouchers, journal entries, and the date the participant's project was completed.

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of revenues collected through the Rider EECR-QS-~~G~~Rider. The procedures shall enable the Rider EECR-QS-~~G~~ revenues to be readily identified and clearly separated from all other revenues. The Company shall secure and retain all documents necessary to verify the accuracy of the Rider EECR-QS-~~G~~ revenues. Such documents shall include, but shall not be limited to, billing determinants, journal entries, and summary revenue reports.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-G

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QUICK START ENERGY EFFICIENCY COST RATE RIDER

For the purpose of assessing the benefits and effectiveness of the programs, the Company shall develop and implement appropriate procedures, subject to the review of the Commission Staff, which provide for separate tracking of the benefits and the effectiveness of the programs. The data that shall be tracked shall include, but shall not be limited to, information that will enable the Commission Staff to assess the effectiveness of the programs. The Company shall secure and retain all documents necessary to verify its assessments.

IV. TRACKING AND MONITORING LCFC

The Company shall monitor LCFC in accordance with the Rules and any future Orders addressing LCFC.

This monitoring shall include the development of Evaluation, Measurement and Verification ("EM&V") protocols in accordance with the Rules.

ELL will use this Rider EECR-QS-G to recover contemporaneously the amount of LCFC recovery from Customers subject to annual true-up, as set forth in Section VI of the Rules.

VI. TERM

This Rider EECR-QS-G shall remain in effect until modified or terminated in accordance with the provisions of this Rider EECR-QS-G or applicable regulations or laws.

If this Rider EECR-QS-G is terminated by a future order of the Commission, the Rider EECR-QS-G Rates then in effect shall continue to be applied until the Commission approves an alternative mechanism by which the Company can recover its Recoverable Costs. At that time, any cumulative over-recovery or under-recovery resulting from application of the just-terminated Rider EECR-QS-G Rates, inclusive of carrying costs at the then-current Prime Rate, shall be applied to Customer billings over the twelve (12) Month billing period beginning on the first billing cycle of the second Month following the termination of Rider EECR-QS-G in a manner prescribed by the Commission.

~~VIII. APPLICABLE CUSTOMER CLASSES AND SCHEDULES~~

~~This Rider is applicable to all customers taking service under one of the Company's rate schedules except (a) for those customers that have opted out of participation pursuant to Section XIII of the Rules and (b) for Special Rate Contract customers to the extent those contracts would preclude the Company from charging the customers additional fees and those customers have not exercised the option to opt out under Section XIII. The applicable rates will be determined for two customer classes: (1) Residential and (2) Non-Residential.~~

~~IX. CAPPING OF RIDER EECR-QS-G RIDER RATES~~

Regardless of usage, no Customer shall be billed more than \$75 monthly ~~for~~ under this Rider EECR-QS-G, as set forth in Section XV of the Rules.

Attachment A
Effective ~~5/1/2023~~

Entergy Louisiana, LLC
Energy Efficiency Quick-Start Program
Rider EECR-QS-G

ATTACHMENT A

QUICK START ENERGY EFFICIENCY COST RATE RIDER (RIDER EECR-QS-G)

Line			Residential	Non- Residential
1	Projected Energy Efficiency Program Costs (PEEC) *	[1], [9]	\$ 2,322,388	\$ 2,113,187
2	Projected Lost Contribution to Fixed Costs (LCFC)	[2]	\$ 584,693	\$ 476,425
3	Prior Period (Over) /Under Amount (TUA)**	[3]	\$ 375,217	\$ 24,577
4	Recoverable Costs (PCCC)*** (1+ 2 + 3)	[4]	\$ 3,282,299	\$ 2,614,188
5	Billing Units (PES)****	[5]	5,477,453,759 kWh	4,122,958,226 kWh
6	Rider EECR-QS Rate (4 / 5)	[6], [10]	\$ 0.00060 per kWh	\$ 0.00063 per kWh

* The Projected Energy Efficiency Program Costs (PEEC) represent the planned, projected incremental costs of customer programs during a Program Cost Period.

** The prior period over/under amount (TUA) includes carrying costs as provided in Note 7, below.

*** Projected Costs by Customer Class or "PCCC" includes the total of (1) the projected EECR-QS-G Projected Energy Efficiency Program Costs ("PEEC"); (2) the projected LCFC; and (3) the prior period true-up adjustment (TUA). Any costs that require allocation to the customer classes will utilize the PEAFF.

**** Billing Units are the Projected Energy Sales or "PES". The PES includes the projected sales by customer class (see Note 5 below).

Notes:

- [1] Ref. WP-1, Ln 10 and Ln 14
- [2] Ref. WP-2, Ln 1 and Ln 2
- [3] Ref WP-4, Ln 12
- [4] Ln 4 = Ln 1 + Ln 2 + Ln 3
- [5] Ref. WP-3
- [6] Ln 6 = Ln 4 / Ln 5
- [7] TUA subject to carrying cost at 7.50%, which was the prime rate on December 31, 2022.
- [8] Per Schedule EECR-QS-G, the Company has included in this filing only the LCFC projected for Program Year 9 and the Over / Under Recovery from Program Year 8. The Company, however, will continue to incur the verified LCFC from Program Year 8 until such time that lower kWh sales are reflected in rates through the Company's Formula Rate Plan ("FRP") for Test Year 2022, which rates under Rider FRP would become effective September 2023. As such, the unrecovered LCFC will be reflected in the Year 8 true-up as an under-recovery to Plan Year 8. Although the Commission has indicated that the Company is entitled to fully recover its LCFC, at this time the matter in which this recovery will occur is uncertain. Until such time as the Commission determines otherwise, the Company will accrue a Regulatory Asset or Liability until the actual LCFC is recovered in rates.
- [9] In LPSC General Order (R-31106) dated December 22, 2020, the Quick Start Phase was extended for another year ("Quick Start Year 8" starting January 1, 2022) pending the finalization of long term rules in Phase II.
- [10] The Rider EECR-QS-G Rate will be collected over the twelve-month period starting with the first billing cycle of May 2023.

Attachment A
Effective ~~5/1/2023~~

Entergy Louisiana, LLC
Energy Efficiency Quick-Start Program
Rider EECR-QS

ATTACHMENT A

QUICK START ENERGY EFFICIENCY COST RATE RIDER (RIDER EECR-QS)

Line			Residential	Non- Residential
1	Projected Energy Efficiency Program Costs (PEEC) *	[1], [9]	\$XXX	\$XXX
2	Projected Lost Contribution to Fixed Costs (LCFC)	[2]	\$XXX	\$XXX
3	Prior Period (Over)/Under Amount (TUA)**	[3]	\$XXX	\$XXX
4	Recoverable Costs (PCCC)*** (1+ 2 + 3)	[4]	\$XXX	\$XXX
5	Billing Units (PES)****	[5]	XXX kWh	XXX kWh
6	Rider EECR-QS Rate (4 / 5)	[6], [10]	\$X.XX per kWh	\$X.XX per kWh

* The Projected Energy Efficiency Program Costs (PEEC) represent the planned, projected incremental costs of customer programs during a Program Cost Period.

