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December 9, 2019

**VIA HAND DELIVERY**

Ms. Lora W. Johnson, CMC, LMMC  
Clerk of Council  
Council of the City of New Orleans  
Room 1E09, City Hall  
1300 Perdido Street  
New Orleans, Louisiana 70112

**Re: *Compliance Filing Pursuant to Council Resolution R-19-457  
CNO Docket UD-18-07***

Dear Ms. Johnson:

Enclosed for your further handling are an original and three copies of the Compliance Filing on behalf of Entergy New Orleans, LLC Subject to Injunctive Relief and Pending Judicial Review of Resolution R-19-457 (“Resolution”), (“Compliance Filing”). The filing includes all currently due requirements as outlined in the Resolution necessary to support the calculations of the change in electric and gas rates and all rate schedules and riders corresponding to those new rates and terms of service. However, pursuant to the relevant rules of the Louisiana Constitution and Home Rule Charter, on December 6, 2019, Entergy New Orleans, LLC (“ENO” or the “Company”) filed with the Civil District Court for the Parish of Orleans a request for judicial review seeking an appeal and stay of, or injunctive relief from Resoultion R-19-457 (“Rate Case Appeal”). The Company is therefore making this filing subject to and without waiving the pending relief granted in the referenced Rate Case Appeal as more fully set forth in the pleading accompanying this correspondence.

In order for ENO to preserve the legal rights available to it relative to the Resolution, it was necessary for ENO to submit its Rate Case Appeal within 30 days of the Council’s authorization of Resolution R-19-457. However, I would emphasize that ENO remains open to efforts to resolve the issues in this docket through agreement as opposed to continued litigation and accordingly, submits this Compliance Filing to the Council to, among other things, facilitate further consideration that may support narrowing the scope of ENO’s requested injunctive relief.

Ms. Johnson  
December 9, 2019  
Page 2

Accordingly, ENO requests that the original and required number of duplicates of this Compliance Filing be filed into the record of the above-referenced docket in accordance with Council regulations. Premitting whether the injunctive relief requested by the Company is granted, in order to effectuate the rate structure required by the Resolution, which is based on *all* ENO customers receiving a single, combined monthly electric and gas bill, the earliest that the Company would be able to implement rates is roughly 60 days from final delays related to ENO's Compliance Filing, *i.e.*, the first billing cycle of March 2020.

Accompanying this letter is a Summary of the contents of this Compliance Filing. Formal public notice of the rates to be implemented in connection with the above-referenced matter will be made at a future, appropriate date.

Finally, ENO notes certain portions of its Compliance Filing contain commercially sensitive material, the public disclosure of which likely presents an unreasonable risk of harm to the Company and its customers. As such, this material is being provided to the parties in accordance with the Council's Official Protective Order set forth in Resolution R-07-432 and related documents. The Company's filing is voluminous and as such ENO has provided both hard copies and electronic copies of its filing to the Clerk of Council. All other required service copies are being provided in electric format only. In the event any party below requires a hard copy of the filing, please contact Alyssa Maurice-Anderson at (504) 576-6523.

With kindest regards, I am

Sincerely,

A handwritten signature in blue ink that reads "Alyssa Maurice-Anderson". The signature is fluid and cursive, with a long horizontal flourish at the end.

Alyssa Maurice-Anderson

/ama  
Enc. (4)  
cc (e-copy only): Official Service List

**SUMMARY OF COMPLIANCE FILING OF ENTERGY NEW ORLEANS, LLC  
 SUBJECT TO INJUNCTIVE RELIEF AND PENDING JUDICIAL REVIEW OF  
 RESOLUTION R-19-457**

On December 9, 2019, Entergy New Orleans, LLC (“ENO”) filed a its Compliance Filing Subject to Injunctive Relief and Pending Judicial Review of the Council of the City of New Orleans’ (“Council”) Resolution R-19-457. The filing sets forth a potential change in electric and gas rates and new rate schedules applicable to electric and gas service. ENO is making this filing subject to and without waiving its appeals taken from the Resolution 19-457. Estimated customer impacts resulting from the compliance filing show estimated effects of reducing the overall as-filed (Council Docket No. UD-18-07) electric revenue requirement by approximately \$45 million and reducing the overall gas revenue requirement by approximately \$3.3 million. The estimated net effects of these proposed rate changes on typical monthly customer bills are shown below.

The estimated net effects of these proposed rate changes on typical monthly electric summer bills are as follows:

<b>Estimated Typical Monthly Electric Bill</b>							
<b>Summer</b>							
<b>(\$)</b>							
<b>Customer Type</b>	<b>Energy (kWh)</b>	<b>Demand (kW)</b>	<b>Present Rate</b>	<b>Proposed Rate (Phase I)</b>	<b>Difference</b>	<b>Proposed Rate (Phase II)</b>	<b>Difference</b>
Residential Legacy	1,000		\$ 122.11	\$ 117.52	\$ (4.59)	\$ 117.52	\$ -
Residential Algiers	1,000		\$ 104.28	\$ 104.57	\$ 0.29	\$ 108.79	\$ 4.22
Small Electric Legacy	1,825	10	\$ 242.69	\$ 247.31	\$ 4.62	\$ 247.31	\$ -
Small Electric Algiers	1,825	10	\$ 265.13	\$ 242.11	\$ (23.02)	\$ 242.11	\$ -
Large Electric Legacy	91,250	250	\$9,552.67	\$ 8,893.75	\$ (658.92)	\$ 8,843.59	\$ (50.16)
Large Electric - HLF Algiers	91,250	250	\$8,439.13	\$ 8,775.93	\$ 336.80	\$ 8,726.50	\$ (49.43)
<b>Note: SSCO/SSCR revenues remain static to collect the same level of revenues after the implementation of new rates.</b>							

Consistent with the work papers submitted in support of its compliance filing, ENO notes that the estimated monthly electric bills reflect reductions of approximately \$20 million in annual fuel and purchased power expense that ENO expected would be realized (and actually have been realized by customers) during the pendency of Docket UD-18-07.

The estimated effects of these proposed rate changes on typical monthly gas winter bills are as follows:

<b>Estimated Typical Monthly Gas</b>				
<b>Winter</b>				
<b>(\$)</b>				
<b>Customer Type</b>	<b>Consumption</b>	<b>Present Rate</b>	<b>Proposed Rate</b>	<b>Difference</b>
Residential	100 ccf	\$ 82.11	\$ 79.74	\$ (2.37)
Commercial	50 mcf	\$ 428.66	\$ 375.67	\$ (52.99)
Industrial	1,000 mcf	\$ 6,944.09	\$ 6,553.96	\$ (390.13)

As part of its compliance filing, ENO submits revised rate schedules/riders and Service Regulations Applicable to Electric and Gas Service consistent with the provisions of Resolution R-19-457.

**Written comments should be filed with the City Council Utilities Regulatory Office -City Hall, Room 6E07, 1300 Perdido Street, New Orleans, LA 70112. Phone (504) 658-1110 for more information.**

**ENTERGY NEW ORLEANS, LLC**

**BEFORE THE  
COUNCIL OF THE CITY OF NEW ORLEANS**

**APPLICATION OF ENTERGY NEW )  
ORLEANS, LLC FOR A CHANGE IN )  
ELECTRIC AND GAS RATES )  
PURSUANT TO COUNCIL )  
RESOLUTIONS R-15-194 AND R-17-504 )  
AND FOR RELATED RELIEF )**

**DOCKET NO. UD-18-07**

**COMPLIANCE FILING SUBJECT TO  
INJUNCTIVE RELIEF AND PENDING JUDICIAL REVIEW OF  
RESOLUTION R-19-457 ON BEHALF OF ENTERGY NEW ORLEANS, LLC**

NOW BEFORE THE COUNCIL OF THE CITY OF NEW ORLEANS through undersigned counsel, comes Entergy New Orleans, LLC (“ENO” or the “Company”) and respectfully submits this Compliance Filing Subject to Injunctive Relief and Pending Judicial Review of Resolution R-19-457. ENO represents as follows:

**Introduction**

**I.**

Resolution R-19-457 (“Rate Case Resolution”), adopted November 7, 2019, (the “Rate Case Resolution”) represents the decision on the merits of the Council of the City of New Orleans (“Council”) regarding ENO’s Revised Application for a Change in Electric and Gas Rates pursuant to Council Resolutions R-15-194 and R-17-504 and for Related Relief submitted September 21, 2019 (“Revised Application”). The Rate Case Resolution orders ENO to submit thirty calendar days after the resolution’s adoption a compliance filing containing documents to implement the Rate Case Resolution, including electric and gas revenue requirements, rate schedules and riders, and the pertinent workpapers supporting such documents.



## II.

On December 6, 2019, ENO filed in the Civil District Court for the Parish of Orleans its Verified Petition of Entergy New Orleans, LLC for Appeal and Judicial Review of, and for Stay of or Injunctive Relief from, Resolution R-19-457 of the Council of the City of New Orleans. Therein, the Company requested that the district court grant injunctive relief enjoining the implementation of rates and a rate structure consistent with Resolution R-19-457 and enforcement thereof and reverse and vacate the Rate Case Resolution on the grounds that the rulings therein are arbitrary, capricious, and at odds with the law and record evidence. A hearing on the request for preliminary injunction has not yet been set.

## III.

ENO remains open to resolving this docket through agreement as opposed to continued litigation, which could include not only judicial review of the Rate Case Resolution but also the filing of another base rate case in the 2020 timeframe. ENO submits this Compliance Filing to the Council to, among other things, facilitate further consideration by the Council that may aid in reaching such an agreement; however, the rates set forth in this Compliance Filing will not be implemented at this time. ENO's submission of this Compliance Filing is subject to a full and complete reservation of its rights to appeal and seek judicial review of the Rate Case Resolution, to raise any and all issues that it deems appropriate on judicial review, and to seek all necessary injunctive relief and enforcement of such relief during the course of judicial review. ENO further submits this Compliance Filing subject to a full and complete reservation of its rights to take whatever position it deems appropriate in future proceedings before the Council. In no way should any person, party, or the Council construe the submission of this Compliance Filing

consistent with the requirements of Resolution R-19-457 as acquiescence or assent to any ruling contained in Rate Case Resolution.

#### IV.

Putting aside the appeal and judicial review of the Rate Case Resolution discussed above, ENO submits that the earliest that implementation of new base rates and rate structure in compliance with the Rate Case Resolution is expected to be the first billing cycle of March 2020.

#### **Description of the Compliance Filing Documents**

#### V.

The Rate Case Resolution directs that the Council's Advisors "confer with ENO as soon as practicable to share with ENO the Advisors' opinion as to the revenue requirement and rate class impacts of this resolution," and, on November 20, 2019, the Advisors provided documents in an effort to comply with that direction. The Rate Case Resolution further directs "ENO and the Advisors to work together to ensure ENO's compliance filing reflects every aspect the orders in this resolution." Accordingly, ENO provided the Advisors draft documents, including calculations of the revenue requirement adjustments required by the Rate Case Resolution, rate class revenue summaries with corresponding rate schedules and riders. Company representatives and the Advisors then discussed these documents in a series of meetings that occurred between November 22, 2019 and December 4, 2019.

VI.

ENO's Compliance Filing consists of the following items:

Items	Description
AA-2	Summary of Proposed Rate Impacts including AA-2 WPs
AA-3	Proposed Rates
AA-4	Present Rates
AA-5	Summary Bill Comparisons
RR1	Summary of Results
RR2	Rate Base Summary
RR3	Revenue/Expense Summary
RR4	Detail Model Results
SUM1	Rate Base Adj Summary
SUM2	Rev/Exp Adj Summary
SUM3	Income Tax Adj Summary
SUM4	Rate Base Adj Detail
SUM5	Rev/Exp Adj Detail
SUM6	Income Tax Adj Detail
SA Adj	Various SA adjustments (SA 1 -14), AJ02 Interest Sync; AJ22 CWC
MD 1	Revenue Conversion Factor
MD 4	Required Rate of Return

There are two sets of these items, one for Electric operations and one for Gas operations. These items are substantially similar in format to statements required by the Code of the City of New Orleans, rate schedules and riders, and cost of service workpapers previously provided with ENO's Revised Application.

## VII.

The starting point for the Compliance Filing is the Electric and Gas base rate revenue requirements. The Rate Case Resolution does not quantify the approved Electric and Gas base rate revenue requirements. Instead, in Ordering Paragraphs 1-5, 7-8, 13, and 37-38, the Rate Case Resolution required ENO to make adjustments to the Electric and Gas base rate revenue requirements submitted with the Revised Application and to calculate the approved Electric and Gas base rate revenue requirements.

The calculation of the adjustments is shown in the “SA” adjustments and Workpaper (“WP”) MD 4, listed above. The effect of those adjustments on the electric and gas base rate revenue requirements is shown on WPs RR1 – RR4 and SUM1 – SUM6. These items demonstrate ENO’s compliance with the above-listed ordering paragraphs. The resulting Electric base rate revenue requirement ordered by the Rate Case Resolution is \$418.1 million. The resulting Gas base rate revenue requirement ordered by the Rate Case Resolution is \$38.9 million.

## VIII.

Ordering Paragraph 14 directs ENO to determine the total revenue requirements to be recovered from each rate class consistent with the Advisors’ proposal in Advisors’ Exhibits VP-20 (Electric) and VP-21 (Gas). The documents provided by the Advisors on November 22, 2019 further illustrate how the Company should determine the total revenue requirement for each rate class. The tabs labeled Pg.49 “(VP)” in the Electric and “Pg.8 Summary (VP)” in the Gas Statements AA-2 workpapers demonstrate ENO’s compliance with Ordering Paragraph 14 consistent with the Advisors’ illustration.

## IX.

Electric and Gas Statements AA-2 contain the summary of the rate impacts by rate class of the Rate Case Resolution. The Rate Case Resolution's rate impacts are a total revenue decrease of approximately \$42.1 million for Electric operations and total revenue decrease of \$3.3 million for Gas operations.

The Electric rate effects include the \$20 million of estimated fuel savings that electric customers have received and continue to receive through ENO's fuel adjustment clause. The Electric rate impact also includes the recovery of approximately \$1.694 million<sup>1</sup> annually in revenue through the Energy Efficiency Cost Recovery Rider; however, the Energy Efficiency Cost Recovery Rider is not expected to become effective until March 2020 along with the other rates resulting from ENO's 2018 Combined Rate Case.

The rate effects shown in the Electric and Gas Statements AA-2 are the difference between the present revenue based on Period II data and the revenue resulting from the Rate Case Resolution. Included with the statements are workpapers supporting the calculation of the revenue resulting from the Rate Case Resolution. These workpapers show the development of the rate schedule billing components based on the approved rate class revenue requirements and then the calculation of expected revenue based on the application of those rate schedules to Period II billing determinants.

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<sup>1</sup> This amount is based on amortization over three years of the \$4.7 million of expense (including carrying costs at the judicial rate of interest) incurred in connection with Energy Smart for the period October 2019 through December 2019 of Program Year 9, consistent with the October 4, 2019 correspondence from Councilmember-at-Large, Helena Moreno.

## X.

Electric and Gas Statements AA-3 contain the rate schedules and riders implementing the Rate Case Resolution. The rate schedules and riders include the billing components calculated in the workpapers in Electric and Gas Statements AA-2. The rate schedules and riders do not include any of the riders rejected by the Council – the Electric and Gas Advanced Metering Infrastructure Charge Riders, the Distribution Grid Modernization Rider, the Demand-Side Management Cost Recovery Rider, and the Gas Infrastructure Replacement Program Rider, and the Purchased Power and Capacity Acquisition Cost Recovery Rider. Therefore, the rate schedules and riders in Electric and Gas Statements AA-3 comply with the Rate Case Resolution.

## XI.

Also included in Electric and Gas Statements AA-3 are the Electric and Gas Formula Rate (“FRP”) Riders, which comply with the terms of the Rate Case Resolution. With respect to the Electric FRP Rider, ENO reads Ordering Paragraph 25(e) regarding a possible delay in the recovery of NOPS non-fuel costs *in pari materia* with Resolution R-18-65 and Resolution R-19-78 to authorize ENO to defer the NOPS non-fuel costs, including the cost of capital, after NOPS enters operation and until ENO commences non-fuel cost recovery from ENO’s customers, and has included language to this effect in the Electric FRP Rider. In Resolution R-18-65, the Council found that NOPS “serves the public convenience and necessity and is in the public interest, and therefore prudent.” The Council directed that “ENO shall have a full and fair opportunity to recover all prudently incurred costs associated with” NOPS.

Electric and Gas Statements AA-5 contain the Summary Bill Comparisons. These comparisons provide rate impact information at the customer level assuming various usage.

These comparisons highlight the Company's compliance with Ordering Paragraph 18 regarding the Algiers Residential Rate Transition ("ARRT") Plan. In Ordering Paragraph 18, the Council modified the ARRT Plan and the Base Rate Adjustment Rider so that the rider no longer used a set schedule of phased rate increases to bring Algiers Residential base rates to parity with Legacy ENO Residential base rates. Instead, the Council determined that progress toward rate parity should depend on the magnitude of subsequent rate adjustments under the Electric Formula Rate Plan, as proposed by the Advisors. The Base Rate Adjustment Rider complies with this requirement. Although Electric Statement AA-5 contains tabs labeled Phase I and Phase II, Phase I presents the typical bill information for the period immediately after rate implementation, and Phase II provides a hypothetical illustration of the maximum rate changes that would occur under the Base Rate Adjustment Rider assuming that there was no rate adjustment pursuant to the Electric Formula Rate Plan.

## XII.

Ordering Paragraph 40 of the Rate Case Resolution requires ENO to include with this Compliance Filing electric and gas interim rate adjustment riders ("IRARs") that provide credits to customers for the "excess revenue" the Company would receive over the period August 1, 2019 through the first billing cycle in which ENO expects to implement the Rate Case Resolution. Ordering Paragraph 40 is unclear as it does not address the complexity from changes in cost recovery allocations among rate classes implicit in the changes of cost recovery methods required by the Rate Case Resolution. For example, the Paragraph's concept of "excess revenue" is not accurate. The concept is more properly termed "net excess revenue" because, comparing the rate structure authorized by the Rate Case Resolution to ENO's existing rate structure, as of August 1, 2019, there is deficient base revenue and excess rider revenue. The

Paragraph then purports to require ENO to pay carrying charges on the excess rider revenue but not recover carrying charges on the deficient base revenue. Such a reading would produce the anomalous result of having ENO pay carrying charges on purchased power agreement capacity expenses collected through the FAC after August 1, 2019 even though ENO should have collected those capacity expenses through base rates after August 1, 2019. ENO assumes that such an asymmetric reading is incorrect and inconsistent with the Council's intent. Accordingly, ENO has assumed that both interest components would offset and has endeavored to comply with Ordering Paragraph 40 in a reasonably practical manner consistent with the Council's intent.

### XIII.

Subject to ENO's reservation of rights and any orders of the district court discussed above, ENO has assumed, for purposes of this Compliance Filing only, that it would be able to implement the Rate Case Resolution effective the first billing cycle of March 2020. Therefore, ENO assumes its existing rate structure would remain in place for seven months longer than authorized.

To determine the required credit rates for the riders, which are volumetric and on a rate class basis, ENO calculated the annual electric and gas decrements in revenue due to the Rate Case Resolution. The annual electric revenue decrement is approximately \$23.8 million, which amount recognizes that customers have already received the expected \$20 million reduction in fuel and purchased power expenses expected to be realized through the fuel adjustment clause during the pendency of the case (until implementation of rates in August 2019) and will pay for energy efficiency expenses associated with that seven-month period through a rider expected to become effective the first billing cycle of March 2020. The annual gas revenue decrement is



approximately \$3.3 million annually. The calculations of these two decrements are shown in the Electric and Gas IRAR workpapers.

#### XIV.

Embedded in the \$23.8 million annual electric revenue decrement is an annual revenue increment for one rate class, Small Electric Service. Because Ordering Paragraph 40 indicates that there should be an IRAR credit for all rate classes, ENO reallocated the \$23.8 million annual electric revenue decrement based on rate class total revenue. No such reallocation was necessary with respect to the annual gas revenue decrement.

#### XV.

Next, ENO determined the portion of the decrement expected to be realized over the seven-month August through February period based on an average of monthly Period I and Period II revenue by rate class over the corresponding seven months. The seven-month electric revenue decrement is \$14.5 million, and the seven-month gas revenue decrement is \$2.1 million. In the final step, ENO determined rates for the Electric and Gas IRARs to return these revenue decrements over a period of three months.

**WHEREFORE**, ENO requests that with respect to ENO's Compliance Filing Subject to Injunctive Relief and Pending Judicial Review of Resolution R-19-457, that the Council recognize that:

(1) ENO has sought from the Civil District Court for the Parish of Orleans judicial review and the stay of or injunctive relief from, Resolution R-19-457 with and provided the Council's Advisors a courtesy copy of the Verified Petition of Entergy New Orleans, LLC for Appeal and Judicial Review of, and Stay of or Injunctive Relief from,

Resolution R-19-457 of the Council of the City of New Orleans having been provided to the Advisors to the Council on December 6, 2019;

(2) ENO submits this Compliance Filing subject to a full and complete reservation of its rights to appeal and seek judicial review of the Rate Case Resolution, to raise any and all issues that it deems appropriate on judicial review, and to seek all necessary injunctive relief and enforcement of such relief during the course of judicial review and subject to a full and complete reservation of its rights to take whatever position it deems appropriate in future proceedings before the Council, and that the submission of this Compliance Filing is not acquiescence or assent on the part of ENO to any ruling contained in the Rate Case Resolution;

**WHEREFORE**, ENO further requests that with respect to ENO's Compliance Filing Subject to Injunctive Relief and Pending Judicial Review of Resolution R-19-457, the Council find as follows:

(3) That the revised electric and gas rate schedules and riders included in Electric and Gas Statements AA-3, with the exception of Electric and Gas IRARs, comply with the provisions of the Rate Case Resolution; and

(4) That the methodology and process for determining the Electric and Gas IRARs' credit rates presented in this Compliance Filing comply with the Rate Case Resolution but not the numerical credit rate values, which depend on dates to be determined in the future.

Respectfully submitted,

BY: 

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**ATTORNEYS FOR ENTERGY NEW ORLEANS, LLC**

## CERTIFICATE OF SERVICE

I hereby certify that I have this 9th day of December, 2019, served the required number of copies of the foregoing pleading upon all other known parties of this proceeding individually and/or through their attorney of record or other duly designated individual, by:  electronic mail,  facsimile,  hand delivery, and/or by depositing same with  overnight mail carrier, or  the United States Postal Service, postage prepaid.

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Alyssa Maurice-Anderson

**ENTERGY NEW ORLEANS, LLC**

**Gas**

**COMPLIANCE FILING  
&  
WORKPAPERS**

**DOCKET NO. UD-18-07**

**TEST YEAR ENDED 12/31/2018  
Period 2**







Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Gas - Period II  
 For the Test Year Ended December 31, 2018

Volume 2

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Required Rate of Return	MD 4

**Note:**

<sup>(1)</sup> The Rate Case Resolution required ENO to make adjustments to the Period II Electric and Gas base rate revenue requirements submitted with the Revised Application and to calculate the approved Electric and Gas base rate revenue requirements. Therefore, various workpapers herein reference Period II cost of service workpapers submitted with the Revised Application.



**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-2 SUMMARY OF IMPACT OF PROPOSED GAS RATES**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

Line No.	Rate Class (b)	Average Number of Customers (c)	PRESENT		PROPOSED		Total Revenue (i)	CHANGE FROM PRESENT TOTAL TO PROPOSED TOTAL AMOUNT (j) = (i) - (f)	CHANGE FROM PRESENT TOTAL TO PROPOSED TOTAL % (k) = (j) / (f)
			Base Rate Revenue (d)	Purchased Gas Adj. (e)	Base Rate Revenue (g)	Purchased Gas Adj. (h)			
1	RESIDENTIAL	102,382	\$26,355,085	\$14,478,020	\$24,991,107	\$14,478,020	\$39,469,127	(\$1,363,978)	(3.340%)
2	SMALL GENERAL	5,321	\$6,141,672	\$4,993,932	\$5,118,992	\$4,993,932	\$10,112,924	(\$1,022,680)	(9.184%)
3	LARGE GENERAL	224	\$6,524,543	\$8,459,718	\$5,692,230	\$8,459,718	\$14,151,948	(\$832,313)	(5.555%)
4	SMALL MUNICIPAL	34	\$65,958	\$54,560	\$64,541	\$54,560	\$119,101	(\$1,417)	(1.176%)
5	LARGE MUNICIPAL	6	\$3,203,503	\$6,948,859	\$3,079,200	\$6,948,859	\$10,028,059	(\$124,303)	(1.224%)
6	TOTAL	107,967	\$42,290,761	\$34,935,089	\$38,946,070	\$34,935,089	\$73,881,159	(\$3,344,691)	(4.331%)



Issued :

**ENTERGY NEW ORLEANS, LLC**

**INDEX OF GAS RATE AND RIDER SCHEDULES**

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LG-13	Large General Gas Service	3
SM-6	Small Municipal Gas Service	4
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**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: July 31, 2019 (implemented March 2020 Billing)

Filed: December 9, 2019

Supersedes: RGS-14 Effective 12/1/17

Schedule Consists of: Two Pages

SCHEDULE RGS-15

**RESIDENTIAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used for domestic requirements only, in individual family residences or in individual family apartments. Service hereunder shall be metered through one meter, is for the exclusive use of the Customer, and shall not be resold or shared with others.

**III. NET MONTHLY BILL**

Rate:

A. Customer Charge: \$ 12.03

CR

B. Commodity Charge:

(1) Basic Rate

Summer and Winter

\$0.2636 per ccf for all gas used

CR

(2) Basic Rate with Gas Air Conditioning

Summer

Billing Months May to October Inclusive

\$0.2636 per ccf for the first 60 ccf

\$0.2122 per ccf for all additional ccf

Winter

Billing Months November to April Inclusive

\$0.2636 per ccf for all gas used

CR

CR

Application of this clause is limited to those locations having a Company approved gas air conditioning installation and receiving such billing prior to January 25, 1973.

Company reserves the right to make periodic inspection of such installation to verify Customer's eligibility for continued billing under this rate.

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.



Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

Third – All other applicable adjustments approved by the City Council of the City of New Orleans.

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**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

Open order unless, due to special circumstances, Company requires a term contract; provided however, that where service at the location designated by Customer is transient, seasonal, only occasionally used, or requires temporary facilities, customer will pay the cost of connection and disconnection.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: SG-13 Effective 12/1/17

Schedule Consists of: Two Pages

SCHEDULE SG-14

**SMALL GENERAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used by any Customer served at one location. Service hereunder shall be metered through one meter, is for the exclusive use of Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefor.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to serve essential human needs.

**III. NET MONTHLY BILL**

Rate:

A. Customer Charge: \$25.49 CR

B. Commodity Charge:

(1) Basic Rate

Summer and Winter

\$0.2892 per ccf for the first 550 ccf;  
\$0.2154 per ccf for all additional ccf.

CR  
CR

(2) Basic Rate with Gas Air Conditioning

Summer

Billing Months May to October Inclusive  
\$0.2892 per ccf for the first 150 ccf  
\$0.2154 per ccf for all additional ccf

Winter

Billing Months November to April Inclusive  
\$0.2892 per ccf for the first 550 ccf  
\$0.2154 per ccf for all additional ccf

CR  
CR

Application of this clause is limited to those locations having a Company approved gas air conditioning installation and receiving such billing prior to January 25, 1973.

Company reserves the right to make periodic inspection of such installation to verify Customer's eligibility for continued billing under this rate.

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

Third – All other applicable adjustments approved by the City Council of the City of New Orleans.

T

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option, may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: LG-12 Effective 12/1/17

Schedule Consists of: Two Pages

SCHEDULE LG-13

**LARGE GENERAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used by any Customer served at one location. Service hereunder shall be metered at one point of service, is for the exclusive use of the Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefor.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to serve essential human needs.

**III. NET MONTHLY BILL**

Rate:

A. Customer Charge: \$125.06 CR

B. Commodity Charge: \$2.3653 per mcf for all gas used. CR

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

Third – All other applicable adjustments approved by the City Council of the City of New Orleans.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The Contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: SM-5 Effective 12/1/17

Schedule Consists of: Two Pages

SCHEDULE SM-6

**SMALL MUNICIPAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to the gas requirements of any public building, plant, structure, school, or other institution, situated in the City of New Orleans, which is the property of and operated and administered by the City of New Orleans or any agency thereof, or by the Orleans Parish School Board. Service hereunder shall be metered at one point of service for each location, is for the exclusive use of the Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefore.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to service essential human needs.

**CATEGORIES OF SERVICE**

Small Municipal Gas Service

Small Municipal Gas Service – Eastbank CNO Libraries

Small Municipal Gas Service – Algiers CNO Libraries

Small Municipal Gas Service – CNO Schools and Miscellaneous

**III. NET MONTHLY BILL**

A. Customer Charge:	\$56.80	CR
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B. Commodity Charge:	\$3.2768 per mcf for the first 55 mcf;	CR
	\$2.4370 per mcf for all additional mcf.	CR

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective due date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

Third – All other applicable adjustments approved by the City Council of the City of New Orleans.	T
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**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: LM-13 Effective 12/1/17

Schedule Consists of: Two Pages

SCHEDULE LM-14

**LARGE MUNICIPAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to the gas requirements for water purification and distribution, drainage, sewerage and other related purposes at the Customer's plant situated in the City of New Orleans, which is the property of and operated and administered by the City of New Orleans or any agency thereof when served under special contract. Service hereunder shall be metered at one or more points of delivery at Company's option, is for the exclusive use of the Customer and shall not be resold or shared with others.

In the event of shortage of deliveries of gas to Company, service under this schedule will be the last to be subject to curtailment in order for the Sewerage and Water Board of New Orleans to serve essential human needs.

**III. NET MONTHLY BILL**

A. Customer Charge: \$687.53 CR

B. Commodity Charge: \$1.4364 per mcf for all gas used. CR

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

Third – All other applicable adjustments approved by the City Council of the City of New Orleans.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.



**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
**GAS SERVICE**

Effective: July 31, 2019 (implemented March 2020 Billing)  
 Filed: December 9, 2019  
 Supersedes: MGS-4 Effective 12/1/2017  
 Schedule Consists of: Three Pages

SCHEDULE MGS-5

**MISCELLANEOUS GAS SERVICES**

**I. AVAILABILITY**

To all points throughout the area served by the Company under retail gas service rate schedules.

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**II. APPLICABILITY**

The following charges apply to the miscellaneous services provided by the Company to customers served under any retail gas rate schedule and/or rider schedule.

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**III. CHARGES**

**A. Suspended Service Reconnection Charge**

A charge at the rates set forth below will be made for those services provided in order to reconnect a Customer's point of delivery to the Company's gas distribution system where service has been terminated or suspended.

<u>Type of Service</u>	<u>Reconnection Charge</u>
Gas Only	\$14.39
Combination Electric & Gas*	\$24.98

CR  
 CR

\* If reconnection of both services is requested.

**B. Deposits**

The Company may, at any time, require a deposit from the customer as security for the payment of bills, in accordance with §§ 47 and 49 of the Company's Service Regulations.

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**C. Interest on Deposit Credit**

The Company will annually credit the Customer's account for interest at the then-effective Louisiana Judicial Rate of Interest as specified in Louisiana Revised Statutes RS 13:4202 on the amount of any deposit held as security for the payment of bills

**D. Meter Test Charge**

The meter test charges are as follows:

<u>Timing of Meter Test</u>	<u>Charge</u>	
Within twelve months of initial installation:		
If meter test is performed at the customer's request and meter is outside the range of accurate registration*:	No Charge	T
If meter test is performed at the customer's request and meter is within the range of accurate registration*:	\$33.35	T, CR
When a meter test is performed at the customer's request after the first twelve months of initial installation:		
If it is the customer's first request during a twelve month period:	No Charge	T
If it is the customer's second or higher request during a twelve month period and the meter is outside the range of accurate registration*:	No Charge	
If it is the customer's second or higher request during a twelve month period and the meter is within the range of accurate registration*:	\$33.35	T, CR
* Accurate registration as defined in the Company's Service Regulations		T

**E. Non-Sufficient Funds Charge**

A charge will be made, as shown below, when payment for services by check, or other payment method, received from Customer and not honored for payment by Customer's financial institution for any reason other than the institution's error.

<u>Type of Service</u>	<u>Non-Sufficient Funds Charge</u>
Gas Only	\$20.00
Combination Gas & Electric	\$20.00

**F. Relocation of Facilities Charge**

A Customer will be charged, in accordance with the Company's Service Regulations, the actual cost of relocating Company facilities when done for the convenience of the Customer. For purposes of this section, in those instances where removal of facilities occurs at the customer's request and within six (6) months a reinstallation of facilities is requested on the same customer premises, this shall constitute relocation and a relocation fee shall be charged.

**G. Special Metering Charge**

A Customer will be charged, in accordance with the Company's Service Regulations, the actual cost of special metering and associated equipment, including but not limited to remote metering, totalizing metering, pulse metering or prepaid metering when installed at the Customer's request.

**H. Meter Seal**

At the Customer's request or as a result of a Service Diversion investigation, a Service fee of \$25.00 will be charged on a Customer's Account to reseal the meter and install a meter locking device.

I. **Unauthorized Use of Service/Service Diversion (Meter Tampering)**

For all confirmed cases of Unauthorized Use of Service/Service Diversion cases, the Company shall be entitled to collect the Actual Tampering Costs associated with such Unauthorized Use of Service/Service Diversion, which Actual Tampering Cost shall be calculated and assessed set forth in the manner below.

Calculation of Actual Tampering Costs

“Actual Tampering Costs” shall include all costs actually incurred by the Company in examining and investigating the Unauthorized Use of Service/Service Diversion, including but not limited to the use of Company vehicles, service and office personnel or contractor time, property used to further secure facilities (e.g. locking devices), replacement of equipment and the repair of any damages to the Company’s facilities, as well as the cost of consumption calculated as a result of the Unauthorized Use of Service/Service Diversion.

Calculation of Consumption

If actual meter readings can be determined, the consumption charge will be calculated using the Customer’s previous history where it can be determined as accurate. If the meter readings cannot be determined, the consumption charge will be calculated using the location’s previous history where it can be determined as accurate. If the meter readings can be determined but are unusable or if the meter readings cannot be determined and previous history cannot be used, the consumption charge will be calculated using the individual monthly/daily average ccf for that Customer classification for the time period or a calculation of average daily consumption using the actual readings from the newly installed/secured meter multiplied by the then current rates.

Assessment of Actual Tampering Costs

In the event Unauthorized User of Service/Service Diversion is confirmed at a Customer’s location and results in disconnection of Service, the Standard Average Diversion Charge of \$314.00 shall be assessed to a Customer’s account prior to reconnection of Service. Upon reconnection of Service, the Actual Cost of Tampering will be calculated as outlined above and will be applied to the next bill.

If the Actual Cost of Tampering calculated exceeds the Standard Average Diversion Charge, the Customer’s account will be billed the additional amount. If the Actual Cost of Tampering calculated does not exceed the Standard Average Diversion Charge, the account will be charged the Actual Cost calculated and credited for the Standard Average Diversion Charge paid on the account.

In the event Unauthorized User of Service/Service Diversion is confirmed at a Customer’s location, but does not result in disconnection of Service, the Actual Cost of Tampering shall be assessed to the Customer’s Account.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GR-1

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GR-1 Effective 2/1/97  
Schedule Consists of: One Sheet

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**RETAIL RATE ADDER RIDER**

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**I. APPLICATION**

To all retail customers served under any retail gas service rate schedule, rider schedule, or contract.

All provisions of the rate schedule with which this rider schedule is used will apply except as modified herein.

**II. BILLING**

All charges under the applicable rate schedule shall be divided by one minus the City of New Orleans Street Use Franchise Fee Rate (established as 5% by Ordinance 17963 M.C.S.; thus,  $1 - .05 = .95$ ) to determine the total amount due.

**III. MINIMUM BILL**

The minimum bill under the applicable rate schedule shall be divided by one minus the City of New Orleans Street Use Franchise Fee Rate (established as 5% by Ordinance 17963 M.C.S.; thus,  $1 - .05 = .95$ ) to determine the total minimum bill.

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**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE PGA-5

Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: PGA-4 Effective 12/1/17

Schedule Consists of: Four Pages Plus  
Attachment A

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## **PURCHASED GAS ADJUSTMENT RIDER SCHEDULE**

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### **I. GENERAL**

#### **A. PURPOSE**

This Purchased Gas Adjustment (“Rider PGA”) defines the procedure by which Entergy New Orleans, LLC (“ENOL” or “Company”) shall recover its cost of gas as those costs are set out in Attachment A to this Rider PGA (“Cost of Gas”). Rider PGA shall apply in accordance with the provisions of Section I.B below to all gas service billed under the Rate Schedules, whether metered or unmetered, subject to the jurisdiction of the Council of the City of New Orleans (“Council”).

#### **B. PURCHASED GAS ADJUSTMENT RATES**

The monthly rates associated with the Purchased Gas Adjustment (“Purchased Gas Adjustment Rates”) shall be set forth in Attachment A Page 1 Section 4 to this Rider PGA. The Purchased Gas Adjustment Rates shall be determined in accordance with the provisions of Sections II and III of this Rider PGA. The Purchased Gas Adjustment Rates shall be applied as set out in Attachment A Page 1 Section 4 to this Rider PGA. The Non-LM PGA shall be applicable to all rate schedules, excluding the LM rate schedule. The LM PGA shall be applicable to the LM rate schedule only.