** The prior period over/under amount (TUA) includes carrying costs as provided in Note 7, below.

*** Projected Costs by Customer Class or "PCCC" includes the total of (1) the projected EECR-QS Projected Energy Efficiency Program Costs ("PEEC"); (2) the projected LCFC; and (3) the prior period true-up adjustment (TUA). Any costs that require allocation to the customer classes will utilize the PEAFF.

**** Billing Units are the Projected Energy Sales or "PES". The PES includes the projected sales by customer class (see Note 5 below).

Notes:

- [1] Ref. WP-1, Ln 10 and Ln 14
- [2] Ref. WP-2, Ln 1 and Ln 2
- [3] Ref WP-4, Ln 12
- [4] Ln 4 = Ln 1 + Ln 2 + Ln 3
- [5] Ref. WP-3
- [6] Ln 6 = Ln 4 / Ln 5
- [7] TUA subject to carrying cost at 7.50%, which was the prime rate on December 31, XXXX.
- [8] Per Schedule EECR-QS, the Company has included in this filing only the LCFC projected for Program Year X and the Over / Under Recovery from Program Year X. The Company, however, will continue to incur the verified LCFC from Program Year X until such time that lower kWh sales are reflected in rates through the Company's Formula Rate Plan ("FRP") for Test Year XXXX, which rates under Rider FRP would become effective September XXXX. As such, the unrecovered LCFC will be reflected in the Year X true-up as an under-recovery to Plan Year X. Although the Commission has indicated that the Company is entitled to fully recover its LCFC, at this time the matter in which this recovery will occur is uncertain. Until such time as the Commission determines otherwise, the Company will accrue a Regulatory Asset or Liability until the actual LCFC is recovered in rates.
- [9] In LPSC General Order (R-31106) dated XXXX, the Quick Start Phase was extended for another year ("Quick Start Year X" starting January 1, XXXX) pending the finalization of long term rules in Phase II.
- [10] The Rider EECR-QS Rate will be collected over the twelve-month period starting with the first billing cycle of May 2024.

Attachment A
Effective ~~5/1/2023~~

ENERGY EFFICIENCY COST RECOVERY TARIFF (CONT'D)

NOTES:

- 1) The Company's workpapers shall provide the rationale for the particular billing units selected and for the assignment of the Recoverable Costs to the Customer classes.
- 2) The "Projected Energy Efficiency Cost Period" for the Annual Rate Determination is the twelve-Month period commencing on ~~the~~ January 1, ~~2023~~, prior to the rate redetermination. The "Program Cost Period" for the Annual Redetermination is the twelve-Month period ~~commencing~~ ending on ~~January 1, 2022~~, the December 31 prior to the rate redetermination.
- 3) The "Production Energy Allocation Factor" ("PEAF") represents each Customer class allocation relative to the retail jurisdiction total and shall be the PEAFF determined in ELL's latest Formula Rate Plan ("FRP"), adjusted to remove the energy (kWh) of (1) those Customers that have opted out pursuant to Section XIII of the Rules and (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII. The PEAFF shall also be adjusted to remove an appropriate amount of the energy (kWh) associated with ~~2022~~ the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules.
- 4) The carrying costs shall be at the then-current Prime Rate.
- 5) The Projected Energy Sales billed for each Customer class (PES;) for the Projected Energy Efficiency Cost Period, adjusted to remove (1) those Customers that have opted out pursuant to Section XIII of the Rules, (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII, and (3) energy (kWh) associated with ~~2022~~ the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules, ~~and (4) those Customers taking Service under the Large Manufacturing Power Service (LMPS) Rate Schedule.~~

Attachment B
Effective ~~5/1/2023~~:

ATTACHMENT B

RIDER EECR-QS-~~G~~ RATES

All Customers taking Service under ~~a Legacy Entergy Gulf States Louisiana, L.L.C. ("EGSL") any retail electric Rate or Rider Schedule and Customers in the Legacy EGSL service area taking service under the ALS-LED or SHL-LED rate schedules~~, except (a) for those Customers that have opted out pursuant to Section XIII of the Rules; ~~and~~ (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those ~~Customer billings~~ Customers that have not exercised the option to opt out under Section XIII; ~~and (c) Customers taking Service under the Large Manufacturing Power Service (LMPS) Rate Schedule~~, shall be charged an amount equal to their monthly energy (kWh) usage multiplied by the rates below:

<u>Customer Class</u>	<u>Rate Adjustment</u>
Residential	\$0. 00060 <u>000</u> per kWh
Non-Residential	\$0. 00063 <u>000</u> per kWh

Attachment C
 Effective ~~5/1/2023~~

ATTACHMENT C
 Rider EECR-QS-~~G~~ Rate Calculation

Customer Class ¹	PCCC _i ²	PES _i ³	Rate Adjustments ⁴
Residential	\$ 3,282,299	5,477,453,759 kWh	\$0. 00060 <u>000</u> per kWh
Non-Residential	\$ 2,614,188	4,122,958,226 kWh	\$0. 00063 <u>000</u> per kWh
Total	<u>\$5,896,487</u>	<u>9,600,411,985 kWh</u>	

Notes:

(1) See Attachment B.

(2) Projected Energy Efficiency Costs by Customer Class (PCCC_i).

(3) Projected Energy Sales billed for each Customer class (PES_i) for the Projected Energy Efficiency Cost Period, adjusted to remove (a) those Customers that have opted out pursuant to Section XIII of the Rules and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII, and (c) energy (kWh) associated with ~~2022~~the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules.

(4) The Rider EECR-QS-~~G~~ Rate is PCCC_i / PES_i.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-~~L~~

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QUICK START ENERGY EFFICIENCY COST RATE RIDER

I. APPLICABILITY

This Rider is applicable to all Customers of Entergy Louisiana, LLC ("ELL" or "the Company") taking Service under ~~a Legacy ELL Rate Schedule, all Customers taking Service under ELL's Large Manufacturing Power Service ("LMPS") Rate Schedule, and billings for service under rate schedules ALS-LED or SHL-LED when Customer is located in the Legacy ELL Service area, any retail electric Rate or Rider Schedule subject to the jurisdiction of the Louisiana Public Service Commission ("LPSC" or "Commission"),~~ except (a) for those Customers that have opted out of participation pursuant to Section XIII of the Rules and (b) for Special Rate Contract Customers to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII. The applicable rates will be determined for two Customer classes: (1) Residential and (2) Non-Residential.

Note: Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. PURPOSE

The purpose of the Quick Start Energy Efficiency Cost Rate Rider ("Rider EECR-QS-~~L~~" or "Rider") is to establish the EECR-QS-~~L~~ Rates by which the Company will recover its Quick Start energy efficiency costs as approved by the ~~Louisiana Public Service~~ Commission (~~in the "Commission") in original~~ General Order ~~No. R-31106~~, dated September 20, 2013 ~~in LPSC Docket No. R-31106 ("General Order No. R-31106"), and as amended in subsequent LPSC Orders~~, including: (1) the incremental direct Energy Efficiency Program ~~costs~~ Costs ("Projected Energy Efficiency Program Costs" or "PEEC") and (2) the Projected Lost Contribution to Fixed Costs ("LCFC") as described and approved by the Commission in Section VI of the Commission's Energy Efficiency Rules attached to General Order No. R-31106 ~~and as amended in subsequent LPSC Orders~~ ("Rules") (collectively, the "Recoverable Costs"). Recovery of the PEEC is limited to the incremental costs which represent the direct program costs that are not already included in the then-current rates of the Company, including those costs identified in Section V (8) of the Rules. The Rider EECR-QS-~~L~~ Rates will be calculated to recover ~~Legacy~~-ELL's Recoverable Costs over the period in which the Rider EECR-QS-~~L~~ Rates will be in effect.

III. ANNUAL REDETERMINATION INITIAL RATE DETERMINATION

At least fifteen (15) days before the first billing cycle of ~~November 2014, Rider EECR-QS-L Rates were filed with the Commission by Legacy ELL. The Rider EECR-QS-L Rates were determined by application of the Rider EECR-QS-L Rate Formula set out in Attachments A, B, and C to this Rider. Each such rate was filed in Docket No. R-31106 and was accompanied by a set of work papers sufficient to document fully the calculations of the Rider EECR-QS-L Rates. The rate reflects: (1) the PEEC for the 12-Month period commencing on October 1, 2014; (2) the projected LCFC for the 12-Month period commencing on October 1, 2014; and (3) the actual incremental costs incurred during the period leading up to the effective date of this Rider EECR-QS-L. The Rider EECR-QS-L Rates in this initial rate determination shall be effective with the first billing cycle of November 2014.~~

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-~~L~~

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QUICK START ENERGY EFFICIENCY COST RATE RIDER

~~IV.~~ May **ANNUAL REDETERMINATION**

~~At least fifteen (15) days before the first billing cycle of March~~ of each Year beginning in ~~2016~~2024 ("Filing Date"), the redetermined Rider EECR-QS-~~L~~ Rates shall be filed with the Commission by ELL. The redetermined Rider EECR-QS-~~L~~ Rates shall be determined by application of the Rider EECR-QS-~~L~~ Rate Formula set out in Attachments A, B, and C to this Rider. Each such revised rate shall be filed in Docket No. R-31106 and shall be accompanied by a set of work papers sufficient to document fully the calculations of the revised Rider EECR-QS-~~L~~ Rates. The redetermined rate shall reflect for the Program Cost Period: (1) the PEEC for the 12-Month period commencing on the ~~November~~January 1 preceding the Filing Date; (2) the projected LCFC for the 12-Month period commencing on the ~~November~~January 1 preceding the Filing Date; and (3) rate rider true-up adjustments to collect any under-recovered amounts or to refund any amounts over-collected during the prior Program Year, as set forth in Section IX (6) of the Rules. "Program Cost Period" is defined as the twelve-Month period ~~commencing~~ending on the ~~November 1~~December 31 preceding the Filing Date. "Program Year" is defined as the 12-Month period ending on the ~~October~~December 31 preceding the Filing Date.

The true-up adjustment will be calculated to include the effect of carrying costs using the then-current Prime Rate.

The Rider EECR-QS-~~L~~ Rates so redetermined shall be effective with the first billing cycle of ~~March~~May of the filing year and shall then remain in effect for twelve (12) Months ("EECR-QS-~~L~~ Cycle"), except as otherwise provided below.

~~VIV.~~ **TRACKING AND MONITORING PROGRAM COSTS AND BENEFITS**

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of all program costs incurred by the Company. The procedures shall enable energy efficiency program costs to be readily identified and clearly separated from all other costs. The Company shall secure and retain all documents necessary to verify the validity of the program costs for which it is seeking recovery. Such documents shall include, but shall not be limited to, vouchers, journal entries, and the date the participant's project was completed.

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of revenues collected through the Rider EECR-QS-~~L~~ ~~Rider~~. The procedures shall enable the Rider EECR-QS-~~L~~ revenues to be readily identified and clearly separated from all other revenues. The Company shall secure and retain all documents necessary to verify the accuracy of the Rider EECR-QS-~~L~~ revenues. Such documents shall include, but shall not be limited to, billing determinants, journal entries, and summary revenue reports.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-QS-~~L~~

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QUICK START ENERGY EFFICIENCY COST RATE RIDER

For the purpose of assessing the benefits and effectiveness of the programs, the Company shall develop and implement appropriate procedures, subject to the review of the Commission Staff, which provide for separate tracking of the benefits and the effectiveness of the programs. The data that shall be tracked shall include, but shall not be limited to, information that will enable the Commission Staff to assess the effectiveness of the programs. The Company shall secure and retain all documents necessary to verify its assessments.

~~V~~IV. **TRACKING AND MONITORING LCFC**

The Company shall monitor LCFC in accordance with the Rules and any future Orders addressing LCFC.

This monitoring shall include the development of Evaluation, Measurement and Verification ("EM&V") protocols in accordance with the Rules.

ELL will use this Rider EECR-QS-~~L~~ to recover contemporaneously the amount of LCFC recovery from Customers subject to annual true-up, as set forth in Section VI of the Rules.

~~VII~~VI. **TERM**

This Rider EECR-QS-~~L~~ shall remain in effect until modified or terminated in accordance with the provisions of this Rider EECR-QS-~~L~~ or applicable regulations or laws.

If this Rider EECR-QS-~~L~~ is terminated by a future order of the Commission, the Rider EECR-QS-~~L~~ Rates then in effect shall continue to be applied until the Commission approves an alternative mechanism by which the Company can recover its Recoverable Costs. At that time, any cumulative over-recovery or under-recovery resulting from application of the just-terminated Rider EECR-QS-~~L~~ Rates, inclusive of carrying costs at the then-current Prime Rate, shall be applied to Customer billings over the twelve (12) Month billing period beginning on the first billing cycle of the second Month following the termination of Rider EECR-QS-~~L~~ in a manner prescribed by the Commission.