##### **1. COMPONENTS OF THE NON-LM PGA RATES AND THE LM PGA RATES**

- a. The Non-LM Purchased Gas Adjustment Rates shall contain three components; 1) a Commodity component, 2) a Demand Charge component, and 3) a Surcharge component.
    - i. The Commodity component shall include all variable costs described in Section II.1. below, which are eligible for recovery.
    - ii. The Demand Charge component shall include all monthly fixed charges described in Section II.1. below, which are eligible for recovery. The Demand Charge is determined as described in Section II and Section III. A. 4 below.
    - iii. The Surcharge component shall be determined as described in Section II and Section III. D. below.
  - b. The LM Purchased Gas Adjustment Rates shall contain two components; 1) a Gas Rate component, and 2) a Surcharge component.
    - i. The Commodity component shall include all variable costs and monthly fixed charges described in Section II.1. below, which are eligible for recovery.
    - ii. The Surcharge component shall be determined as described in Section II and Section III. D. below.
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- c. ALLOCATION OF COMMODITY COSTS AND FIXED COSTS BETWEEN THE NON-LM PGA AND THE LM PGA.
  - i. Monthly variable costs are to be allocated ratably based on the quantity of gas purchased for the LM and Non-LM PGA as required by Council Resolution R-00-650.
  - ii. Monthly fixed charges are to be allocated 2.456% to the LM PGA and 97.544% to the Non-LM PGA as required by Council Resolution R-00-650.

## II. MONTHLY PURCHASED GAS ADJUSTMENT FILING

On or before the first billing cycle of each month following the effective date hereof, the Company shall file a monthly Purchased Gas Adjustment Filing with the Council. The monthly Purchased Gas Adjustment Filing shall include the monthly Purchased Gas Adjustment Rates, as set out in Attachment A Page 1 Section 4, and as determined by application of the formula set out in Attachment A Pages 1 through 5 to this Rider PGA ("Purchased Gas Adjustment Rate Formula"). Each Purchased Gas Adjustment Filing shall be filed with the Council and shall be accompanied by a set of workpapers sufficient to document fully the calculations of the redetermined Purchased Gas Adjustment Rates.

1. The following costs are eligible for recovery:
  - a. Current charges directly associated with transportation service provided by an interstate or intrastate pipeline. Includes the reservation (demand), variable (commodity) and fuel retention charges associated with physically delivering gas to ENOL's citygate(s) or to an off-system contract storage facility. Also includes Gas Technology Institute ("GTI") and Annual Charge Adjustment ("ACA") surcharges imposed by the FERC.
  - b. Current charges directly associated with storage service provided by an interstate or intrastate pipeline (contract storage). Includes deliverability (reservation and/or demand), capacity, injection and withdrawal and storage loss charges. Storage deliverability (demand) and capacity charges are recoverable over the course of the year in the same manner as other pipeline reservation, demand or capacity charges. Volumetric injection, withdrawal and storage loss charges are to be included as an element of the costs of gas in storage and recovered when the gas is withdrawn from storage. Similarly, the gas supply commodity costs associated with the gas injected into storage are only eligible for inclusion in the PGA when the supplies are withdrawn from storage.
  - c. Current charges directly associated with gathering or processing service provided by an entity other than the gas utility.
  - d. Current charges directly associated with sales and/or transportation service provided by an interstate or intrastate pipeline. Includes, demand, reservation, capacity and commodity charges.
  - e. Current charges for commodity supplies of natural gas or liquefied gas obtained from producers, brokers or marketers, or other suppliers at the point of title transfer to the gas utility.
  - f. Current gas supplier reservation, demand and capacity charges for supplies of natural gas or liquefied gas obtained from producers, brokers, marketers or other suppliers.

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- g. On-system lost and unaccounted-for and company use gas (“LUFG”) associated with serving PGA sales customers.
- h. Refunds and credits associated with transportation storage or sales services previously purchased to serve PGA sales customers and included in PGA rates.
- i. Prudently incurred costs associated with, or resulting from, various financial instruments purchased by ENOL to stabilize PGA rates. Includes, but is not limited to, the transactions costs associated with the purchase of futures contracts and options.

### III. METHODOLOGIES

#### A. BILLING MONTH ESTIMATED COSTS AND SALES

1. Projected monthly purchased gas cost is the result of multiplying the forecasted quantity of gas expected to be purchased during the billing month by the Gas supply commodity costs projections, as described in paragraph 3 below.
  - a. The gas sales forecast will be determined based upon a minimum of five years of weather-normalized historical sales data, which forecast will be updated semi-annually.
  - b. The quantity of gas forecasted to be purchased shall be the weather-normalized gas sales forecast multiplied by one plus the three year average of the Lost and Unaccounted For Gas (“L&UFG”) factor applicable to PGA sales, as the three year average L&UFG factor applicable to PGA sales is reported in the most recent Annual Report filed by ENOL.
  - c. LM monthly sales forecast used in the LM and non-LM PGA shall be the average monthly use for the most recent five years of actual, non-weather adjusted sales, *i.e.* the five year average of each January, February, March, etc.
2. Interstate pipeline charges should be based on the most recent FERC-approved rates.
3. Gas supply commodity costs projections should be based on the actual price of the supply, if known. If actual prices for certain purchases are not known (as with spot market purchases or purchases with prices based on a published index), gas supply commodity costs projections for these purchases should reflect the closing New York Mercantile Exchange (“NYMEX”) index price(s) for the applicable billing month as of the dates provided in advance by ENOL to the Council. For each billing month, ENOL shall include with its PGA Filing, a copy of the document that shows the actual NYMEX closing price utilized in calculation of the billing month PGA.
4. The demand charge component included in each monthly Non-LM PGA shall be the result of dividing the actual non-LM demand charges incurred during the twelve months ending with the operating month by the actual Non-LM sales during the twelve months ending with the operating month. The operating month shall be the second month prior to the billing month (*i.e.*, for the billing month of June the operating month would April).

#### B. OVER / UNDER RECOVERY

The Purchased Gas Adjustment Filing should include an over / under recovery computation to provide a true-up of the Cost of Gas to actual Rider PGA revenues. This computation shall be made in accordance with Attachment A, Pages 2 and 3 to this Rider PGA.



**C. CARRYING CHARGES ON OVER / UNDER RECOVERY**

The over / under recovery computation shall include interest on the average of the balances existing at the beginning and end of the operating month. The interest rate to be utilized is the prime bank lending rate as published in the Wall Street Journal on the last business day of each month.

**D. CALCULATION OF SURCHARGE FOR OVER/UNDER RECOVERY**

1. The difference between the cost of gas purchased for the PGA during the operating month and the PGA revenue collected during the operating month shall be charged to the Over/Under Account.
2. Interest shall accrue in the Over/Under Account as described in paragraph C above.
3. The Surcharge applicable to the PGA in a billing month shall be the result of dividing the balance in the Over/Under Account at the end of the operating month by the PGA sales for the twelve months ending with the operating month.
4. All as shown by the formulae contained on Attachment A pages 2 and 3.

**IV. CORRECTION OF ERRORS IN PRIOR PERIODS**

ENOL is obligated to correct filing errors in prior period Purchased Gas Adjustment Filings. Filing errors are differentiated from vendor invoice errors or changes that occur on a continuing basis that are simply corrected in the then current operating month's Cost of Gas. Filing errors in prior period filings must be described and quantified in a supplemental report in the current operating month filing. Correction of the errors will be through an addition or subtraction to the cumulative over / under recovery balance absent other direction from the Council. The correction of the error should include interest from the effective date of the error through the effective date of the correction pursuant to Section III B above.

**V. ANNUAL REPORT**

ENOL will provide to the Council an Annual Gas Filing in connection with its PGA on or before September 1 of each year based upon operations as of the close of business of the immediately preceding June 30<sup>th</sup>. Such Annual Gas Filing will include the information as set forth in Section 10 of the Agreement In Principle Regarding Purchase Gas Adjustment Mechanism dated May 4, 2005, as required by Council Resolution R-04-779.

**VI. TERM**

This Rider PGA shall remain in effect until modified or terminated in accordance with the provisions of this Rider PGA or applicable regulations or laws. Nothing herein shall prevent the Council or the Company from proposing elimination of this Rider PGA at any time in the manner provided by law.

Nothing contained in this Rider PGA shall limit the right of any party to file an appeal as provided by law.

**ENTERGY NEW ORLEANS, LLC  
PURCHASED GAS ADJUSTMENT RATE FORMULA**

Data Based on Operations Month of \_\_\_\_\_  
Applied to Bill in the Month of \_\_\_\_\_

LINE NO	DESCRIPTION	REFERENCE	
<b>SECTION 1</b>			
<b>PURCHASED GAS RATES FOR BILLING MONTH</b>			
1	Commodity Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	Attachment A: P5, L9	_____ /MCF
2	Gas Rate for Rate Schedule LM in Billing Month	Attachment A: P5, L19	_____ /MCF
<b>SECTION 2</b>			
<b>DEMAND CHARGE RATE FOR BILLING MONTH</b>			
3	Demand Charge Rate for All Rate Schedules Excluding Rate Schedule LM Sales	Attachment A: P5, L11	_____ /MCF
<b>SECTION 3</b>			
<b>(OVER) / UNDER SURCHARGE RATES FOR BILLING MONTH</b>			
4	(Over) / Under Surcharge Rate for All Rate Schedules Excluding Rate Schedule LM Sales	Attachment A: P2, L8	_____ /MCF
5	(Over) / Under Surcharge Rate for Rate Schedule LM Sales	Attachment A: P3, L8	_____ /MCF
<b>SECTION 4</b>			
<b>PURCHASED GAS ADJUSTMENT RATES FOR BILLING MONTH</b>			
6	Purchased Gas Rate for All Rate Schedules Excluding Rate Schedule LM	L1 + L3 + L4	_____ /MCF
7	Purchased Gas Rate for Rate Schedule LM	L2 + L5	_____ /MCF

**ENTERGY NEW ORLEANS, LLC**  
**SURCHARGE FOR (OVER) / UNDER BILLING RECOVERY**  
Data Based on Operations Month of \_\_\_\_\_  
Applied to Bill in the Month of \_\_\_\_\_

LINE NO	DESCRIPTION	REFERENCE		
<b>SECTION 1</b>				
<b>CUMULATIVE (OVER)/UNDER BALANCE FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM</b>				
1	Beginning-of-Month (Over)/Under Balance from Operations Month	Attachment A: P2, L6 of Previous Month Filing	_____	
2	Cost of Gas for Purchased Gas Adjustment	Attachment A: P4 L8		_____
3	PGA Rider Revenue in Operations Month	(WP2 L2)		_____
4	End-of-Month Cumulative (Over)/Under Balance from Operations Month Before Interest	L1 + L2 - L3	_____	
5	Interest on Average of Beginning-of-Month and End-of-Month Cumulative (Over)/Under Balance from Operations Month	$((L1 + L4) / 2) * (\text{Prime Rate} / 12)$	_____	
6	End-of-Month Cumulative (Over)/Under Balance from Operations Month Including Interest	L4 + L5	_____	
<b>SECTION 2</b>				
<b>SURCHARGE FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM</b>				
7	Sales for 12 Months Ending with Operations Month	(WP2 L1)	_____	MCF
8	(Over) / Under Surcharge Rate for All Sales in Billing Month Excluding Rate Schedule LM Sales	L6 / L7	_____	\$/MCF

Note: Prime rate as reported in the Wall Street Journal on the last business day of the operations month was \_\_\_\_\_

ENTERGY NEW ORLEANS, LLC

**SURCHARGE FOR (OVER) / UNDER BILLING RECOVERY - RATE SCHEDULE LM**

Data Based on Operations Month of \_\_\_\_\_  
Applied to Bill in the Month of \_\_\_\_\_

LINE NO	DESCRIPTION	REFERENCE		
<b>SECTION 1</b>				
<b>CUMULATIVE (OVER)/UNDER BALANCE FOR RATE SCHEDULE LM</b>				
1	Beginning-of-Month (Over)/Under Balance from Operations Month	Attachment A: P3, L6 of Previous Month Filing	_____	
2	Cost of Gas for Purchased Gas Adjustment	Attachment A: P4 L16	_____	_____
3	PGA Rider Revenue in Operations Month	(WP2 L2)		_____
4	End-of-Month Cumulative (Over)/Under Balance from Operations Month Before Interest	L1 + L2 - L3	_____	
5	Interest on Average of Beginning-of-Month and End-of-Month Cumulative (Over)/Under Balance from Operations Month	$((L1 + L4) / 2) * (\text{Prime Rate} / 12)$	_____	
6	End-of-Month Cumulative (Over)/Under Balance from Operations Month Including Interest	L4 + L5	_____	
<b>SECTION 2</b>				
<b>SURCHARGE FOR RATE SCHEDULE LM</b>				
7	Sales for 12 Months Ending with Operations Month	(WP2 L1)	_____	MCF
8	(Over) / Under Surcharge Rate for Rate Schedule LM Sales in Billing Month	L6 / L7	_____	\$/MCF

Note: Prime rate as reported in the Wall Street Journal on the last business day of the operations month was \_\_\_\_\_

**ENERGY NEW ORLEANS, LLC**  
**ACTUAL COSTS FOR OPERATION MONTH**

Data Based on Operations Month of  
 Applied to Bill in the Month of

LINE NO	DESCRIPTION	REFERENCE	
<b>SECTION 1</b>			
<b>EXCLUDING RATE SCHEDULE LM <sup>(1)</sup></b>			
1	Commodity Cost of Gas Purchases in Operations Month	(WP2 L3)	_____
2	Hedging Results in Operations Month	(WP2 L6)	_____
3	Storage Withdrawals in Operations Month	(WP2 L7)	_____
4	Prior Period Adjustments	(WP2 L4)	_____
5	Demand Charges for Gas Purchases in Operations Month (97.544% of Fixed Charges per Resolution R-00-650)	(WP2 L8)	_____
6	Credits Per Resolution R-92-111	(WP2 L9)	_____
7	Other Costs Includable in the PGA	(WP2 L10)	_____
8	Cost of Gas for Purchased Gas Adjustment	L1 + L2 + L3 + L4 + L5 + L6 + L7	_____
<b>SECTION 2</b>			
<b>COSTS FOR RATE SCHEDULE LM <sup>(1)</sup></b>			
9	Commodity Cost of Gas Purchases in Operations Month	(WP2 L3)	_____
10	Hedging Results in Operations Month	(WP2 L6)	_____
11	Storage Withdrawals in Operations Month	(WP2 L7)	_____
12	Prior Period Adjustments	(WP2 L4)	_____
13	Demand Charges for Gas Purchases in Operations Month (2.456% of Fixed Charges per Resolution R-00-650)	(WP2 L8)	_____
14	Credits Per Resolution R-92-111 and Resolution R-98-721	(WP2 L9)	_____
15	Other Costs Authorized for Inclusion in the PGA	(WP2 L10)	_____
16	Cost of Gas for Purchased Gas Adjustment	L9 + L10 + L11 + L12 + L13 + L14 + L15	_____

(1) Costs/Credits other than fixed charges for gas purchases are allocated on a sales basis between "All Rate Schedules - Excluding Rate Schedule LM" and "Rate Schedule LM." Demand Charges shall include all monthly fixed charges including but not limited to Demand, Reservation and Capacity Charges.

Schedule PGA

Attachment A

Page 5 of 5

Effective: 7/31/19

(implemented March 2020 Billing)

Filed: December 9, 2019

**ENTERGY NEW ORLEANS, LLC**  
**BILLING MONTH ESTIMATED COSTS AND SALES**

Data Based on Operations Month of  
 Applied to Bill in the Month of

LINE NO	DESCRIPTION	REFERENCE		
<b>SECTION 1</b>				
<b>PURCHASES</b>				
1	MCF Purchases In Billing Month	(WP4)(g)	_____	MCF
<b>SECTION 2</b>				
<b>ESTIMATED SALES AND COSTS FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM <sup>(1)</sup></b>				
2	MCF Sales in Billing Month	(WP1 L1)	_____	MCF
3	Sales for 12 Months Ending with Operations Month	(WP2 L1)	_____	MCF
4	Commodity Cost of Gas Purchases in Billing Month	(WP1 L2)	_____	
5	Hedging Results in Billing Month	(WP1 L3)	_____	
6	Storage Withdrawals in Billing Month	(WP1 L4)	_____	
7	Credits Per Resolution R-92-111 in Billing Month	(WP1 L6)	_____	
8	Cost of Commodity Gas for Purchased Gas Adjustment in Billing Month	L4 + L5 + L6 + L7	_____	
9	Commodity Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	L8 / L2	_____	\$/MCF
10	Demand Charges for Gas Purchases for 12 months ending with Operations Month (97.544% of Demand Charges per Resolution R-00-650)	(WP3.1 L14)	_____	
11	Demand Charge Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	L10 / L3	_____	\$/MCF
<b>SECTION 3</b>				
<b>ESTIMATED SALES AND COSTS FOR RATE SCHEDULE LM <sup>(1)</sup></b>				
12	MCF Sales in Billing Month	(WP1 L1)	_____	MCF
13	Commodity Cost of Gas Purchases in Billing Month	(WP1 L2)	_____	
14	Hedging Results in Billing Month	(WP1 L3)	_____	
15	Storage Withdrawals in Billing Month	(WP1 L4)	_____	
16	Demand Charges for Gas Purchases in Billing Month (2.456% of Demand Charges per Resolution R-00-650)	(WP1 L5)	_____	
17	Credits Per Resolution R-92-111 in Billing Month	(WP1 L6)	_____	
18	Cost of Gas for Purchased Gas Adjustment in Billing Month	L13 + L14 + L15 + L16 + L17	_____	
19	Gas Rate for Rate Schedule LM in Billing Month	L18 / L12	_____	\$/MCF

(1) Costs/Credits other than fixed charges for gas purchases are allocated on a sales basis between "All Rate Schedules - Excluding Rate Schedule LM" and "Rate Schedule LM." Demand Charges shall include all monthly fixed charges including but not limited to Demand, Reservation and Capacity Charges.

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**GAS OPTIONAL BILLING PLAN  
(LEVELIZED AND EQUAL PAY)**

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**I. PURPOSE**

To provide billing options, in addition to the standard billing, which equalize, to the extent practicable, the monthly amounts to be paid by the customer during a twelve (12) month period.

**II. AVAILABILITY**

At all points throughout the territory served by the Company to any year-round customer receiving service under the Company's residential rate schedule(s) and to churches (including service provided on the premises which is directly related to the operation of the church for religious purposes). Customers requesting to be billed under either optional billing plan must have an acceptable credit rating.

**III. BILLING OPTIONS**

**A. LEVELIZED BILLING OPTION**

The Customer's monthly bill will be computed in accordance with the applicable rate schedule(s) and the Customer's account debited with such amount ("Billed Amount") in the usual manner. The net amount payable for service in the current month ("Levelized Amount") shall equal, to the nearest whole dollar, the average monthly Billed Amount debited to the Customer's account during the twelve (12) months ending with the current month, plus or minus one-twelfth (1/12) of the current balance of the accumulated difference between previous debits and the Levelized Amounts payable under this option.

Where the Customer has less than twelve (12) months' billing history at his present location or the billing history is not representative, estimates of monthly bills may be made solely for determining the month's Levelized Amount.

**B. EQUAL PAY OPTION**

The Customer's monthly bill will be computed in accordance with the applicable rate schedule and the Customer's account will be debited with the Billed Amount. The net amount payable for service for the current month ("Equal Pay Amount") will equal, to the nearest whole dollar, one-twelfth (1/12) of the current and previous eleven (11) months' amounts billed for all metered electric service to the account. During the billing process for the thirteenth (13<sup>th</sup>) month ("Anniversary Month"), and during the billing process for each subsequent Anniversary Month, the Equal Pay Amount will be recalculated. The new Equal Pay Amount for the current and next eleven (11) months will equal one-twelfth (1/12) of the sum of the current and prior eleven (11) months' Billed Amounts plus the current balance of the accumulated difference between the previous twelve (12) months' Billed Amounts and Equal Pay Amounts.

The Equal Pay Amount may be adjusted in any month in which there is significant variation between the Equal Pay Amount and the current balance of the accumulated difference.

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Where Customer has less than twelve (12) months' billing history at his present location or the billing history is not representative, estimates of monthly bills may be made solely for determining the monthly equal pay amount.

**IV. WITHDRAWAL**

Customers who voluntarily or involuntarily withdraw from this Optional Billing Plan for any reason will not be eligible for readmission to the Plan until the seventh (7<sup>th</sup>) billing month following such withdrawal. The transfer of all or portions of accumulated difference credit balance at the request of the Customer for any reason shall constitute voluntary withdrawal from this Optional Billing Plan.

**V. TERMINATION**

Billing under this plan may be terminated by either party by giving notice to the other, in which event any debit or credit existing in the customer's account will either be billed to the customer or refunded, as the case may be at the time. If customer's billing under this plan is terminated for any reason, customer is not eligible for this billing option until the seventh (7<sup>th</sup>) billing month following termination.

**VI. CONDITIONS OF SERVICE**

This Optional Billing Plan deals only with equalizing the monthly amounts to be paid by the customer during the year and does not alter or supersede any contract, rate schedule, or other agreement except to the extent that such contract, rate schedule, or other agreement may be in conflict with the provisions of this Optional Billing Plan ("Levelized and Equal Pay") with regards to equalizing the monthly amounts to be paid by the customer during the year.



**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GPAD

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GPAD Effective 6/1/03  
Schedule Consists of: One Page

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**GAS PICK A DATE RIDER  
(OPTIONAL DUE DATE PLAN)**

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**I. PURPOSE**

To provide an optional date, to be chosen by the Customer, on which the payment of a customer's bill is due.

**II. AVAILABILITY**

At all points throughout the territory served by the Company to any Customer receiving electric service from the Company with the exception of those Customers who have chosen to be billed under the Company's Summary Billing Plan.

**III. DUE DATE OPTION (PICK A DATE)**

A Customer is allowed to choose the date on which his/her bill will be due. Once a due date has been selected, a Customer may not select another due date until twelve (12) months has elapsed.

"Pick A Date" due date will become effective the first time the customer's account is billed following the time the due date is selected by the customer.

**IV. TERMINATION**

The "Pick A Date" option will be terminated and Customer's due date will be changed from the date selected per the "Pick A Date" option to the normal due date for the billing cycle in which customer's meter is read if:

1. Payment of bill is not received by "Pick A Date" due date two (2) times in a row or three (3) times within a 12 month period; or
2. Customer is disconnected for non-payment.

**V. CONDITIONS OF SERVICE**

This due date option deals only with payment dates and does not alter or supersede any contract, rate schedule, or other agreement except to the extent that such contract, rate schedule, or other agreement may be in conflict with the provisions of this Optional Due Date Plan ("Pick A Date") with regards to payment date.

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Effective: July 31, 2019 (implemented March  
2020 Billing)

Filed: December 9, 2019

Supersedes: EOGS-3 Effective 12/1/17

Schedule Consists of: Four Pages

SCHEDULE EOGS-4

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## **EXTENSION OF GAS SERVICE POLICY**

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### **I. AVAILABILITY**

This Extension of Service Policy is available to all applicants for the provision of permanent gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

### **II. COST OF EXTENSIONS OR ADDITIONS**

The term "cost" when applied to the Company's property or additions thereto shall include the following.

- A.** The invoice cost, plus transportation, storage, insurance, and handling expenses, of all material, equipment and incidental supplies used in the work.
- B.** The payroll cost of all labor and direct supervision employed on the work, plus associated employee liability insurance, medical insurance, payroll taxes, subsistence, retirement benefits, and travel expenses.
- C.** The cost of services performed by a contractor, if used.
- D.** The cost of any required privileges, permits, certificates, easements, servitude, etc.
- E.** The pro-rated cost of expendable tools, safety devices, etc.
- F.** The cost, including interest, taxes, insurance, depreciation and operation and maintenance expenses, of equipment used such as air compressors, air drills, hole diggers, ditchers, wagons, trailers, tractors, etc., if owned by the Company and the rental and other charges paid therefore or in connection therewith when not so owned, calculated at a rate per day or hour.
- G.** All direct truck and transportation expense incurred which shall include insurance, license fees, interest, taxes, depreciation, and operation and maintenance expense charged for at a rate per mile or per hour.
- H.** The cost of engineering, inspecting, testing, general supervision, legal and general office auditing and accounting expense, public liability insurance, injuries and damages during construction and other general administration and overhead expenses.
- I.** The cost of interest and taxes on idle investments solely dedicated to the alteration, extension, or addition during the period to be from the beginning of the project until it is completed and placed in operation.

### **III. EXTENSION OF GAS MAIN PIPING**

The Company will accept applications for service and extend gas main piping and/or related facilities when necessary to satisfy the Customer's service requirements without cost to the Customer if the cost, as defined above, required to extend such piping or facilities is less than or equal to four (4) times the projected minimum annual revenue, excluding purchased gas costs, for which the Customer has furnished to the Company adequate and satisfactory contractual guarantees.

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If the capital investment required to extend such main piping and/or related facilities is greater than four (4) times the projected minimum annual revenue, excluding purchased gas costs, the Company may, at its option, require a contribution in aid of construction, higher minimum bill, facilities charge, or other compensation to make service available. If a contribution in aid of construction is required, it shall be equal in amount to the cost of the extension and/or related facilities in excess of four (4) times the estimated minimum annual revenue of the Customer for which the Customer has furnished to the Company adequate and satisfactory guarantees. When requirements of law or rules of governmental agencies require that such contribution in aid of construction be considered as revenue to the Company and therefore the basis of additional income taxes due, such contribution in aid of construction will be adjusted so as to provide to the Company the required funds after such income taxes have been deducted.

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The Company shall be the sole judge of all questions relating to cost, revenue, terms, conditions and adequacy of any guarantee of revenue and term of contract it will require in order to safeguard its investment in extensions and additions.

#### IV. INSTALLATION OF GAS SERVICE LINE

The Company will install, own, and maintain a gas service line at the shortest distance from a point of connection with Company's distribution main to the location of the Company's metering equipment for the premise to be served. The service line shall be installed on public right-of-way and on the property of the Customer. If special circumstances require a service line to be installed on the property of others, a written, recorded right-of-way for the service line shall be required in accordance with Paragraph VIII below.

Except in instances presenting non-typical installation requirements the Company will accept applications for gas service and install gas service lines extending from existing gas main piping without cost to the Customer, under the following conditions:

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- A. the gas service line does not exceed two hundred (200) feet; or
- B. the gas service line will cost no more than two (2) times the Customer's estimated projected minimum annual revenue, excluding purchased gas costs, for which the Customer has furnished to the Company adequate and satisfactory guarantees.

When the conditions above are not met, the Company will provide service after satisfactory payment to the Company of a contribution in aid of construction by the Customer. Such contribution shall be the amount by which the cost of such extension exceeds two (2) times the Customer's estimated projected minimum annual revenue, excluding purchased gas costs, for which the Customer has furnished to the Company adequate and satisfactory guarantees. When requirements of law or rules of governmental agencies require that such contribution in aid of construction be considered as revenue to the Company and therefore the basis of additional income taxes due, such contribution in aid of construction will be adjusted so as to provide to the Company the required funds after such income taxes have been deducted.

Where a Customer desires service at a pressure different from that normally furnished or available, and Company is able to provide that service, Customer shall pay the cost of providing the necessary piping, regulators and associated equipment in excess of the cost to furnish service at delivery pressure stated in the Company's Service Regulations.

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**V. UNUSUAL COSTS**

Whenever unusual obstructions are encountered such as walls of buildings, concrete, brick, asphalt or other paving that must be removed and replaced or any other unusual obstruction, these additional costs shall be computed at cost to Company and added to any charges to be paid by the Customer.

**VI. RELOCATION, ADJUSTMENT OR COMPLETE REMOVAL OF COMPANY FACILITIES**

When a Customer requests a change or adjustment in an existing service line location, the Customer shall reimburse Company for the costs of such relocation and provide right-of-way. Where relocation or adjustment of any existing service line is made for Company purposes, the cost shall be borne by Company.

If a request is made or the Company is required to completely remove gas service facilities from a property location, the requesting party, property owner or Customer shall pay the Company the cost for removal of such facilities. If the Customer does not require the facilities for the full term of any contract for gas services and wishes to cancel the contract prior to the expiration date, the Company reserves the right to remove such facilities and may consent to the cancellation of the contract provided the Customer pays to the Company the applicable termination charges in addition to the costs associated with the removal of the facilities.

**VII. CHANGES IN SERVICE REQUIREMENTS**

If a Customer increases gas consumption at the premises, and a larger service is required to provide for the total requirements, the Customer shall be responsible for the cost of the new service unless the additional revenue justifies the new installation at Company expense.

The Company shall be the sole judge of all questions relating to cost, revenue, terms, conditions and adequacy of any guarantee of revenue and term of contract it will require in order to safeguard its investment in extensions and additions.

**VIII. RIGHT-OF-WAY**

Where extensions of gas mains or service lines are necessary to effect delivery of service, Company shall not be required to make such extensions and deliver service unless and until the Customer delivers to Company, free of cost to Company, all appropriate and satisfactory permits, servitude and/or easements (including minimum underground clearances) (all of which shall be in writing and susceptible of recordation) granting to Company the right to construct, operate, maintain and remove such extensions across or over any private property owned or controlled by Customer. Company's obligation to furnish service shall be contingent upon its ability to secure and retain all necessary franchises, rights-of-way, permits, etc., as to all other property at costs which the Company considers reasonable.

**IX. POINT OF DELIVERY**

Unless otherwise specified in the Service Agreement, the point of delivery of service shall be at the outlet side of Company's meter installation where the Customer's piping connects to that of the Company. All piping and appliances located on Customer's side of the point of delivery shall be (subject to metering provision of the Company's Service Regulations) furnished, installed and maintained by and at the expense of the Customer. All piping and devices on Company's side of the point of delivery will be furnished, installed and maintained by and at the expense of Company (subject to Paragraphs III and IV above). Company's Rate Schedules contemplate (unless otherwise stated in the appropriate Rate Schedule or in the Service Agreement) that all connections between the Company's piping and the point of delivery will be by the shortest and most direct route.

**X. CONNECTION TO COMPANY'S LINES**

All connections to the piping or apparatus of Company will be made by Company without regard to whether the cost thereof shall, either by these Regulations or otherwise, be required to be made at the expense of Customer.

**XI. PERMITS AND INSPECTIONS**

Whenever, by municipal or other governmental regulation, any inspection certificate or permit approving Customer's installation is required, such permit or certificate shall be obtained by and at the expense of Customer before service is made available. Company may refuse or discontinue service to any Customer's installation it deems unsafe, but Company shall not be responsible for any loss or damage resulting from any such defective installation, and the fact that Company has established service shall not imply its approval of any such installation. Company does not assume any responsibility for inspecting Customer's facilities, however, Company reserves the right to refuse service or to discontinue service to any Customer, where Company's established turn-on procedures indicate a leaking or non-gas-tight situation on Customer's facilities. Service shall not be rendered or restored until the indicated situation is corrected and a regulatory permit attesting to this fact has been received. If the governing authority does not require a regulatory permit, service will be rendered only after subsequent turn-on tests indicate that the situation has been corrected.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GFRP-5

Effective: September 2020 Billing  
Filed: December 9, 2019  
Supersedes: GFRP-4 Effective 12/21/17  
Schedule Consist of: Five Pages Plus  
Attachments A - G

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**GAS FORMULA RATE PLAN RIDER SCHEDULE**

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**I. GENERAL**

This Gas Formula Rate Plan Rider Schedule GFRP-5 ("Rider GFRP") defines the procedure by which the rates contained in the Entergy New Orleans, LLC ("ENOL" or "Company") gas rate schedules designated in Attachment A to this Rider GFRP ("Rate Schedules") may be periodically adjusted. Rider GFRP shall apply in accordance with the provisions of Section II.A below to all gas service billed under the Rate Schedules, whether metered or unmetered, and subject to the jurisdiction of the Council of the City of New Orleans ("CNO" or "Council").

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**II. APPLICATION AND REDETERMINATION PROCEDURE**

**A. RATE ADJUSTMENT**

The adjustments to the Company's rates set forth in Attachment A to this Rider GFRP ("Rate Adjustments") shall be added to the rates set out in the monthly bills in accordance with the Company's Rate Schedules. The Rate Adjustments shall be determined in accordance with the provisions of Sections II.B and II.C below.

**B. ANNUAL FILING AND REVIEW**

**1. FILING DATE**

On or before April 30 of each year, beginning in 2020, ENOL shall file a report with the Council containing an evaluation of the Company's earnings for the immediately preceding calendar year prepared in accordance with the provisions of Section II.C below ("Evaluation Report"). A revised Attachment A shall be included in each such Filing containing the Company's proposed revised Rate Adjustments determined in accordance with the provisions of Section II.C below.

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**2. REVIEW PERIOD**

The Council's Advisors ("Advisors") and all intervenors ("Intervenors"), which together with ENOL shall be referred to hereinafter, collectively, as the "Parties," shall receive a copy at the time it is filed with the Council of each Evaluation Report together with all subsequent filings in the related proceeding. All Intervenors in Docket UD-18-07 shall be recipients of each such Evaluation Report filing. At the time each such Evaluation Report is filed, ENOL shall provide all Parties with workpapers supporting the data and calculations reflected in the Evaluation Report. The Parties may request such clarification and additional supporting data as each deems necessary and within the scope of normal discovery to adequately review the Evaluation Report and ENOL's proposed revised Rate Adjustments. ENOL shall provide such clarifications and additional supporting data sought by the other Parties within fifteen (15) days for each and every request.

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The Parties shall then have until July 15 of the filing year or 75 days after the filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of Section II.C below. If any of the Parties should detect an error(s) (as distinguished from a regulatory issue(s)) in the application of the principles and procedures contained in Section II.C below, such error(s) shall be formally communicated in writing to the Company and/or other Parties by July 15 of the filing year. Each such indicated error shall include documentation of the proposed correction. The Company shall then have twenty-five (25) days to review any proposed corrections, to work with the other Parties to resolve any differences and to file a revised Attachment A containing Rate Adjustments reflecting all corrections upon which the Parties agree. The Company shall provide the other Parties with appropriate work papers supporting any revisions made to the Rate Adjustments initially filed.

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Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions of Section II.B.3 below, the Rate Adjustments initially filed under the provisions of Section II.B.1 above, or such corrected Rate Adjustments as may be determined pursuant to the terms of this Section II.B.2, shall become effective for bills rendered on and after the first billing cycle for the following month of September ("September Adjustment"). Those Rate Adjustments shall then remain in effect until changed pursuant to the provisions of this Rider GFRP.

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### 3. RESOLUTION OF DISPUTED ISSUES

In the event there is a dispute regarding any Evaluation Report, the Parties shall work together in good faith to resolve such dispute. If the Parties are unable to resolve the dispute by the end of the twenty-five (25) day period provided for in Section II.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 II.B.2 above. Any disputed issues shall be submitted to the Council for the setting of an Administrative Hearing before its designated Hearing Officer and a subsequent Resolution of the Council pursuant to the provisions of the Home Rule Charter.

If the Council's final ruling on any disputed issues requires changes to the September Adjustment referenced in Paragraph II.B.2 above, the Company shall file a revised Attachment A ("Final Adjustment") containing such further modified Rate Adjustments within fifteen (15) days after receiving the Council's order resolving the dispute. The Company shall provide a copy of the filing to the Council together with appropriate supporting documentation. Such modified Rate Adjustments shall then be implemented with the first billing cycle of the month after the date of the ruling if the ruling is received by the 5<sup>th</sup> day of the month, otherwise, the modified Rate Adjustments shall then be implemented with the first billing cycle of the second subsequent month after the date of the ruling and shall remain in effect until superseded by Rate Adjustments established in accordance with the provisions of this Rider GFRP.

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Within 60 days after receipt of the Council's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at a Council mandated rate of interest. Such refund/surcharge amount shall be based on customers' revenue from the first billing cycle of September of the filing year through the last date the interim Rate Adjustments were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Council.

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## C. ANNUAL REDETERMINATION OF RATE ADJUSTMENTS

### 1. DEFINITION OF TERMS

#### a. EVALUATION PERIOD

The Evaluation Period shall be the twelve month period ended December 31 of the calendar year immediately preceding the filing. All data utilized in each Evaluation Report shall be based on actual results for the Evaluation Period as recorded as gas operations on the Company's books in accordance with the Uniform System of Accounts and such other documentation as may be appropriate in support of adjustments including known and measurable<sup>1</sup> changes in the revenues or cost of providing utility service for the Evaluation Period as further addressed in Attachments B and C hereto.

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#### b. EARNED RATE OF RETURN ON COMMON EQUITY

The Earned Return on Common Equity ("EROE") shall be evaluated based on the Company's total revenues and costs. The EROE for any Evaluation Period shall be determined in accordance with the EROE formula set out in Attachment B. The EROE determination shall reflect the Evaluation Period adjustments set out in Attachment C.

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#### c. BENCHMARK RATE OF RETURN ON RATE BASE

The Benchmark Rate of Return on Rate Base ("BRORB") shall be determined in accordance with the BRORB formula set out in Attachment D. The BRORB is the composite weighted embedded cost of capital reflecting the Company's annualized costs of Long-term Debt, Preferred Stock, and Common Equity as of the end of the Evaluation Period. The Debt, Preferred Stock and Equity capitalization ratios, as set out in Attachment D, shall be the actual equity capitalization ratio as of December 31 of the calendar year immediately preceding the filing adjusted for financing activity.

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#### 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 Attachment E.

#### e. ANNUALIZED EVALUATION PERIOD GFRP REVENUE

The Annualized Evaluation Period GFRP Revenue is the Rider GFRP Rider Rate Adjustment (Final Adjustment) in effect at the end of the Evaluation Period multiplied times the applicable Evaluation Period Billing Revenues.

#### f. TOTAL RIDER GFRP REVENUE

The Total Rider GFRP Revenue is the Annualized Evaluation Period GFRP Revenue plus the reduction/increase in Rider GFRP Revenue as calculated in Attachment F.

#### g. RATE OF RETURN ON COMMON EQUITY BANDWIDTH

The Rate of Return on Common Equity Bandwidth ("Bandwidth") shall be an Upper Band equal to the EPCOE plus 0.50% (50 basis points) and a Lower Band equal to

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<sup>1</sup> For purposes of this Rider GFRP, adjustments for changes to Rate Base, Revenues, and Expense for the prospective twelve months following the GFRP evaluation period (i.e. Proforma Adjustments) can be made as long as they are "Known and Measurable." Known and Measurable changes, including attendant impacts, are those changes that reflect changes in operating conditions and/or costs incremental to test year evaluation period operations. Such costs must be expected to be incurred and reasonably budgeted with sufficient information to be verified as appropriate proforma adjustments as set forth in Attachment G.