~~VIII.~~ **APPLICABLE CUSTOMER CLASSES AND SCHEDULES**

~~This Rider is applicable to all customers taking service under one of the Company's rate schedules except (a) for those customers that have opted out of participation pursuant to Section XIII of the Rules and (b) for Special Rate Contract customers to the extent those contracts would preclude the Company from charging the customers additional fees and those customers have not exercised the option to opt out under Section XIII. The applicable rates will be determined for two customer classes: (1) Residential and (2) Non-Residential.~~

~~IX~~VII. **CAPPING OF RIDER EECR-QS-~~L~~ RATES**

Regardless of usage, no Customer shall be billed more than \$75 monthly under this Rider EECR-QS-~~L~~ as set forth in Section XV of the Rules.

Attachment A
Effective: 5/1/2023

Entergy Louisiana, LLC
Energy Efficiency Quick-Start Program
Rider EECR-QS-L

ATTACHMENT A

QUICK START ENERGY EFFICIENCY COST RATE RIDER (RIDER EECR-QS-L)

Line			Residential	Non- Residential
1	Projected Energy Efficiency Program Costs (PEEC) *	[1], [9]	\$ 3,946,863	\$ 3,122,456
2	Projected Lost Contribution to Fixed Costs (LCFC)	[2]	\$ 1,223,979	\$ 712,074
3	Prior Period (Over)/Under Amount (TUA)**	[3]	\$ 873,831	\$ 417,867
4	Recoverable Costs (PCCC)*** (1+ 2 + 3)	[4]	\$ 6,044,673	\$ 4,252,396
5	Billing Units (PES)****	[5]	8,385,552,087 kWh	6,002,098,705 kWh
6	Rider EECR-QS Rate (4 / 5)	[6], [10]	\$ 0.00072 per kWh	\$ 0.00071 per kWh

* The Projected Energy Efficiency Program Costs (PEEC) represent the planned, projected incremental costs of customer programs during a Program Cost Period.

** The prior period over/under amount (TUA) includes carrying costs as provided in Note 7, below.

*** Projected Costs by Customer Class or "PCCC" includes the total of (1) the projected EECR-QS-L Projected Energy Efficiency Program Costs ("PEEC"); (2) the projected LCFC; and (3) the prior period true-up adjustment (TUA). Any costs that require allocation to the customer classes will utilize the PEAFF.

**** Billing Units are the Projected Energy Sales or "PES". The PES includes the projected sales by customer class (see Note 5 below).

Notes:

- [1] Ref. WP-1, Ln 10 and Ln 14
- [2] Ref. WP-2, Ln 1 and Ln 2
- [3] Ref WP-4, Ln 12
- [4] Ln 4 = Ln 1 + Ln 2 + Ln 3
- [5] Ref. WP-3
- [6] Ln 6 = Ln 4 / Ln 5
- [7] TUA subject to carrying cost at 7.50%, which was the prime rate on December 31, 2022.
- [8] Per Schedule EECR-QS-L, the Company has included in this filing only the LCFC projected for Program Year 9 and the Over / Under Recovery from Program Year 8. The Company, however, will continue to incur the verified LCFC from Program Year 8 until such time that lower kWh sales are reflected in rates through the Company's Formula Rate Plan ("FRP") for Test Year 2022, which rates under Rider FRP would become effective September 2023. As such, the unrecovered LCFC will be reflected in the Year 8 true-up as an under-recovery to Plan Year 8. Although the Commission has indicated that the Company is entitled to fully recover its LCFC, at this time the matter in which this recovery will occur is uncertain. Until such time as the Commission determines otherwise, the Company will accrue a Regulatory Asset or Liability until the actual LCFC is recovered in rates.
- [9] In LPSC General Order (R-31106) dated December 22, 2020, the Quick Start Phase was extended for another year ("Quick Start Year 8" starting January 1, 2022) pending the finalization of long term rules in Phase II.
- ~~[10] The Rider EECR-QS-L Rate will be collected over the twelve-month period starting with the first billing cycle of May 2023.~~

Attachment A
Effective: 5/1/2023

Entergy Louisiana, LLC
Energy Efficiency Quick-Start Program
Rider EECR-QS

ATTACHMENT A

QUICK START ENERGY EFFICIENCY COST RATE RIDER (RIDER EECR-QS)

Line			Residential	Non- Residential
1	Projected Energy Efficiency Program Costs (PEEC) *	[1], [9]	\$XXX	\$XXX
2	Projected Lost Contribution to Fixed Costs (LCFC)	[2]	\$XXX	\$XXX
3	Prior Period (Over)/Under Amount (TUA)**	[3]	\$XXX	\$XXX
4	Recoverable Costs (PCCC)*** (1+ 2 + 3)	[4]	\$XXX	\$XXX
5	Billing Units (PES)****	[5]	XXX kWh	XXX kWh
6	Rider EECR-QS Rate (4 / 5)	[6], [10]	\$X.XX per kWh	\$X.XX per kWh

* The Projected Energy Efficiency Program Costs (PEEC) represent the planned, projected incremental costs of customer programs during a Program Cost Period.

** The prior period over/under amount (TUA) includes carrying costs as provided in Note 7, below.

*** Projected Costs by Customer Class or "PCCC" includes the total of (1) the projected EECR-QS Projected Energy Efficiency Program Costs ("PEEC"); (2) the projected LCFC; and (3) the prior period true-up adjustment (TUA). Any costs that require allocation to the customer classes will utilize the PEAFF.

**** Billing Units are the Projected Energy Sales or "PES". The PES includes the projected sales by customer class (see Note 5 below).

Notes:

- [1] Ref. WP-1, Ln 10 and Ln 14
- [2] Ref. WP-2, Ln 1 and Ln 2
- [3] Ref WP-4, Ln 12
- [4] Ln 4 = Ln 1 + Ln 2 + Ln 3
- [5] Ref. WP-3
- [6] Ln 6 = Ln 4 / Ln 5
- [7] TUA subject to carrying cost at 7.50%, which was the prime rate on December 31, XXXX.
- [8] Per Schedule EECR-QS, the Company has included in this filing only the LCFC projected for Program Year X and the Over / Under Recovery from Program Year X. The Company, however, will continue to incur the verified LCFC from Program Year X until such time that lower kWh sales are reflected in rates through the Company's Formula Rate Plan ("FRP") for Test Year XXXX, which rates under Rider FRP would become effective September XXXX. As such, the unrecovered LCFC will be reflected in the Year X true-up as an under-recovery to Plan Year X. Although the Commission has indicated that the Company is entitled to fully recover it's LCFC, at this time the matter in which this recovery will occur is uncertain. Until such time as the Commission determines otherwise, the Company will accrue a Regulatory Asset or Liability until the actual LCFC is recovered in rates.
- [9] In LPSC General Order (R-31106) dated XXXX, the Quick Start Phase was extended for another year ("Quick Start Year X" starting January 1, XXXX) pending the finalization of long term rules in Phase II.
- [10] The Rider EECR-QS Rate will be collected over the twelve-month period starting with the first billing cycle of May 2024.

Attachment A
Effective: 5/1/2023

ENERGY EFFICIENCY COST RECOVERY TARIFF (CONT'D)

NOTES:

- 1) The Company's workpapers shall provide the rationale for the particular billing units selected and for the assignment of the Recoverable Costs to the Customer classes.
- 2) The "Projected Energy Efficiency Cost Period" for the Annual Rate Determination is the twelve-Month period commencing on the January 1, 2023, prior to the rate redetermination. The "Program Cost Period" for the Annual Redetermination is the twelve-Month period ~~commencing~~ending on January 1, 2022the December 31 prior to the rate redetermination.
- 3) The "Production Energy Allocation Factor" ("PEAF") represents each Customer class allocation relative to the retail jurisdiction total and shall be the PEAFF determined in ELL's latest Formula Rate Plan ("FRP"), adjusted to remove the energy (kWh) of (1) those Customers that have opted out pursuant to Section XIII of the Rules and (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII. The PEAFF shall also be adjusted to remove an appropriate amount of the energy (kWh) associated with ~~2022~~the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules.
- 4) The carrying costs shall be at the then-current Prime Rate.
- 5) The Projected Energy Sales billed for each Customer class (PES;) for the Projected Energy Efficiency Cost Period, adjusted to remove (1) those Customers that have opted out pursuant to Section XIII of the Rules, (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII, and (3) energy (kWh) associated with ~~2022~~the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules.

Attachment B
Effective: 5/1/2023

ATTACHMENT B

RIDER EECR-QS-L RATES

All Customers taking Service under ~~a Legacy ELL~~any retail electric Rate or Rider Schedule, ~~all Customers taking Service under ELL's Large Manufacturing Power Service ("LMPS"), and billings for service under rate schedules ALS-LED or SHL-LED when Customer is located in the Legacy ELL service area,~~ except (a) for those Customers that have opted out pursuant to Section XIII of the Rules and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers that have not exercised the option to opt out under Section XIII, shall be charged an amount equal to their monthly energy (kWh) usage multiplied by the rates below:

<u>Customer Class</u>	<u>Rate Adjustment</u>
Residential	\$0. 00072 000 per kWh
Non-Residential	\$0. 00074 000 per kWh

Attachment C
Effective: 5/1/2023

ATTACHMENT C
Rider EECR-QS- Rate Calculation

Customer Class ¹	PCCC _i ²	PES _i ³	Rate Adjustments ⁴
Residential	\$6,044,673	8,385,552,087 kWh	\$0.00072000 per kWh
Non-Residential	\$4,252,396	6,002,098,705 kWh	\$0.00071000 per kWh
Total	\$10,297,069	14,387,650,793 kWh	

Notes:

(1) See Attachment B.

(2) Projected Energy Efficiency Costs by Customer Class (PCCC_i).

(3) Projected Energy Sales billed for each Customer class (PES_i) for the Projected Energy Efficiency Cost Period, adjusted to remove (a) those Customers that have opted out pursuant to Section XIII of the Rules and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section XIII, and (c) energy (kWh) associated with 2022 the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by Section XV of the Rules.

(4) The Rider EECR-QS- Rate is PCCC_i / PES_i.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-PE
Revision #0

Original

Effective Date: 1/2/2018

Supersedes: None

Authority: Letter Filing on 12/18/2017

ENERGY EFFICIENCY COST RIDER FOR PUBLIC ENTITIES RIDER

I. APPLICABILITY

This Rider is applicable to all Customers of Entergy Louisiana, LLC ("ELL" or "the Company") except (a) those Customers that have opted out of participation in the Louisiana Public Service Commission's ("LPSC") Public Entities Energy Efficiency program ("Program") pursuant to the Program Guidelines and (b) Special Rate Contract Customers to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under the Program Guidelines.

Note: Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. PURPOSE

The purpose of the Energy Efficiency Cost Rider For Public Entities ("Rider EECR-PE" or "Rider") is to establish the EECR-PE Rate by which the Company will recover energy efficiency costs associated with the Program as approved by the LPSC's Program Guidelines in Docket R-31106, in December 2017, including: (1) the incremental direct Energy Efficiency Program costs ("Projected Energy Efficiency Program Costs" or "PEEC") and (2) the Projected Lost Contribution to Fixed Costs ("LCFC") as described and approved by the Commission. Recovery of the PEEC is limited to the incremental costs which represent the direct program costs that are not already included in the then-current rates of the Company, including those costs identified in Section V (8) of the Energy Efficiency Rules.

III. INITIAL RATE DETERMINATION

At least fifteen (15) days before the first billing cycle of January 2018, the Rider EECR-PE Rate will be filed with the Commission by ELL. For the initial rate determination, program costs shall include projected PECC for Program Years 3 and 4 ("PY3" and "PY4") and projected LCFC savings for PY3.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-PE
Revision #0

Original
Effective Date: 1/2/2018
Supersedes: None
Authority: Letter Filing on 12/18/2017

ENERGY EFFICIENCY COST RIDER FOR PUBLIC ENTITIES RIDER

IV. ANNUAL REDETERMINATION

At least fifteen (15) days before the first billing cycle of May of each Year beginning in 2019 ("Filing Date"), the redetermined Rider EECR-PE Rate shall be filed with the Commission by ELL. The redetermined Rider EECR-PE shall be determined by application of the Rider EECR-PE Rate Formula as approved by the LPSC. Each such revised rate shall be filed in Docket No. R-31106 and shall be accompanied by a set of work papers sufficient to document fully the calculations of the revised Rider EECR-PE Rate. The redetermined rate shall reflect for the Program Cost Period: (1) the PEEC for the 12-Month period commencing on the January 1 preceding the Filing Date; (2) the projected LCFC for the 12-Month period commencing on the January 1 preceding the Filing Date; and (3) rate rider true-up adjustments to collect any under-recovered amounts or to refund any amounts over-collected during the prior Program Year, as set forth in the Program Guidelines. "Program Cost Period" is defined as the twelve-Month period commencing on the January 1 preceding the Filing Date. "Program Year" is defined as the 12-Month period ending on the December 31 preceding the Filing Date.