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the EPCOE minus 0.50% (50 basis points).

## **2. TOTAL RIDER GFRP REVENUE**

In each Evaluation Period, the Total Rider GFRP Revenue level shall be determined using the Rider GFRP Revenue Redetermination Formula set out in Attachment F, which reflects the following rules:

- a. If the EROE is less than the Lower Band, the ROE Adjustment shall be equal to the EPCOE minus the EROE.
- b. If the EROE is greater than the Upper Band the ROE Adjustment shall be equal to the EPCOE minus the EROE.
- c. There shall be no change in Rider GFRP 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.

## **3. RIDER GFRP REVENUE ALLOCATION**

The Total Rider GFRP Revenue, as determined under the provisions of Section II.C.2, will be allocated to each applicable rate schedule based on an equal percentage of base rate revenue. This percentage will be developed by dividing the Total Rider GFRP Revenue by the total applicable base rate revenue, calculated pursuant to Attachment B.

## **4. RATE ADJUSTMENT REDETERMINATION**

All applicable retail rate and rider schedules on file with the Council will be adjusted through Rider Schedule GFRP by the percentage as determined under Section II.C.3.

### **III. PROVISIONS FOR OTHER RATE CHANGES**

#### **A. EXTRAORDINARY COST CHANGES**

It is recognized that from time to time ENOL may experience extraordinary increases or decreases in costs that occur as a result of actions, events, or circumstances beyond the control of the Company. Such costs may significantly increase or decrease the Company's revenue requirements and, thereby, require rate changes that this Rider GFRP is not designed to address. Should ENOL experience such an extraordinary cost increase or decrease having an annual revenue requirement impact exceeding \$1 million on a total gas Company basis, then either the Company or the Council may initiate a proceeding to consider a pass-through of such extraordinary cost increase or decrease.

#### **B. SPECIAL RATE FILINGS**

The Company is experiencing a changing business environment and increasing competition. Experimental, developmental, and alternative rate schedules may be appropriate tools for the Company to use to address these conditions. Therefore, nothing in this Rider shall be interpreted as preventing the Company from proposing, or requiring the Council to approve, any revisions to existing rate schedules or implement new rate schedules as may be appropriate. Any such rate changes shall be filed with the Council and evaluated in accordance with the rules and procedures then in effect.

**C. FORCE MAJEURE**

In addition to the rights of ENOL under this Rider, or as provided by law, to make a filing for the pass-through of costs outside the provisions of the Rider GFRP, if any event or events beyond the reasonable control of ENOL including 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 ENOL or result in a deficiency of revenues to ENOL which is not readily capable of being addressed in a timely manner under this Rider GFRP, ENOL may file for rate or other relief outside the provisions of the Rider GFRP. Such request shall be considered by the Council in accordance with applicable law governing such filings.

**D. CHANGES IN TAX RATE**

In the event of a change in the state or federal corporate income tax rate(s) applicable to ENOL, and/or any related changes to tax law, including, but not limited to changes that may affect the effective tax rate(s) and/or changes that may affect the treatment of accumulated deferred income tax, ENOL shall include in the FRP Evaluation Report following the change in law, all relevant information for the Council to determine the effect on the revenue requirement and propose related ratemaking treatment to become effective as of the date of the change in law.

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**IV. EFFECTIVE DATE AND TERM**

Rider GFRP shall continue in effect for three years with annual Evaluation Report filings to be made on or before April 30 of 2020, 2021, and 2022 for the test years 2019, 2020, and 2021, respectively. The Rate Adjustments resulting from the April 30, 2022 Filing shall continue in effect until such time as new rates become effective pursuant to a final Council order.

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**ENTERGY NEW ORLEANS, LLC  
GAS FORMULA RATE PLAN  
FOR THE PERIOD ENDED DECEMBER 31, 20XX**

**TABLE OF CONTENTS to EVALUATION REPORT & WORKPAPERS**

<b><u>SECTION</u></b>	<b><u>DESCRIPTION</u></b>
1	Attachment A - Revised Rate Adjustments
2	Attachment F - Evaluation Period Revenue Adjustment Total Rider GFRP Revenue
3	Attachment B - Earned Rate of Return on Common Equity Rate Base Operating Income Income Tax
4	Attachment E - Evaluation Period Cost Rate for Common Equity
5	Attachment D - Benchmark Rate of Return on Rate Base
6	Attachment C - Adjustment Descriptions Rate Base Adjustments Operating Income Statement Adjustments Income Tax Adjustments
7	Other Rate Changes
	<b><u>Workpapers (to be included in GFRP filings)</u></b>
8	Per Book Evaluation Period Result
8.1	Per Book Accounting Workpapers
8.2	Miscellaneous Data
9	FERC Form 1 selected pages to substantiate Per Book Data
10	Adjustments per Attachment C Rate Annualization Adjustment Interest Synchronization Income Taxes Ratemaking Adjustments for Evaluation Report Based on Test Year 2019 Ratemaking Adjustments for Evaluation Report Based on Test Year 2020 and 2021 Reclassifications Out-of-Period Items Other
11	Benchmark Rate of Return on Rate Base

12 Attachment G – Documentation in Support of Known and Measurable Changes

Effective XX-X-XX

**ATTACHMENT A**

**ENTERGY NEW ORLEANS, LLC  
GAS FORMULA RATE PLAN RIDER SCHEDULE GFRP-5  
RATE ADJUSTMENTS  
FOR THE TEST YEAR ENDED DECEMBER 31, 20XX**

The following Rate Adjustments will be applied to the rates set out in the monthly bills of Entergy New Orleans, LLC's ("ENOL") Rate Schedules identified below, or such additional rate schedules of ENOL subject to the Gas Formula Rate Plan Rider Schedule GFRP-5 that may become effective, but not including special contracts that do not specifically provide for the application of the Rider GFRP-5. The Rate Adjustments shall be effective for bills rendered on and after the first billing cycle of September of the filing year or as approved by the City Council of the City of New Orleans.

The Net Monthly Bill calculated pursuant to each applicable retail rate schedule\* on file with the City Council of the City of New Orleans will be adjusted monthly by a percentage of X.XXXX% before application of the monthly purchase gas adjustment except this Rider will not apply to the following:

\*Excluded Schedules: Contract Minimums, GAFC, IRAR-G, GR-1, MGS and PGA.

## Attachment B

<p style="text-align: center;"><b>Entergy New Orleans, LLC</b>  <b>Formula Rate Plan</b>  <b>Earned Rate of Return on Common Equity Formula</b>  <b>Gas</b>  <b>For the Test Year Ended December 31, 20XX</b></p>			
Line No.	Description		Adjusted Amount
<b>TOTAL COMPANY</b>			
1	RATE BASE	Att B, P 2, L 19	
2	BENCHMARK RATE OF RETURN ON RATE BASE	Att D, L 4, Col D	
3	REQUIRED OPERATING INCOME	L 1 * L 2	
4	NET UTILITY OPERATING INCOME	Att B, P 3, L 24	
5	OPERATING INCOME DEFICIENCY/(EXCESS)	L 3 - L 4	
6	REVENUE CONVERSION FACTOR (1)		
7	REVENUE DEFICIENCY/(EXCESS)	L 5 * L 6	
8	PRESENT RATE REVENUES ULTIMATE CUSTOMERS	Att B, P 3, L 1	
9	REVENUE REQUIREMENT	L 7 + L 8	
10	PRESENT RATE REVENUES	Att B, P 3, L 1	
11	REVENUE DEFICIENCY/(EXCESS)	L 9 - L 10	
12	REVENUE CONVERSION FACTOR (1)	L 6	
13	OPERATING INCOME DEFICIENCY/(EXCESS)	L 11/L 12	
14	RATE BASE	Att B, P 2, L 19	
15	COMMON EQUITY DEFICIENCY/(EXCESS)	L 13/L 14	
16	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%)	Att D, L 3, Col D	
17	WEIGHTED EARNED COMMON EQUITY RATE (%)	L 16 - L 15	
18	COMMON EQUITY RATIO (%)	Att D, L 3, Col B	
19	EARNED RATE OF RETURN ON COMMON EQUITY (%)	L 17/L 18	

## Notes

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(1) Revenue Conversion Factor =  $1 / [(1 - \text{Composite Tax Rate}) * (1 - \text{Bad Debt-Regulatory Commission Tax})]$

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## Attachment B

<b>Entergy New Orleans, LLC</b> <b>Formula Rate Plan</b> <b>Rate Base (A)</b> <b>Gas</b>  <b>For the Test Year Ended December 31, 20XX</b>				
Line No.	Description	Per Books	Adjustments (B)	Adjusted Amount
1	PLANT IN SERVICE			
2	ACCUMULATED DEPRECIATION			
3	<b>NET UTILITY PLANT ( L1+ L2)</b>			
4	PLANT HELD FOR FUTURE USE			
5	CONSTRUCTION WORK IN PROGRESS ( C )			
6	MATERIALS AND SUPPLIES ( D )			
7	PREPAYMENTS ( D )			
8	CUSTOMER ADVANCES			
9	CUSTOMER DEPOSITS			
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D)			
11	PROVISION FOR INJURIES & DAMAGES RESERVE ( D )			
12	GAS STORED UNDERGROUND (D)			
13	ACCUMULATED DEFERRED INCOME TAXES			
14	ACCUMULATED DEFERRED ITC PRE-1971-NET			
15	CASH WORKING CAPITAL (E)			
16	OTHER ( F ) ( G )			
17	NET UNAMORTIZED REGULATORY ASSETS/LIABILITIES			
18	PENSION LIABILITY EXCLUDING SFAS 158			
19	<b>RATE BASE (L3 + Sum of L4 through L18)</b>			

**Notes:**

- (A) Ending balances are to be utilized except where otherwise noted
- (B) Adjustments as set out in Attachment C to this rider GFRP. See Section 6 for the Adjustments Summary. See Section 10 for the Adjustment Workpapers.
- (C) Amount not subject to AFUDC accrual
- (D) 13-month average balances
- (E) Cash Working Capital is deemed to be zero.
- (F) Other items included pursuant to Section 8 of Attachment C
- (G) Beginning & Ending or 13-mos average as more appropriate.

## Attachment B

<b>Entergy New Orleans, LLC</b> <b>Formula Rate Plan</b> <b>Operating Income</b> <b>Gas</b>  <b>For the Test Year Ended December 31, 20XX</b>				
Line No.	Description	Per Books	Adjustments (A)	Adjusted Amount
<b>REVENUES</b>				
1	SALES TO ULTIMATE CUSTOMERS			
2	OTHER GAS REVENUE			
3	TOTAL OPERATING REVENUES (L1 + L2)			
<b>EXPENSES</b>				
4	GAS OPERATION & MAINTENANCE			
5	PRODUCTION -- GAS PURCHASES			
6	TRANSMISSION			
7	DISTRIBUTION			
8	CUSTOMER ACCOUNTING			
9	CUSTOMER SERVICE & INFORMATION			
10	SALES			
11	ADMINISTRATIVE & GENERAL			
11	TOTAL GAS O&M EXPENSES ( Sum of L4 - L10)			
12	GAIN FROM DISPOSITION OF ALLOWANCES			
13	REGULATORY DEBITS & CREDITS (B)			
14	DEPRECIATION & AMORTIZATION EXPENSES			
15	INTEREST ON CUSTOMER DEPOSITS			
16	TAXES OTHER THAN INCOME			
17	STATE INCOME TAX			
18	FEDERAL INCOME TAX			
19	PROV DEF INC TAX - STATE - NET			
20	PROV DEF INC TAX - FED - NET			
21	INVESTMENT TAX CREDIT			
22	OTHER (C)			
23	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)			
24	<b>NET UTILITY OPERATING INCOME (L 3 - L 23)</b>			

## Notes:

- (A) Adjustments defined in Attachment C
- (B) Including, but not limited to, the amortization of regulatory assets and liabilities
- (C) Other items included pursuant to Section 8 of Attachment C

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## Attachment B

<b>ENERGY NEW ORLEANS, LLC</b> <b>Formula Rate Plan</b> <b>INCOME TAX</b> <b>GAS</b> <b>For the Test Year Ended December 31, 20XX</b>					
Line No.	Description	Reference	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES	Att B, P 3, L 3			
2	TOTAL O&M EXPENSE	Att B, P 3, L 11			
3	GAIN FROM DISPOSITION OF ALLOWANCES	Att B, P 3, L 12			
4	REGULATORY DEBITS & CREDITS	Att B, P 3, L 13			
5	DEPRECIATION & AMORTIZATION EXPENSE	Att B, P 3, L 14			
6	INTEREST ON CUSTOMER DEPOSITS	Att B, P 3, L 15			
7	TAXES OTHER THAN INCOME	Att B, P 3, L 16			
8	NET INCOME BEFORE INCOME TAXES	L1 - Sum of L2 through L7			
9	ADJUSTMENTS TO NET INCOME BEFORE TAXES				
10	TAXABLE INCOME	L8 + L9			
	<b>COMPUTATION OF STATE INCOME TAX</b>				
11	STATE TAXABLE INCOME	L10			
12	STATE ADJUSTMENTS				
13	TOTAL STATE TAXABLE INCOME	L11 + L12			
14	STATE INCOME TAX BEFORE ADJUSTMENTS (B)	L13 * Eff. Tax Rate			
15	ADJUSTMENTS TO STATE TAX				
16	<b>STATE INCOME TAX</b>	L14 + L15			
	<b>COMPUTATION OF FEDERAL INCOME TAX</b>				
17	TAXABLE INCOME	L10			
18	STATE INCOME TAX BEFORE ADJUSTMENTS (B)	L14 as deduction			
19	FEDERAL ADJUSTMENTS				
20	TOTAL FEDERAL TAXABLE INCOME	Sum of L17 through L19			
21	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (B)	L 20 * Eff. Tax Rate			
22	ADJUSTMENTS TO FEDERAL TAX				
23	<b>FEDERAL INCOME TAX</b>	L21 + L22			

## Notes:

(A) Adjustments as defined in Attachment C.

(B) The Tax Rate in effect at the time the Evaluation Report is filed shall be utilized.

## Attachment C

### ENTERGY NEW ORLEANS, LLC

#### EVALUATION PERIOD ADJUSTMENTS

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

**1. Rate Annualization Adjustment**

- A) Rate Schedule Revenue shall be adjusted to reflect, on an annualized basis, the Rate Adjustment in effect at the end of the Evaluation Period under this Rider GFRP. T
- B) The rate base, revenue and expense effects associated with the IRAR-G rider, that ENOL may have in effect during the Evaluation Period are to be eliminated. T  
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**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 GFRP Rider shall be reflected in the calculation of all income tax amounts; and
- D) Tax effects normally excluded for ratemaking purposes shall be eliminated.

**4. Ratemaking Adjustments for Evaluation Report Based on Test Year 2019** T

- A) Present base rate revenue shall be adjusted to reflect, on an annualized basis, the rate actions resulting from the Combined Rate Case, Council Docket No. UD-18-07 (2019). T  
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- B) The depreciation expense associated with Plant in Service shall be annualized. T
- C) The amortization of any regulatory assets authorized in the Combined Rate Case shall be annualized. T
- D) The expense credit associated with amounts expensed prior to 2019 but included in any regulatory assets authorized in the Combined Rate Case shall be eliminated. T
- E) Extraordinary Cost Change T

**5. Ratemaking Adjustments for Evaluation Report Based on Test Years 2020 and 2021** T

- A) Extraordinary Cost Change

**6. Reclassifications**

- A) 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 the reclassification of below-the-line interest expense associated with customer deposits as interest on customer deposits expense. T

**7. Out-of-Period Items**

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

**8. Other**

In addition to Adjustments 1 through 7 above, there may, from time-to-time, be special costs or rate effects that occur during an Evaluation Period that require adjustments of the Evaluation Period cost data. Nothing in this Rider GFRP shall preclude any Party from proposing such adjustments.

- A) ENO may propose other known and measurable costs that are supportable and expected to be incurred in the prospective 12 months following the FRP evaluation period, if the Company elects to do so, in accordance with Attachment G.

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## Attachment D

**ENTERGY NEW ORLEANS, LLC**  
**Formula Rate Plan**  
**BENCHMARK RATE OF RETURN ON RATE BASE**  
**GAS**  
**For the Test Year Ended December 31, 20XX**

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<u>Description</u>	<u>( A ) Capital Amount (1) (\$)</u>	<u>( B ) Capital Ratio (%)</u>	<u>( C ) Cost Rate (2) (%)</u>	<u>( D ) Benchmark Rate of Return on Rate Base(3)</u>
1 LONG-TERM DEBT				
2 PREFERRED EQUITY				
3 COMMON EQUITY (4)				
4 TOTAL			100.%	

## Notes:

- (1) Amounts at the end of the Evaluation Period as adjusted for refinancing activities. 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.
- (2) Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period divided by the corresponding Capital Amount. The Long-Term Debt Cost Rates 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.
- (3) The components of the 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 % to two decimal places (XX.XX%).
- (4) The common equity ratio shall be the lesser of 50% or the percentage resulting from the Common Equity amount at the end of the Evaluation Period as adjusted for refinancing activities.

**Attachment E**

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

**EVALUATION PERIOD COST RATE FOR COMMON EQUITY**

The EPCOE applicable for any Evaluation Report pursuant to this Rider GFRP shall be 9.35%.

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## Attachment F

**ENERGY NEW ORLEANS, LLC**  
**Formula Rate Plan**  
**RIDER FRP REVENUE REDETERMINATION FORMULA**  
**GAS**  
**For the Test Year Ended December 31, XXXX**

<b>SECTION 1</b>		
<b>BANDWIDTH CHECK</b>		
Line No.	DESCRIPTION	REFERENCE
1	Earned Rate of Return on Common Equity ("EROE")	Attachment B, P 1, L 19
2	Evaluation Period Cost Rate for Common Equity ("EPCOE")	Developed per Attachment E
3	Upper Band ROE	L2 + 50 basis points
4	Lower Band ROE	L2 - 50 basis points
<b>SECTION 2</b>		
<b>ROE BAND RATE ADJUSTMENT</b>		
Line No.	DESCRIPTION	REFERENCE
5	Earned Rate of Return on Common Equity	L1
6	ROE Adjustment if Earnings Above Upper Band ROE	If L1 > L3, then Adjustment = L2 - L1, but no adjustment if L1 ≤ L3.
7	ROE Adjustment if Earnings Below Lower Band ROE	If L1 < L4, then Adjustment = L2 - L1, but no adjustment if L1 ≥ L4
8	Common Equity Capital Ratio	Attachment D, L3, Column B
9	Rate Base	Attachment B, P1, L1
10	Revenue Conversion Factor	Attachment B, P1, L 6
11	Total Change in Rider GFRP Revenue	(L6 or L7) * L8 * L9 * L10
<b>SECTION 3</b>		
<b>TOTAL BAND RATE ADJUSTMENT</b>		
Line No.	DESCRIPTION	REFERENCE
12	Annualized Evaluation Period GFRP Revenue (1)	
13	Change in Rider GFRP Revenue	L11
14	Extraordinary Cost Change Revenue Requirement	Per Sec. III.A of the Tariff
15	Total Rider GFRP Revenue (2)	L12 + L13 + L14

## Note:

- (1) Rider GFRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period revenues.
- (2) The Total Rider GFRP Revenue reflects the total credit or surcharge to be applied to customer bills based on the results of the Rider GFRP Redetermination Formula.

## ATTACHMENT G

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### Known and Measurable Adjustments to Rate Base and Operating Income

ENO proposes, but not limited to, the below known and measurable costs that are supportable and expected to be incurred in the prospective 12 months following the FRP evaluation period which are either (i) approved by the Council, or (ii) clearly supported in ENO's detailed budgeting process.

#### a) Rate Base:

Plant In Service - Each Evaluation Report may include and be based upon actual plant in service, plus additions to and retirements of plant in service expected to occur by the end of the year following the Evaluation Period (net of ADIT), as noted in Attachment B. See section below labeled Documentation in Support of Known and Measurable Changes to Plant in Service for further details of level of support will be provided.

Accumulated Depreciation - Each Evaluation Report may include depreciation expense using the depreciation rates in effect during the Evaluation Period as applied to the Plant In Service described above.

ADIT - Each Evaluation Report may include the synchronized ADIT based upon amounts included in rate base for the Evaluation Period.

Other Rate Base Adjustments – ENOL or CNO may propose adjustments for annualization or normalization, or to reflect known and measurable changes to rate base, subject to Council approval.

#### b) Revenues:

Rate Schedule Revenue - The Per Book revenues will be adjusted for any large industrial and/or commercial customer additions or losses by the end of the year following the Evaluation Period.

#### c) Expenses:

O&M Expense Adjustments (Non Payroll) - Each Evaluation Report may include adjustments to the previous calendar year O&M Expense based on known and measurable changes by the end of the year following the Evaluation Period.

Administrative & General Expense Adjustment - Each Evaluation Report may include adjustments to the previous calendar year Administrative & General Expense based on known changes by the end of the year following the Evaluation Period.

Payroll Expense Adjustment - Each Evaluation Report may include an adjustment that reflects the level of payroll, related benefits and payroll taxes on an annualized basis for the headcount as of January 31 of the year following the Evaluation Period.

Depreciation Expense Adjustment - Each Evaluation Report may include an adjustment that reflects the annualized depreciation expense using the depreciation rates to be in effect during the Evaluation Period applied to Plant In Service, including any known and measurable changes.

Other Expense Adjustments – The Company or CNO may propose adjustments for annualization or normalization, or to reflect known and measurable changes to operating expenses, subject to Commission approval.

### Documentation in Support of Known and Measurable Changes to Plant in Service

- A. Capital Project Summary Sheet (Plant in Service) by Function (Transmission, Distribution, Production, and General Plant & Intangible):

The Company shall provide a complete listing of the Company's capital programs and projects not otherwise included in the programs reflected in the Evaluation Period historical rate base, broken out by function by FERC account, that clearly shows the amount to be closed to plant or included in CWIP for amounts closing in the year following the Evaluation Period historical rate base as known and measurable adjustments.

- B. Major Specific Projects (\$10 million and above closing to plant or in CWIP for amounts closing in the year following the Evaluation Period historical rate base as known and measurable adjustments):

For each capital project listed in Section A above for which the estimated capital costs exceed \$10 million and which does not fall within the description of recurring program spending described in Section D below, the Company shall provide as minimum filing requirements the following documentation:

- 1) Clearly defined project description, including project objective
- 2) The projected start and end dates of the project
- 3) Any historical spend on the project, if applicable, and developed cost estimate for the spend in the Evaluation Period that will close to plant by December 31 of the following year
- 4) An analysis that describes:
  - a) how the project advances customer service, reliability, safety, operational efficiency or other similar purposes
  - b) why the project is appropriate at this time
  - c) alternative(s) that were considered and the cost associated with alternative(s) or a statement explaining why no feasible alternatives exist
  - d) Any engineering plans, specifications or drawings that exist at the time of the Evaluation Report filing

- C. Specific Projects (between \$5 million and \$10 million closing to plant or in CWIP for amounts closing in the year following the Evaluation Period historical rate base as known and measurable adjustments):

For each capital project listed in Section A above for which the estimated capital costs exceeds \$5 million but are less than \$10 million and which does not fall within the description of recurring program spending described in Section D below, the Company shall provide as minimum filing requirements the following documentation, with the understanding that the Company shall provide any additional documentation in response to reasonable data requests by CNO that will facilitate CNO's review of the Evaluation Report:

- 1) Clearly defined project description and project objective, including how the program advances customer service, reliability, safety, operational efficiency or other similar purposes
- 2) The projected start and end dates of the project
- 3) Any historical spend on the project, if applicable, and developed cost estimate for the spend in the Evaluation Period that will close to plant by December 31 of the following year

- D. Recurring program spending:

For recurring capital spending that can be categorized in to programs with defined objectives that are budgeted collectively, and which is not captured in Sections B and C above, the Company shall provide:

- a. program description and purpose of the program, including how the program advances customer service, reliability, safety, operational efficiency or other similar purposes
- b. Cost estimate based upon an analysis of historical plant in service data from which the amount requested to be included in rate base was derived
- c. An explanation for any material deviations from historical program trends that are reflected in the amount requested to be included in rate base



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**ADDITIONAL FACILITIES CHARGE RIDER**

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**I. AVAILABILITY**

This Facilities Charge Rider is available to Customers taking service under the Company's Residential, Small General Service, Large General Service, and the Company's Small or Large Municipal Gas Service gas service rate schedules.

**II. APPLICATION**

When the Company installs facilities other than those normally furnished for like levels of service to similar customers ("Additional Facilities"), the Customer will enter into a Facilities Agreement with the Company and pay to the Company a net monthly charge based on the investment by Company in such facilities and the monthly percentages from either Option A or Option B below, as appropriate. At the execution of each Facilities Agreement, the Customer will have a one-time election to select either Option A or Option B for the definition of the monthly rate associated with Company's investment in the Additional Facilities. Any subsequent capital additions, replacements, or modifications of facilities will be treated as described in Option A and Option B below.

**A. OPTION A**

Customers that select Option A for Additional Facilities must pay a net monthly facilities charge of 1.455% per month of the installed cost of all facilities included in the Facilities Agreement. Subsequent capital modifications or additions to such facilities will be subject to the above rate as applied to the cost of the additions or modifications. Subsequent replacement of an Additional Facilities component will be subject to the above rate, as applied to the excess of the cost of replacement over the original installed cost of the replaced facilities.

**B. OPTION B**

Customers that select Option B for Additional Facilities must define in the Facilities Agreement the number of years (the "Recovery Term") that will define the appropriate monthly rates to be applied to the Company's investment. The Recovery Term cannot be longer than 10 years. The following table specifies the monthly percentages for application during the selected Recovery Term and any years following the Recovery Term. These percentages will apply monthly to the installed cost of all facilities included in the Facilities Agreement. Prepayment of any charges associated with the Facilities Agreement prior to expiration of the selected Recovery Term is not allowed.

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<b><u>Selected Recovery Term (Years)</u></b>	<b><u>Monthly % During Recovery Term</u></b>	<b><u>Monthly % Post-Recovery Term</u></b>
1	9.449%	0.578%
2	5.271%	0.578%
3	3.885%	0.578%
4	3.197%	0.578%
5	2.787%	0.578%
6	2.517%	0.578%
7	2.327%	0.578%
8	2.187%	0.578%
9	2.08%	0.578%
10	1.995%	0.578%

Subsequent modifications and additions to Additional Facilities covered by a Facilities Agreement shall be subject to a new Option B Facilities Agreement covering the installed cost of such facilities, wherein Customer must select a Recovery Term that will define the appropriate monthly rate for such cost.

Subsequent replacement of an Additional Facilities component shall be subject to a new Facilities Agreement covering the installed cost of such item and the customer may select either Option A or Option B for such item. If the Facilities Agreement covering the replaced item remains in effect because there was not a total replacement of the Additional Facilities covered by the Facilities Agreement, the costs covered by such agreement shall be reduced by the original cost of the replaced facility. If the replacement occurs prior to the end of the Recovery Term for the replaced facility, the replacement installed cost shall be reduced by the salvage value of the replaced facility, if any.

### **III. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

### **IV. CONTRACT PERIOD**

The initial contract period of any contract for Additional Facilities provided hereunder shall be for not less than ten (10) years and shall be automatically 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 contract period or any anniversary thereof.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

SCHEDULE IRAR-G

Effective: March 2020 Billing  
Filed: December 9, 2019  
Supersedes: New Schedule  
Schedule Consists of: One Page plus Attachment A

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**INTERIM RATE ADJUSTMENT RIDER**

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**I. GENERAL**

The purpose of this Interim Rate Adjustment Rider ("IRAR-G") schedule is to provide a mechanism to adjust the Entergy New Orleans, LLC ("ENOL" or "Company") rates from the date of implementation to the effective date of August 2019 billing as approved by the Council of the City of New Orleans ("CNO" or "Council") and set forth in Resolution R-19-457.

**II. APPLICABILITY**

This rider is applicable under the regular terms and conditions of the Company to Customers served under the applicable retail rate schedules as described in Attachment A of this IRAR-G, subject to the jurisdiction of the New Orleans City Council.

**III. SCHEDULE IRAR-G RATES**

The Schedule IRAR-G Rates shall be applied as set forth in Attachment A to this Schedule IRAR-G.

**IV. TERM**

The Schedule IRAR-G rates shall be applied commencing with the billing months of implementation of the rate proceeding in Council Docket No. UD-18-07, March, April and May 2020.

**ATTACHMENT A**

**ENTERGY NEW ORLEANS, LLC  
INTERIM RATE ADJUSTMENT RIDER**

**NET MONTHLY RATE**

The following Rates will be added to the rates approved by the Council in Docket No. UD-18-07 and as set out in the Net Monthly Bill or Monthly Bill for gas service billed under applicable retail rate schedule\* on file with the City of New Orleans. The IRAR-G Rate Adjustments shall be effective for the billing months of March, April and May 2020.

\*Excluding Non-Jurisdictional and special contracted rates

<u>Rate Class</u>	<u>Rate Schedule</u>	<u>IRAR-G Rates March – May 2020</u>
Residential	RGS	(\$0.0913) per ccf
Small General	SG	(\$0.1767) per ccf
Large General	LG	(\$0.0817) per ccf
Small Municipal	SM	(\$0.0421) per ccf
Large Municipal	LM	(\$0.0137) per ccf



**ENTERGY NEW ORLEANS, LLC**

**INDEX OF GAS RATE AND RIDER SCHEDULES**

<b>Schedule</b>	<b>Title</b>	<b>Page No.</b>
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LG-12	Large General Gas Service	3
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GR-1	Retail Rate Adder Rider	7
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**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: RGS-13 Effective 9/29/11  
Schedule Consists of: One Sheet

SCHEDULE RGS-14

**RESIDENTIAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used for domestic requirements only, in individual family residences or in individual family apartments. Service hereunder shall be metered through one meter, is for the exclusive use of the Customer, and shall not be resold or shared with others.

**III. NET MONTHLY BILL**

Rate:

A. Customer Charge: \$13.08

B. Commodity Charge:

(1) Basic Rate

Summer and Winter

\$0.2908 per ccf for all gas used

(2) Basic Rate with Gas Air Conditioning

<u>Summer</u>	<u>Winter</u>
<u>Billing Months May to October Inclusive</u>	<u>Billing Months November to April Inclusive</u>
\$0.2908 per ccf for the first 60 ccf	\$0.2908 per ccf for all gas used
\$0.2322 per ccf for all additional ccf	

Application of this clause is limited to those locations having a Company approved gas air conditioning installation and receiving such billing prior to January 25, 1973.

Company reserves the right to make periodic inspection of such installation to verify Customer's eligibility for continued billing under this rate.

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

(Continued on reverse side)

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

Open order unless, due to special circumstances, Company requires a term contract; provided however, that where service at the location designated by Customer is transient, seasonal, only occasionally used, or requires temporary facilities, customer will pay the cost of connection and disconnection.



**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

SCHEDULE SG-13

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: SG-12 Effective 9/29/11  
Schedule Consists of: One Sheet

**SMALL GENERAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used by any Customer served at one location. Service hereunder shall be metered through one meter, is for the exclusive use of Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefor.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to serve essential human needs.

**III. NET MONTHLY BILL**

Rate:

A. Customer Charge: \$21.40

B. Commodity Charge:

(1) Basic Rate

Summer and Winter

\$0.4146 per ccf for the first 550 ccf;

\$0.3089 per ccf for all additional ccf.

(2) Basic Rate with Gas Air Conditioning

Summer

Billing Months May to October Inclusive

\$0.4146 per ccf for the first 150 ccf

\$0.3089 per ccf for all additional ccf

Winter

Billing Months November to April Inclusive

\$0.4146 per ccf for the first 550 ccf

\$0.3089 per ccf for all additional ccf

Application of this clause is limited to those locations having a Company approved gas air conditioning installation and receiving such billing prior to January 25, 1973.

Company reserves the right to make periodic inspection of such installation to verify Customer's eligibility for continued billing under this rate.

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option, may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICEEffective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: LG-11 Effective 6/1/09  
Schedule Consists of: One Sheet

SCHEDULE LG-12

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**LARGE GENERAL GAS SERVICE**

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**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to gas used by any Customer served at one location. Service hereunder shall be metered at one point of service, is for the exclusive use of the Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefor.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to serve essential human needs.

**III. NET MONTHLY BILL**

Rate:

- A. Customer Charge: \$112.58
- B. Commodity Charge: \$ 2.8557 per mcf for all gas used.
- C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The Contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: SM-4 Effective 6/1/09  
Schedule Consists of: One Sheet

SCHEDULE SM-5

**SMALL MUNICIPAL GAS SERVICE**

**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to the gas requirements of any public building, plant, structure, school, or other institution, situated in the City of New Orleans, which is the property of and operated and administered by the City of New Orleans or any agency thereof, or by the Orleans Parish School Board. Service hereunder shall be metered at one point of service for each location, is for the exclusive use of the Customer, and shall not be resold, shared with or furnished to others except that the Customer may furnish service to its tenants if no specific charge is made therefore.

In the event of shortage of deliveries of gas to Company, service under this schedule will be subject to curtailment in order for Company to service essential human needs.

**CATEGORIES OF SERVICE**

Small Municipal Gas Service  
Small Municipal Gas Service – Eastbank CNO Libraries  
Small Municipal Gas Service – Algiers CNO Libraries  
Small Municipal Gas Service – CNO Schools and Miscellaneous

**III. NET MONTHLY BILL**

- A. Customer Charge: \$41.65
- B. Commodity Charge: \$4.0749 per mcf for the first 55 mcf;  
\$3.0306 per mcf for all additional mcf.

C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective due date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 5%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

SCHEDULE LM-13

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: LM-12 Effective 6/1/09  
Schedule Consists of: One Sheet

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**LARGE MUNICIPAL GAS SERVICE**

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**I. AVAILABILITY**

This schedule is available to all applicants for the provision of gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. APPLICATION**

This schedule is applicable to the gas requirements for water purification and distribution, drainage, sewerage and other related purposes at the Customer's plant situated in the City of New Orleans, which is the property of and operated and administered by the City of New Orleans or any agency thereof when served under special contract. Service hereunder shall be metered at one or more points of delivery at Company's option, is for the exclusive use of the Customer and shall not be resold or shared with others.

In the event of shortage of deliveries of gas to Company, service under this schedule will be the last to be subject to curtailment in order for the Sewerage and Water Board of New Orleans to serve essential human needs.

**III. NET MONTHLY BILL**

- A. Customer Charge: \$531.95
- B. Commodity Charge: \$ 1.5576 per mcf for all gas used.
- C. Adjustments:

First – Plus or minus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or reduced by any governmental authority after the effective date of this schedule, which is assessed or levied against the Company or directly affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenue from gas service sold, or on the volume of gas purchased for sale, or sold, or on any other basis where direct allocation is possible.

Second – Plus the purchased gas adjustment to be calculated based upon the total ccf included in the monthly bill times the adjustment per ccf for the current month calculated in accordance with Rate Schedule PGA.

**IV. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

**V. CONTRACT PERIOD**

The contract shall be for a minimum period of one year and, at Company's option may be longer to justify the investment in facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

SCHEDULE MGS-4

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: MGS-3 Effective 6/1/09  
Schedule Consists of: Two Sheets

**MISCELLANEOUS GAS SERVICES**

**I. AVAILABILITY**

To all points throughout the territory served by the Company under retail electric service rate schedules.

**II. APPLICABILITY**

The following charges apply to the miscellaneous services provided by the Company to customers served under any retail electric rate schedule and/or rider schedule.

**III. CHARGES**

**A. Suspended Service Reconnection Charge**

A charge at the rates set forth below will be made for those services provided in order to reconnect a Customer's point of delivery to the Company's gas distribution system where service has been terminated or suspended.

<u>Type of Service</u>	<u>Reconnection Charge</u>
Gas Only	\$30.00
Combination Electric & Gas*	\$30.00

\* If reconnection of both services is requested.

**B. Deposits**

The Company may, at any time, require a deposit from the customer as security for the payment of bills, in accordance with §§ 45 & 47 of the Company's Service Regulations.

**C. Interest on Deposit Credit**

The Company will annually credit the Customer's account for interest at the then-effective Louisiana Judicial Rate of Interest as specified in Louisiana Revised Statutes RS 13:4202 on the amount of any deposit held as security for the payment of bills

**D. Meter Test Charge**

The meter test charges are as follows:

<u>Timing of Meter Test</u>	<u>Charge</u>
First Meter Test in any twelve (12) month period: .....	No Charge
Each subsequent Meter Test in the same twelve (12) month period:	
If outside the range of accurate registration as defined in the Company's Service Regulations .....	No Charge
If within the range of accurate registration as defined in the Company's Service Regulations .....	\$50.00

**E. Non-Sufficient Funds Charge**

A charge will be made, as shown below, when payment for services by check, or other payment method, received from Customer and not honored for payment by Customer's financial institution for any reason other than the institution's error.

<u>Type of Service</u>	<u>Non-Sufficient Funds Charge</u>
Gas Only	\$20.00
Combination Gas & Electric	\$20.00

**F. Relocation of Facilities Charge**

A Customer will be charged, in accordance with the Company's Service Regulations, the actual cost of relocating Company facilities when done for the convenience of the Customer. For purposes of this section, in those instances where removal of facilities occurs at the customer's request and within six (6) months a reinstallation of facilities is requested on the same customer premises, this shall constitute relocation and a relocation fee shall be charged.

**G. Special Metering Charge**

A Customer will be charged, in accordance with the Company's Service Regulations, the actual cost of special metering and associated equipment, including but not limited to remote metering, totalizing metering, pulse metering or prepaid metering when installed at the Customer's request.

**H. Meter Seal**

At the Customer's request or as a result of a Service Diversion investigation, a Service fee of \$25.00 will be charged on a Customer's Account to reseal the meter and install a meter locking device.