The true-up adjustment will be calculated to include the effect of carrying costs on an over- or under- collected balance for the period using the then-current Prime Rate.

The Rider EECR-PE Rates so redetermined shall be effective with the first billing cycle of May of the filing year and shall then remain in effect for twelve (12) Months ("EECR-PE Cycle"), except as otherwise provided below.

V. TRACKING AND MONITORING PROGRAM COSTS AND BENEFITS

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of all program costs incurred by the Company. The procedures shall enable energy efficiency program costs to be readily identified and clearly separated from all other costs. The Company, shall secure and retain all documents necessary to verify the validity of the program costs for which it is seeking recovery. Such documents shall include, but shall not be limited to, vouchers, journal entries, and the date the participant's project was completed. Per the Program Guidelines, the retention of documents related to program costs should be kept for a minimum of three years following the end of the Program.

The Company shall develop and implement appropriate accounting procedures, subject to the review of the Commission Staff, which provide for separate tracking, accounting, and reporting of revenues collected through the Rider EECR-PE Rider. The procedures shall enable the Rider EECR-PE revenues to be readily identified and clearly separated from all other revenues. The Company shall secure and retain all documents necessary to verify the accuracy of the Rider EECR-PE revenues. Such documents shall include, but shall not be limited to, billing determinants, journal entries, and summary revenue reports.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR-PE
Revision #0

Original

Effective Date: 1/2/2018

Supersedes: None

Authority: Letter Filing on 12/18/2017

ENERGY EFFICIENCY COST RIDER FOR PUBLIC ENTITIES RIDER

VI. TRACKING LCFC

The Company shall track LCFC in accordance with the Rules and any future Commission Orders addressing LCFC.

The energy savings to be included in the LCFC calculation shall be an aggregate of energy savings as submitted by each applicant on his/her application.

ELL will use this Rider EECR-PE to recover contemporaneously from Customers the amount of LCFC incurred as a result of the Program, as set forth in Program Guidelines.

VII. TERM

This Rider EECR-PE shall remain in effect until modified or terminated in accordance with the provisions of this Rider EECR-PE or applicable regulations or laws.

If this Rider EECR-PE is terminated by a future order of the Commission, the Rider EECR-PE Rates then in effect shall continue to be applied until the Commission approves an alternative mechanism by which the Company can recover any uncollected Recoverable Costs. If an alternative mechanism has not been approved and Rider EECR-PE is terminated, any cumulative over-recovery or under-recovery resulting from application of the just-terminated Rider EECR-PE Rates, inclusive of carrying costs at the then-current Prime Rate, shall be applied to Customer billings over the twelve (12) Month billing period beginning on the first billing cycle of the second Month following the termination of Rider EECR-PE in a manner prescribed by the Commission.

VIII. CAPPING OF RIDER EECR-PE RATES

As set forth in the Program Guidelines, regardless of usage, no Customer shall be billed more than \$75 monthly under this Rider EECR-PE.

Attachment A
Effective: 5/1/2023

**Entergy Louisiana, LLC
Energy Efficiency Public Entity Program
Rider EECR-PE**

ATTACHMENT A

ENERGY EFFICIENCY PUBLIC ENTITIES RIDER (RIDER EECR-PE)

Line			All Classes
1	Projected Energy Efficiency Program Costs (PEEC) *	[1]	\$ 7,235,807
2	Projected Lost Contribution to Fixed Costs (LCFC)	[2]	\$ -
3	Prior Period (Over) /Under Amount (TUA)		\$ 2,278,007
4	Recoverable Costs (PCCC)** (1+ 2 + 3)	[3]	\$ 9,513,814
5	Billing Units (PES)***	[4]	23,988,062,777 kWh
6	Rider EECR-PE Rate (4 / 5)	[5]	\$ 0.00040 per kWh

* The Projected Energy Efficiency Program Costs (PEEC) represent the planned, projected incremental costs of customer programs during a Program Cost Period.

** Projected Costs by Customer Class or "PCCC" includes the total of (1) the projected EECR-PE Projected Energy Efficiency Program Costs ("PEEC"); (2) the projected LCFC; and (3) the prior period true-up adjustment (TUA).

*** Billing Units are the Projected Energy Sales or "PES".

Notes:

- [1] Ref. WP-1, Ln 1
[2] Ref. WP-2, Ln 1
[3] Ln 4 = Ln 1 + Ln 2 + Ln 3
[4] Ref. WP-3
[5] Ln 6 = Ln 4 / Ln 5

Attachment A
Effective: 5/1/2023

ENERGY EFFICIENCY COST RECOVERY TARIFF (CONT'D)

NOTES:

- 1) The Company's workpapers shall provide the rationale for the particular billing units selected and for the assignment of the Recoverable Costs to the Customer classes.
- 2) The "Production Energy Allocation Factor" ("PEAF") represents each Customer class allocation relative to the retail jurisdiction total and shall be the PEAF determined in ELL's latest Formula Rate Plan ("FRP"), adjusted to remove the energy (kWh) of (1) those Customers that have opted out pursuant to the Program Guidelines and (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under the Program Guidelines. The PEAF shall also be adjusted to remove an appropriate amount of the energy (kWh) associated with ~~2022~~ the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by the Program Guidelines.
- 3) The carrying costs shall be at the then-current Prime Rate.
- 4) The Projected Energy Sales billed for each Customer class (PES_i) for the Projected Energy Efficiency Cost Period, adjusted to remove (1) those Customers that have opted out pursuant to the Program Guidelines, (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under the Program Guidelines, and (3) energy (kWh) associated with ~~2022~~ the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by the Program Guidelines.

Attachment B
Effective: ~~5/1/2023~~

ATTACHMENT B

RIDER EECR-PE RATES

The rate adjustment below will apply to all Customers taking Service except (a) those Customers that have opted out pursuant to the Program Guidelines and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers that have not exercised the option to opt out under the Program Guidelines, and such Customers shall be charged an amount equal to the monthly energy (kWh) usage multiplied by the rates below:

Rate Adjustment

\$0.~~0004~~000 per kWh

Attachment C
 Effective: 5/1/2023

ATTACHMENT C
 Rider EECR-PE Rate Calculation

<u>Customer Class ¹</u>	<u>PCCC_i ²</u>	<u>PES_i ³</u>	<u>Rate Adjustments ⁴</u>
All Classes	\$9,513,814	23,988,062,777 kWh	\$0.00040 per kWh

Notes:

(1) See Attachment B.

(2) Projected Energy Efficiency Costs by Customer Class ("PCCC").

(3) Projected Energy Sales billed for each Customer class ("PES_i") for the Projected Energy Efficiency Cost Period, adjusted to remove (a) those Customers that have opted out pursuant to the Program Guidelines and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under the Program Guidelines, and (c) energy (kWh) associated with 2022 the rate effective period forecasted gross billings to any individual Customer in excess of \$180,000 as directed by Staff to accommodate the \$75 per Month cap required by the Program Guidelines.

(4) The Rider EECR-PE Rate is calculated by dividing PCCC_i by PES_i.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE AMS
Revision #~~2~~3

~~Second~~Third Revised

Effective Date: ~~6/15/2021~~

Supersedes: ~~1/2/2019~~AMS effective 6/15/2021

Authority: ~~Staff Acceptance Letter on 6/15/2021~~

ADVANCED METERING SYSTEM CUSTOMER CHARGE RATE SCHEDULE

I. AVAILABILITY

This Rate is available to all Customers of Entergy Louisiana, LLC ("ELL" or the "Company"), where facilities of adequate capacity and suitable phase and voltage are adjacent to the premises to be served, and Service is taken according to the Terms and Conditions and Service Standards of the Company.

Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. APPLICABILITY

Pursuant to the Louisiana Public Service Commission's Order No. U-34320, the Advanced Metering System Customer Charges as defined in III. Monthly AMS Customer Charges shall become effective with the first billing cycle of January 2019 and continue through the last billing cycle of January 2035.

This rider applies to rate schedules for metered electric service: RS-~~G~~, RS-~~L~~, MMRA-L, SGS-G, GS-G, GS-TOD-G, GS-L, ~~WHS~~~~H~~-L, MMGS-L, LGS-L, LPS-~~G~~, LPS-TOD-~~G~~, HLFS-~~G~~, HLFS-TOD-~~G~~, LPHLF-~~G~~, NGPCS-~~G~~, EIS-G, EEIS-G, ~~ASPS~~-~~G~~, ~~NGPS~~-~~G~~, LIS-L, LIPS-L, ~~LAIPS~~-L, LLHLFPS-L, ~~EOPF~~-L, EECS-L, ~~NGPCS~~-L, ~~FTS~~-L, ~~EAPS~~-~~G~~, ~~EAPS~~-L, ~~LCOP~~-L, TSL-~~L~~, WPS-~~G~~, MP-L and any other metered electric service not listed. This rider applies to rate schedules SMQ-~~G~~ and QFSS-L only when the customer does not also take firm service under another rate schedule.

This rider does not apply to unmetered services including, but not limited to, the following rate schedules: UMS-L, UMS-G, TSS-G, and rate schedules for unmetered lighting service.

III. MONTHLY AMS CUSTOMER CHARGES

<u>Implementation Month</u>	<u>AMS Customer Charge</u>
January 2019	\$2.22
January 2020	\$2.74
January 2021	\$2.91
January 2022	\$2.83
January 2023	\$2.62
January 2024	\$2.41
January 2025	\$2.20
January 2026	\$1.99
January 2027	\$1.78
January 2028	\$1.57
January 2029	\$1.36

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE AMS
Revision #~~2~~3

~~Second~~Third Revised

Effective Date: ~~6/15/2021~~

Supersedes: ~~1/2/2019~~AMS effective 6/15/2021

Authority: ~~Staff Acceptance Letter on 6/15/2021~~

**ADVANCED METERING SYSTEM CUSTOMER CHARGE
RATE SCHEDULE**

January 2030	\$1.15
January 2031	\$0.94
January 2032	\$0.73
January 2033	\$0.52
January 2034	\$0.31
January 2035	\$0.10
January 2036	\$0.00
January 2037	\$0.00

ENTERGY LOUISIANA, LLC
 ELECTRIC SERVICE
 SCHEDULE AMSOO
 Revision #01

~~Original~~First Revised

Effective Date: 3/1/2019

Supersedes: ~~None~~ AMSOO effective 3/1/2019

Authority: Letter Filing on 2/8/2019

ADVANCED METERING SYSTEM OPT-OUT FEE RATE SCHEDULE

I. AVAILABILITY

This Rate is available to all Customers of Entergy Louisiana, LLC ("ELL" or the "Company"), where facilities of adequate capacity and suitable phase and voltage for electric service and adequate capacity and pressure for gas service are adjacent to the premises to be served, and Service is taken according to the Terms and Conditions and Service Standards of the Company.

This Rate is for an optional service to residential customers who elect non-standard meter service in lieu of the standard communicating advanced meter service and who are currently taking service at no more than 200 Amps under a rate schedule for which a communicating advanced meter is the standard meter service. Customers electing service under Schedule AMSOO must submit the required signed form requesting such service.

Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. APPLICABILITY

Pursuant to the Louisiana Public Service Commission's Order No. U-34320, ELL is authorized to implement an Opt-Out policy for residential customers. Louisiana Public Service Commission Order No. U-34320-A defines the Advanced Metering System Monthly Fee for Opt-Out Customers.

This rider applies to metered electric and gas residential service under rate schedules Residential Service (RS-G), ~~Residential (RS-L)~~, and Small General Service (G-1).

III. ADVANCED METER OPT-OUT FEES

A customer receiving non-standard metering service and opting out from receiving an advanced meter shall be charged a recurring monthly fee:

Monthly Fee for Opt-Out Customers	\$14.35 per Month
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If a customer's account includes both an electric contract and a gas contract, the fees above will be applicable to only one of those contracts; however, the customer's electric and gas meters will be read manually.

Existing meters must pass an inspection to ensure the meter meets safety and accuracy standards. If the existing meter fails the safety inspection or accuracy test, the existing meter will be replaced with a refurbished digital non-communicating meter.

Customers taking service under Schedule AMSOO relocating to a new premise who wish to continue service under Schedule AMSOO are required to request new service according to the Company's Opt-Out request requirements.

ENTERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE ~~UODG~~PT
Revision #01

Original First Revised
Effective Date: 10/13/2022
Supersedes: None ~~UODG~~ effective 10/13/2022
Authority: LPSC Order U-36405

~~UTILITY-OWNED DISTRIBUTED GENERATION~~ POWER THROUGH RIDER

I. AVAILABILITY

This ~~Utility-Owned Distributed Generation~~ Power Through Rider ("~~UODG~~PT Rider") is available to customers served at Primary or Secondary voltage under rate schedules GS-G, GS-L, LGS-L, LPS-~~G~~, HLFS-~~G~~, LIS-L, ~~LIPS-L, LLHLFPS-L, and LPHLF-G~~ who enter into a contract with the Company for backup electric service from utility-owned, commercial scale, customer-sited, natural gas-fired or solar and battery distributed generators ("Host Customer(s)"). Such distributed generation will be installed in front of the Host Customer's electric meter.