**I. Unauthorized Use of Service/Service Diversion (Meter Tampering)**

For all confirmed cases of Unauthorized Use of Service/Service Diversion cases, the Company shall be entitled to collect the Actual Tampering Costs associated with such Unauthorized Use of Service/Service Diversion, which Actual Tampering Cost shall be calculated and assessed set forth in the manner below.

**Calculation of Actual Tampering Costs**

"Actual Tampering Costs" shall include all costs actually incurred by the Company in examining and investigating the Unauthorized Use of Service/Service Diversion, including but not limited to the use of Company vehicles, service and office personnel or contractor time, property used to further secure facilities (e.g. locking devices), replacement of equipment and the repair of any damages to the Company's facilities, as well as the cost of consumption calculated as a result of the Unauthorized Use of Service/Service Diversion.



**ENTERGY NEW ORLEANS, LLC**

GAS SERVICE

SCHEDULE MGS-4

Effective: December 1, 2017

Filed: December 21, 2017

Supersedes: MGS-3 Effective 6/1/09

Schedule Consists of: Two Sheets

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**MISCELLANEOUS GAS SERVICES**

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Calculation of Consumption

If actual meter readings can be determined, the consumption charge will be calculated using the Customer's previous history where it can be determined as accurate. If the meter readings cannot be determined, the consumption charge will be calculated using the location's previous history where it can be determined as accurate. If the meter readings can be determined but are unusable or if the meter readings cannot be determined and previous history cannot be used, the consumption charge will be calculated using the individual monthly/daily average ccf for that Customer classification for the time period or a calculation of average daily consumption using the actual readings from the newly installed/secured meter multiplied by the then current rates.

Assessment of Actual Tampering Costs

In the event Unauthorized User of Service/Service Diversion is confirmed at a Customer's location and results in disconnection of Service, the Standard Average Diversion Charge of \$314.00 shall be assessed to a Customer's account prior to reconnection of Service. Upon reconnection of Service, the Actual Cost of Tampering will be calculated as outlined above and will be applied to the next bill.

If the Actual Cost of Tampering calculated exceeds the Standard Average Diversion Charge, the Customer's account will be billed the additional amount. If the Actual Cost of Tampering calculated does not exceed the Standard Average Diversion Charge, the account will be charged the Actual Cost calculated and credited for the Standard Average Diversion Charge paid on the account.

In the event Unauthorized User of Service/Service Diversion is confirmed at a Customer's location, but does not result in disconnection of Service, the Actual Cost of Tampering shall be assessed to the Customer's Account.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GR-1

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GR-1 Effective 2/1/97  
Schedule Consists of: One Sheet

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**RETAIL RATE ADDER RIDER**

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**I. APPLICATION**

To all retail customers served under any retail gas service rate schedule, rider schedule, or contract.

All provisions of the rate schedule with which this rider schedule is used will apply except as modified herein.

**II. BILLING**

All charges under the applicable rate schedule shall be divided by one minus the City of New Orleans Street Use Franchise Fee Rate (established as 5% by Ordinance 17963 M.C.S.; thus,  $1 - .05 = .95$ ) to determine the total amount due.

**III. MINIMUM BILL**

The minimum bill under the applicable rate schedule shall be divided by one minus the City of New Orleans Street Use Franchise Fee Rate (established as 5% by Ordinance 17963 M.C.S.; thus,  $1 - .05 = .95$ ) to determine the total minimum bill.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE PGA-4

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: PGA-3 Effective 10/27/05  
Schedule Consists of: Three Sheets Plus  
Attachment A

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**PURCHASED GAS ADJUSTMENT RIDER SCHEDULE**

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**I. GENERAL**

**A. PURPOSE**

This Purchased Gas Adjustment (“Rider PGA”) defines the procedure by which Entergy New Orleans, LLC (“ENOL” or “Company”) shall recover its cost of gas as those costs are set out in Attachment A to this Rider PGA (“Cost of Gas”). Rider PGA shall apply in accordance with the provisions of Section I.B below to all gas service billed under the Rate Schedules, whether metered or unmetered, subject to the jurisdiction of the Council of the City of New Orleans (“Council”).

**B. PURCHASED GAS ADJUSTMENT RATES**

The monthly rates associated with the Purchased Gas Adjustment (“Purchased Gas Adjustment Rates”) shall be set forth in Attachment A Page 1 Section 4 to this Rider PGA. The Purchased Gas Adjustment Rates shall be determined in accordance with the provisions of Sections II and III of this Rider PGA. The Purchased Gas Adjustment Rates shall be applied as set out in Attachment A Page 1 Section 4 to this Rider PGA. The Non-LM PGA shall be applicable to all rate schedules, excluding the LM rate schedule. The LM PGA shall be applicable to the LM rate schedule only.

**1. COMPONENTS OF THE NON-LM PGA RATES AND THE LM PGA RATES**

- a. The Non-LM Purchased Gas Adjustment Rates shall contain three components; 1) a Commodity component, 2) a Demand Charge component, and 3) a Surcharge component.
  - i. The Commodity component shall include all variable costs described in Section II.1. below, which are eligible for recovery.
  - ii. The Demand Charge component shall include all monthly fixed charges described in Section II.1. below, which are eligible for recovery. The Demand Charge is determined as described in Section II and Section III. A. 4 below.
  - iii. The Surcharge component shall be determined as described in Section II and Section III. D. below.
- b. The LM Purchased Gas Adjustment Rates shall contain two components; 1) a Gas Rate component, and 2) a Surcharge component.
  - i. The Commodity component shall include all variable costs and monthly fixed charges described in Section II.1. below, which are eligible for recovery.
  - ii. The Surcharge component shall be determined as described in Section II and Section III. D. below.

- c. ALLOCATION OF COMMODITY COSTS AND FIXED COSTS BETWEEN THE NON-LM PGA AND THE LM PGA.
  - i. Monthly variable costs are to be allocated ratably based on the quantity of gas purchased for the LM and Non-LM PGA as required by Council Resolution R-00-650.
  - ii. Monthly fixed charges are to be allocated 2.456% to the LM PGA and 97.544% to the Non-LM PGA as required by Council Resolution R-00-650.

## II. MONTHLY PURCHASED GAS ADJUSTMENT FILING

On or before the first billing cycle of each month following the effective date hereof, the Company shall file a monthly Purchased Gas Adjustment Filing with the Council. The monthly Purchased Gas Adjustment Filing shall include the monthly Purchased Gas Adjustment Rates, as set out in Attachment A Page 1 Section 4, and as determined by application of the formula set out in Attachment A Pages 1 through 5 to this Rider PGA ("Purchased Gas Adjustment Rate Formula"). Each Purchased Gas Adjustment Filing shall be filed with the Council and shall be accompanied by a set of workpapers sufficient to document fully the calculations of the redetermined Purchased Gas Adjustment Rates.

1. The following costs are eligible for recovery:
  - a. Current charges directly associated with transportation service provided by an interstate or intrastate pipeline. Includes the reservation (demand), variable (commodity) and fuel retention charges associated with physically delivering gas to ENOL's citygate(s) or to an off-system contract storage facility. Also includes Gas Research Institute ("GRI") and Annual Charge Adjustment ("ACA") surcharges imposed by the FERC.
  - b. Current charges directly associated with storage service provided by an interstate or intrastate pipeline (contract storage). Includes deliverability (reservation and/or demand), capacity, injection and withdrawal and storage loss charges. Storage deliverability (demand) and capacity charges are recoverable over the course of the year in the same manner as other pipeline reservation, demand or capacity charges. Volumetric injection, withdrawal and storage loss charges are to be included as an element of the costs of gas in storage and recovered when the gas is withdrawn from storage. Similarly, the gas supply commodity costs associated with the gas injected into storage are only eligible for inclusion in the PGA when the supplies are withdrawn from storage.
  - c. Current charges directly associated with gathering or processing service provided by an entity other than the gas utility.
  - d. Current charges directly associated with sales and/or transportation service provided by an interstate or intrastate pipeline. Includes, demand, reservation, capacity and commodity charges.
  - e. Current charges for commodity supplies of natural gas or liquefied gas obtained from producers, brokers or marketers, or other suppliers at the point of title transfer to the gas utility.
  - f. Current gas supplier reservation, demand and capacity charges for supplies of natural gas or liquefied gas obtained from producers, brokers, marketers or other suppliers.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE PGA-4 (Cont.)

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: PGA-3 Effective 10/27/05  
Schedule Consists of: Three Sheets Plus  
Attachment A

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**PURCHASED GAS ADJUSTMENT RIDER SCHEDULE**

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- g. On-system lost and unaccounted-for and company use gas ("LUFG") associated with serving PGA sales customers.
- h. Refunds and credits associated with transportation storage or sales services previously purchased to serve PGA sales customers and included in PGA rates.
- i. Prudently incurred costs associated with, or resulting from, various financial instruments purchased by ENOL to stabilize PGA rates. Includes, but is not limited to, the transactions costs associated with the purchase of futures contracts and options.

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**III. METHODOLOGIES**

**A. BILLING MONTH ESTIMATED COSTS AND SALES**

- 1. Projected monthly purchased gas cost is the result of multiplying the forecasted quantity of gas expected to be purchased during the billing month by the Gas supply commodity costs projections, as described in paragraph 3 below.
  - a. The gas sales forecast will be determined based upon a minimum of five years of weather-normalized historical sales data, which forecast will be updated semi-annually.
  - b. The quantity of gas forecasted to be purchased shall be the weather-normalized gas sales forecast multiplied by one plus the three year average of the Lost and Unaccounted For Gas ("L&UFG") factor applicable to PGA sales, as the three year average L&UFG factor applicable to PGA sales is reported in the most recent Annual Report filed by ENOL.
  - c. LM monthly sales forecast used in the LM and non-LM PGA shall be the average monthly use for the most recent five years of actual, non-weather adjusted sales, *i.e.* the five year average of each January, February, March, etc.
- 2. Interstate pipeline charges should be based on the most recent FERC-approved rates.
- 3. Gas supply commodity costs projections should be based on the actual price of the supply, if known. If actual prices for certain purchases are not known (as with spot market purchases or purchases with prices based on a published index), gas supply commodity costs projections for these purchases should reflect the closing New York Mercantile Exchange ("NYMEX") index price(s) for the applicable billing month as of the dates provided in advance by ENOL to the Council. For each billing month, ENOL shall include with its PGA Filing, a copy of the document that shows the actual NYMEX closing price utilized in calculation of the billing month PGA.

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4. The demand charge component included in each monthly Non-LM PGA shall be the result of dividing the actual non-LM demand charges incurred during the twelve months ending with the operating month by the actual Non-LM sales during the twelve months ending with the operating month. The operating month shall be the second month prior to the billing month (*i.e.*, for the billing month of June the operating month would April).

#### **B. OVER / UNDER RECOVERY**

The Purchased Gas Adjustment Filing should include an over / under recovery computation to provide a true-up of the Cost of Gas to actual Rider PGA revenues. This computation shall be made in accordance with Attachment A, Pages 2 and 3 to this Rider PGA.

#### **C. CARRYING CHARGES ON OVER / UNDER RECOVERY**

The over / under recovery computation shall include interest on the average of the balances existing at the beginning and end of the operating month. The interest rate to be utilized is the prime bank lending rate as published in the Wall Street Journal on the last business day of each month.

#### **D. CALCULATION OF SURCHARGE FOR OVER/UNDER RECOVERY**

1. The difference between the cost of gas purchased for the PGA during the operating month and the PGA revenue collected during the operating month shall be charged to the Over/Under Account.
2. Interest shall accrue in the Over/Under Account as described in paragraph C above.
3. The Surcharge applicable to the PGA in a billing month shall be the result of dividing the balance in the Over/Under Account at the end of the operating month by the PGA sales for the twelve months ending with the operating month.
4. All as shown by the formulae contained on Attachment A pages 2 and 3.

#### **IV. CORRECTION OF ERRORS IN PRIOR PERIODS**

ENOL is obligated to correct filing errors in prior period Purchased Gas Adjustment Filings. Filing errors are differentiated from vendor invoice errors or changes that occur on a continuing basis that are simply corrected in the then current operating month's Cost of Gas. Filing errors in prior period filings must be described and quantified in a supplemental report in the current operating month filing. Correction of the errors will be through an addition or subtraction to the cumulative over / under recovery balance absent other direction from the Council. The correction of the error should include interest from the effective date of the error through the effective date of the correction pursuant to Section III B above.

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#### **V. ANNUAL REPORT**

ENOL will provide to the Council an Annual Gas Filing in connection with its PGA on or before September 1 of each year based upon operations as of the close of business of the immediately preceding June 30<sup>th</sup>. Such Annual Gas Filing will include the information as set forth in Section 10 of the Agreement In Principle Regarding Purchase Gas Adjustment Mechanism dated May 4, 2005, as required by Council Resolution R-04-779.

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**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE PGA-4 (Cont.)

Effective: December 1, 2017  
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Supersedes: PGA-3 Effective 10/27/05  
Schedule Consists of: Three Sheets Plus  
Attachment A

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**PURCHASED GAS ADJUSTMENT RIDER SCHEDULE**

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**VI. TERM**

This Rider PGA shall remain in effect until modified or terminated in accordance with the provisions of this Rider PGA or applicable regulations or laws. Nothing herein shall prevent the Council or the Company from proposing elimination of this Rider PGA at any time in the manner provided by law.

Nothing contained in this Rider PGA shall limit the right of any party to file an appeal as provided by law.

Schedule PGA  
Attachment A  
Page 1 of 5  
Effective: 12/1/2017  
Filed: 12/21/2017

**ENTERGY NEW ORLEANS, LLC**  
**PURCHASED GAS ADJUSTMENT RATE FORMULA**

Data Based on Operations Month of  
Applied to Bill in the Month of

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LINE NO	DESCRIPTION	REFERENCE	
<b>PURCHASED GAS RATES FOR BILLING MONTH</b>			
1	Commodity Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	Attachment A: P5 , L9	_____/MCF
2	Gas Rate for Rate Schedule LM in Billing Month	Attachment A: P5 , L19	_____/MCF
<b>DEMAND CHARGE RATE FOR BILLING MONTH</b>			
3	Demand Charge Rate for All Rate Schedules Excluding Rate Schedule LM Sales	Attachment A: P5, L11	_____/MCF
<b>(OVER) / UNDER SURCHARGE RATES FOR BILLING MONTH</b>			
4	(Over) / Under Surcharge Rate for All Rate Schedules Excluding Rate Schedule LM Sales	Attachment A: P2, L14	_____/MCF
5	(Over) / Under Surcharge Rate for Rate Schedule LM Sales	Attachment A: P3, L13	_____/MCF
<b>PURCHASED GAS ADJUSTMENT RATES FOR BILLING MONTH</b>			
6	Purchased Gas Rate for All Rate Schedules Excluding Rate Schedule LM	L1 + L3 + L4	_____/MCF
7	Purchased Gas Rate for Rate Schedule LM	L2 + L5	_____/MCF



Schedule PGA  
Attachment A  
Page 2 of 5  
Effective:  
Filed:

12/1/2017  
12/21/2017

**ENTERGY NEW ORLEANS, LLC**  
**SURCHARGE FOR (OVER) / UNDER BILLING RECOVERY**

Data Based on Operations Month of  
Applied to Bill in the Month of

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LINE NO	DESCRIPTION	REFERENCE		
<b>INTEREST FOR (OVER)/UNDER BALANCE FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM</b>				
1	Beginning-of-Month (Over)/Under Balance from Operations Month	Attachment A P2 L4 of Prior Month Filing	_____	
2	End-of-Month Cumulative (Over)/Under Balance from Operations Month Before Interest	L1 + L13	_____	
3	Interest on Average of Beginning-of-Month and End-of-Month Cumulative (Over)/Under Balance from Operations Month	$((L1 + L2) / 2) * (\text{Prime Rate} / 12)$	_____	
4	End-of-Month Cumulative (Over)/Under Balance from Operations Month	L2 + L3	_____	
<b>SURCHARGE FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM</b>				
5	Sales for 12 Months Ending with Operations Month	(WP2 L1)	_____	MCF
6	Cost of Gas for Purchased Gas Adjustment Sales for Purchased Gas Adjustment in Operations Month	Attachment A: P4 L8	_____	
7	Month	(WP2 L2)	_____	MCF
8	Commodity Gas Rate Applied in Operations Month	Attachment A: P1 L1 of Operations Month Filing	_____	\$/MCF
9	Demand Charge Rate Applied in Operations Month	Attachment A: P1 L3 of Operations Month Filing	_____	\$/MCF
10	Surcharge Rate Applied in Operations Month	Attachment A: P1 L4 of Operations Month Filing	_____	\$/MCF
11	Total Gas Rate Applied in Operations Month	L8 + L9 + L10	_____	\$/MCF
12	Collections from Sales in Operations Month	L7 * L11	_____	
13	(Over) / Under for Operations Month	L6 - L12	_____	
14	(Over) / Under Surcharge Rate for All Sales in Billing Month Excluding Rate Schedule LM Sales	L4 / L5	_____	

Schedule PGA  
Attachment A  
Page 3 of 5

Effective: 12/1/2017  
Filed: 12/21/2017

**ENTERGY NEW ORLEANS, LLC**  
**SURCHARGE FOR (OVER) / UNDER BILLING RECOVERY - RATE SCHEDULE LM**  
Data Based on Operations Month of \_\_\_\_\_  
Applied to Bill in the Month of \_\_\_\_\_

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LINE NO	DESCRIPTION	REFERENCE	
<b>INTEREST FOR (OVER)/UNDER BALANCE FOR RATE SCHEDULE LM</b>			
1	Beginning-of-Month (Over)/Under Balance from Operations Month	Attachment A P3 L4 of Prior Month Filing	_____
2	End-of-Month Cumulative (Over)/Under Balance from Operations Month Before Interest	L1 + L2	_____
3	Interest on Average of Beginning-of-Month and End-of-Month Cumulative (Over)/Under Balance from Operations Month	$((L1 + L2) / 2) * (\text{Prime Rate} / 12)$	_____
4	End-of-Month Cumulative (Over)/Under Balance from Operations Month	L2 + L3	_____
<b>SURCHARGE FOR RATE SCHEDULE LM</b>			
5	Sales for 12 Months Ending with Operations Month	(WP2 L1)	_____ MCF
6	Cost of Gas for Purchased Gas Adjustment	Attachment A: P4 L16	_____
7	Sales for Purchased Gas Adjustment in Operations Month	(WP2 L2)	_____ MCF
8	Gas Rate Applied in Operations Month	Attachment A: P1 L2 of Operations Month Filing	_____ \$/MCF
9	Surcharge Rate Applied in Operations Month	Attachment A: P1 L5 of Operations Month Filing	_____ \$/MCF
10	Total Gas Rate Applied in Operations Month	L8 + L9	_____ \$/MCF
11	Collec ions from Sales in Operations Month	L7 * L10	_____
12	(Over) / Under for Operations Month	L6 - L11	_____
13	(Over) / Under Surcharge Rate for Rate Schedule LM Sales in Billing Month	L4 / L5	_____

Schedule PGA  
Attachment A  
Page 4 of 5

Effective: 12/1/2017  
Filed: 12/21/2017

**ENTERGY NEW ORLEANS, LLC**  
**ACTUAL COSTS FOR OPERATION MONTH**

Data Based on Operations Month of  
Applied to Bill in the Month of

LINE NO	DESCRIPTION	REFERENCE	
<b>COSTS FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM <sup>(1)</sup></b>			
1	Commodity Cost of Gas Purchases in Operations Month	(WP2 L3)	_____
2	Hedging Results in Operations Month	(WP2 L6)	_____
3	Storage Withdrawals in Operations Month	(WP2 L7)	_____
4	Prior Period Adjustments	(WP2 L4)	_____
5	Demand Charges for Gas Purchases in Operations Month (97.544% of Fixed Charges per Resolution R-00-650)	(WP2 L8)	_____
6	Credits Per Resolution R-92-111	(WP2 L9)	_____
7	Other Costs Includable in the PGA	(WP2 L11)	_____
8	Cost of Gas for Purchased Gas Adjustment	L1 + L2 + L3 + L4 + L5 + L6 + L7	_____
<b>COSTS FOR RATE SCHEDULE LM <sup>(1)</sup></b>			
9	Commodity Cost of Gas Purchases in Operations Month	(WP2 L3)	_____
10	Hedging Results in Operations Month	(WP2 L6)	_____
11	Storage Withdrawals in Operations Month	(WP2 L7)	_____
12	Prior Period Adjustments	(WP2 L4)	_____
13	Demand Charges for Gas Purchases in Operations Month (2.456% of Fixed Charges per Resolution R-00-650)	(WP2 L8)	_____
14	Credits Per Resolution R-92-111 and Resolution R-98-721	(WP2 L9)	_____
15	Other Costs Authorized for Inclusion in the PGA	(WP2 L11)	_____
16	Cost of Gas for Purchased Gas Adjustment	L9 + L10 + L11 + L12 + L13 + L14 + L15	_____

(1) Costs/Credits other than fixed charges for gas purchases are allocated on a sales basis between "All Rate Schedules - Excluding Rate Schedule LM" and "Rate Schedule LM". Demand Charges shall include all monthly fixed charges including but not limited to Demand, Reservation and Capacity Charges.

Schedule PGA  
Attachment A  
Page 5 of 5  
Effective:  
Filed:

12/1/2017  
12/21/2017

**ENTERGY NEW ORLEANS, LLC**  
**BILLING MONTH ESTIMATED COSTS AND SALES**

Data Based on Operations Month of  
Applied to Bill in the Month of

LINE NO	DESCRIPTION	REFERENCE		
<b>PURCHASES</b>				
1	MCF Purchases In Billing Month	(WP4)		MCF
<b>ESTIMATED SALES AND COSTS FOR ALL RATE SCHEDULES EXCLUDING RATE SCHEDULE LM <sup>(1)</sup></b>				
2	MCF Sales in Billing Month	(WP1 L1)		MCF
3	Sales for 12 Months Ending with Operations Month	(WP2 L1)		MCF
4	Commodity Cost of Gas Purchases in Billing Month	(WP1 L2)		
5	Hedging Results in Billing Month	(WP1 L3)		
6	Storage Withdrawals in Billing Month	(WP1 L4)		
7	Credits Per Resolution R -92-111 in Billing Month	(WP1 L6)		
8	Cost of Commodity Gas for Purchased Gas			
	Adjustment in Billing Month	L4 + L5 + L6 + L7		
9	Commodity Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	L8 / L2		\$/MCF
10	Demand Charges for Gas Purchases for 12 months ending with Operations Month (97.544% of Demand Charges per Resolution R-00-650)	( WP3.2 L14)		
11	Demand Charge Rate for All Rate Schedules in Billing Month Excluding Rate Schedule LM	L10 / L3		\$/MCF
<b>ESTIMATED SALES AND COSTS FOR RATE SCHEDULE LM <sup>(1)</sup></b>				
12	MCF Sales in Billing Month	(WP1 L1)		MCF
13	Commodity Cost of Gas Purchases in Billing Month	(WP1 L2)		
14	Hedging Results in Billing Month	(WP1 L3)		
15	Storage Withdrawals in Billing Month	(WP1 L4)		
16	Demand Charges for Gas Purchases in Billing Month (2.456% of Demand Charges per Resolution R-00-650)	(WP1 L5)		
17	Credits Per Resolution R-92-111 in Billing Month	(WP1 L6)		
18	Cost of Gas for Purchased Gas Adjustment in Billing Month	L13 + L14 +L15+L16+L17		
19	Gas Rate for Rate Schedule LM in Billing Month	L18 / L12		\$/MCF

(1) Costs/Credits other than fixed charges for gas purchases are allocated on a sales basis between "All Rate Schedules - Excluding Rate Schedule LM" and "Rate Schedule LM". Demand Charges shall include all monthly fixed charges including but not limited to Demand, Reservation and Capacity Charges.

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**GAS OPTIONAL BILLING PLAN  
(LEVELIZED AND EQUAL PAY)**

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**I. PURPOSE**

To provide billing options, in addition to the standard billing, which equalize, to the extent practicable, the monthly amounts to be paid by the customer during a twelve (12) month period.

**II. AVAILABILITY**

At all points throughout the territory served by the Company to any year-round customer receiving service under the Company's residential rate schedule(s) and to churches (including service provided on the premises which is directly related to the operation of the church for religious purposes). Customers requesting to be billed under either optional billing plan must have an acceptable credit rating.

**III. BILLING OPTIONS**

**A. LEVELIZED BILLING OPTION**

The Customer's monthly bill will be computed in accordance with the applicable rate schedule(s) and the Customer's account debited with such amount ("Billed Amount") in the usual manner. The net amount payable for service in the current month ("Levelized Amount") shall equal, to the nearest whole dollar, the average monthly Billed Amount debited to the Customer's account during the twelve (12) months ending with the current month, plus or minus one-twelfth (1/12) of the current balance of the accumulated difference between previous debits and the Levelized Amounts payable under this option.

Where the Customer has less than twelve (12) months' billing history at his present location or the billing history is not representative, estimates of monthly bills may be made solely for determining the month's Levelized Amount.

**B. EQUAL PAY OPTION**

The Customer's monthly bill will be computed in accordance with the applicable rate schedule and the Customer's account will be debited with the Billed Amount. The net amount payable for service for the current month ("Equal Pay Amount") will equal, to the nearest whole dollar, one-twelfth (1/12) of the current and previous eleven (11) months' amounts billed for all metered electric service to the account. During the billing process for the thirteenth (13<sup>th</sup>) month ("Anniversary Month"), and during the billing process for each subsequent Anniversary Month, the Equal Pay Amount will be recalculated. The new Equal Pay Amount for the current and next eleven (11) months will equal one-twelfth (1/12) of the sum of the current and prior eleven (11) months' Billed Amounts plus the current balance of the accumulated difference between the previous twelve (12) months' Billed Amounts and Equal Pay Amounts.

The Equal Pay Amount may be adjusted in any month in which there is significant variation between the Equal Pay Amount and the current balance of the accumulated difference.

Where Customer has less than twelve (12) months' billing history at his present location or the billing history is not representative, estimates of monthly bills may be made solely for determining the monthly equal pay amount.

**IV. WITHDRAWAL**

Customers who voluntarily or involuntarily withdraw from this Optional Billing Plan for any reason will not be eligible for readmission to the Plan until the seventh (7<sup>th</sup>) billing month following such withdrawal. The transfer of all or portions of accumulated difference credit balance at the request of the Customer for any reason shall constitute voluntary withdrawal from this Optional Billing Plan.

**V. TERMINATION**

Billing under this plan may be terminated by either party by giving notice to the other, in which event any debit or credit existing in the customer's account will either be billed to the customer or refunded, as the case may be at the time. If customer's billing under this plan is terminated for any reason, customer is not eligible for this billing option until the seventh (7<sup>th</sup>) billing month following termination.

**VI. CONDITIONS OF SERVICE**

This Optional Billing Plan deals only with equalizing the monthly amounts to be paid by the customer during the year and does not alter or supersede any contract, rate schedule, or other agreement except to the extent that such contract, rate schedule, or other agreement may be in conflict with the provisions of this Optional Billing Plan ("Levelized and Equal Pay") with regards to equalizing the monthly amounts to be paid by the customer during the year.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GPAD

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GPAD Effective 6/1/03  
Schedule Consists of: One Sheet

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**GAS PICK A DATE RIDER  
(OPTIONAL DUE DATE PLAN)**

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**I. PURPOSE**

To provide an optional date, to be chosen by the Customer, on which the payment of a customer's bill is due.

**II. AVAILABILITY**

At all points throughout the territory served by the Company to any Customer receiving electric service from the Company with the exception of those Customers who have chosen to be billed under the Company's Summary Billing Plan.

**III. DUE DATE OPTION (PICK A DATE)**

A Customer is allowed to choose the date on which his/her bill will be due. Once a due date has been selected, a Customer may not select another due date until twelve (12) months has elapsed.

"Pick A Date" due date will become effective the first time the customer's account is billed following the time the due date is selected by the customer.

**IV. TERMINATION**

The "Pick A Date" option will be terminated and Customer's due date will be changed from the date selected per the "Pick A Date" option to the normal due date for the billing cycle in which customer's meter is read if:

1. Payment of bill is not received by "Pick A Date" due date two (2) times in a row or three (3) times within a 12 month period; or
2. Customer is disconnected for non-payment.

**V. CONDITIONS OF SERVICE**

This due date option deals only with payment dates and does not alter or supersede any contract, rate schedule, or other agreement except to the extent that such contract, rate schedule, or other agreement may be in conflict with the provisions of this Optional Due Date Plan ("Pick A Date") with regards to payment date.

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**EXTENSION OF GAS SERVICE POLICY**

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**I. AVAILABILITY**

This Extension of Service Policy is available to all applicants for the provision of permanent gas service from any point on the Company's existing facilities having adequate pressure for delivery of service from the Company's distribution main piping system.

**II. COST OF EXTENSIONS OR ADDITIONS**

The term "cost" when applied to the Company's property or additions thereto shall include the following.

- A.** The invoice cost, plus transportation, storage, insurance, and handling expenses, of all material, equipment and incidental supplies used in the work.
- B.** The payroll cost of all labor and direct supervision employed on the work, plus associated employee liability insurance, hospital insurance, payroll taxes, subsistence, retirement benefits, and travel expenses.
- C.** The cost of services performed by a contractor, if used.
- D.** The cost of any required privileges, permits, certificates, easements, servitude, etc.
- E.** The pro-rated cost of expendable tools, safety devices, etc.
- F.** The cost, including interest, taxes, insurance, depreciation and operation and maintenance expenses, of equipment used such as air compressors, air drills, hole diggers, ditchers, wagons, trailers, tractors, etc., if owned by the Company and the rental and other charges paid therefor or in connection therewith when not so owned, calculated at a rate per day or hour.
- G.** All direct truck and transportation expense incurred which shall include insurance, license fees, interest, taxes, depreciation, and operation and maintenance expense charged for at a rate per mile or per hour.
- H.** The cost of engineering, inspecting, testing, general supervision, legal and general office auditing and accounting expense, public liability insurance, injuries and damages during construction and other general administration and overhead expenses.
- I.** The cost of interest and taxes on idle investments, the period to be from the beginning of the project until it is completed and placed in operation.

**III. EXTENSION OF GAS MAIN PIPING**

The Company will accept applications for service and extend gas main piping and/or related facilities when necessary to satisfy the Customer's service requirements without cost to the Customer if the cost, as defined above, required to extend such piping or facilities is less than or equal to four (4) times the projected minimum annual revenue, excluding purchased gas costs, for which the Customer has furnished to the Company adequate and satisfactory contractual guarantees.



If the capital investment required to extend such piping and/or facilities is greater than four (4) times the projected minimum annual revenue, excluding purchased gas costs, Company may, at its option, require a contribution in aid of construction, higher minimum bill, facilities charge, or other compensation to make service available. If a contribution in aid of construction is required, it shall be equal in amount to the cost of the extension and/or related facilities in excess of four (4) times the estimated minimum annual revenue of the Customer for which the Customer has furnished to the Company adequate and satisfactory guarantees. When requirements of law or rules of governmental agencies require that such contribution in aid of construction be considered as revenue to the Company and therefore the basis of additional income taxes due, such contribution in aid of construction will be adjusted so as to provide to the Company the required funds after such income taxes have been deducted.

The Company shall be the sole judge of all questions relating to cost, revenue, terms, conditions and adequacy of any guarantee of revenue and term of contract it will require in order to safeguard its investment in extensions and additions.

#### **IV. INSTALLATION OF GAS SERVICE LINE**

The Company will install, own, and maintain a gas service line at the shortest distance from a point of connection with Company's distribution main to the location of the Company's metering equipment for the premise to be served. The service line shall be installed on public right-of-way and on the property of the Customer. If special circumstances require a service line to be installed on the property of others, a written, recorded right-of-way for the service line shall be required in accordance with Paragraph VIII below.

The Customer may be required to make a contribution in aid of construction for a portion of the cost of a service line or addition of facilities. The amount of such contribution shall be the amount by which the cost of such extension and/or addition exceeds two (2) times the projected minimum annual revenue, excluding purchased gas costs, for which the Customer has furnished to the Company adequate and satisfactory guarantees.

Where a Customer desires service at a pressure different from that normally furnished, and Company is able to provide that service, Customer shall pay the cost of providing the necessary regulators and equipment in excess of the cost to furnish service at delivery pressure stated in the Company's Service Regulations.

#### **V. UNUSUAL COSTS**

Whenever unusual obstructions are encountered such as walls of buildings, concrete, brick, asphalt or other paving that must be removed and replaced or any other unusual obstruction, these additional costs shall be computed at cost to Company and added to any charges to be paid by the Customer.

#### **VI. RELOCATION, ADJUSTMENT OR COMPLETE REMOVAL OF COMPANY FACILITIES**

When a Customer requests a change or adjustment in an existing service line location, the Customer shall reimburse Company for the costs of such relocation and provide right-of-way. Where relocation or adjustment of any existing service line is made for Company purposes, the cost shall be borne by Company.

If a request is made or the Company is required to completely remove gas service facilities from a property location, the requesting party, property owner or Customer shall pay the Company the cost for removal of such facilities. If the Customer does not require the facilities for the full term of any contract for gas services and wishes to cancel the contract prior to the expiration date, the Company reserves the right to remove such facilities and may consent to the cancellation of the contract provided the Customer pays to the Company the applicable termination charges in addition to the costs associated with the removal of the facilities.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

SCHEDULE EOGS-3 (Cont.)

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: EOGS-2 Effective 9/28/12  
Schedule Consists of: Two Sheets

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**EXTENSION OF GAS SERVICE POLICY**

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**VII. CHANGES IN SERVICE REQUIREMENTS**

If a Customer increases gas consumption at the premises, and a larger service is required to provide for the total requirements, the Customer shall be responsible for the cost of the new service unless the additional revenue justifies the new installation at Company expense.

The Company shall be the sole judge of all questions relating to cost, revenue, terms, conditions and adequacy of any guarantee of revenue and term of contract it will require in order to safeguard its investment in extensions and additions.

**VIII. RIGHT-OF-WAY**

Where extensions of gas mains or service lines are necessary to effect delivery of service, Company shall not be required to make such extensions and deliver service unless and until the Customer delivers to Company, free of cost to Company, all appropriate and satisfactory permits, servitude and/or easements (all of which shall be in writing and susceptible of recordation) granting to Company the right to construct, operate, maintain and remove such extensions across or over any private property owned or controlled by Customer. Company's obligation to furnish service shall be contingent upon its ability to secure and retain all necessary franchises, rights-of-way, permits, etc., as to all other property at costs which the Company considers reasonable.

**IX. POINT OF DELIVERY**

Unless otherwise specified in the Service Agreement, the point of delivery of service shall be at the outlet side of Company's meter installation where the Customer's piping connects to that of the Company. All piping and appliances located on Customer's side of the point of delivery shall be (subject to metering provision of the Company's Service Regulations) furnished, installed and maintained by and at the expense of the Customer. All piping and devices on Company's side of the point of delivery will be furnished, installed and maintained by and at the expense of Company (subject to Paragraphs III and IV above). Company's Rate Schedules contemplate (unless otherwise stated in the appropriate Rate Schedule or in the Service Agreement) that all connections between the Company's piping and the point of delivery will be by the shortest and most direct route.

**X. CONNECTION TO COMPANY'S LINES**

All connections to the piping or apparatus of Company will be made by Company without regard to whether the cost thereof shall, either by these Regulations or otherwise, be required to be made at the expense of Customer.

**XI. PERMITS AND INSPECTIONS**

Whenever, by municipal or other governmental regulation, any inspection certificate or permit approving Customer's installation is required, such permit or certificate shall be obtained by and at the expense of Customer before service is made available. Company may refuse or discontinue service to any Customer's installation it deems unsafe, but Company shall not be responsible for any loss or damage resulting from any such defective installation, and the fact that Company has established service shall not imply its approval of any such installation. Company does not assume any responsibility for inspecting Customer's facilities, however, Company reserves the right to refuse service or to discontinue service to any Customer, where Company's established turn-on procedures indicate a leaking or non-gas-tight situation on Customer's facilities. Service shall not be rendered or restored until the indicated situation is corrected and a regulatory permit attesting to this fact has been received. If the governing authority does not require a regulatory permit, service will be rendered only after subsequent turn-on tests indicate that the situation has been corrected.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GFRP-4

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GFRP-3 Effective 6/1/09  
Schedule Consist of: Three Sheets Plus  
Attachments A - F

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**GAS FORMULA RATE PLAN RIDER SCHEDULE**

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**I. GENERAL**

This Gas Formula Rate Plan Rider Schedule GFRP-4 ("Rider GFRP") defines the procedure by which the rates contained in the Entergy New Orleans, LLC ("ENOL" or "Company") gas rate schedules designated in Attachment A to this Rider GFRP ("Rate Schedules") may be periodically adjusted. Rider GFRP shall apply in accordance with the provisions of Section II.A below to all gas service billed under the Rate Schedules, whether metered or unmetered, and subject to the jurisdiction of the Council of the City of New Orleans ("CNO" or "Council").

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**II. APPLICATION AND REDETERMINATION PROCEDURE**

**A. RATE ADJUSTMENT**

The adjustments to the Company's rates set forth in Attachment A to this Rider GFRP ("Rate Adjustments") shall be added to the rates set out in the monthly bills in accordance with the Company's Rate Schedules. The Rate Adjustments shall be determined in accordance with the provisions of Sections II.B and II.C below.

**B. ANNUAL FILING AND REVIEW**

**1. FILING DATE**

On or before May 31 of each year, beginning in 2010, ENOL shall file a report with the Council containing an evaluation of the Company's earnings for the immediately preceding calendar year prepared in accordance with the provisions of Section II.C below ("Evaluation Report"). A revised Attachment A shall be included in each such Filing containing the Company's proposed revised Rate Adjustments determined in accordance with the provisions of Section II.C below.