Unless otherwise expressly provided in a rate schedule, the ~~UODG~~PT Rider is not available to customers taking a form of interruptible service, including service under rate schedules ~~IS-G, CS-L, EECS-L, LIS-L Rider 2, EIS-I-G, MVDR, EIO or IES; or to customers taking service under the following rate schedules: EIS-G, and EEIS-G, MVER-L, MVER-G, EER-L, EER-G, EAPS-G, EAPS-L, NM, DG, CDG, WSH-L, WSH-G, MSS-G, AS-G, PM-G, SQF-G, PPS-1-L, QFSS-L, LQF-PO-G, SMQ-G, and SQF-L~~SMQ.

II. ~~APPLICATION AND CONDITIONS~~ APPLICABILITY

Host Customers taking service under this ~~UODG~~PT Rider will enter into an Agreement for Backup Electric Service from Customer-Hosted ~~Utility-Owned Distributed Generation~~ Power Through ("Agreement") and be responsible for paying a monthly fee designed to recover a portion of the cost to acquire, install, maintain, and operate the Facilities specified in Attachment B of the Agreement.

At the execution of such Agreement, the customer will have a one-time election to select the Recovery Period that will be used to calculate the Host Customer's Monthly Charges applicable over the ~~UODG~~PT Agreement Term as defined in ~~section~~ Section VII. At the Company's sole discretion, the ~~UODG~~PT Agreement Term may be modified to a period less than 20 years. The Host Customer's selected Recovery Period must be less than or equal to the ~~UODG~~PT Agreement Term.

III. DEFINITIONS

Capacity Value Allocation = \$74.10 /kW-year. For purposes of calculating the Monthly Charges, the Capacity Value Allocation will be the value included in the version of this Schedule ~~UODG~~PT in effect when the Agreement is executed. Such version will be attached for reference as Attachment A to the Agreement.

DG Capacity = the capacity (expressed in kW) of the distributed generator(s) identified as DG Capacity in Exhibit 1 to Attachment B of the Agreement.

Total Installed Cost = the total installed cost of the distributed generator(s) specified in Attachment B of the Agreement. The Midcontinent Independent System Operator, Inc. ("MISO") capacity accreditation rules in effect at the time the ~~UODG~~PT Agreement is executed will be used to determine the DG Capacity.

Host Customer Allocation of Total Installed Cost is the portion of Total Installed Costs that has been allocated to the Host Customer for the costs that are in excess of the Capacity Value Allocation, represented by the formula:

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Host Customer Allocation of Total Installed Costs = Total Installed Costs x Host Customer Allocation Percentage

Host Customer Allocation Percentage is determined by calculating the difference between the Levelized Real ~~UODG~~PT Value and the Capacity Value Allocation. This difference is then compared to the Levelized Real ~~UODG~~PT Value and the entire calculation is represented by the formula:

Host Customer Allocation Percentage = (Levelized Real ~~UODG~~PT Value – Capacity Value Allocation) / Levelized Real ~~UODG~~PT Value

Levelized Real ~~UODG~~PT Value is the cost stream that when escalating the first year's cost annually at inflation over the useful life results in the same present value of the lifetime revenue requirement of the ~~UODG~~PT asset divided by the DG Capacity, expressed as a \$/kW-year amount and identified as Levelized Real ~~UODG~~PT Value in Exhibit 1 to Attachment B of the Agreement.

IV. MONTHLY CHARGES

The ~~UODG~~PT Rider monthly charge during the Recovery Period will be equal to:

Monthly % During Recovery Period x Host Customer Allocation of Total Installed Costs

The ~~UODG~~PT Rider monthly charge to recover ongoing expenses after the Recovery Period will be equal to:

Monthly % Post-Recovery Period x Host Customer Allocation of Total Installed Cost

V. RENEWABLE ENERGY CREDITS

Host Customers utilizing a solar and battery distributed generation installation shall own or receive all renewable energy credits ("RECs") associated with such installation.

VI. RECOVERY PERIOD

Host Customers select in the Agreement the number of years (the "Recovery Period") that will define the appropriate monthly rates to be applied to the Host Customer Allocation of Total Installed Cost. The Recovery Period cannot be longer than twenty (20) years. The following table specifies the monthly percentages for application during the selected Recovery Period and any years following the Recovery Period (Post-Recovery Period).

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Selected Recovery Period (Years)	Monthly % During Recovery Period	Monthly % Post-Recovery Period
1	9.218%	0.183%
2	4.881%	0.183%
3	3.438%	0.183%
4	2.719%	0.183%
5	2.289%	0.183%
6	2.003%	0.183%
7	1.800%	0.183%
8	1.649%	0.183%
9	1.532%	0.183%
10	1.439%	0.183%
11	1.364%	0.183%
12	1.302%	0.183%
13	1.250%	0.183%
14	1.206%	0.183%
15	1.169%	0.183%
16	1.136%	0.183%
17	1.108%	0.183%
18	1.083%	0.183%
19	1.061%	0.183%
20	1.042%	0.183%

The Recovery Period selected in the Agreement cannot be changed, and Monthly Charges applicable during the Recovery Period cannot be accelerated or prepaid in order to transition to the Post-Recovery Period earlier than scheduled; provided, however, that a Host Customer may make a lump sum payment of any remaining financial obligations associated with the Recovery Period upon Host Customer's election to terminate the Agreement, as provided below. Under those circumstances (Host Customer termination), Host Customer would no longer receive backup electric service under this Rider **UODGPT** and would likewise not be obligated to pay ongoing Monthly Charges associated with what would have been any remaining Post-Recovery Period.

VII. AGREEMENT TERM

The term of the Agreement ("**UODGPT** Agreement Term") will be for an initial period of 20 years and automatically will be extended thereafter for successive periods of one (1) year each until terminated by written notice given by one party to the other not more than six (6) months nor less than three (3) months prior to the expiration of the initial **UODGPT** Agreement Term or any anniversary thereof.

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If the Host Customer ceases to take electric service from the Company or terminates the Agreement during the initial ~~UODG~~PT Agreement Term, as discussed above, the Host Customer must pay the remaining applicable Monthly Charges (either monthly or in a single payment equivalent to the sum of the Monthly Charges) for what would otherwise be due during the remaining Recovery Period, provided that the remainder of the Recovery Period is four years or less. In the event that the remaining Recovery Period is longer than four years, Host Customer must make a single payment equivalent to the sum of the Monthly Charges that would otherwise be due during the remaining Recovery Period. A single payment would be due no later than 30 days after the date of receipt of an invoice from the Company.

VIII. PAYMENT

The net monthly bill is due and payable each month. The gross monthly bill and payment provisions will be those set forth in the Customer's standard rate schedule for electric service.