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**2. REVIEW PERIOD**

The Council's Advisors ("Advisors") and all intervenors ("Intervenors"), which together with ENOL shall be referred to hereinafter, collectively, as the "Parties," shall receive a copy at the time it is filed with the Council of each Evaluation Report together with all subsequent filings in the related proceeding. All Intervenors in Docket UD-08-03 shall be recipients of each such Evaluation Report filing. At the time each such Evaluation Report is filed, ENOL shall provide all Parties with workpapers supporting the data and calculations reflected in the Evaluation Report. The Parties may request such clarification and additional supporting data as each deems necessary and within the scope of normal discovery to adequately review the Evaluation Report and ENOL's proposed revised Rate Adjustments. ENOL shall provide such clarifications and additional supporting data sought by the other Parties within fifteen (15) days for each and every request.

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The Parties shall then have until August 15 of the filing year or 75 days after the filing, whichever is longer, to review the Evaluation Report to ensure that it complies with the requirements of Section II.C below. If any of the Parties should detect an error(s) (as distinguished from a regulatory issue(s)) in the application of the principles and procedures contained in Section II.C below, such error(s) shall be formally communicated in writing to the Company and/or other Parties by August 15 of the filing year. Each such indicated error shall include documentation of the proposed correction. The Company shall then have twenty-five (25) days to review any proposed corrections, to work with the other Parties to resolve any differences and to file a revised Attachment A containing Rate Adjustments reflecting all corrections upon which the Parties agree. The Company shall provide the other Parties with appropriate work papers supporting any revisions made to the Rate Adjustments initially filed.

Except where there is an unresolved dispute, which shall be addressed in accordance with the provisions of Section II.B.3 below, the Rate Adjustments initially filed under the provisions of Section II.B.1 above, or such corrected Rate Adjustments as may be determined pursuant to the terms of this Section II.B.2, shall become effective for bills rendered on and after the first billing cycle for the following month of October ("October Adjustment"). Those Rate Adjustments shall then remain in effect until changed pursuant to the provisions of this Rider GFRP.

### **3. RESOLUTION OF DISPUTED ISSUES**

In the event there is a dispute regarding any Evaluation Report, the Parties shall work together in good faith to resolve such dispute. If the Parties are unable to resolve the dispute by the end of the twenty-five (25) day period provided for in Section II.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 II.B.2 above. Any disputed issues shall be submitted to the Council for the setting of an Administrative Hearing before its designated Hearing Officer and a subsequent Resolution of the Council pursuant to the provisions of the Home Rule Charter.

If the Council's final ruling on any disputed issues requires changes to the October Adjustment referenced in Paragraph II.B.2 above, the Company shall file a revised Attachment A ("Final Adjustment") containing such further modified Rate Adjustments within fifteen (15) days after receiving the Council's order resolving the dispute. The Company shall provide a copy of the filing to the Council together with appropriate supporting documentation. Such modified Rate Adjustments shall then be implemented with the first billing cycle of the month after the date of the ruling if the ruling is received by the 5<sup>th</sup> day of the month, otherwise, the modified Rate Adjustments shall then be implemented with the first billing cycle of the second subsequent month after the date of the ruling and shall remain in effect until superseded by Rate Adjustments established in accordance with the provisions of this Rider GFRP.

Within 60 days after receipt of the Council's final ruling on disputed issues, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at a Council mandated rate of interest. Such refund/surcharge amount shall be based on customers' revenue from the first billing cycle of October of the filing year through the last date the interim Rate Adjustments were billed. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Council.

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**GAS FORMULA RATE PLAN RIDER SCHEDULE**

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**C. ANNUAL REDETERMINATION OF RATE ADJUSTMENTS**

**1. DEFINITION OF TERMS**

**a. EVALUATION PERIOD**

The Evaluation Period shall be the twelve month period ended December 31 of the calendar year immediately preceding the filing. All data utilized in each Evaluation Report shall be based on actual results for the Evaluation Period as recorded as gas operations on the Company's books in accordance with the Uniform System of Accounts or such other documentation as may be appropriate.

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

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

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

The Benchmark Rate of Return on Rate Base ("BRORB") shall be determined in accordance with the BRORB formula set out in Attachment D. The BRORB is the composite weighted embedded cost of capital reflecting the Company's annualized costs of Long-term Debt, Preferred Stock, and Common Equity as of the end of the Evaluation Period. The Debt, Preferred Stock and Equity capitalization ratios, as set out in Attachment D, shall be the actual equity capitalization ratio as of December 31 of the calendar year immediately preceding the filing adjusted for financing activity and the exclusion of Affiliate notes arising in connection with ENOL's exit from bankruptcy.

**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 Attachment E.

**e. ANNUALIZED EVALUATION PERIOD GFRP REVENUE**

The Annualized Evaluation Period GFRP Revenue is the Rider GFRP Rider Rate Adjustment (Final Adjustment) in effect at the end of the Evaluation Period multiplied times the applicable Evaluation Period Billing Revenues.

**f. TOTAL RIDER GFRP REVENUE**

The Total Rider GFRP Revenue is the Annualized Evaluation Period GFRP Revenue plus the reduction/increase in Rider GFRP Revenue as calculated in Attachment F.

**g. RATE OF RETURN ON COMMON EQUITY BANDWIDTH**

The Rate of Return on Common Equity Bandwidth ("Bandwidth") shall be an Upper Band equal to the EPCOE plus 0.50% (50 basis points) and a Lower Band equal to the EPCOE minus 0.50% (50 basis points).

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## 2. TOTAL RIDER GFRP REVENUE

In each Evaluation Period, the Total Rider GFRP Revenue level shall be determined using the Rider GFRP Revenue Redetermination Formula set out in Attachment F, which reflects the following rules:

- a. If the EROE is less than the Lower Band, the ROE Adjustment shall be equal to the EPCOE minus the EROE.
- b. If the EROE is greater than the Upper Band the ROE Adjustment shall be equal to the EPCOE minus the EROE.
- c. There shall be no change in Rider GFRP 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.

## 3. RIDER GFRP REVENUE ALLOCATION

The Total Rider GFRP Revenue, as determined under the provisions of Section II.C.2, will be allocated to each applicable rate schedule based on an equal percentage of base rate revenue. This percentage will be developed by dividing the Total Rider GFRP Revenue by the total applicable base rate revenue, calculated pursuant to Attachment B.

## 4. RATE ADJUSTMENT REDETERMINATION

All applicable retail rate and rider schedules on file with the Council will be adjusted through Rider Schedule GFRP by the percentage as determined under Section II.C.3.

### III. PROVISIONS FOR OTHER RATE CHANGES

#### A. EXTRAORDINARY COST CHANGES

It is recognized that from time to time ENOL may experience extraordinary increases or decreases in costs that occur as a result of actions, events, or circumstances beyond the control of the Company. Such costs may significantly increase or decrease the Company's revenue requirements and, thereby, require rate changes that this Rider GFRP is not designed to address. Should ENOL experience such an extraordinary cost increase or decrease having an annual revenue requirement impact exceeding \$0.750 million on a total gas Company basis, then either the Company or the Council may initiate a proceeding to consider a pass-through of such extraordinary cost increase or decrease.

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**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GFRP-4 (Cont.)

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GFRP-3 Effective 6/1/09  
Schedule Consist of: Three Sheets Plus  
Attachments A - F

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**GAS FORMULA RATE PLAN RIDER SCHEDULE**

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**B. SPECIAL RATE FILINGS**

The Company is experiencing a changing business environment and increasing competition. Experimental, developmental, and alternative rate schedules may be appropriate tools for the Company to use to address these conditions. Therefore, nothing in this Rider shall be interpreted as preventing the Company from proposing, or requiring the Council to approve, any revisions to existing rate schedules or implement new rate schedules as may be appropriate. Any such rate changes shall be filed with the Council and evaluated in accordance with the rules and procedures then in effect.

**C. FORCE MAJEURE**

In addition to the rights of ENOL under this Rider, or as provided by law, to make a filing for the pass-through of costs outside the provisions of the Rider GFRP, if any event or events beyond the reasonable control of ENOL including 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 ENOL or result in a deficiency of revenues to ENOL which is not readily capable of being addressed in a timely manner under this Rider GFRP, ENOL may file for rate or other relief outside the provisions of the Rider GFRP. Such request shall be considered by the Council in accordance with applicable law governing such filings.

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**IV. EFFECTIVE DATE AND TERM**

Rider GFRP shall continue in effect for three years with annual Evaluation Report filings to be made on or before May 31 of 2010, 2011, and 2012 for the test years 2009, 2010, and 2011, respectively. The Rate Adjustments resulting from the May 31, 2012 Filing shall continue in effect until such time as new rates become effective pursuant to a final Council order.



**ENTERGY NEW ORLEANS, LLC  
GAS FORMULA RATE PLAN  
FOR THE PERIOD ENDED DECEMBER 31, 20XX**

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**TABLE OF CONTENTS to EVALUATION REPORT & WORKPAPERS**

<b><u>SECTION</u></b>	<b><u>DESCRIPTION</u></b>
1	Attachment A - Revised Rate Adjustments
2	Attachment F - Evaluation Period Revenue Adjustment Total Rider GFRP Revenue
3	Attachment B - Earned Rate of Return on Common Equity Rate Base Operating Income Income Tax
4	Attachment E - Evaluation Period Cost Rate for Common Equity
5	Attachment D - Benchmark Rate of Return on Rate Base
6	Attachment C - Adjustment Descriptions Rate Base Adjustments Operating Income Statement Adjustments Income Tax Adjustments
7	Other Rate Changes
	<b><u>Workpapers (to be included in GFRP filings)</u></b>
8	Per Book Evaluation Period Result
8.1	Per Book Accounting Workpapers
8.2	Miscellaneous Data
9	FERC Form 1 selected pages to substantiate Per Book Data
10	Adjustments per Attachment C Rate Annualization Adjustment Interest Synchronization Income Taxes Ratemaking Adjustments for Evaluation Report Based on Test Year 2009 Ratemaking Adjustments for Evaluation Report Based on Test Year 2010 and 2011 Reclassifications Out-of-Period Items Other
11	Benchmark Rate of Return on Rate Base

Effective 12-1-17

**ATTACHMENT A**

**ENTERGY NEW ORLEANS, LLC  
GAS FORMULA RATE PLAN RIDER SCHEDULE GFRP-4  
RATE ADJUSTMENTS  
FOR THE TEST YEAR ENDED DECEMBER 31, 2011**

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The following Rate Adjustments will be applied to the rates set out in the monthly bills of Entergy New Orleans, LLC's ("ENOL") Rate Schedules identified below, or such additional rate schedules of ENOL subject to the Gas Formula Rate Plan Rider Schedule GFRP-4 that may become effective, but not including special contracts that do not specifically provide for the application of the Rider GFRP-4. The Rate Adjustments shall be effective for bills rendered on and after the first billing cycle of October of the filing year.

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The Net Monthly Bill calculated pursuant to each applicable retail rate schedule\* on file with the City Council of the City of New Orleans will be adjusted monthly by a percentage of -3.6145% before application of the monthly purchase gas adjustment except this Rider will not apply to the following:

\*Excluded Schedules: MGS-Gas Miscellaneous Rate Schedule, GR-1-Retail Rate Adder Rider, PGA-Purchased Gas Adjustment, GOBP-Gas Optional Billing Plan, GPAD-Gas Pick a Date, EOGS-Extension of Gas Service and GAFC-Additional Facilities Charge Rider.

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Base rates producing GFRP percent increases or decreases will be based upon Exhibit 5, Column I to the Agreement in Principle in Docket UD-08-03.

## Attachment B

ENTERGY NEW ORLEANS, LLC – GAS EARNED RATE OF RETURN ON COMMON EQUITY FORMULA		
Line No.	Description	Adjusted Amount
<b>TOTAL COMPANY</b>		
1	RATE BASE	P 2, L 18
2	BENCHMARK RATE OF RETURN ON RATE BASE	Att D, L 4, Col D
3	REQUIRED OPERATING INCOME	L 1 * L 2
4	NET UTILITY OPERATING INCOME	P 3, L 24
5	OPERATING INCOME DEFICIENCY/(EXCESS)	L 3 - L 4
6	REVENUE CONVERSION FACTOR (1)	
7	REVENUE DEFICIENCY/(EXCESS)	L 5 * L 6
8	PRESENT RATE REVENUES ULTIMATE CUSTOMERS	P 3, L 1
9	REVENUE REQUIREMENT	L 7 + L 8
10	PRESENT RATE REVENUES	P 3, L 1
11	REVENUE DEFICIENCY/(EXCESS)	L 9 - L 10
12	REVENUE CONVERSION FACTOR (1)	
13	OPERATING INCOME DEFICIENCY/(EXCESS)	L 11/L 12
14	RATE BASE	P 2, L 18
15	COMMON EQUITY DEFICIENCY/(EXCESS)	L 13/L 14
16	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%)	Att D, L 3, Col D
17	WEIGHTED EARNED COMMON EQUITY RATE (%)	L 16 - L 15
18	COMMON EQUITY RATIO (%)	Att D, L 3, Col B
19	EARNED RATE OF RETURN ON COMMON EQUITY (%)	L 17/L 18

## Notes:

(1) Revenue Conversion Factor =  $1 / [(1 - \text{Composite Tax Rate}) * (1 - \text{Bad Debt})]$

## Attachment B

ENERGY NEW ORLEANS, LLC - GAS RATE BASE (A)				
Line No.	Description	Per Books	Adjustments (B)	Adjusted Amount
1	PLANT IN SERVICE			
2	ACCUMULATED DEPRECIATION			
3	<b>NET UTILITY PLANT ( L 1+ L 2)</b>			
4	PLANT HELD FOR FUTURE USE			
5	CONSTRUCTION WORK IN PROGRESS ( C )			
6	MATERIALS AND SUPPLIES ( D )			
7	PREPAYMENTS ( D )			
8	CUSTOMER ADVANCES			
9	CUSTOMER DEPOSITS			
10	PROVISION FOR INJURIES & DAMAGES RESERVE ( D )			
11	GAS STORED UNDERGROUND (D)			
12	ACCUMULATED DEFERRED INCOME TAXES			
13	ACCUMULATED DEFERRED ITC PRE-1971-NET			
14	CASH WORKING CAPITAL (E)			
15	OTHER ( F ) ( G )			
16	NET UNAMORTIZED HURRICANE KATRINA & RITA DEFERRED O&M			
17	PENSION LIABILITY EXCLUDING SFAS 158			
18	<b>RATE BASE (L3 + Sum of L4 through L17 )</b>			

## Notes:

- (A) Ending balances are to be utilized except where otherwise noted
- (B) Adjustments as set out in Attachment C to this rider GFRP
- (C) Amount not subject to AFUDC accrual
- (D) 13-month average balances
- (E) Cash Working Capital is deemed to be zero.
- (F) Other items included pursuant to Section 6 of Attachment C
- (G) Beginning & Ending or 13-mos average as more appropriate

## Attachment B

<b>ENTERGY NEW ORLEANS, LLC - GAS OPERATING INCOME</b>				
<b>Line No.</b>	<b>Description</b>	<b>Per Books</b>	<b>Adjustments (A)</b>	<b>Adjusted Amount</b>
	<b>REVENUES</b>			
1	SALES TO ULTIMATE CUSTOMERS			
2	OTHER GAS REVENUE			
3	TOTAL OPERATING REVENUES (L 1 + L 2)			
	<b>EXPENSES</b>			
	GAS O&M			
4	PRODUCTION -- GAS PURCHASES			
5	TRANSMISSION			
6	DISTRIBUTION			
7	CUSTOMER ACCOUNTING			
8	CUSTOMER SERVICE & INFORMATION			
9	SALES			
10	ADMINISTRATIVE & GENERAL			
11	TOTAL GAS O&M EXPENSES ( Sum of L 4 through L 10)			
12	GAIN FROM DISPOSITION OF ALLOWANCES			
13	REGULATORY DEBITS & CREDITS (C)			
14	DEPRECIATION & AMORTIZATION EXPENSES			
15	INTEREST ON CUSTOMER DEPOSITS			
16	TAXES OTHER THAN INCOME			
17	STATE INCOME TAX			
18	FEDERAL INCOME TAX			
19	PROV DEF INC TAX - STATE - NET			
20	PROV DEF INC TAX - FED - NET			
21	INVESTMENT TAX CREDIT			
22	OTHER (B)			
23	TOTAL UTILITY OPERATING EXPENSES (L11 + Sum of L12 through L22)			
24	<b>NET UTILITY OPERATING INCOME (L 3 - L 23)</b>			

## Notes:

- (A) Adjustments defined in Attachment C
- (B) Other items included pursuant to Section 6 of Attachment C
- (C) Including, but not limited to, the amortization of regulatory assets and liabilities established in the Agreement in Principle in UD-08-03.

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## Attachment B

ENTERGY NEW ORLEANS, LLC - GAS INCOME TAX					
Line No.	Description	Reference	Per Books	Adjustments (A)	Adjusted Amount
1	TOTAL OPERATING REVENUES	P 3, L 4			
2	TOTAL O&M EXPENSE	P 3, L 12			
3	GAIN FROM DISPOSITION OF ALLOWANCES	P 3, L 13			
4	REGULATORY DEBITS & CREDITS	P 3, L 14			
5	DEPRECIATION & AMORTIZATION EXPENSE	P 3, L 15			
6	INTEREST ON CUSTOMER DEPOSITS	P 3, L 16			
7	TAXES OTHER THAN INCOME	P 3, L 17			
8	NET INCOME BEFORE INCOME TAXES	L 1 - Sum of L 2 through L 7			
9	ADJUSTMENTS TO NET INCOME BEFORE TAXES				
10	TAXABLE INCOME	L 8 + L 9			
	<b>COMPUTATION OF STATE INCOME TAX</b>				
11	STATE TAXABLE INCOME	L 10			
12	STATE ADJUSTMENTS				
13	TOTAL STATE TAXABLE INCOME	Sum of L 11 through L 12			
14	STATE INCOME TAX BEFORE ADJUSTMENTS (B)	L 13*Eff. Tax Rate			
15	ADJUSTMENTS TO STATE TAX				
16	<b>STATE INCOME TAX</b>	L 14 + L 15			
	<b>COMPUTATION OF FEDERAL INCOME TAX</b>				
17	TAXABLE INCOME	L 10			
18	STATE INCOME TAX	L 14 as deduction			
19	FEDERAL ADJUSTMENTS				
20	TOTAL FEDERAL TAXABLE INCOME	Sum of L 17 through L 19			
21	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (B)	L 20* Eff. Tax Rate			
22	ADJUSTMENTS TO FEDERAL TAX				
23	<b>FEDERAL INCOME TAX</b>	L 21+ L 22			

## Notes:

- (A) Adjustments as defined in Attachment C  
 (B) The Tax Rate in effect at the time the Evaluation Report is filed shall be utilized.

## Attachment C

### ENTERGY NEW ORLEANS, LLC

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#### EVALUATION PERIOD ADJUSTMENTS

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

**1. Rate Annualization Adjustment**

- A) Present base rate revenue shall be adjusted to reflect, on an annualized basis, the Rate Adjustment in effect at the end of the Evaluation Period under this Rider GFRP.
- B) The rate base, revenue and expense effects associated with any riders, or other rate mechanisms, that ENOL may have in effect during the Evaluation Period, which recover specific costs are to be eliminated.

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**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 GFRP Rider shall be reflected in the calculation of all income tax amounts; and
- D) Tax effects normally excluded for ratemaking purposes shall be eliminated.

**4. Ratemaking Adjustments for Evaluation Report Based on Test Year 2009**

- A) Present base rate revenue shall be adjusted to reflect, on an annualized basis, the rate actions set forth in the Agreement in Principle in UD-08-03 including an appropriate adjustment for NJ margins.
- B) The depreciation of Gas Plant in Service shall be annualized.
- C) The amortization of Account 301 Organization Costs shall be annualized.
- D) The amortization of Hurricane Katrina and Rita Deferred O&M shall be annualized.
- E) All non-capital charges found not to be related to Hurricane Gustav/Ike in the audit of Hurricane Gustav/Ike costs shall be removed. All fully-loaded, direct labor (i.e., straight time labor) associated with non-capital activities related to Hurricane Gustav/Ike shall be removed.
- F) Extraordinary Cost Change

**5. Ratemaking Adjustments for Evaluation Report Based on Test Years 2010 and 2011**

- A) Extraordinary Cost Change

**6. Reclassifications**

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 the reclassification of below-the-line interest expense associated with customer deposits as interest on customer deposits expense.

**7. Out-of-Period Items**

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

**8. Other**

In addition to Adjustments 1 through 7 above, there may, from time-to-time, be special costs or rate effects that occur during an Evaluation Period that require adjustments of the Evaluation Period cost data. Nothing in this Rider GFRP shall preclude any Party from proposing such adjustments.



## Attachment D

## ENERGY NEW ORLEANS, LLC

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## BENCHMARK RATE OF RETURN ON RATE BASE

<u>Description</u>	( A ) Capital Amount (1) (\$)	( B ) Capital Ratio (%)	( C ) Cost Rate (2) (%)	( D ) Benchmark Rate of Return on Rate Base(3)
1 LONG-TERM DEBT				
2 PREFERRED EQUITY				
3 COMMON EQUITY				
4 TOTAL		100.%		

## Notes:

- (1) Amounts at the end of the Evaluation Period as adjusted for refinancing activities. 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. The Affiliate Notes shall be excluded from the calculation of the BRORB.
- (2) Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period divided by the corresponding Capital Amount. The Long-Term Debt Cost Rates 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.
- (3) The components of the 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 % to two decimal places (XX.XX%).

**Attachment E**

**ENTERGY NEW ORLEANS, LLC**

T

**EVALUATION PERIOD COST RATE FOR COMMON EQUITY PROCEDURE**

**EVALUATION PERIOD COST RATE FOR COMMON EQUITY**

The EPCOE applicable for any Evaluation Report pursuant to this Rider GFRP shall be 10.75%.

## Attachment F

**ENTERGY NEW ORLEANS, LLC - GAS  
RIDER GFRP REVENUE REDETERMINATION FORMULA**

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<b>SECTION 1</b>		
<b>BANDWIDTH CHECK</b>		
Line No.	DESCRIPTION	REFERENCE
1	Earned Rate of Return on Common Equity ("EROE")	Attachment B, P 1, L 19
2	Evaluation Period Cost Rate for Common Equity ("EPCOE")	Developed per Attachment E
3	Upper Band ROE	L 2 + 50 basis points
4	Lower Band ROE	L 2 - 50 basis points
<b>SECTION 2</b>		
<b>ROE BAND RATE ADJUSTMENT</b>		
Line No.	DESCRIPTION	REFERENCE
5	Earned Rate of Return on Common Equity	L 1
6	ROE Adjustment if Earnings Above Upper Band ROE	If L1 > L3, then Adjustment = L2 - L1, but no adjustment if L1 ≤ L3.
7	ROE Adjustment if Earnings Below Lower Band ROE	If L1 < L4, then Adjustment = L2 - L1, but no adjustment if L1 ≥ L4.
8	Common Equity Capital Ratio	Attachment D, L3, Column B
9	Rate Base	Attachment B, P1, L1
10	Revenue Conversion Factor	Attachment B, P1, L 6
11	Total Change in Rider GFRP Revenue	(L6 or L7) * L8 * L9 * L10
<b>SECTION 3</b>		
<b>TOTAL BAND RATE ADJUSTMENT</b>		
Line No.	DESCRIPTION	REFERENCE
12	Annualized Evaluation Period GFRP Revenue (1)	
13	Change in Rider GFRP Revenue	L11
14	Extraordinary Cost Change Revenue Requirement	Per Sec. III.A of the Tariff
15	Total Rider GFRP Revenue (2)	L12 + L13 + L14

## Note:

- (1) Rider GFRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period revenues.
- (2) The Total Rider GFRP Revenue reflects the total credit or surcharge to be applied to customer bills based on the results of the Rider GFRP Redetermination Formula.

**ENTERGY NEW ORLEANS, LLC**  
GAS SERVICE

RIDER SCHEDULE GAFC-2

Effective: December 1, 2017  
Filed: December 21, 2017  
Supersedes: GAFC-1 Effective 9/28/12  
Schedule Consists of: One Sheet

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**ADDITIONAL FACILITIES CHARGE RIDER**

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**I. AVAILABILITY**

This Facilities Charge Rider is available to Customers taking service under the Company's Residential, Small General Service, Large General Service, and the Company's Small or Large Municipal Gas Service gas service rate schedules.

**II. APPLICATION**

When the Company installs facilities other than those normally furnished for like levels of service to similar customers ("Additional Facilities"), the Customer will enter into a Facilities Agreement with the Company and pay to the Company a net monthly charge based on the investment by Company in such facilities and the monthly percentages from either Option A or Option B below, as appropriate. At the execution of each Facilities Agreement, the Customer will have a one-time election to select either Option A or Option B for the definition of the monthly rate associated with Company's investment in the Additional Facilities. Any subsequent capital additions, replacements, or modifications of facilities will be treated as described in Option A and Option B below.

**A. OPTION A**

Customers that select Option A for Additional Facilities must pay a net monthly facilities charge of 1.455% per month of the installed cost of all facilities included in the Facilities Agreement. Subsequent capital modifications or additions to such facilities will be subject to the above rate as applied to the cost of the additions or modifications. Subsequent replacement of an Additional Facilities component will be subject to the above rate, as applied to the excess of the cost of replacement over the original installed cost of the replaced facilities.

**B. OPTION B**

Customers that select Option B for Additional Facilities must define in the Facilities Agreement the number of years (the "Recovery Term") that will define the appropriate monthly rates to be applied to the Company's investment. The Recovery Term cannot be longer than 10 years. The following table specifies the monthly percentages for application during the selected Recovery Term and any years following the Recovery Term. These percentages will apply monthly to the installed cost of all facilities included in the Facilities Agreement. Prepayment of any charges associated with the Facilities Agreement prior to expiration of the selected Recovery Term is not allowed.

<b><u>Selected Recovery Term (Years)</u></b>	<b><u>Monthly % During Recovery Term</u></b>	<b><u>Monthly % Post-Recovery Term</u></b>
1	9.449%	0.578%
2	5.271%	0.578%
3	3.885%	0.578%
4	3.197%	0.578%
5	2.787%	0.578%
6	2.517%	0.578%
7	2.327%	0.578%
8	2.187%	0.578%
9	2.080%	0.578%
10	1.995%	0.578%

Subsequent modifications and additions to Additional Facilities covered by a Facilities Agreement shall be subject to a new Option B Facilities Agreement covering the installed cost of such facilities, wherein Customer must select a Recovery Term that will define the appropriate monthly rate for such cost.

Subsequent replacement of an Additional Facilities component shall be subject to a new Facilities Agreement covering the installed cost of such item and the customer may select either Option A or Option B for such item. If the Facilities Agreement covering the replaced item remains in effect because there was not a total replacement of the Additional Facilities covered by the Facilities Agreement, the costs covered by such agreement shall be reduced by the original cost of the replaced facility. If the replacement occurs prior to the end of the Recovery Term for the replaced facility, the replacement installed cost shall be reduced by the salvage value of the replaced facility, if any.

### **III. PAYMENT**

The Net Monthly Bill is due and payable each month. The Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the Gross Due Date shown on the bill, which shall not be less than twenty (20) days from the date of billing.

### **IV. CONTRACT PERIOD**

The initial contract period of any contract for Additional Facilities provided hereunder shall be for not less than ten (10) years and shall be automatically 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 contract period or any anniversary thereof.



**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-5: SUMMARY BILL COMPARISONS**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

**RESIDENTIAL SERVICE**

Line No.	CCF	Present Rate			Proposed Rate			Increase/(Decrease)							
		Base	GFRP	Purchased Gas Adjust.	Base	GFRP	Purchased Gas Adjust.	Franchise Tax	Proposed Rates	Amount	Percent				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	10	\$15.99	(\$0.58)	\$3.74	\$1.01	\$20.16	\$0.97	\$14.66	\$0.00	\$3.74	\$0.97	\$19.37	\$0.79	(\$0.79)	(3.90%)
2	25	\$20.35	(\$0.74)	\$9.34	\$1.52	\$30.47	\$1.47	\$18.62	\$0.00	\$9.34	\$1.47	\$29.43	\$1.04	(\$1.04)	(3.40%)
3	50	\$27.62	(\$1.00)	\$18.68	\$2.38	\$47.68	\$2.31	\$25.21	\$0.00	\$18.68	\$2.31	\$46.20	\$1.48	(\$1.48)	(3.10%)
4	100	\$42.16	(\$1.52)	\$37.36	\$4.11	\$82.11	\$3.99	\$38.39	\$0.00	\$37.36	\$3.99	\$79.74	\$2.37	(\$2.37)	(2.90%)
5	200	\$71.24	(\$2.57)	\$74.72	\$7.55	\$150.94	\$7.34	\$64.75	\$0.00	\$74.72	\$7.34	\$146.81	\$4.13	(\$4.13)	(2.70%)
6	500	\$158.48	(\$5.73)	\$186.80	\$17.87	\$357.42	\$17.40	\$143.83	\$0.00	\$186.80	\$17.40	\$348.03	\$9.39	(\$9.39)	(2.60%)
7	750	\$231.18	(\$8.36)	\$280.19	\$26.47	\$529.48	\$25.79	\$209.73	\$0.00	\$280.19	\$25.79	\$515.71	\$13.77	(\$13.77)	(2.60%)
8	1,000	\$303.88	(\$10.98)	\$373.59	\$35.08	\$701.57	\$34.17	\$275.63	\$0.00	\$373.59	\$34.17	\$683.39	\$18.18	(\$18.18)	(2.60%)
9	1,500	\$449.28	(\$16.24)	\$560.39	\$52.29	\$1,045.72	\$50.94	\$407.43	\$0.00	\$560.39	\$50.94	\$1,018.76	\$26.96	(\$26.96)	(2.60%)
10	2,000	\$594.68	(\$21.49)	\$747.18	\$69.49	\$1,389.86	\$67.71	\$539.23	\$0.00	\$747.18	\$67.71	\$1,354.12	\$35.74	(\$35.74)	(2.60%)
<b>With Gas Air Conditioning (Summer)</b>															
11	10	\$15.99	(\$0.58)	\$3.74	\$1.01	\$20.16	\$0.97	\$14.66	\$0.00	\$3.74	\$0.97	\$19.37	\$0.79	(\$0.79)	(3.90%)
12	25	\$20.35	(\$0.74)	\$9.34	\$1.52	\$30.47	\$1.47	\$18.62	\$0.00	\$9.34	\$1.47	\$29.43	\$1.04	(\$1.04)	(3.40%)
13	50	\$27.62	(\$1.00)	\$18.68	\$2.38	\$47.68	\$2.31	\$25.21	\$0.00	\$18.68	\$2.31	\$46.20	\$1.48	(\$1.48)	(3.10%)
14	100	\$39.82	(\$1.44)	\$37.36	\$3.99	\$79.73	\$3.88	\$36.33	\$0.00	\$37.36	\$3.88	\$77.57	\$2.16	(\$2.16)	(2.70%)
15	200	\$63.04	(\$2.28)	\$74.72	\$7.13	\$142.61	\$6.96	\$57.55	\$0.00	\$74.72	\$6.96	\$139.23	\$3.38	(\$3.38)	(2.40%)
16	500	\$132.70	(\$4.80)	\$186.80	\$16.56	\$331.26	\$16.21	\$121.21	\$0.00	\$186.80	\$16.21	\$324.22	\$7.04	(\$7.04)	(2.10%)
17	750	\$190.75	(\$6.89)	\$280.19	\$24.42	\$488.47	\$23.92	\$174.26	\$0.00	\$280.19	\$23.92	\$478.37	\$10.10	(\$10.10)	(2.10%)
18	1,000	\$248.80	(\$8.99)	\$373.59	\$32.28	\$645.68	\$31.63	\$227.31	\$0.00	\$373.59	\$31.63	\$632.53	\$13.15	(\$13.15)	(2.00%)

**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-5: SUMMARY BILL COMPARISONS**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

**SMALL GENERAL SERVICE**

Line No.	CCF	Present Rate			Proposed Rate			Increase/(Decrease)			
		Base (b)	GFRP (c)	Purchased Gas Adjust. (d)	Base (h)	GFRP (i)	Purchased Gas Adjust. (j)	Franchise Tax (l)	Proposed Rates (m)	Amount (n)	Percent (o)
1	25	\$31.77	(\$1.15)	\$9.34	\$32.72	\$0.00	\$9.34	\$2.21	\$44.27	\$2.22	5.30%
2	50	\$42.13	(\$1.52)	\$18.68	\$39.95	\$0.00	\$18.68	\$3.09	\$61.72	(\$0.69)	(1.10)%
3	75	\$52.50	(\$1.90)	\$28.02	\$47.18	\$0.00	\$28.02	\$3.96	\$79.16	(\$3.59)	(4.30)%
4	100	\$62.86	(\$2.27)	\$37.36	\$54.41	\$0.00	\$37.36	\$4.83	\$96.60	(\$6.51)	(6.30)%
5	200	\$104.32	(\$3.77)	\$74.72	\$83.33	\$0.00	\$74.72	\$8.32	\$166.37	(\$18.12)	(9.80)%
6	500	\$228.70	(\$8.27)	\$186.80	\$170.09	\$0.00	\$186.80	\$18.78	\$375.67	(\$52.99)	(12.40)%
7	750	\$311.21	(\$11.25)	\$280.19	\$227.63	\$0.00	\$280.19	\$26.73	\$534.55	(\$76.13)	(12.50)%
8	1,000	\$388.44	(\$14.04)	\$373.59	\$281.48	\$0.00	\$373.59	\$34.48	\$689.55	(\$97.81)	(12.40)%
9	1,500	\$542.89	(\$19.62)	\$560.39	\$389.18	\$0.00	\$560.39	\$49.98	\$999.55	(\$141.14)	(12.40)%
10	2,000	\$697.34	(\$25.21)	\$747.18	\$496.88	\$0.00	\$747.18	\$65.48	\$1,309.54	(\$184.47)	(12.30)%
11	2,500	\$851.79	(\$30.79)	\$933.98	\$604.58	\$0.00	\$933.98	\$80.98	\$1,619.54	(\$227.81)	(12.30)%
12	5,000	\$1,624.04	(\$58.70)	\$1,867.95	\$1,143.08	\$0.00	\$1,867.95	\$158.48	\$3,169.51	(\$444.48)	(12.30)%
13	7,500	\$2,396.29	(\$86.61)	\$2,801.93	\$1,681.58	\$0.00	\$2,801.93	\$235.97	\$4,719.48	(\$661.16)	(12.30)%
<b>With Gas Air Conditioning (Summer)</b>											
14	25	\$31.77	(\$1.15)	\$9.34	\$32.72	\$0.00	\$9.34	\$2.21	\$44.27	\$2.21	5.30%
15	50	\$42.13	(\$1.52)	\$18.68	\$39.95	\$0.00	\$18.68	\$3.09	\$61.72	(\$0.69)	(1.10)%
16	75	\$52.50	(\$1.90)	\$28.02	\$47.18	\$0.00	\$28.02	\$3.96	\$79.16	(\$3.60)	(4.30)%
17	100	\$62.86	(\$2.27)	\$37.36	\$54.41	\$0.00	\$37.36	\$4.83	\$96.60	(\$6.51)	(6.30)%
18	200	\$99.04	(\$3.58)	\$74.72	\$79.64	\$0.00	\$74.72	\$8.12	\$162.48	(\$16.66)	(9.30)%
19	500	\$191.71	(\$6.93)	\$186.80	\$144.26	\$0.00	\$186.80	\$17.42	\$348.48	(\$42.66)	(10.90)%
20	750	\$268.93	(\$9.72)	\$280.19	\$198.11	\$0.00	\$280.19	\$25.17	\$503.47	(\$64.32)	(11.30)%
21	1,000	\$346.16	(\$12.51)	\$373.59	\$251.96	\$0.00	\$373.59	\$32.92	\$658.47	(\$85.99)	(11.60)%
22	1,500	\$500.61	(\$18.09)	\$560.39	\$359.66	\$0.00	\$560.39	\$48.42	\$968.47	(\$129.33)	(11.80)%
23	2,000	\$655.06	(\$23.68)	\$747.18	\$467.36	\$0.00	\$747.18	\$63.92	\$1,278.46	(\$172.66)	(11.90)%



**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-5: SUMMARY BILL COMPARISONS**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

**LARGE GENERAL SERVICE**

Line No.	MCF	Present Rate			Proposed Rate			Increase/(Decrease)					
		Base (b)	GFRP (c)	Purchased Gas Adjust. (d)	Franchise Tax (f)	Present Rates (g)	Base (h)	GFRP (i)	Purchased Gas Adjust. (j)	Franchise Tax (l)	Proposed Rates (m)	Amount (n)	Percent (o)
1	1,000	\$2,968.28	(\$107.29)	\$3,735.90	\$347.20	\$6,944.09	\$2,490.36	\$0.00	\$3,735.90	\$327.70	\$6,553.96	(\$390.13)	(5.60%)
2	2,000	\$5,823.98	(\$210.51)	\$7,471.80	\$688.70	\$13,773.97	\$4,855.66	\$0.00	\$7,471.80	\$648.81	\$12,976.27	(\$797.70)	(5.80%)
3	2,500	\$7,251.83	(\$262.12)	\$9,339.75	\$859.45	\$17,188.91	\$6,038.31	\$0.00	\$9,339.75	\$809.37	\$16,187.43	(\$1,001.48)	(5.80%)
4	5,000	\$14,391.08	(\$520.17)	\$18,679.50	\$1,713.18	\$34,263.59	\$11,951.56	\$0.00	\$18,679.50	\$1,612.16	\$32,243.22	(\$2,020.37)	(5.90%)
5	7,500	\$21,530.33	(\$778.21)	\$28,019.25	\$2,566.91	\$51,338.28	\$17,864.81	\$0.00	\$28,019.25	\$2,414.95	\$48,299.01	(\$3,039.27)	(5.90%)
6	10,000	\$28,669.58	(\$1,036.26)	\$37,359.00	\$3,420.65	\$68,412.97	\$23,778.06	\$0.00	\$37,359.00	\$3,217.74	\$64,354.80	(\$4,058.17)	(5.90%)
7	12,500	\$35,808.83	(\$1,294.31)	\$46,698.75	\$4,274.38	\$85,487.65	\$29,691.31	\$0.00	\$46,698.75	\$4,020.53	\$80,410.59	(\$5,077.06)	(5.90%)
8	15,000	\$42,948.08	(\$1,552.36)	\$56,038.50	\$5,128.12	\$102,562.34	\$35,604.56	\$0.00	\$56,038.50	\$4,823.32	\$96,486.38	(\$6,095.96)	(5.90%)
9	20,000	\$57,226.58	(\$2,068.45)	\$74,718.00	\$6,835.59	\$136,711.72	\$47,431.06	\$0.00	\$74,718.00	\$6,428.90	\$128,577.96	(\$8,133.76)	(5.90%)
10	25,000	\$71,505.08	(\$2,584.55)	\$93,397.50	\$8,543.05	\$170,861.08	\$59,257.56	\$0.00	\$93,397.50	\$8,034.48	\$160,689.54	(\$10,171.54)	(6.00%)
11	50,000	\$142,897.58	(\$5,165.03)	\$186,795.00	\$17,080.40	\$341,607.95	\$118,390.06	\$0.00	\$186,795.00	\$16,062.37	\$321,247.43	(\$20,360.52)	(6.00%)
12	75,000	\$214,290.08	(\$7,745.51)	\$280,192.50	\$25,617.74	\$512,354.81	\$177,522.56	\$0.00	\$280,192.50	\$24,090.27	\$481,805.33	(\$30,549.48)	(6.00%)
13	100,000	\$285,682.58	(\$10,326.00)	\$373,590.00	\$34,155.08	\$683,101.66	\$236,655.06	\$0.00	\$373,590.00	\$32,118.16	\$642,363.22	(\$40,738.44)	(6.00%)

**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-5: SUMMARY BILL COMPARISONS**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

**SMALL MUNICIPAL SERVICE**

Line No.	MCF	Present Rate			Proposed Rate			Increase/(Decrease)						
		Base	GFRP	Purchased Gas Adjust.	Base	GFRP	Purchased Gas Adjust.	Franchise Tax	Proposed Rates	Amount	Percent			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	25	\$143.52	(\$5.19)	\$93.40	\$12.20	\$243.93	\$138.72	\$0.00	\$93.40	\$12.22	\$244.34	\$0.41	\$0.41	0.20%
2	50	\$245.40	(\$8.87)	\$186.80	\$22.28	\$445.61	\$220.64	\$0.00	\$186.80	\$21.44	\$428.88	(\$16.73)	(\$16.73)	(3.80%)
3	75	\$326.38	(\$11.80)	\$280.19	\$31.30	\$626.07	\$285.77	\$0.00	\$280.19	\$29.79	\$595.75	(\$30.32)	(\$30.32)	(4.80%)
4	100	\$402.15	(\$14.54)	\$373.59	\$40.06	\$801.26	\$346.69	\$0.00	\$373.59	\$37.91	\$758.19	(\$43.07)	(\$43.07)	(5.40%)
5	200	\$705.21	(\$25.49)	\$747.18	\$75.10	\$1,502.00	\$590.39	\$0.00	\$747.18	\$70.40	\$1,407.97	(\$94.03)	(\$94.03)	(6.30%)
6	500	\$1,614.39	(\$58.35)	\$1,867.95	\$180.21	\$3,604.20	\$1,321.49	\$0.00	\$1,867.95	\$167.87	\$3,357.31	(\$246.89)	(\$246.89)	(6.90%)
7	750	\$2,372.04	(\$85.74)	\$2,801.93	\$267.80	\$5,356.03	\$1,930.74	\$0.00	\$2,801.93	\$249.09	\$4,981.76	(\$374.27)	(\$374.27)	(7.00%)
8	1,000	\$3,129.69	(\$113.12)	\$3,735.90	\$355.39	\$7,107.86	\$2,539.99	\$0.00	\$3,735.90	\$330.31	\$6,606.20	(\$501.66)	(\$501.66)	(7.10%)
9	1,500	\$4,644.99	(\$167.89)	\$5,603.85	\$530.58	\$10,611.53	\$3,758.49	\$0.00	\$5,603.85	\$492.75	\$9,855.09	(\$756.44)	(\$756.44)	(7.10%)
10	2,000	\$6,160.29	(\$222.66)	\$7,471.80	\$705.76	\$14,115.19	\$4,976.99	\$0.00	\$7,471.80	\$655.20	\$13,103.99	(\$1,011.20)	(\$1,011.20)	(7.20%)
11	2,500	\$7,675.59	(\$277.43)	\$9,339.75	\$880.94	\$17,618.85	\$6,195.49	\$0.00	\$9,339.75	\$817.64	\$16,352.88	(\$1,265.97)	(\$1,265.97)	(7.20%)
12	5,000	\$15,252.09	(\$551.29)	\$18,679.50	\$1,756.86	\$35,137.16	\$12,287.99	\$0.00	\$18,679.50	\$1,629.87	\$32,597.36	(\$2,539.80)	(\$2,539.80)	(7.20%)

**ENERGY NEW ORLEANS, LLC**  
**GAS - PERIOD II**  
**STATEMENT AA-5: SUMMARY BILL COMPARISONS**  
**FOR THE TEST YEAR ENDED DECEMBER 31, 2018**

**LARGE MUNICIPAL SERVICE**

Line No.	MCF (a)	Present Rate			Proposed Rate			Increase/(Decrease)					
		Base (b)	GFRP (c)	Purchased Gas Adjust. (d)	Franchise Tax (f)	Present Rates (g)	Base (h)	GFRP (i)	Purchased Gas Adjust. (j)	Franchise Tax (l)	Proposed Rates (m)	Amount (n)	Percent (o)
1	90,000	\$140,715.95	(\$5,086.18)	\$296,505.00	\$22,743.94	\$454,878.71	\$129,963.53	\$0.00	\$296,505.00	\$22,445.71	\$448,914.24	(\$5,964.47)	(1.30%)
2	100,000	\$156,291.95	(\$5,649.17)	\$329,450.00	\$25,268.04	\$505,360.82	\$144,327.53	\$0.00	\$329,450.00	\$24,935.66	\$498,713.19	(\$6,647.63)	(1.30%)
3	110,000	\$171,867.95	(\$6,212.17)	\$362,395.00	\$27,792.15	\$555,842.93	\$158,691.53	\$0.00	\$362,395.00	\$27,425.61	\$548,512.14	(\$7,330.79)	(1.30%)
4	120,000	\$187,443.95	(\$6,775.16)	\$395,340.00	\$30,316.25	\$606,325.04	\$173,055.53	\$0.00	\$395,340.00	\$29,915.55	\$598,311.08	(\$8,013.96)	(1.30%)
5	130,000	\$203,019.95	(\$7,338.16)	\$428,285.00	\$32,840.36	\$656,807.15	\$187,419.53	\$0.00	\$428,285.00	\$32,405.50	\$648,110.03	(\$8,697.12)	(1.30%)
6	140,000	\$218,595.95	(\$7,901.15)	\$461,230.00	\$35,364.46	\$707,289.26	\$201,783.53	\$0.00	\$461,230.00	\$34,895.45	\$697,908.98	(\$9,380.28)	(1.30%)
7	150,000	\$234,171.95	(\$8,464.15)	\$494,175.00	\$37,888.57	\$757,771.37	\$216,147.53	\$0.00	\$494,175.00	\$37,385.40	\$747,707.93	(\$10,063.44)	(1.30%)





Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
**Summary Model Results - Revenue Requirement Calculation - Period II**  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	Line Item	Per Book	Adjustments	Total Adjusted	RES	LARGE		SMALL	
							GENERAL	MUNICIPAL	GENERAL	MUNICIPAL
1	Rate Base: Rate Base	RBTOA	122,593,236	(18,772,599)	103,820,637	74,220,308	10,674,860	7,374,983	11,330,663	219,802
2	Revenues									
4	Rate Schedule Revenue: Rate Schedule Revenue	RSRTOA	92,271,853	(49,981,092)	42,290,761	26,355,085	6,524,543	3,203,503	6,141,672	65,958
5	Other Operating Revenues: Other Operating Revenues	ROTOA	1,021,591	1,186,388	2,207,980	1,375,986	340,643	167,253	320,654	3,444
6	Total Revenues (L4 + L5)	RTOA	93,293,444	(48,794,703)	44,498,741	27,731,071	6,865,186	3,370,756	6,462,326	69,402
7	Total Operating Expenses: Total Operating Expenses	OEIOA	81,932,087	(47,258,772)	34,673,315	23,203,835	4,410,486	2,714,252	4,274,817	69,925
9	Total Operating Income (L6 - L8)	OIOA	11,361,357	(1,535,932)	9,825,425	4,527,236	2,454,700	656,505	2,187,508	(524)
11	Earned Rate of Return on Rate Base (L10 / L1)	EROR	9.27%	8.18%	9.46%	6.10%	23.00%	8.90%	19.31%	(0.24%)
13	<b>REVENUE REQUIREMENT DETERMINATION</b>									
14	Required Rate of Return	ROR	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%
15	Required Operating Income: Required Operating Income <sup>(1)</sup>	ROI	8,685,731	(1,330,039)	7,355,692	5,258,509	756,315	522,518	802,778	15,573
17	Income Tax Revenue Conversion Factor <sup>(2)</sup>	REVCOFIT	35.28%	35.28%	35.28%	35.28%	35.28%	35.28%	35.28%	35.28%
18	Regulatory Commission Expense Revenue Conversion Factor <sup>(2)</sup>	REVCOFRC	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
19	Bad Debt Revenue Conversion Factor <sup>(2)</sup>	REVCOFBD	1.21%	16.70%	(0.08%)	0.47%	0.00%	0.00%	0.11%	0.01%
20	Revenue Conversion Factor <sup>(3)</sup>	REVCOF	1.3714	1.5816	1.3539	1.3613	1.3550	1.3550	1.3564	1.3551
21	REVENUE DEFICENCY	OIDEF	(2,675,626)	205,893	(2,469,733)	731,273	(1,698,365)	(133,987)	(1,364,731)	16,097
22	Incremental Income Tax: Incremental Income Tax <sup>(6)</sup>	ITDEF	(943,983)	72,641	(871,343)	257,999	(599,204)	(47,272)	(488,545)	5,679
23	Incremental Regulatory Commission Expense: Incremental Regulatory Commission Expense <sup>(6)</sup>	RCDEF	(5,837)	518	(5,319)	1,583	(3,660)	(289)	(2,988)	35
24	Incremental Bad Debt Expense: Incremental Bad Debt Expense <sup>(7)</sup>	BDEF	(43,967)	46,595	2,629	4,623	(9)	-	(1,987)	1
25	Total Revenue Deficiency (L26 + L27 + L28 + L29)	REVDEF	(3,669,413)	325,647	(3,343,766)	995,479	(2,301,259)	(181,548)	(1,878,250)	21,812
26	% Increase/(Decrease) (L31 / L4)	REVDEFPCT	(3.98%)	(0.65%)	(7.91%)	3.78%	(35.27%)	(5.67%)	(30.58%)	33.07%
27	Rate Schedule Revenue Requirement (L4 + L31)	REVREQ	88,602,440	(49,655,445)	38,946,995	27,350,564	4,223,284	3,021,955	4,263,422	87,770

Notes:  
 (1) Line 1 \* Line 15  
 (2) Reference MD 1  
 (3) Reference MD 1 for calculation  
 (4) Line 16 - Line 10  
 (5) Line 26 \* Line 19  
 (6) (Line 26 + Line 27 + Line 29) \* Line 20  
 (7) (Line 26 + Line 27 + Line 28) \* Line 21



Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
**Summary Model Results - Rate Base - Period II**  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1	PLANT IN SERVICE	286,367,049	21,621,132	307,988,181	218,290,588	32,975,399	23,246,692	32,830,004	645,499
2	ACCUMULATED DEPRECIATION / AMORTIZATION	(124,291,429)	(2,867,292)	(127,158,722)	(88,388,955)	(14,719,043)	(10,659,935)	(13,126,409)	(264,380)
3	WORKING CASH	-	351,363	351,363	251,171	36,135	24,966	38,347	744
4	MATERIALS AND SUPPLIES	(188,223)	489,377	301,154	211,048	33,244	23,445	32,760	659
5	PREPAYMENTS	2,172,957	(830,985)	1,341,973	950,166	144,210	101,382	143,406	2,809
6	PROPERTY NSURANCE RESERVE	(4,749,434)	4,749,434	0	-	-	-	-	-
7	INJURIES & DAMAGES RESERVES	(817,126)	(348,396)	(1,165,523)	(755,330)	(161,078)	(118,431)	(127,898)	(2,785)
8	UNFUNDED PENSION	-	8,628,655	8,628,655	5,591,895	1,192,504	876,774	946,863	20,619
9	CUSTOMER DEPOSITS	-	(6,383,431)	(6,383,431)	(4,563,177)	(656,488)	(453,571)	(696,679)	(13,516)
10	ACCUMULATED DEFERRED INCOME TAXES	(35,856,759)	(45,653,217)	(81,509,975)	(58,267,166)	(8,382,694)	(5,791,647)	(8,895,886)	(172,583)
11	CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-	-	-
12	REGULATORY ASSETS AND LIABILITIES	(1,099)	1,470,760	1,469,661	930,593	217,084	128,343	190,815	2,826
13	OTHER RATE BASE	(42,700)	-	(42,700)	(30,524)	(4,391)	(3,034)	(4,660)	(90)
14	<b>RATE BASE</b>	<b>122,593,236</b>	<b>(18,772,599)</b>	<b>103,820,637</b>	<b>74,220,308</b>	<b>10,674,880</b>	<b>7,374,983</b>	<b>11,330,663</b>	<b>219,802</b>

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





Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07  
Summary Model Results - Revenue/Expense - Period II  
Gas

For the Test Year Ended December 31, 2018

Line No.	Description	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1	RSRTOA: RATE SCHEDULE REVENUE	92,271,853	(49,981,092)	42,290,761	26,355,085	6,524,543	3,203,503	6,141,672	65,958
2	RO484: 484 INTERDEPARTMENTAL SALES	-	-	-	-	-	-	-	-
3	RO487: 487 FORFEITED DISCOUNTS	604,331	-	604,331	376,612	93,235	45,778	87,764	943
4	RO488: 488 MISCELLANEOUS SERVICE REVENUES	71,609	643,402	715,011	445,586	110,311	54,162	103,837	1,115
5	RO489: 489 TRANSPORTATION OF GAS	-	-	-	-	-	-	-	-
6	RO490R: 495 OTHER GAS REVENUES	22,711	865,926	888,637	553,788	137,097	67,314	129,052	1,386
7	RO495UR: 495 UNBILLED REVENUE	322,940	(322,940)	-	-	-	-	-	-
8	<b>Sub-Total REVENUES</b>	<b>93,293,444</b>	<b>(48,794,703)</b>	<b>44,498,741</b>	<b>27,731,071</b>	<b>6,865,186</b>	<b>3,370,756</b>	<b>6,462,326</b>	<b>69,402</b>
9	OMPTOA: PRODUCTION EXPENSES	46,518,932	(46,518,932)	-	-	-	-	-	-
10	OMITOA: TRANSMISSION EXPENSES	10,000	(6,328)	3,672	2,064	680	494	444	11
11	OMDIOA: DISTRIBUTION EXPENSES	6,157,766	1,721,316	7,879,082	5,210,867	962,005	646,478	1,038,530	21,201
12	OMCATA: CUSTOMER ACCOUNTING EXPENSES	1,727,047	389,556	2,116,603	1,955,553	25,306	17,103	117,210	1,431
13	OMCSTOA: CUSTOMER SERVICES EXPENSES	249,243	10,438	259,681	246,248	539	14	12,798	82
14	OMSTOA: SALES EXPENSES	73,238	1,934	75,172	53,056	8,110	5,699	8,144	163
15	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	7,855,165	93,480	7,948,646	5,150,145	1,098,706	808,115	872,699	18,980
16	GFDATO: 411 GAS LOSSES FROM DISP OF ALLOWANCES	-	-	-	-	-	-	-	-
17	RD407TOA: 407 REGULATORY DEBITS	-	360,000	360,000	252,287	39,739	28,026	39,161	787
18	RC407TOA: 407 REGULATORY CREDITS	(2,638)	2,638	-	-	-	-	-	-
19	ICDIO: 235 CUSTOMER DEPOSITS	-	252,592	252,592	180,565	25,977	17,948	27,568	535
20	DXITTOA: TRANSMISSION DEPRECIATION EXPENSE	55,512	(13,468)	42,045	23,633	7,553	5,652	5,086	121
21	DXDIOA: DISTRIBUTION DEPRECIATION EXPENSE	5,615,297	1,160,691	6,775,988	4,599,817	794,494	547,162	817,898	16,617
22	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	913,201	23,006	936,207	615,159	124,955	91,358	102,531	2,204
23	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE	1,525,811	52,609	1,578,420	1,263,335	106,289	72,294	134,768	1,733
24	TOFE: 408.110 EMPLOYMENT TAXES	539,654	56,066	595,720	386,063	82,330	60,532	65,371	1,424
25	TODET: 408.122 EXCISE TAX	770	-	770	546	82	58	82	2
26	TODETF: 408.123 EXCISE TAX FEDERAL	572	-	572	405	61	43	61	1
27	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	2,711,569	-	2,711,569	1,921,739	290,381	204,717	289,049	5,684
28	TOSLFC: 408.152 FRANCHISE TAX-STATE	-	-	-	-	-	-	-	-
29	TOSLFL: 408.154 FRANCHISE TAX-LOCAL	-	(4,025,424)	-	-	-	-	-	-
30	TOSLCFM: 408.155 FRANCHISE TAX-STATE-MS	-	-	-	-	-	-	-	-
31	TOSLFLA: 408.158 FRANCHISE TAX-LOUISIANA	-	-	-	-	-	-	-	-
32	TOSLCO: 408.165 CITY OCCUPATION TAX	569,560	-	569,560	403,658	60,994	43,000	60,714	1,194
33	TOSLRC: 408.172 REGULATORY COMMISSION	116,000	989	116,989	72,290	17,896	8,787	16,846	181
34	TOSLRCL: 408.173 REGULATORY COMMISSION-LOCAL	146,772	(21,420)	125,352	78,118	19,339	9,495	18,204	196
35	STTOA: STATE INCOME TAX	(120,539)	442,731	322,192	28,243	150,820	12,433	131,930	(1,234)
36	FTTOA: FEDERAL INCOME TAX	(401,970)	1,440,649	1,038,679	121,357	468,372	43,489	409,103	(3,642)
37	DTFOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	2,787,932	(2,139,592)	648,341	425,354	86,500	62,952	71,997	1,538
38	DTSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	876,201	(541,315)	334,886	226,213	41,430	29,852	36,631	760
39	ITC411: 411 ITC AMORTIZATION	(19,422)	-	(19,422)	(13,582)	(2,159)	(1,525)	(2,113)	(43)
40	<b>Sub-Total OPERATING EXPENSES</b>	<b>81,932,087</b>	<b>(47,258,772)</b>	<b>34,673,315</b>	<b>23,203,835</b>	<b>4,410,486</b>	<b>2,714,252</b>	<b>4,274,817</b>	<b>69,925</b>



Entergy New Orleans, LLC  
Compliance Filing  
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Model Detail Results - Period II  
Gas

For the Test Year Ended December 31, 2018

Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1	RBTOA: RATE BASE							
2	PLTOA: PLANT N SERVICE							
3	PLTTOA: TRANSMISSION PLANT N SERVICE							
4	PLT3651GTOA: 365.1 LAND - GAS							
5	PLT3651G: 365.1 LAND - GAS							
6	PLT3651G: 365.1 LAND - GAS							
7	TG-DD-TO							
8	Sub-Total PLT3651G 365.1 LAND - GAS	(39,099)	2,154,891	1,211,266	387,103	289,665	260,646	6,210
9	Sub-Total PLT3651GTOA 365.1 LAND - GAS	(39,099)	2,154,891	1,211,266	387,103	289,665	260,646	6,210
10	PLT3652GTOA: 365.2 RIGHT OF WAY - GAS							
11	PLT3652G: 365.2 RIGHT OF WAY - GAS							
12	PLT3652G: 365.2 RIGHT OF WAY - GAS							
13	TG-DD-TO							
14	Sub-Total PLT3652G 365.2 RIGHT OF WAY - GAS	(19,516)	1,075,598	604,595	193,220	144,584	130,100	3,100
15	Sub-Total PLT3652GTOA 365.2 RIGHT OF WAY - GAS	(19,516)	1,075,598	604,595	193,220	144,584	130,100	3,100
16	PLT366GTOA: 366 STRUCTURES & IMPROVEMENTS - GAS							
17	PLT366G: 366 STRUCTURES & IMPROVEMENTS - GAS							
18	PLT366G: 366 STRUCTURES & IMPROVEMENTS - GAS							
19	TG-DD-TO							
20	Sub-Total PLT366G 366 STRUCTURES & IMPROVEMENTS - GAS	(7,598)	418,758	235,384	75,225	56,290	50,651	1,207
21	Sub-Total PLT366GTOA 366 STRUCTURES & IMPROVEMENTS - GAS	(7,598)	418,758	235,384	75,225	56,290	50,651	1,207
22	PLT367GTOA: 367 TRANSMISSION MAINS - GAS							
23	PLT367G: 367 TRANSMISSION MAINS - GAS							
24	PLT367G: 367 TRANSMISSION MAINS - GAS							
25	TG-DD-TO							
26	Sub-Total PLT367G 367 TRANSMISSION MAINS - GAS	(84,922)	4,680,336	2,630,822	840,773	629,142	566,112	13,488
27	Sub-Total PLT367GTOA 367 TRANSMISSION MAINS - GAS	(84,922)	4,680,336	2,630,822	840,773	629,142	566,112	13,488
28	PLT3691GTOA: 369.1 MEASURING & REGULATING STATION EQUIP - GAS							
29	PLT3691G: 369.1 MEASURING & REGULATING STATION EQUIP - GAS							
30	PLT3691G: 369.1 MEASURING & REGULATING STATION EQUIP - GAS							
31	TG-DD-TO							
32	Sub-Total PLT3691G 369.1 MEASURING & REGULATING STATION EQUIP - GAS	(18,936)	1,043,652	586,638	187,481	140,290	126,235	3,008
33	Sub-Total PLT3691GTOA 369.1 MEASURING & REGULATING STATION EQUIP - GAS	(18,936)	1,043,652	586,638	187,481	140,290	126,235	3,008
34	Sub-Total PLTOA TRANSMISSION PLANT IN SERVICE	(170,072)	9,373,235	5,268,704	1,683,803	1,259,972	1,133,744	27,011
35	PLD374GTOA: 374 LAND & LAND RIGHTS - GAS							
36	PLD374G: 374.1 LAND - GAS							
37	PLD3741G: 374.1 LAND - GAS							
38	PLD3741G: 374.1 LAND - GAS							
39	DP-DD-TO							
40	Sub-Total PLD3741G 374.1 LAND - GAS	(953)	52,530	29,527	9,436	7,061	6,354	151
41	Sub-Total PLD3742G 374.2 LAND RIGHTS - GAS	(953)	52,530	29,527	9,436	7,061	6,354	151
42	PLD3742G: 374.2 LAND RIGHTS - GAS							

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 Model Detail Results - Period II  
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 For the Test Year Ended December 31, 2018

Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
43	22,634	1,643	24,277	13,646	4,361	3,263	2,936	70
	DP-DD-TO							
	PLD3742G: 374.2 LAND RIGHTS -							
44	22,634	1,643	24,277	13,646	4,361	3,263	2,936	70
	GAS							
45	76,117	690	76,806	43,173	13,797	10,325	9,290	221
	Sub-Total PLD374GTOA: 374 LAND & LAND RIGHTS - GAS							
46								
	PLD375GTOA: 375 STRUCTURES & IMPROVEMENTS - GAS							
47								
	PLD375G: 375 STRUCTURES & IMPROVEMENTS - GAS							
48								
	PLD375G: 375 STRUCTURES & IMPROVEMENTS - GAS							
49	399,357	28,986	428,343	240,772	76,947	57,579	51,810	1,234
	DP-DD-TO							
	Sub-Total PLD375G: 375 STRUCTURES & IMPROVEMENTS - GAS							
50	399,357	28,986	428,343	240,772	76,947	57,579	51,810	1,234
	Sub-Total PLD375GTOA: 375 STRUCTURES & IMPROVEMENTS - GAS							
51	399,357	28,986	428,343	240,772	76,947	57,579	51,810	1,234
	Sub-Total PLD375GTOA: 375 STRUCTURES & IMPROVEMENTS - GAS							
52								
	PLD376GTOA: 376 MAINS							
53								
	PLD376G: 376.1 MAINS - CAST RON - GAS							
54								
	PLD376G: 376.1 MAINS - CAST RON - GAS							
55	581,826	42,231	624,056	350,783	112,105	83,887	75,483	1,798
	DP-DD-TO							
	Sub-Total PLD376G: 376.1 MAINS - CAST IRON - GAS							
56	581,826	42,231	624,056	350,783	112,105	83,887	75,483	1,798
	Sub-Total PLD376G: 376.1 MAINS - CAST IRON - GAS							
57								
	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS							
58								
	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS							
59	80,136,023	5,816,510	85,952,534	48,314,002	15,440,465	11,553,942	10,396,432	247,693
	DP-DD-TO							
	Sub-Total PLD3762G: 376.2 MAINS - WELDED STEEL - GAS							
60	80,136,023	5,816,510	85,952,534	48,314,002	15,440,465	11,553,942	10,396,432	247,693
	Sub-Total PLD3762G: 376.2 MAINS - WELDED STEEL - GAS							
61								
	PLD3763G: 376.3 MAINS - PLASTIC - GAS							
62								
	PLD3763G: 376.3 MAINS - PLASTIC - GAS							
63	33,056,507	2,399,339	35,455,846	19,929,765	6,369,268	4,766,058	4,288,580	102,175
	DP-DD-TO							
	Sub-Total PLD3763G: 376.3 MAINS - PLASTIC - GAS							
64	33,056,507	2,399,339	35,455,846	19,929,765	6,369,268	4,766,058	4,288,580	102,175
	Sub-Total PLD3763G: 376.3 MAINS - PLASTIC - GAS							
65	113,774,356	8,258,080	122,032,436	68,594,550	21,921,839	16,403,887	14,760,495	351,666
	DP-DD-TO							
	Sub-Total PLD376GTOA: 376 MAINS - WELDED STEEL - GAS							
66								
	PLD376GTOA: 376 MAINS - WELDED STEEL - GAS							
67								
	PLD376G: 376 MAINS - WELDED STEEL - GAS							
68								
	PLD376G: 376 MAINS - WELDED STEEL - GAS							
69	18,817,151	1,365,805	20,182,956	11,344,859	3,625,655	2,713,040	2,441,240	58,162
	DP-DD-TO							
	Sub-Total PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS							
70	18,817,151	1,365,805	20,182,956	11,344,859	3,625,655	2,713,040	2,441,240	58,162
	Sub-Total PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS							
71	18,817,151	1,365,805	20,182,956	11,344,859	3,625,655	2,713,040	2,441,240	58,162
	Sub-Total PLD378GTOA: 378 MEASURING & REGULATING STATION EQUIP - GAS							
72								
	PLD380GTOA: 380 DISTRIBUTION SERVICES - GAS							
73								
	PLD380G: 380 DISTRIBUTION SERVICES - GAS							
74								
	PLD380G: 380 DISTRIBUTION SERVICES - GAS							
75	70,830,618	5,141,096	75,971,715	71,972,074	228,251	6,954	3,740,534	23,901
	DP-DD-TO							
	Sub-Total PLD380G: 380 DISTRIBUTION SERVICES - GAS							
76	70,830,618	5,141,096	75,971,715	71,972,074	228,251	6,954	3,740,534	23,901
	Sub-Total PLD380GTOA: 380 DISTRIBUTION SERVICES - GAS							
77	70,830,618	5,141,096	75,971,715	71,972,074	228,251	6,954	3,740,534	23,901
	Sub-Total PLD380GTOA: 380 DISTRIBUTION SERVICES - GAS							
78								
	PLD381GTOA: 381 METERS - GAS							
79								
	PLD381G: 381 METERS - GAS							
80								
	PLD381G: 381 METERS - GAS							
81	27,237,276	1,976,962	29,214,238	22,442,123	1,351,435	145,794	5,186,700	88,186
	DM-CC-TO							

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82	-	3,906,039	3,906,039	2,716,260	429,664	336,310	406,228	17,577
83	DM-CC-RO							
	Sub-Total PLD381G 381 METERS - GAS	27,237,276	5,883,001	33,120,277	25,158,383	482,104	5,592,928	105,763
84	Sub-Total PLD381GTOA 381 METERS - GAS	27,237,276	5,883,001	33,120,277	25,158,383	482,104	5,592,928	105,763
85	PLD382GTOA: 382 METER INSTALLATIONS - GAS							
86	PLD382G: 382 METER INSTALLATIONS - GAS							
87	PLD382G: 382 METER INSTALLATIONS - GAS							
88	DM-CC-TO							
	Sub-Total PLD382G 382 METER INSTALLATIONS - GAS	5,292,793	384,167	5,676,959	262,613	28,331	1,007,888	17,136
89	Sub-Total PLD382GTOA 382 METER INSTALLATIONS - GAS	5,292,793	384,167	5,676,959	262,613	28,331	1,007,888	17,136
90	Sub-Total PLD383G 383 HOUSE REGULATORS - GAS	5,292,793	384,167	5,676,959	262,613	28,331	1,007,888	17,136
91	Sub-Total PLD383GTOA 383 HOUSE REGULATORS - GAS	5,292,793	384,167	5,676,959	262,613	28,331	1,007,888	17,136
92	PLD383G: 383 HOUSE REGULATORS - GAS							
93	PLD383G: 383 HOUSE REGULATORS - GAS							
94	DR-CC-TO							
	Sub-Total PLD383G 383 HOUSE REGULATORS - GAS	1,799,339	130,601	1,929,940	104,139	-	443,876	3,032
95	Sub-Total PLD383GTOA 383 HOUSE REGULATORS - GAS	1,799,339	130,601	1,929,940	104,139	-	443,876	3,032
96	Sub-Total PLD384G 384 HOUSE REGULATORS - GAS	1,799,339	130,601	1,929,940	104,139	-	443,876	3,032
97	Sub-Total PLD384GTOA 384 HOUSE REGULATORS - GAS	1,799,339	130,601	1,929,940	104,139	-	443,876	3,032
98	PLD384G: 384 HOUSE REGULATORS - GAS							
99	PLD384G: 384 HOUSE REGULATORS - GAS							
100	DR-CC-TO							
	Sub-Total PLD384G 384 HOUSE REGULATORS - GAS	442,863	32,144	475,008	25,631	-	109,249	746
101	Sub-Total PLD384GTOA 384 HOUSE REGULATORS - GAS	442,863	32,144	475,008	25,631	-	109,249	746
102	Sub-Total PLD385G 385 HOUSE REGULATORS - GAS	442,863	32,144	475,008	25,631	-	109,249	746
103	Sub-Total PLD385GTOA 385 HOUSE REGULATORS - GAS	442,863	32,144	475,008	25,631	-	109,249	746
104	PLGTOA: GENERAL PLANT IN SERVICE	238,669,870	21,224,571	259,894,441	183,433,075	19,702,219	28,157,312	561,862
105	PLG389TOA: 389 LAND & LAND RIGHTS							
106	PLG389: 389 LAND & LAND RIGHTS							
107	PLG389: 389 LAND & LAND RIGHTS							
108	LOMTOA							
	Sub-Total PLG389 389 LAND & LAND RIGHTS	84,795	-	84,795	11,719	8,616	9,305	203
109	Sub-Total PLG389 389 LAND & LAND RIGHTS	84,795	-	84,795	11,719	8,616	9,305	203
110	Sub-Total PLG390 390 STRUCTURES & IMPROVEMENTS	84,795	-	84,795	11,719	8,616	9,305	203
111	Sub-Total PLG390 390 STRUCTURES & IMPROVEMENTS	84,795	-	84,795	11,719	8,616	9,305	203
112	PLG390TOA: 390 STRUCTURES & IMPROVEMENTS							
113	PLG390: 390 STRUCTURES & IMPROVEMENTS							
114	LOMTOA							
	Sub-Total PLG390 390 STRUCTURES & IMPROVEMENTS	6,435,152	212,776	6,647,929	4,308,263	675,509	729,509	15,886
115	Sub-Total PLG390TOA 390 STRUCTURES & IMPROVEMENTS	6,435,152	212,776	6,647,929	4,308,263	675,509	729,509	15,886
116	Sub-Total PLG391TOA 391 OFFICE FURNITURE & EQUIPMENT	6,435,152	212,776	6,647,929	4,308,263	675,509	729,509	15,886
117	Sub-Total PLG391TOA 391 OFFICE FURNITURE & EQUIPMENT	6,435,152	212,776	6,647,929	4,308,263	675,509	729,509	15,886
118	PLG391TOA: 391 OFFICE FURNITURE & EQUIPMENT							
119	PLG391: 391 OFFICE FURNITURE & EQUIPMENT							
120	LOMTOA							
	Sub-Total PLG391 391 OFFICE FURNITURE & EQUIPMENT	623,920	20,630	644,549	417,707	65,494	70,729	1,540

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121	623,920	20,630	644,549	417,707	89,078	65,494	70,729	1,540
122	623,920	20,630	644,549	417,707	89,078	65,494	70,729	1,540
123								
124								
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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
159	11,119,314	364,853	11,484,167	7,629,638	1,488,862	1,083,268	1,255,694	26,705
160								
161								
163	4,076,739	-	4,076,739	2,850,886	453,234	320,119	443,561	8,939
164	4,076,739	-	4,076,739	2,850,886	453,234	320,119	443,561	8,939
165	4,076,739	-	4,076,739	2,850,886	453,234	320,119	443,561	8,939
166								
167								
168								
169								
170	351,581	3,376	354,957	327,949	4,244	2,868	19,656	240
171	351,581	3,376	354,957	327,949	4,244	2,868	19,656	240
172								
173	3,459,324	71,766	3,531,090	3,348,431	7,326	196	174,025	1,112
174	3,459,324	71,766	3,531,090	3,348,431	7,326	196	174,025	1,112
175								
176	215,764	81,684	297,448	282,061	617	17	14,659	94
177	215,764	81,684	297,448	282,061	617	17	14,659	94
178								
179	5,981,233	1,573,664	7,554,898	7,164,092	15,674	420	372,332	2,379
180	5,981,233	1,573,664	7,554,898	7,164,092	15,674	420	372,332	2,379
181		(3,438,353)	(3,438,353)	(2,391,031)	(378,219)	(296,042)	(357,589)	(15,473)
182		(1,864,689)	(1,864,689)	4,773,061	(362,545)	(295,622)	14,744	(13,093)
183								
184	2,919,696	413,854	3,333,551	2,352,815	359,656	252,712	361,161	7,207
185	2,919,696	413,854	3,333,551	2,352,815	359,656	252,712	361,161	7,207
186								
187	9,463,409	1,466,365	10,929,773	7,643,252	1,215,123	858,242	1,189,191	23,965
188	9,463,409	1,466,365	10,929,773	7,643,252	1,215,123	858,242	1,189,191	23,965
189								
190	490,576	15,939	506,515	328,252	70,002	51,468	55,582	1,210
191	490,576	15,939	506,515	328,252	70,002	51,468	55,582	1,210
192								
193								
194								
195								
196								
197								
198								
199	14,641	-	14,641	10,260	1,616	1,140	1,593	32
200	14,641	-	14,641	10,260	1,616	1,140	1,593	32
201								
202								



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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
203	61,596	13,485	75,081	42,203	13,487	10,093	9,081	216
204	61,596	13,485	75,081	42,203	13,487	10,093	9,081	216
205	22,957,820	201,780	23,159,600	19,108,285	1,309,527	881,113	1,839,693	20,982
206	27,034,558	201,780	27,236,338	21,959,171	1,762,761	1,201,232	2,283,254	29,921
207	286,367,049	21,621,132	307,988,181	218,290,588	32,975,399	23,246,692	32,830,004	645,499
208								
209								
210								
211								
212								
213	43,435	39,099	82,534	46,392	14,826	11,094	9,983	238
214	43,435	39,099	82,534	46,392	14,826	11,094	9,983	238
215	43,435	39,099	82,534	46,392	14,826	11,094	9,983	238
216								
217								
218								
219	(768,571)	6,917	(761,654)	(428,127)	(136,823)	(102,383)	(92,126)	(2,195)
220	(768,571)	6,917	(761,654)	(428,127)	(136,823)	(102,383)	(92,126)	(2,195)
221	(768,571)	6,917	(761,654)	(428,127)	(136,823)	(102,383)	(92,126)	(2,195)
222								
223								
224								
225	(423,792)	7,387	(416,405)	(234,062)	(74,803)	(55,974)	(50,366)	(1,200)
226	(423,792)	7,387	(416,405)	(234,062)	(74,803)	(55,974)	(50,366)	(1,200)
227	(423,792)	7,387	(416,405)	(234,062)	(74,803)	(55,974)	(50,366)	(1,200)
228								
229								
230								
231	(4,424,255)	56,646	(4,367,609)	(2,455,037)	(784,595)	(587,104)	(528,286)	(12,586)
232	(4,424,255)	56,646	(4,367,609)	(2,455,037)	(784,595)	(587,104)	(528,286)	(12,586)
233	(4,424,255)	56,646	(4,367,609)	(2,455,037)	(784,595)	(587,104)	(528,286)	(12,586)
234								
235								
236								
237	(942,755)	12,719	(930,037)	(522,775)	(167,071)	(125,018)	(112,493)	(2,680)
238	(942,755)	12,719	(930,037)	(522,775)	(167,071)	(125,018)	(112,493)	(2,680)
239	(942,755)	12,719	(930,037)	(522,775)	(167,071)	(125,018)	(112,493)	(2,680)
240	(6,515,939)	122,767	(6,393,171)	(3,593,608)	(1,148,466)	(859,385)	(773,289)	(18,423)

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Line No.	Description	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
241	ADDTA: DISTR BUTION ACCUMULATED								
241	DEPRECIATION								
242	ADD374GTOA: 374 LAND & LAND RIGHTS - GAS								
243	ADD3741G: 374.1 LAND - GAS								
244	ADD3741G: 374.1 LAND - GAS								
245	DP-DD-TO	(176,058)	953	(175,105)	(98,427)	(31,456)	(23,538)	(21,180)	(505)
246	Sub-Total ADD3741G 374.1 LAND - GAS	(176,058)	953	(175,105)	(98,427)	(31,456)	(23,538)	(21,180)	(505)
247	ADD3742G: 374.2 LAND RIGHTS - GAS								
248	ADD3742G: 374.2 LAND RIGHTS - GAS								
249	DP-DD-TO	(18,457)	43	(18,414)	(10,350)	(3,308)	(2,475)	(2,227)	(53)
250	Sub-Total ADD3742G 374.2 LAND RIGHTS - GAS	(18,457)	43	(18,414)	(10,350)	(3,308)	(2,475)	(2,227)	(53)
251	Sub-Total ADD374GTOA 374 LAND & LAND RIGHTS - GAS	(194,515)	997	(193,519)	(108,777)	(34,764)	(26,013)	(23,407)	(558)
252	ADD375G: 375 STRUCTURES & IMPROVEMENTS - GAS								
253	ADD375G: 375 STRUCTURES & IMPROVEMENTS - GAS								
254	DP-DD-TO	(276,955)	(300)	(277,255)	(155,845)	(49,806)	(37,269)	(33,536)	(799)
255	Sub-Total ADD375G 375 STRUCTURES & IMPROVEMENTS - GAS	(276,955)	(300)	(277,255)	(155,845)	(49,806)	(37,269)	(33,536)	(799)
256	ADD376GTOA: 376 MAINS								
257	ADD376GTOA: 376 MAINS								
258	DP-DD-TO	(574,192)	(300)	(574,192)	(316,195)	(101,051)	(75,616)	(68,040)	(1,621)
259	Sub-Total ADD3761G 376.1 MAINS - CAST IRON - CAST IRON - GAS	(574,192)	(300)	(574,192)	(316,195)	(101,051)	(75,616)	(68,040)	(1,621)
260	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS								
261	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS								
262	DP-DD-TO	(48,972,092)	11,669	(48,960,423)	(27,771,943)	(8,875,516)	(6,641,458)	(5,976,096)	(142,379)
263	Sub-Total ADD3762G 376.2 MAINS - WELDED STEEL - GAS	(48,972,092)	11,669	(48,960,423)	(27,771,943)	(8,875,516)	(6,641,458)	(5,976,096)	(142,379)
264	ADD3763G: 376.3 MAINS - PLASTIC - GAS								
265	ADD3763G: 376.3 MAINS - PLASTIC - GAS								
266	DP-DD-TO	(6,031,012)	(128,603)	(6,159,615)	(3,462,325)	(1,106,510)	(827,990)	(745,039)	(17,750)
267	Sub-Total ADD3763G 376.3 MAINS - PLASTIC - GAS	(6,031,012)	(128,603)	(6,159,615)	(3,462,325)	(1,106,510)	(827,990)	(745,039)	(17,750)
268	ADD378GTOA: 378 MEASURING & REGULATING STATION EQUIP - GAS								
269	ADD378GTOA: 378 MEASURING & REGULATING STATION EQUIP - GAS								
270	DP-DD-TO	(55,577,296)	(552,234)	(56,129,530)	(31,550,463)	(10,083,077)	(7,545,063)	(6,789,176)	(161,751)
271	Sub-Total ADD378GTOA 378 MEASURING & REGULATING STATION EQUIP - GAS	(55,577,296)	(552,234)	(56,129,530)	(31,550,463)	(10,083,077)	(7,545,063)	(6,789,176)	(161,751)
272	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS								
273	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS								
274	DP-DD-TO	(4,369,424)	(124,384)	(4,493,808)	(2,525,974)	(807,265)	(604,068)	(543,551)	(12,950)
275	Sub-Total ADD378G 378 MEASURING & REGULATING STATION EQUIP - GAS	(4,369,424)	(124,384)	(4,493,808)	(2,525,974)	(807,265)	(604,068)	(543,551)	(12,950)
276	ADD380GTOA: 380 DISTRIBUTION SERVICES - GAS								
277	ADD380GTOA: 380 DISTRIBUTION SERVICES - GAS								
278	DP-DD-TO	(4,369,424)	(124,384)	(4,493,808)	(2,525,974)	(807,265)	(604,068)	(543,551)	(12,950)
279	Sub-Total ADD380GTOA 380 DISTRIBUTION SERVICES - GAS	(4,369,424)	(124,384)	(4,493,808)	(2,525,974)	(807,265)	(604,068)	(543,551)	(12,950)
280									

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281	(25,201,936)	(372,419)	(25,574,355)	(24,227,956)	(76,836)	(2,341)	(1,259,176)	(6,046)
282	(25,201,936)	(372,419)	(25,574,355)	(24,227,956)	(76,836)	(2,341)	(1,259,176)	(6,046)
283	(25,201,936)	(372,419)	(25,574,355)	(24,227,956)	(76,836)	(2,341)	(1,259,176)	(6,046)
284								
285								
286								
287	(1,520,265)	(248,094)	(1,768,359)	(1,358,438)	(81,803)	(8,825)	(313,955)	(5,338)
288	-	231,459	231,459	160,957	25,460	19,929	24,072	1,042
289	(1,520,265)	(16,635)	(1,536,900)	(1,197,481)	(56,343)	11,104	(289,883)	(4,296)
290	(1,520,265)	(16,635)	(1,536,900)	(1,197,481)	(56,343)	11,104	(289,883)	(4,296)
291								
292								
293								
294	(3,555,026)	1,460	(3,553,566)	(2,729,819)	(164,386)	(17,734)	(630,901)	(10,727)
295	(3,555,026)	1,460	(3,553,566)	(2,729,819)	(164,386)	(17,734)	(630,901)	(10,727)
296	(3,555,026)	1,460	(3,553,566)	(2,729,819)	(164,386)	(17,734)	(630,901)	(10,727)
297								
298								
299								
300	(896,438)	(3,942)	(900,380)	(643,299)	(48,584)	-	(207,083)	(1,414)
301	(896,438)	(3,942)	(900,380)	(643,299)	(48,584)	-	(207,083)	(1,414)
302	(896,438)	(3,942)	(900,380)	(643,299)	(48,584)	-	(207,083)	(1,414)
303								
304								
305								
306	(332,317)	(515)	(332,832)	(237,800)	(17,960)	-	(76,550)	(523)
307	(332,317)	(515)	(332,832)	(237,800)	(17,960)	-	(76,550)	(523)
308	(332,317)	(515)	(332,832)	(237,800)	(17,960)	-	(76,550)	(523)
309	(91,924,173)	(1,067,973)	(92,992,146)	(63,377,415)	(11,339,021)	(8,221,386)	(9,853,261)	(201,064)
310								
311								
312								
313								
314	(2,827,059)	(120,776)	(2,947,835)	(1,910,377)	(407,399)	(299,535)	(323,480)	(7,044)
315	(2,827,059)	(120,776)	(2,947,835)	(1,910,377)	(407,399)	(299,535)	(323,480)	(7,044)
316	(2,827,059)	(120,776)	(2,947,835)	(1,910,377)	(407,399)	(299,535)	(323,480)	(7,044)
317								
318								
319								
320	(535,974)	(100,667)	(636,641)	(412,582)	(87,986)	(64,690)	(69,862)	(1,521)

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
321	Sub-Total ADG391 391 OFFICE FURNITURE & EQUIPMENT	(535,974)	(636,641)	(412,582)	(87,986)	(64,690)	(69,862)	(1,521)
322	Sub-Total ADG391TOA 391 OFFICE FURNITURE & EQUIPMENT	(535,974)	(636,641)	(412,582)	(87,986)	(64,690)	(69,862)	(1,521)
323	EQUIPMENT							
324	ADG392: 392 TRANSPORTATION EQUIPMENT							
325	ADG392: 392 TRANSPORTATION EQUIPMENT							
326	PLD TOA (386,069)		(386,069)	(272,487)	(41,653)	(29,267)	(41,827)	(835)
327	Sub-Total ADG392 392 TRANSPORTATION EQUIPMENT	(386,069)	(386,069)	(272,487)	(41,653)	(29,267)	(41,827)	(835)
328	Sub-Total ADG392TOA 392 TRANSPORTATION EQUIPMENT	(386,069)	(386,069)	(272,487)	(41,653)	(29,267)	(41,827)	(835)
329	ADG393TOA: 393 STORES EQUIPMENT							
330	ADG393: 393 STORES EQUIPMENT							
331	ADG393: 393 STORES EQUIPMENT							
332	PLD TOA (95,445)		(95,445)	(67,365)	(10,297)	(7,236)	(10,341)	(206)
333	Sub-Total ADG393 393 STORES EQUIPMENT	(95,445)	(95,445)	(67,365)	(10,297)	(7,236)	(10,341)	(206)
334	Sub-Total ADG393TOA 393 STORES EQUIPMENT	(95,445)	(95,445)	(67,365)	(10,297)	(7,236)	(10,341)	(206)
335	ADG394TOA: 394 TOOLS, SHOP, & GARAGE EQUIP							
336	EQUIP							
337	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP							
338	PLD TOA (1,215,193)		(1,371,095)	(967,717)	(147,927)	(103,941)	(148,546)	(2,964)
339	Sub-Total ADG394 394 TOOLS, SHOP, & GARAGE EQUIP	(1,215,193)	(1,371,095)	(967,717)	(147,927)	(103,941)	(148,546)	(2,964)
340	Sub-Total ADG394TOA 394 TOOLS, SHOP, & GARAGE EQUIP	(1,215,193)	(1,371,095)	(967,717)	(147,927)	(103,941)	(148,546)	(2,964)
341	ADG395TOA: 395 LABORATORY EQUIPMENT							
342	ADG395: 395 LABORATORY EQUIPMENT							
343	ADG395: 395 LABORATORY EQUIPMENT							
344	PLD TOA (9,977)		(11,188)	(7,897)	(1,207)	(848)	(1,212)	(24)
345	Sub-Total ADG395 395 LABORATORY EQUIPMENT	(9,977)	(11,188)	(7,897)	(1,207)	(848)	(1,212)	(24)
346	Sub-Total ADG395TOA 395 LABORATORY EQUIPMENT	(9,977)	(11,188)	(7,897)	(1,207)	(848)	(1,212)	(24)
347	ADG396TOA: 396 POWER OPERATED EQUIPMENT							
348	ADG396: 396 POWER OPERATED EQUIPMENT							
349	ADG396: 396 POWER OPERATED EQUIPMENT							
350	PLD TOA (263,890)		(263,890)	(186,253)	(28,471)	(20,005)	(28,590)	(571)
351	Sub-Total ADG396 396 POWER OPERATED EQUIPMENT	(263,890)	(263,890)	(186,253)	(28,471)	(20,005)	(28,590)	(571)
352	Sub-Total ADG396TOA 396 POWER OPERATED EQUIPMENT	(263,890)	(263,890)	(186,253)	(28,471)	(20,005)	(28,590)	(571)
353	ADG397TOA: 397 COMMUNICATION EQUIPMENT							
354	ADG397: 397 COMMUNICATION EQUIPMENT							
355	ADG397: 397 COMMUNICATION EQUIPMENT							
356	LOM TOA (252,564)		(337,022)	(218,411)	(46,577)	(34,245)	(36,983)	(805)
357	Sub-Total ADG397 397 COMMUNICATION EQUIPMENT	(252,564)	(337,022)	(218,411)	(46,577)	(34,245)	(36,983)	(805)
358	Sub-Total ADG397TOA 397 COMMUNICATION EQUIPMENT	(252,564)	(337,022)	(218,411)	(46,577)	(34,245)	(36,983)	(805)

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
359	(5,586,171)	(463,015)	(6,049,185)	(4,043,088)	(771,518)	(559,768)	(660,841)	(13,971)
360	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
361	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
362	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
363	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
364	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
365	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
366	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
367	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
368	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
369	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
370	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
371	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
372	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
373	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
374	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
375	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
376	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
377	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
378	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
379	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
380	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
381	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
382	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
383	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
384	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
385	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
386	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
387	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
388	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
389	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
390	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
391	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
392	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
393	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
394	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
395	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
396	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
397	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
398	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
399	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
400	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
401	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)
402	(2,604,583)	(271,783)	(2,876,366)	(2,011,459)	(319,781)	(225,862)	(312,957)	(6,307)

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
403	(55,281)	-	(55,281)	(31,073)	(9,931)	(7,431)	(6,687)	(159)
404	(55,281)	-	(55,281)	(31,073)	(9,931)	(7,431)	(6,687)	(159)
405	(17,660,564)	(1,187,289)	(18,847,853)	(15,363,386)	(1,140,257)	(793,534)	(1,526,060)	(24,615)
406	(20,285,147)	(1,459,072)	(21,744,219)	(17,374,845)	(1,460,039)	(1,019,396)	(1,839,017)	(30,922)
407	(124,291,429)	(2,867,292)	(127,158,722)	(88,388,955)	(14,719,043)	(10,659,935)	(13,125,409)	(264,380)
408								
409								
410								
411								
412								
413								
414								
415								
416								
417								
418								
419	269,027	-	269,027	188,533	29,697	20,943	29,265	588
420								
421								
422	(467,251)	489,377	32,127	22,514	3,546	2,501	3,495	70
423	(467,251)	489,377	32,127	22,514	3,546	2,501	3,495	70
424	(188,223)	489,377	301,154	211,048	33,244	23,445	32,760	659
425	(188,223)	489,377	301,154	211,048	33,244	23,445	32,760	659
426								
427								
428								
429								
430	2,190,840	(860,274)	1,330,566	942,997	142,490	100,455	141,836	2,789
431	2,190,840	(860,274)	1,330,566	942,997	142,490	100,455	141,836	2,789
432								
433								
434								
435								
436								
437	18,341	(9,393)	8,949	5,577	1,381	678	1,300	14
438	18,341	(9,393)	8,949	5,577	1,381	678	1,300	14
439	2,172,957	(830,985)	1,341,973	950,166	144,210	101,382	143,406	2,809
440								
441								
442								
443								
444								
445								

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
446	DRTOA: NIJURES & DAMAGES RESERVES							
447	IDR228: 228 NIJUR ES & DAMAGES RESERVES							
448	DR228: 228 NIJUR ES & DAMAGES RESERVES	(817,126)	(1,165,523)	(755,330)	(161,078)	(118,431)	(127,898)	(2,785)
449	LOMTOA	(348,396)	(1,165,523)	(755,330)	(161,078)	(118,431)	(127,898)	(2,785)
450	Sub-Total IDR228 228 INJURIES & DAMAGES RESERVES	(817,126)	(1,165,523)	(755,330)	(161,078)	(118,431)	(127,898)	(2,785)
451	Sub-Total IDRTOA INJURIES & DAMAGES RESERVES	(817,126)	(1,165,523)	(755,330)	(161,078)	(118,431)	(127,898)	(2,785)
452	PEN242: UNFUNDED PENSION							
453	PEN242: 242 UNFUNDED PENSION							
454	PEN242: 242 UNFUNDED PENSION							
455	LOMTOA	(3,995)	(3,995)	(2,589)	(552)	(406)	(438)	(10)
456	Sub-Total PEN242 242 UNFUNDED PENSION	-	(3,995)	(2,589)	(552)	(406)	(438)	(10)
457	PEN253TOA: 253 UNFUNDED PENSION							
458	PEN253TOA: 253 UNFUNDED PENSION							
459	PEN253TOA: 253 UNFUNDED PENSION							
460	LOMTOA	-	8,782,750	5,691,758	1,213,800	892,432	963,773	20,988
461	Sub-Total PEN253TOA 253012 UNFUNDED PENSION	-	8,782,750	5,691,758	1,213,800	892,432	963,773	20,988
462	PEN253013: 253013 UNFUNDED PENSION							
463	PEN253013: 253013 UNFUNDED PENSION							
464	LOMTOA	-	(150,100)	(97,274)	(20,744)	(15,252)	(16,471)	(359)
465	Sub-Total PEN253013 253013 UNFUNDED PENSION	-	(150,100)	(97,274)	(20,744)	(15,252)	(16,471)	(359)
466	Sub-Total PEN253TOA 253 UNFUNDED PENSION	-	8,632,650	5,594,484	1,193,056	877,180	947,302	20,629
467	Sub-Total PENTOA UNFUNDED PENSION	-	8,628,655	5,591,895	1,192,504	876,774	946,863	20,619
468	CDTOA: CUSTOMER DEPOSITS							
469	CD235: 235 CUSTOMER DEPOSITS							
470	CD235: 235 CUSTOMER DEPOSITS							
471	RBXNISC							
472	Sub-Total CD235 235 CUSTOMER DEPOSITS	-	(6,383,431)	(4,563,177)	(656,488)	(453,571)	(696,679)	(13,516)
473	Sub-Total CDTOA CUSTOMER DEPOSITS	-	(6,383,431)	(4,563,177)	(656,488)	(453,571)	(696,679)	(13,516)
474	ADITTOA: ACCUMULATED DEFERRED INCOME TAXES							
475	ADIT190TOA: 190 - FEDERAL - TOTAL							
476	ADIT190: 190 - FEDERAL							
477	ADIT190: 190 - FEDERAL							
478	ADFIT190: 190 - FEDERAL							
479	RBXNISC	6,020,221	828,096	591,962	85,164	58,840	90,377	1,753
480	Sub-Total ADFIT190 190 - FEDERAL	6,020,221	828,096	591,962	85,164	58,840	90,377	1,753
481	Sub-Total ADFIT190TOA 190 - FEDERAL - TOTAL	6,020,221	828,096	591,962	85,164	58,840	90,377	1,753
482	ADFIT282TOA: 282 - FEDERAL - TOTAL							
483	ADFIT282: 282 - FEDERAL							
484	ADFIT282: 282 - FEDERAL							
485	RBXNISC	(39,240,825)	(68,824,934)	(49,199,302)	(7,078,132)	(4,890,319)	(7,511,458)	(145,724)
486	Sub-Total ADFIT282 282 - FEDERAL	(39,240,825)	(68,824,934)	(49,199,302)	(7,078,132)	(4,890,319)	(7,511,458)	(145,724)
487	Sub-Total ADFIT282TOA 282 - FEDERAL - TOTAL	(39,240,825)	(68,824,934)	(49,199,302)	(7,078,132)	(4,890,319)	(7,511,458)	(145,724)
488	ADFIT283TOA: 283 - FEDERAL - TOTAL							
489	ADFIT283: 283 - FEDERAL							
490	ADFIT283: 283 - FEDERAL							

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491	114,984	(645,450)	(530,467)	(379,203)	(54,555)	(37,692)	(57,894)	(1,123)
492	114,984	(645,450)	(530,467)	(379,203)	(54,555)	(37,692)	(57,894)	(1,123)
493	114,984	(645,450)	(530,467)	(379,203)	(54,555)	(37,692)	(57,894)	(1,123)
494	(33,105,621)	(35,421,683)	(68,527,304)	(48,986,542)	(7,047,523)	(4,869,171)	(7,478,975)	(145,094)
495								
496								
497								
498								
499	2,603,806	(2,278,193)	325,613	232,763	33,487	23,136	35,537	689
500	2,603,806	(2,278,193)	325,613	232,763	33,487	23,136	35,537	689
501	2,603,806	(2,278,193)	325,613	232,763	33,487	23,136	35,537	689
502								
503								
504								
505	(5,392,535)	(7,742,166)	(13,134,702)	(9,389,303)	(1,350,806)	(933,279)	(1,433,503)	(27,810)
506	(5,392,535)	(7,742,166)	(13,134,702)	(9,389,303)	(1,350,806)	(933,279)	(1,433,503)	(27,810)
507	(5,392,535)	(7,742,166)	(13,134,702)	(9,389,303)	(1,350,806)	(933,279)	(1,433,503)	(27,810)
508								
509								
510								
511	37,592	(211,174)	(173,582)	(124,084)	(17,852)	(12,334)	(18,944)	(368)
512	37,592	(211,174)	(173,582)	(124,084)	(17,852)	(12,334)	(18,944)	(368)
513	37,592	(211,174)	(173,582)	(124,084)	(17,852)	(12,334)	(18,944)	(368)
514	(2,751,138)	(10,231,533)	(12,982,671)	(9,280,624)	(1,335,171)	(922,477)	(1,416,911)	(27,488)
515	(35,856,759)	(45,653,217)	(81,509,975)	(59,257,166)	(8,382,694)	(5,791,647)	(8,895,886)	(172,583)
516								
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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
533	254UGP: 254 REGULATORY LIABILITY - UNRECOVERED GEN PLT							
534	PLGTOA (1,099)	(69,663)	(70,762)	(47,011)	(9,174)	(6,675)	(7,736)	(165)
535	<b>Sub-Total 254UGP 254 REGULATORY LIABILITY - UNRECOVERED GEN PLT</b>	<b>(1,099)</b>	<b>(70,762)</b>	<b>(47,011)</b>	<b>(9,174)</b>	<b>(6,675)</b>	<b>(7,736)</b>	<b>(165)</b>
536	1823STM: 182 ALGIERS STORM COSTS							
537	PLPTDIOA	-	-	-	-	-	-	-
538	1823STM: 182 ALGIERS STORM COSTS	-	-	-	-	-	-	-
539	PLPTDIOA	-	-	-	-	-	-	-
540	<b>Sub-Total 1823STM 182 ALGIERS STORM COSTS AND LIABILITIES</b>	<b>(1,099)</b>	<b>1,470,760</b>	<b>930,593</b>	<b>217,084</b>	<b>128,343</b>	<b>190,815</b>	<b>2,826</b>
541	OTHRBTOA: OTHER RATE BASE							
542	CAC252: 252 CUSTOMER ADVANCES							
543	CAC252: 252 CUSTOMER ADVANCES							
544	RBXNISC (42,700)	-	(42,700)	(30,524)	(4,391)	(3,034)	(4,660)	(90)
545	<b>Sub-Total CAC252 252 CUSTOMER ADVANCES</b>	<b>(42,700)</b>	<b>(42,700)</b>	<b>(30,524)</b>	<b>(4,391)</b>	<b>(3,034)</b>	<b>(4,660)</b>	<b>(90)</b>
546	Sub-Total OTHRBT OA OTHER RATE BASE							
547	Sub-Total RBTOA RATE BASE	122,593,236	(18,772,599)	74,220,308	10,674,880	7,374,983	11,330,663	219,802
548	OITOA: OPERATING INCOME							
549	RTOA: REVENUES							
550	RSTOA: SALES REVENUES							
551	RSRTOA: RATE SCHEDULE REVENUE							
552	RSRTOA: RETAIL SALES							
553	RSRRT: 480 - 481 GAS SALES-RETA L							
554	RV-RR-TO							
555	RSRRT: 480 - 481 GAS SALES-RETAIL							
556	<b>Sub-Total RSRRT 480 - 481 GAS SALES-RETAIL</b>		42,290,761	26,355,085	6,524,543	3,203,503	6,141,672	65,958
557	RSRRG: 480 - 481 GAS SALES-RETA L							
558	RSRRG: 480 - 481 GAS SALES-RETAIL							
559	RV-RR-TO							
560	<b>Sub-Total RSRRG 480 - 481 GAS SALES-RETAIL</b>		(92,271,853)	0	-	-	-	-
561	<b>Sub-Total RSRRT OA RETAIL SALES</b>		<b>(92,271,853)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
562	Sub-Total RSTOA RATE SCHEDULE REVENUE							
563	Sub-Total RSTOA SALES REVENUES							
564	ROTOA: OTHER OPERATING REVENUES							
565	RO484: 484 NTERDEPARTMENTAL SALES							
566	RO484: 484 NTERDEPARTMENTAL SALES							
567	RSRTOA							
568	<b>Sub-Total RO484 484 INTERDEPARTMENTAL SALES</b>							
569	RO487: 487 FORFEITED DISCOUNTS							
570	RSRTOA							
571	RO487: 487 FORFEITED DISCOUNTS							
572	<b>Sub-Total RO487 487 FORFEITED DISCOUNTS</b>		604,331	376,612	93,235	45,778	87,764	943
573	RO488: 488 MISCELLANEOUS SERVICE REVENUES							
574	RSRTOA							
575	<b>Sub-Total RO488 488 MISCELLANEOUS SERVICE REVENUES</b>		71,609	445,586	110,311	54,162	103,837	1,115
576	<b>Sub-Total RO488 488 MISCELLANEOUS SERVICE REVENUES</b>		<b>71,609</b>	<b>445,586</b>	<b>110,311</b>	<b>54,162</b>	<b>103,837</b>	<b>1,115</b>

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577	RO489: 489 TRANSPORTATION OF GAS							
578	RO489: 489 TRANSPORTATION OF GAS							
579	PG-EE-TO							
580	<b>Sub-Total RO489 489 TRANSPORTATION OF GAS</b>							
581	RO495OR: 495 OTHER GAS REVENUES							
582	RO495OR: 495 OTHER GAS REVENUES							
583	RV-RR-TO	22,711	888,637	553,788	137,097	67,314	129,052	1,386
584	<b>Sub-Total RO495OR 495 OTHER GAS REVENUES</b>	<b>22,711</b>	<b>888,637</b>	<b>553,788</b>	<b>137,097</b>	<b>67,314</b>	<b>129,052</b>	<b>1,386</b>
585	RO495UR: 495 UNBILLED REVENUE							
586	RO495UR: 495 UNBILLED REVENUE							
587	RV-RR-TO	322,940	(322,940)					
588	<b>Sub-Total RO495UR 495 UNBILLED REVENUE</b>	<b>322,940</b>	<b>(322,940)</b>					
589	OMP804: 804 GAS PURCHASES							
590	OMP804: 804 GAS PURCHASES	1,021,591	1,186,388	1,375,986	340,643	167,253	320,654	3,444
591	OMP804: 804 GAS PURCHASES	93,293,444	(48,794,703)	27,731,071	6,865,186	3,370,756	6,462,326	69,402
592	OMP804: 804 GAS PURCHASES							
593	OMP804: 804 GAS PURCHASES							
594	OMP804: 804 GAS PURCHASES							
595	<b>Sub-Total OMP804 804 GAS PURCHASES</b>	<b>46,518,932</b>	<b>(46,518,932)</b>					
596	OMP804: 804 GAS PURCHASES							
597	<b>Sub-Total OMP804 804 GAS PURCHASES</b>	<b>46,518,932</b>	<b>(46,518,932)</b>					
598	OMP804: 804 GAS PURCHASES							
599	OMP804: 804 GAS PURCHASES							
600	OMP804: 804 GAS PURCHASES							
601	OMP804: 804 GAS PURCHASES							
602	OMP804: 804 GAS PURCHASES							
603	OMP804: 804 GAS PURCHASES							
604	<b>Sub-Total OMT859 859 OTHER EXPENSES - GAS TRANS</b>	<b>10,000</b>	<b>(6,328)</b>	<b>2,064</b>	<b>660</b>	<b>494</b>	<b>444</b>	<b>11</b>
605	Sub-Total OMT859 859 OTHER EXPENSES - GAS TRANS	10,000	(6,328)	2,064	660	494	444	11
606	Sub-Total OMT859 859 OTHER EXPENSES - GAS TRANS	10,000	(6,328)	2,064	660	494	444	11
607	Sub-Total OMT859 859 OTHER EXPENSES - GAS TRANS	10,000	(6,328)	2,064	660	494	444	11
608	OMD870TOA: 870 OPERATION SUPERVISION & ENG							
609	OMD870: 870 OPERATION SUPERVISION & ENG							
610	OMD870: 870 OPERATION SUPERVISION & ENG							
611	OMDOTOA-DT	1,749,283	50,095	1,302,858	153,987	87,664	250,233	4,636
612	<b>Sub-Total OMD870 870 OPERATION SUPERVISION &amp; ENG</b>	<b>1,749,283</b>	<b>50,095</b>	<b>1,302,858</b>	<b>153,987</b>	<b>87,664</b>	<b>250,233</b>	<b>4,636</b>
613	Sub-Total OMD870TOA 870 OPERATION SUPERVISION & ENG	1,749,283	50,095	1,302,858	153,987	87,664	250,233	4,636
614	OMD871TOA: 871 DISTRIBUTION LOAD DISPATCHING							
615	OMD871: 871 DISTRIBUTION LOAD DISPATCHING							
616	OMD871: 871 DISTRIBUTION LOAD DISPATCHING							
617	DM-CC-TO	652,633	24,840	520,429	31,340	3,381	120,279	2,045

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618	Sub-Total OMD871 871							
	DISTRIBUTION LOAD DISPATCHING							
	Sub-Total OMD871TOA 871	24,840	677,473	520,429	31,340	3,381	120,279	2,045
619	DISTRIBUTION LOAD DISPATCHING							
	OMD874TOA: 874 MAINS & SERVICES EXPENSE	24,840	677,473	520,429	31,340	3,381	120,279	2,045
620	EXPENSE							
621	OMD874: 874 MAINS & SERVICES EXPENSE							
622	OMDOTOA-DT	37,891	868,935	629,161	74,361	42,334	120,840	2,239
623	Sub-Total OMD874 874 MAINS & SERVICES EXPENSE	37,891	868,935	629,161	74,361	42,334	120,840	2,239
624	Sub-Total OMD874TOA 874 MAINS & SERVICES EXPENSE	37,891	868,935	629,161	74,361	42,334	120,840	2,239
625	OMD877TOA: 877 MEAS & REG STAT EXP - CITY GATE CHK							
626	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK							
627	OMD877: 877 MEAS & REG STAT EXP - CITY GATE CHK							
628	DP-DD-TO	(50)	95,279	53,556	17,116	12,808	11,524	275
629	Sub-Total OMD877 877 MEAS & REG STAT EXP - CITY GATE CHK	(50)	95,279	53,556	17,116	12,808	11,524	275
630	Sub-Total OMD877TOA 877 MEAS & REG STAT EXP - CITY GATE CHK	(50)	95,279	53,556	17,116	12,808	11,524	275
631	OMD878TOA: 878 METER & HOUSE REGULATOR EXP							
632	OMD878: 878 METER & HOUSE REGULATOR EXP							
633	OMD878: 878 METER & HOUSE REGULATOR EXP							
634	PLD TOA-DT	8,515	174,614	123,242	18,839	13,237	18,918	377
635	Sub-Total OMD878 878 METER & HOUSE REGULATOR EXP	8,515	174,614	123,242	18,839	13,237	18,918	377
636	Sub-Total OMD878TOA 878 METER & HOUSE REGULATOR EXP	8,515	174,614	123,242	18,839	13,237	18,918	377
637	OMD879TOA: 879 CUSTOMER INSTALLATIONS EXP							
638	OMD879: 879 CUSTOMER INSTALLATIONS EXP							
639	OMD879: 879 CUSTOMER INSTALLATIONS EXP							
640	PLD TOA-DT	30,420	574,511	405,489	61,984	43,553	62,243	1,242
641	Sub-Total OMD879 879 CUSTOMER INSTALLATIONS EXP	30,420	574,511	405,489	61,984	43,553	62,243	1,242
642	Sub-Total OMD879TOA 879 CUSTOMER INSTALLATIONS EXP	30,420	574,511	405,489	61,984	43,553	62,243	1,242
643	OMD880TOA: 880 OTHER EXPENSES							
644	OMD880: 880 OTHER EXPENSES							
645	OMD880: 880 OTHER EXPENSES							
646	OMDOTOA-DT	11,807	464,689	336,463	39,767	22,639	64,623	1,197
647	Sub-Total OMD880 880 OTHER EXPENSES	11,807	464,689	336,463	39,767	22,639	64,623	1,197
648	Sub-Total OMD880 880 OTHER EXPENSES	11,807	464,689	336,463	39,767	22,639	64,623	1,197
649	OMD8801: 880180 DEFERRED GAS COSTS							
650	PG-EE-TO	1,450,058	-	-	-	-	-	-
651	Sub-Total OMD8801 880180 DEFERRED GAS COSTS	1,450,058	-	-	-	-	-	-
652	Sub-Total OMD880TOA 880 OTHER EXPENSES	1,461,864	464,689	336,463	39,767	22,639	64,623	1,197
653	Sub-Total OMD880TOA 880 OTHER EXPENSES	1,461,864	464,689	336,463	39,767	22,639	64,623	1,197

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Line No.	Description	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
654	OMD881TOA: 881 RENTS								
655	OMD881: 881 RENTS								
656	OMD881: 881 RENTS								
657	PLD TOA	43,038	-	43,038	30,376	4,643	3,263	4,663	93
658	Sub-Total OMD881 881 RENTS	43,038	-	43,038	30,376	4,643	3,263	4,663	93
659	Sub-Total OMD881TOA 881 RENTS	43,038	-	43,038	30,376	4,643	3,263	4,663	93
660	Sub-Total OMDOTOA OPERATION	3,084,341	1,613,575	4,697,917	3,401,575	402,037	228,878	653,323	12,105
661	OMD885TOA: 885 MAINTENANCE SUPERVISION & ENG								
662	OMD885: 885 MAINTENANCE SUPERVISION & ENG								
663	OMD885: 885 MAINTENANCE SUPERVISION & ENG								
664	OMDOTOA-DT	22,572	(251)	22,321	16,162	1,910	1,087	3,104	58
665	Sub-Total OMD885 885 MAINTENANCE SUPERVISION & ENG	22,572	(251)	22,321	16,162	1,910	1,087	3,104	58
666	Sub-Total OMD885TOA 885 MAINTENANCE SUPERVISION & ENG	22,572	(251)	22,321	16,162	1,910	1,087	3,104	58
667	OMD886TOA: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS								
668	OMD886: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS								
669	OMD886: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS								
670	OMD886: 886 MAINTENANCE OF STRUCT & IMPROVEMENTS	138,900	-	138,900	78,076	24,952	18,671	16,801	400
671	Sub-Total OMD886 886 MAINTENANCE OF STRUCT & IMPROVEMENTS	138,900	-	138,900	78,076	24,952	18,671	16,801	400
672	Sub-Total OMD886TOA 886 MAINTENANCE OF STRUCT & IMPROVEMENTS	138,900	-	138,900	78,076	24,952	18,671	16,801	400
673	OMD887TOA: 887 MAINTENANCE OF MAINS								
674	OMD887: 887 MAINTENANCE OF MAINS								
675	OMD887: 887 MAINTENANCE OF MAINS								
676	OMD887: 887 MAINTENANCE OF MAINS	1,900,120	76,304	1,976,424	1,110,950	355,044	265,676	239,059	5,696
677	Sub-Total OMD887 887 MAINTENANCE OF MAINS	1,900,120	76,304	1,976,424	1,110,950	355,044	265,676	239,059	5,696
678	Sub-Total OMD887TOA 887 MAINTENANCE OF MAINS	1,900,120	76,304	1,976,424	1,110,950	355,044	265,676	239,059	5,696
679	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN								
680	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN								
681	OMD889: 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN								
682	DP-DD-TO	(212)	(13)	(225)	(126)	(40)	(30)	(27)	(1)
683	Sub-Total OMD889 889 MAINTENANCE OF MEAS & REG STAT EQUIP GEN	(212)	(13)	(225)	(126)	(40)	(30)	(27)	(1)
684	Sub-Total OMD889TOA 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND								
685	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND								
686	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND								
687	OMD890: 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	226,583	7,792	234,374	131,742	42,103	31,505	28,349	675
688	Sub-Total OMD890 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	226,583	7,792	234,374	131,742	42,103	31,505	28,349	675
689	Sub-Total OMD890TOA 890 MAINTENANCE OF MEAS & REG STAT EQUIP IND	226,583	7,792	234,374	131,742	42,103	31,505	28,349	675
690	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA								
691	OMD891: 891 MAINTENANCE OF MEAS & REG STAT EQUIP - CTY GA								

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692	683,666	22,887	706,553	397,154	126,925	94,976	85,461	2,036
	DP-DD-TO							
	Sub-Total OMD891 891							
693	683,666	22,887	706,553	397,154	126,925	94,976	85,461	2,036
	MAINTENANCE OF MEAS & REG STAT							
	Sub-Total OMD891TOA 891							
694	683,666	22,887	706,553	397,154	126,925	94,976	85,461	2,036
	MAINTENANCE OF MEAS & REG STAT							
	OMD892TOA: 892 MAINTENANCE OF SERVICES							
695								
	OMD892: 892 MAINTENANCE OF SERVICES							
697								
	DV-CC-TO							
698	7,302	(140)	7,162	6,785	22	1	353	2
	Sub-Total OMD892 892							
699	7,302	(140)	7,162	6,785	22	1	353	2
	MAINTENANCE OF SERVICES							
	Sub-Total OMD892TOA 892							
700	7,302	(140)	7,162	6,785	22	1	353	2
	MAINTENANCE OF SERVICES							
701								
	OMD893TOA: 893 MAINTENANCE OF METERS & HOUSE REGULATORS							
702								
	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS							
703								
	OMD893: 893 MAINTENANCE OF METERS & HOUSE REGULATORS							
704	37,727	1,162	38,890	27,448	4,196	2,948	4,213	84
	PLD TOA							
	Sub-Total OMD893 893							
705	37,727	1,162	38,890	27,448	4,196	2,948	4,213	84
	MAINTENANCE OF METERS & HOUSE							
	Sub-Total OMD893TOA 893							
706	37,727	1,162	38,890	27,448	4,196	2,948	4,213	84
	MAINTENANCE OF METERS & HOUSE							
	OMD894TOA: 894 MAINTENANCE OF OTHER EQUIPMENT							
707								
	OMD894: 894 MAINTENANCE OF OTHER EQUIPMENT							
708								
	OMD894: 894 MAINTENANCE OF OTHER EQUIPMENT							
709								
	OMDOTOA-DT							
710	56,766	-	56,766	41,102	4,858	2,766	7,894	146
	Sub-Total OMD894 894							
711	56,766	-	56,766	41,102	4,858	2,766	7,894	146
	MAINTENANCE OF OTHER							
	Sub-Total OMD894TOA 894							
712	56,766	-	56,766	41,102	4,858	2,766	7,894	146
	MAINTENANCE OF OTHER EQUIPMENT							
713	3,073,424	107,741	3,181,165	1,809,292	559,968	417,600	385,208	9,097
	Sub-Total OMDMTOA MAINTENANCE EXPENSES							
714	6,157,766	1,721,316	7,879,082	5,210,867	962,005	646,478	1,038,530	21,201
	Sub-Total OMDTOA DISTRIBUTION EXPENSES							
715								
	OMCATOA: CUSTOMER ACCOUNTING EXPENSES							
716								
	OMCAOTOA: OPERATION							
717								
	OMCA901: 901 SUPERVISION							
718	10,668	(2,297)	8,371	7,734	100	68	464	6
	OMCATOA							
719	10,668	(2,297)	8,371	7,734	100	68	464	6
	Sub-Total OMCA901 901 SUPERVISION							
720	10,668	(2,297)	8,371	7,734	100	68	464	6
	Sub-Total OMCA902 902 METER READING EXPENSE							
721								
	OMCA902: 902 METER READING EXPENSE							
722								
	OMCA902: 902 METER READING EXPENSE							
723	682,221	1,066	683,287	647,941	1,418	38	33,675	215
	OM-CC-TO							
724		196,685	196,685	136,775	21,635	16,935	20,455	885
	OM-CC-RO							
725	682,221	197,751	879,971	784,716	23,063	16,973	54,130	1,100
	Sub-Total OMCA902 902 METER READING EXPENSE							
726								
	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP							
727	983,718	17,536	1,001,255	949,461	2,077	56	49,345	315
	CR-CC-TO							
728	983,718	17,536	1,001,255	949,461	2,077	56	49,345	315
	Sub-Total OMCA903 903 CUSTOMER RECORDS & COLLECTION EXP							
729	983,718	17,536	1,001,255	949,461	2,077	56	49,345	315
	Sub-Total OMCA903 903 CUSTOMER RECORDS & COLLECTION EXP							

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

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730	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS							
731	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	49,563	226,125	212,829	65	-	13,222	9
732	RU-RR-TO	176,562	226,125	212,829	65	-	13,222	9
733	Sub-Total OMCA904 904 UNCOLLECTIBLE ACCOUNTS	49,563	226,125	212,829	65	-	13,222	9
734	OMCA905: 905 MISC CUST ACCOUNTS EXP							
735	OMCA905: 905 MISC CUST ACCOUNTS EXP	877	881	814	11	7	49	1
736	OMCATOA	877	881	814	11	7	49	1
737	Sub-Total OMCA905 905 MISC CUST ACCOUNTS EXP	877	881	814	11	7	49	1
738	Sub-Total OMCA904 904 UNCOLLECTIBLE ACCOUNTS	1,727,047	2,116,603	1,955,553	25,306	17,103	117,210	1,431
739	Sub-Total OMCA905 905 MISC CUST ACCOUNTS EXP	1,727,047	2,116,603	1,955,553	25,306	17,103	117,210	1,431
740	OMCSTOA: CUSTOMER SERVICES EXPENSES							
741	OMCSTOA: OPERATION							
742	OMCS907: 907 SUPERVISION	12,124	127	11,617	25	1	604	4
743	CS-CC-TO	12,124	127	11,617	25	1	604	4
744	Sub-Total OMC907 907 SUPERVISION	12,124	127	11,617	25	1	604	4
745	OMCS908: 908 CUSTOMER ASSISTANCE EXP							
746	OMCS908: 908 CUSTOMER ASSISTANCE EXP	21,643	22,707	21,533	47	1	1,119	7
747	CS-CC-TO	21,643	22,707	21,533	47	1	1,119	7
748	Sub-Total OMC908 908 CUSTOMER ASSISTANCE EXP	21,643	22,707	21,533	47	1	1,119	7
749	OMCS909: 909 INFORM & NSTR ADVTSG EXP							
750	OMCS909: 909 INFORM & NSTR ADVTSG EXP	59,568	61,388	58,213	127	3	3,025	19
751	CS-CC-TO	59,568	61,388	58,213	127	3	3,025	19
752	Sub-Total OMC909 909 INFORM & NSTR ADVTSG EXP	59,568	61,388	58,213	127	3	3,025	19
753	OMCS910: 910 MISC CUST SVC & INFORM EXP							
754	OMCS910: 910 MISC CUST SVC & INFORM EXP	155,908	163,335	154,886	339	9	8,050	51
755	CS-CC-TO	155,908	163,335	154,886	339	9	8,050	51
756	Sub-Total OMC910 910 MISC CUST SVC & INFORM EXP	155,908	163,335	154,886	339	9	8,050	51
757	OMSEOTOA: OPERATION							
758	OMSEOTOA: OPERATION	249,243	259,681	246,248	539	14	12,798	82
759	Sub-Total OMC911 911 SUPERVISION	249,243	259,681	246,248	539	14	12,798	82
760	OMSTOA: SALES EXPENSES							
761	OMSTOA: SALES EXPENSES							
762	OMSEOTOA: OPERATION							
763	OMSEOTOA: OPERATION							
764	OMSEOTOA: OPERATION							
765	Sub-Total OMS911 911 SUPERVISION							
766	OMSEOTOA: OPERATION							
767	OMSEOTOA: OPERATION							
768	Sub-Total OMS912 912 DEMONSTRATION & SELLING EXP	1,945	41,301	29,150	4,456	3,131	4,475	89
769	Sub-Total OMS912 912 DEMONSTRATION & SELLING EXP	1,945	41,301	29,150	4,456	3,131	4,475	89

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770								
771								
772	33,850	-	33,850	23,892	3,652	2,566	3,667	73
773	33,850	-	33,850	23,892	3,652	2,566	3,667	73
774								
775								
776	32	(11)	20	14	2	2	2	0
777	32	(11)	20	14	2	2	2	0
778	73,238	1,934	75,172	53,056	8,110	5,699	8,144	163
779	73,238	1,934	75,172	53,056	8,110	5,699	8,144	163
780								
781								
782								
783								
784	1,948,865	(414,680)	1,534,185	994,246	212,029	155,891	168,353	3,666
785	1,948,865	(414,680)	1,534,185	994,246	212,029	155,891	168,353	3,666
786								
787								
788	192,833	(11,406)	181,426	117,575	25,074	18,435	19,909	434
789	192,833	(11,406)	181,426	117,575	25,074	18,435	19,909	434
790								
791								
792	1,304,018	3,095	1,307,113	847,089	180,647	132,818	143,436	3,124
793	1,304,018	3,095	1,307,113	847,089	180,647	132,818	143,436	3,124
794								
795								
796								
797	8,894	348	9,243	6,477	1,020	720	1,005	20
798	8,894	348	9,243	6,477	1,020	720	1,005	20
799								
800								
801								
802								
803								
804								
805								
806								
807	8,894	348	9,243	6,477	1,020	720	1,005	20
808								
809								
810	477,118	2,816	479,935	311,027	66,328	48,767	52,666	1,147
811	477,118	2,816	479,935	311,027	66,328	48,767	52,666	1,147
812								

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
813								
814	2,137,939	94,815	2,232,754	1,446,961	308,573	226,874	245,011	5,335
815	2,137,939	94,815	2,232,754	1,446,961	308,573	226,874	245,011	5,335
816								
817								
818								
819	1,192	72	1,264	787	195	96	183	2
820	1,192	72	1,264	787	195	96	183	2
821								
822								
823	769,363	390,798	1,160,161	751,855	160,337	117,886	127,310	2,772
824	769,363	390,798	1,160,161	751,855	160,337	117,886	127,310	2,772
825								
826								
827								
828								
829								
830								
831	14,170	853	15,023	8,444	2,699	2,019	1,817	43
832	14,170	853	15,023	8,444	2,699	2,019	1,817	43
833								
834								
835	10,014	603	10,617	4,286	2,504	2,333	1,478	16
836	10,014	603	10,617	4,286	2,504	2,333	1,478	16
837								
838								
839	2,952	178	3,130	2,237	322	222	342	7
840	2,952	178	3,130	2,237	322	222	342	7



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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
841	797,691	392,503	1,190,194	767,610	166,057	122,556	131,130	2,840
	Sub-Total OMAG928 TOA 928 REGULATORY COMMISSION EXPENSES							
842								
843								
844	43,802	(43,700)	102	97	0	0	5	0
	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP							
	OMCSTOA							
845	43,802	(43,700)	102	97	0	0	5	0
	Sub-Total OMAG9301CS 930.1 GENERAL ADVTSNG EXP							
846								
847								
848	661,624	55,548	717,172	464,771	99,115	72,873	78,699	1,714
	OMAG9302: 930.2 MISC GENERAL EXPENSES							
	LOMTOA							
849	661,624	55,548	717,172	464,771	99,115	72,873	78,699	1,714
	Sub-Total OMAG9302 930.2 MISC GENERAL EXPENSES							
850								
851	152,560	13,378	165,938	107,538	22,933	16,861	18,209	397
852	152,560	13,378	165,938	107,538	22,933	16,861	18,209	397
853	7,725,344	92,718	7,818,062	5,063,391	1,081,775	795,796	858,423	18,676
854								
855								
856								
857								
858	7,787	-	7,787	5,173	1,010	735	851	18
	OMAG932: 932 MINTNCE OF GAS GEN PLT							
	PLGTOA							
859	7,787	-	7,787	5,173	1,010	735	851	18
	Sub-Total OMAG932 932 MINTNCE OF GAS GEN PLT							
860								
861								
862	122,034	763	122,797	81,581	15,921	11,584	13,425	286
	OMAG935: 935 MINTNCE OF GENERAL PLT							
	PLGTOA							
863	122,034	763	122,797	81,581	15,921	11,584	13,425	286
864	129,821	763	130,584	86,754	16,931	12,319	14,277	304
	Sub-Total OMAG935 935 MINTNCE OF GENERAL PLT							
865	7,855,165	93,480	7,948,646	5,150,145	1,098,706	808,115	872,699	18,980
	Sub-Total OMTOA OPERATION & MAINTENANCE EXPENSE							
866	62,591,391	(44,308,535)	18,282,856	12,617,934	2,095,326	1,477,903	2,049,826	41,867
867								
868								
869								
870								
	GFDATO: 411 GAINS/LOSSES FROM DISP OF ALLOWANCES							
	PG-EE-TO							
871								
	Sub-Total GFDATO 411 GAINS/LOSSES FROM DISP OF ALLOWANCES							
872								
873								
874								
875								
876								
877		360,000	360,000	252,287	39,739	28,026	39,161	787
	RD407D: 407.348 REGULATORY DEBITS							
	PLPTD TOA							

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878	Sub-Total RD407D 407.348 REGULATORY DEBITS	-	360,000	252,287	39,739	28,026	39,161	787
879	Sub-Total RD407TOA 407 REGULATORY DEBITS	-	360,000	252,287	39,739	28,026	39,161	787
880	RC407TOA: 407 REGULATORY CREDITS							
881	RC407: 407.403 REGULATORY CREDITS							
882	RC407: 407.403 REGULATORY CREDITS							
883	PLTOA	(2,638)	2,638	-	-	-	-	-
884	Sub-Total RC407 407.403 REGULATORY CREDITS	(2,638)	2,638	-	-	-	-	-
885	Sub-Total RC407TOA 407 REGULATORY CREDITS	(2,638)	2,638	-	-	-	-	-
886	Sub-Total RDCTOA REGULATORY DEBITS AND CREDITS	(2,638)	362,638	252,287	39,739	28,026	39,161	787
887	ICDIOA: INTEREST ON CUSTOMER DEPOSITS							
888	ICDIO: 235 CUSTOMER DEPOSITS							
889	ICDIO: 235 CUSTOMER DEPOSITS							
890	RBXNISC							
891	Sub-Total ICDIO 235 CUSTOMER DEPOSITS	-	252,592	180,565	25,977	17,948	27,568	535
892	Sub-Total ICDIOA INTEREST ON CUSTOMER DEPOSITS	-	252,592	180,565	25,977	17,948	27,568	535
893	DXT0A: DEPRECIATION AND AMORTIZATION EXPENSE							
894	DXT0A: TRANSMISSION DEPRECIATION EXPENSE							
895	DXT3652GTOA: 365.2 RIGHT OF WAY - GAS							
896	DXT3652G: 365.2 RIGHT OF WAY - GAS							
897	TG-DD-TO	12,839	(4,101)	4,912	1,570	1,175	1,057	25
898	Sub-Total DXT3652G 365.2 RIGHT OF WAY - GAS	12,839	(4,101)	4,912	1,570	1,175	1,057	25
899	Sub-Total DXT3652GTOA 365.2 RIGHT OF WAY - GAS	12,839	(4,101)	4,912	1,570	1,175	1,057	25
900	Sub-Total DXT366GTOA 366 STRUCTURES & IMPROVEMENTS - GAS							
901	DXT366G: 366 STRUCTURES & IMPROVEMENTS - GAS							
902	TG-DD-TO	215	217	122	39	29	26	1
903	Sub-Total DXT366G 366 STRUCTURES & IMPROVEMENTS - GAS	215	217	122	39	29	26	1
904	Sub-Total DXT366GTOA 366 STRUCTURES & IMPROVEMENTS - GAS	215	217	122	39	29	26	1
905	DXT367GTOA: 367 TRANSMISSION MAINS - GAS							
906	DXT367G: 367 TRANSMISSION MAINS - GAS							
907	TG-DD-TO	36,122	(17,537)	10,446	3,338	2,498	2,248	54
908	Sub-Total DXT367G 367 TRANSMISSION MAINS - GAS	36,122	(17,537)	10,446	3,338	2,498	2,248	54
909	Sub-Total DXT367GTOA 367 TRANSMISSION MAINS - GAS	36,122	(17,537)	10,446	3,338	2,498	2,248	54
910	DXT3691GTOA: 369.1 MEASURING & REGULATING STATION EQUIP. - GAS							
911	DXT3691G: 369.1 MEASURING & REGULATING STATION EQUIP. - GAS							
912	TG-DD-TO	36,122	(17,537)	10,446	3,338	2,498	2,248	54
913	Sub-Total DXT3691G 369.1 MEASURING & REGULATING STATION EQUIP. - GAS	36,122	(17,537)	10,446	3,338	2,498	2,248	54

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914	DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS							
915	DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS							
916	DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
917	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
918	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
919	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
920	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
921	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
922	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
923	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
924	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
925	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
926	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
927	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
928	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
929	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
930	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
931	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
932	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
933	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
934	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
935	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
936	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
937	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
938	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
939	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
940	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
941	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
942	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
943	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
944	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
945	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
946	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
947	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42
948	Sub-Total DXD369IG: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	8,168	14,504	8,153	2,606	1,950	1,754	42

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949								
	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS							
950	436,672	203,579	640,251	359,886	115,014	86,064	77,442	1,845
	DP-DD-TO							
	Sub-Total DXD378G 378 MEASURING & REGULATING STATION EQUIP - GAS							
951	436,672	203,579	640,251	359,886	115,014	86,064	77,442	1,845
	Sub-Total DXD378G TOA 378 MEASURING & REGULATING STATION EQUIP - GAS							
952	436,672	203,579	640,251	359,886	115,014	86,064	77,442	1,845
	DXD380G TOA: 380 DISTRIBUTION SERVICES - GAS							
953								
	DXD380G: 380 DISTRIBUTION SERVICES - GAS							
954								
	DXD380G: 380 DISTRIBUTION SERVICES - GAS							
955								
	DXD380G: 380 DISTRIBUTION SERVICES - GAS							
956	1,798,007	(566,387)	1,231,620	1,166,780	3,700	113	60,640	387
	Sub-Total DXD380G 380 DISTRIBUTION SERVICES - GAS							
957	1,798,007	(566,387)	1,231,620	1,166,780	3,700	113	60,640	387
	Sub-Total DXD380G TOA 380 DISTRIBUTION SERVICES - GAS							
958	1,798,007	(566,387)	1,231,620	1,166,780	3,700	113	60,640	387
	DXD381G TOA: 381 METERS - GAS							
959								
	DXD381G: 381 METERS - GAS							
960								
	DXD381G: 381 METERS - GAS							
961								
	DXD381G: 381 METERS - GAS							
962	629,490	631,564	1,261,054	988,731	56,336	6,293	223,888	3,807
	DM-CC-TO							
963	-	89,123	89,123	61,976	9,804	7,673	9,269	401
	DM-CC-RO							
964	629,490	720,687	1,350,177	1,030,707	66,139	13,967	233,157	4,208
	Sub-Total DXD381G 381 METERS - GAS							
965	629,490	720,687	1,350,177	1,030,707	66,139	13,967	233,157	4,208
	DXD382G TOA: 382 METER INSTALLATIONS - GAS							
966								
	DXD382G: 382 METER INSTALLATIONS - GAS							
967								
	DXD382G: 382 METER INSTALLATIONS - GAS							
968								
	DXD382G: 382 METER INSTALLATIONS - GAS							
969	89,236	78,515	167,751	128,865	7,760	837	29,783	506
	Sub-Total DXD382G 382 METER INSTALLATIONS - GAS							
970	89,236	78,515	167,751	128,865	7,760	837	29,783	506
	Sub-Total DXD382G TOA 382 METER INSTALLATIONS - GAS							
971	89,236	78,515	167,751	128,865	7,760	837	29,783	506
	DXD383G TOA: 383 HOUSE REGULATORS - GAS							
972								
	DXD383G: 383 HOUSE REGULATORS - GAS							
973								
	DXD383G: 383 HOUSE REGULATORS - GAS							
974								
	DXD383G: 383 HOUSE REGULATORS - GAS							
975	34,427	22,259	56,686	40,501	3,059	-	13,037	89
	DR-CC-TO							
	Sub-Total DXD383G 383 HOUSE REGULATORS - GAS							
976	34,427	22,259	56,686	40,501	3,059	-	13,037	89
	Sub-Total DXD383G TOA 383 HOUSE REGULATORS - GAS							
977	34,427	22,259	56,686	40,501	3,059	-	13,037	89
	DXD384G TOA: 384 HOUSE REGULATORS - GAS							
978								
	DXD384G: 384 HOUSE REGULATORS - GAS							
979								
	DXD384G: 384 HOUSE REGULATORS - GAS							
980								
	DXD384G: 384 HOUSE REGULATORS - GAS							
981	8,054	2,202	10,256	7,327	553	-	2,359	16
	DR-CC-TO							
	Sub-Total DXD384G 384 HOUSE REGULATOR INSTALLATIONS - GAS							
982	8,054	2,202	10,256	7,327	553	-	2,359	16
	Sub-Total DXD384G TOA 384 HOUSE REGULATOR INSTALLATIONS - GAS							
983	8,054	2,202	10,256	7,327	553	-	2,359	16
	Sub-Total DXD TOA DISTRIBUTION DEPRECIATION EXPENSE							
984	5,615,297	1,160,691	6,775,988	4,599,817	794,494	547,162	817,898	16,817

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985	DGX390: GENERAL PLANT DEPRECIATION EXPENSE							
986	DGX390: GENERAL PLANT DEPRECIATION EXPENSE EXCL ESI							
987	DGX390: 390 STRUCTURES AND IMPROVEMENTS							
988	DGX390: 390 STRUCTURES & IMPROVEMENTS							
989	DGX390: 390 STRUCTURES & IMPROVEMENTS							
990	LOMTOA	116,620	139,161	90,185	19,232	14,140	15,271	333
991	Sub-Total DXG390, 390 STRUCTURES & IMPROVEMENTS	116,620	139,161	90,185	19,232	14,140	15,271	333
992	Sub-Total DXG390 TOA 390 STRUCTURES AND IMPROVEMENTS	116,620	139,161	90,185	19,232	14,140	15,271	333
993	DGX391: 391 OFFICE FURNITURE & EQUIPMENT							
994	DGX391: 391 OFFICE FURNITURE & EQUIPMENT							
995	DGX391: 391 OFFICE FURNITURE & EQUIPMENT							
996	LOMTOA	97,203	94,902	61,503	13,116	9,643	10,414	227
997	Sub-Total DXG391, 391 OFFICE FURNITURE & EQUIPMENT	97,203	94,902	61,503	13,116	9,643	10,414	227
998	Sub-Total DXG391 TOA 391 OFFICE FURNITURE & EQUIPMENT	97,203	94,902	61,503	13,116	9,643	10,414	227
999	DGX394: 394 TOOLS, SHOP, & GARAGE EQUIP							
1000	DGX394: 394 TOOLS, SHOP, & GARAGE EQUIP							
1001	DGX394: 394 TOOLS, SHOP, & GARAGE EQUIP							
1002	PLD TOA	150,537	139,508	98,464	15,051	10,576	15,114	302
1003	Sub-Total DXG394, 394 TOOLS, SHOP, & GARAGE EQUIP	150,537	139,508	98,464	15,051	10,576	15,114	302
1004	Sub-Total DXG394 TOA 394 TOOLS, SHOP, & GARAGE EQUIP	150,537	139,508	98,464	15,051	10,576	15,114	302
1005	DGX395: 395 LABORATORY EQUIPMENT							
1006	DGX395: 395 LABORATORY EQUIPMENT							
1007	DGX395: 395 LABORATORY EQUIPMENT							
1008	PLD TOA	1,169	6,675	4,711	720	506	723	14
1009	Sub-Total DXG395, 395 LABORATORY EQUIPMENT	1,169	6,675	4,711	720	506	723	14
1010	Sub-Total DXG395 TOA 395 LABORATORY EQUIPMENT	1,169	6,675	4,711	720	506	723	14
1011	DGX397: 397 COMMUNICATION EQUIPMENT							
1012	DGX397: 397 COMMUNICATION EQUIPMENT							
1013	DGX397: 397 COMMUNICATION EQUIPMENT							
1014	LOMTOA	81,552	60,116	38,959	8,308	6,108	6,597	144
1015	Sub-Total DXG397, 397 COMMUNICATION EQUIPMENT	81,552	60,116	38,959	8,308	6,108	6,597	144
1016	Sub-Total DXG397 TOA 397 COMMUNICATION EQUIPMENT	81,552	60,116	38,959	8,308	6,108	6,597	144
1017	Sub-Total DXGXESITOA, GENERAL PLANT DEPRECIATION EXPENSE EXCL ESI	447,081	440,363	293,822	56,428	40,974	48,119	1,019
1018	DEPRECIATION/AMORTIZATION							
1019	DEPRECIATION/AMORTIZATION							

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1020								
	DXGES: ESI DEPRECIATION/AMORTIZATION							
	LOMTOA							
1021	466,120	29,724	495,844	321,337	68,527	50,384	54,411	1,185
	<b>Sub-Total DXGESI ESI DEPRECIATION/AMORTIZATION</b>							
1022	466,120	29,724	495,844	321,337	68,527	50,384	54,411	1,185
	<b>Sub-Total DXGESITOA ESI DEPRECIATION/AMORTIZATION</b>							
1023	466,120	29,724	495,844	321,337	68,527	50,384	54,411	1,185
	<b>Sub-Total DXGTOA GENERAL PLANT DEPRECIATION EXPENSE</b>							
1024	913,201	23,006	936,207	615,159	124,955	91,358	102,531	2,204
	<b>AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE</b>							
1025								
	301)							
1026								
	AXI8010: 301 ORGANIZATION							
1027								
	AXI8010: 301 ORGANIZATION							
1028								
	PLTOAXINT							
1029	271,783	-	271,783	190,059	30,216	21,341	29,571	596
	<b>Sub-Total AXI8010 301 ORGANIZATION</b>							
1030	271,783	-	271,783	190,059	30,216	21,341	29,571	596
	<b>Sub-Total AXI3010TOA ORGANIZATION COSTS (A/C 301)</b>							
1031	271,783	-	271,783	190,059	30,216	21,341	29,571	596
	<b>AXI803MTOA: 303 MISCELLANEOUS</b>							
1032								
	AXI803CA: 303 CUSTOMER ACCOUNT NG							
1033								
	AXI803CA: 303 CUSTOMER ACCOUNTING							
1034								
	OMCATOA							
1035	4,480	(3,902)	577	534	7	5	32	0
	<b>Sub-Total AXI803CA 303 CUSTOMER ACCOUNTING</b>							
1036	4,480	(3,902)	577	534	7	5	32	0
	<b>Sub-Total AXI803CA 303 CUSTOMER ACCOUNTING</b>							
1037								
	AXI803CCS: 303 CUSTOMER CCS							
1038								
	AXI803CCS: 303 CUSTOMER CCS							
1039	378,218	150,445	528,663	501,316	1,097	29	26,054	166
	CR-CC-TO							
1040	-	(229,224)	(229,224)	(159,402)	(25,215)	(19,736)	(23,839)	(1,032)
	CR-CC-RO							
	<b>Sub-Total AXI803CCS 303 CUSTOMER CCS</b>							
1041	378,218	(78,779)	299,439	341,914	(24,118)	(19,707)	2,215	(865)
	<b>Sub-Total AXI803CCS 303 CUSTOMER CCS</b>							
1042								
	AXI803CS: 303 CUSTOMER SERVICE							
1043								
	AXI803CS: 303 CUSTOMER SERVICE							
1044	113,190	(2,655)	110,535	104,817	229	6	5,448	35
	CS-CC-TO							
	<b>Sub-Total AXI803CS 303 CUSTOMER SERVICE</b>							
1045	113,190	(2,655)	110,535	104,817	229	6	5,448	35
	<b>Sub-Total AXI803CS 303 CUSTOMER SERVICE</b>							
1046								
	AXI803D: 303 DISTRIBUTION							
1047								
	AXI803D: 303 DISTRIBUTION							
1048	15,796	767	16,564	11,691	1,787	1,256	1,795	36
	PLDTOA							
1049	15,796	767	16,564	11,691	1,787	1,256	1,795	36
	<b>Sub-Total AXI803D 303 DISTRIBUTION</b>							
1050								
	AXI803TPXI: 303 A&G / MISC							
1051	726,923	138,260	865,183	605,027	96,187	67,937	94,134	1,897
	AXI803TPXI: 303 A&G / MISC							
1052	726,923	138,260	865,183	605,027	96,187	67,937	94,134	1,897
	<b>Sub-Total AXI803TPXI 303 A&amp;G / MISC</b>							
1053								
	AXI803L: 303 A&G / MISC - LABOR RELATED							
1054								
	AXI803L: 303 A&G / MISC - LABOR RELATED							
1055								
	LOMTOA							
1056	15,251	(933)	14,317	9,278	1,979	1,455	1,571	34
	<b>Sub-Total AXI803L 303 A&amp;G / MISC - LABOR RELATED</b>							
1057	15,251	(933)	14,317	9,278	1,979	1,455	1,571	34
	<b>Sub-Total AXI803L 303 A&amp;G / MISC - LABOR RELATED</b>							
1058								
	AXI803TD: 303 TRANSMISSION & DISTRIBUTION							
1059								
	AXI803TD: 303 TRANSMISSION & DISTRIBUTION							
1060	170	(148)	22	15	2	2	2	0
	PLDTOA							

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1061	170	(148)	22	15	2	2	2	0
1062	1,254,028	52,609	1,306,637	1,073,276	76,074	50,953	105,197	1,137
1063	1,525,811	52,609	1,578,420	1,263,335	106,289	72,294	134,768	1,733
1064	8,109,821	1,222,838	9,332,660	6,501,945	1,033,291	716,466	1,060,282	20,675
1065								
1066								
1067								
1068	539,654	56,066	595,720	386,063	82,330	60,532	65,371	1,424
1069	539,654	56,066	595,720	386,063	82,330	60,532	65,371	1,424
1070								
1071	770	-	770	546	82	58	82	2
1072	770	-	770	546	82	58	82	2
1073								
1074								
1075	572	-	572	405	61	43	61	1
1076	572	-	572	405	61	43	61	1
1077								
1078								
1079	2,711,569	-	2,711,569	1,921,739	290,381	204,717	289,049	5,684
1080	2,711,569	-	2,711,569	1,921,739	290,381	204,717	289,049	5,684
1081								
1082								
1083								
1084								
1085								
1086								
1087								
1088	4,025,424	(4,025,424)	-	-	-	-	-	-
1089	4,025,424	(4,025,424)	-	-	-	-	-	-
1090								
1091								
1092								
1093								
1094								
1095	569,560	-	569,560	403,658	60,984	43,000	60,714	1,194
1096	569,560	-	569,560	403,658	60,984	43,000	60,714	1,194
1097								
1098								
1099								
1100	989	-	989	701	106	75	105	2
1101	989	-	989	701	106	75	105	2
1102								
1103								

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1104	116,000	-	116,000	72,290	17,896	8,787	16,846	181
1105	116,000	-	116,000	72,290	17,896	8,787	16,846	181
1106								
1107								
1108	146,772	(21,420)	125,352	78,118	19,339	9,495	18,204	196
1109	146,772	(21,420)	125,352	78,118	19,339	9,495	18,204	196
1110	8,111,310	(3,990,778)	4,120,532	2,863,518	471,190	326,708	450,433	8,682
1111								
1112								
1113								
1114								
1115	(124,268)	442,731	318,463	25,827	150,305	12,054	131,520	(1,243)
1116	(124,268)	442,731	318,463	25,827	150,305	12,054	131,520	(1,243)
1117								
1118								
1119								
1120	3,729	-	3,729	2,417	515	379	409	9
1121	3,729	-	3,729	2,417	515	379	409	9
1122								
1123								
1124								
1125								
1126								
1127								
1128								
1129								
1130								
1131								
1132								
1133								
1134	3,729	-	3,729	2,417	515	379	409	9
1135	(120,538)	442,731	322,192	28,243	150,820	12,433	131,930	(1,234)
1136								
1137								
1138								
1139	(467,446)	1,440,649	973,204	78,925	459,323	36,836	401,918	(3,795)
1140	(467,446)	1,440,649	973,204	78,925	459,323	36,836	401,918	(3,795)
1141								
1142								
1143								
1144								
1145								
1146								



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1147								
	FITAESI: ESI CURRENT FEDERAL TAXES							
1148	65,475	-	65,475	42,432	9,049	6,653	7,185	156
	LOMTOA							
	Sub-Total FITAESI ESI CURRENT							
1149	65,475	-	65,475	42,432	9,049	6,653	7,185	156
	FEDERAL TAXES							
	FITAMISC: MISCELLANEOUS ADJUSTMENTS							
1150								
	FITAMISC: MISCELLANEOUS ADJUSTMENTS							
1151								
	PLTOA							
1152								
	Sub-Total FITAMISC MISCELLANEOUS ADJUSTMENTS							
1153								
	FITATR: TAX RATE ADJUSTMENT							
1154								
	FITATR: TAX RATE ADJUSTMENT							
1155								
	FITATR: TAX RATE ADJUSTMENT							
1156								
	RBTOA							
1157								
	Sub-Total FITATR TAX RATE ADJUSTMENT							
1158								
	Sub-Total FTATO ADJUSTMENTS TO FEDERAL INCOME TAX							
1159	65,475	1,440,649	65,475	42,432	9,049	6,653	7,185	156
	(401,970)							
1160	(522,509)	1,883,380	1,038,679	121,357	468,372	43,489	408,103	(3,642)
			1,360,871	149,600	619,193	55,922	541,033	(4,876)
1161								
	DTTOA: PROVISION FOR DEFERRED INCOME TAXES							
1162								
	DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL							
1163								
	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL							
1164								
	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL							
1165								
	PLTOA							
1166	703,492	-	703,492	498,577	75,337	53,112	74,991	1,475
	Sub-Total DTF263AD 263A METHOD CHANGE - DSC - FEDERAL							
1167	703,492	-	703,492	498,577	75,337	53,112	74,991	1,475
	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL							
1168								
	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL							
1169								
	LOMTOA							
1170								
	Sub-Total DTFAMC ACCRUED MEDICAL CLAIMS - FEDERAL							
1171								
	DTFBRL: BOND REDEMPTION LOSS - FEDERAL							
1172								
	DTFBRL: BOND REDEMPTION LOSS - FEDERAL							
1173								
	RBTOA							
1174								
	Sub-Total DTFBRL BOND REDEMPTION LOSS - FEDERAL							
1175								
	DTFCC: CAPITALIZED COSTS - FEDERAL							
1176								
	DTFCC: CAPITALIZED COSTS - FEDERAL							
1177								
	PLTTOA							
1178								
	Sub-Total DTFCC CAPITALIZED COSTS - FEDERAL							
1179								
	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL							
1180								
	PLTDOA							
1181								
	Sub-Total DTFCLSD CASUALTY LOSS (STORM DAMAGE) - FEDERAL							
1182								
	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL							
			(667)	(467)	(74)	(52)	(73)	(1)
			(667)	(467)	(74)	(52)	(73)	(1)

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1183	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL							
1184	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL							
1185	AXITOA (78,040)	-	(78,040)	(61,369)	(5,703)	(3,995)	(6,853)	(120)
1186	Sub-Total DTFCSC COMPUTER SOFTWARE CAPITALIZED - FEDERAL	(78,040)	(78,040)	(61,369)	(5,703)	(3,995)	(6,853)	(120)
1187	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL							
1188	DTFCAC: CONTR BUTION IN AID OF CONSTRUCTION - FEDERAL							
1189	PLDIOA 18,969	-	18,969	13,388	2,047	1,438	2,055	41
1190	Sub-Total DTFCAC CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	18,969	18,969	13,388	2,047	1,438	2,055	41
1191	DTFFD: DEFERRED FUEL - FEDERAL							
1192	DTFFD: DEFERRED FUEL - FEDERAL							
1193	PG-EE-TO 284,932	(284,932)	-	-	-	-	-	-
1194	Sub-Total DTFFD DEFERRED FUEL - FEDERAL	284,932	(284,932)	-	-	-	-	-
1195	DTFER: ENVIRONMENTAL RESERVE - FEDERAL							
1196	DTFER: ENVIRONMENTAL RESERVE - FEDERAL							
1197	PLPDIIOA							
1198	Sub-Total DTFER ENVIRONMENTAL RESERVE - FEDERAL							
1199	DTFESI: ESI - FEDERAL							
1200	DTFESI: ESI - FEDERAL							
1201	LOMTOA 47,719	-	47,719	30,925	6,595	4,849	5,236	114
1202	Sub-Total DTFFESI ESI - FEDERAL	47,719	47,719	30,925	6,595	4,849	5,236	114
1203	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1204	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1205	LOMTOA							
1206	Sub-Total DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1207	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1208	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1209	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1210	Sub-Total DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1211	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1212	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1213	LOMTOA 26,882	-	26,882	17,421	3,715	2,732	2,950	64
1214	Sub-Total DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	26,882	26,882	17,421	3,715	2,732	2,950	64
1215	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1216	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1217	PLTOA 1,143		1,143	(2,439)	(369)	(260)	(367)	(7)
1218	Sub-Total DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1219	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							
1220	DTFF:06: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL							

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1221	PLTOA	-	-	-	-	-	-	-
1222	Sub-Total DTFITD INTEREST / TAX - TAX DEFICIENCY - FEDERAL	-	-	-	-	-	-	-
1223	DTFLD: L: LIBERALIZED DEPRECIATION - FEDERAL	-	-	-	-	-	-	-
1224	DTFLD: L: LIBERALIZED DEPRECIATION - FEDERAL	-	-	-	-	-	-	-
1225	DTFLD: L: LIBERALIZED DEPRECIATION - FEDERAL	-	-	-	-	-	-	-
1226	DTFLD: L: LIBERALIZED DEPRECIATION - FEDERAL	-	-	-	-	-	-	-
1227	Sub-Total DTFLD LIBERALIZED DEPRECIATION - FEDERAL	1,055,376	(304,201)	(215,593)	(32,577)	(22,966)	(32,427)	(638)
1228	Sub-Total DTFLD LIBERALIZED DEPRECIATION - FEDERAL	1,055,376	(304,201)	(215,593)	(32,577)	(22,966)	(32,427)	(638)
1229	Sub-Total DTFLD LIBERALIZED DEPRECIATION - FEDERAL	1,055,376	(304,201)	(215,593)	(32,577)	(22,966)	(32,427)	(638)
1230	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1231	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1232	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1233	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1234	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1235	DTFLTC: LONG-TERM NCENTIVE COMP - FEDERAL	-	-	-	-	-	-	-
1236	Sub-Total DTFPPPE PREPAID EXPENSES - FEDERAL	(3,996)	(3,996)	(2,590)	(552)	(406)	(439)	(10)
1237	Sub-Total DTFPPPE PREPAID EXPENSES - FEDERAL	(3,996)	(3,996)	(2,590)	(552)	(406)	(439)	(10)
1238	DTFPI: PROPERTY INSURANCE - FEDERAL	-	-	-	-	-	-	-
1239	DTFPI: PROPERTY INSURANCE - FEDERAL	71	(71)	-	-	-	-	-
1240	DTFPI: PROPERTY INSURANCE - FEDERAL	71	(71)	-	-	-	-	-
1241	DTFCOR: REMOVAL COSTS - FEDERAL	-	-	-	-	-	-	-
1242	DTFCOR: REMOVAL COSTS - FEDERAL	-	-	-	-	-	-	-
1243	DTFCOR: REMOVAL COSTS - FEDERAL	(33,174)	(33,174)	(23,511)	(3,553)	(2,505)	(3,536)	(70)
1244	Sub-Total DTFCOR REMOVAL COSTS - FEDERAL	(33,174)	(33,174)	(23,511)	(3,553)	(2,505)	(3,536)	(70)
1245	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	-	-	-	-	-	-	-
1246	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	(14,334)	(14,334)	(10,159)	(1,535)	(1,082)	(1,528)	(30)
1247	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	(14,334)	(14,334)	(10,159)	(1,535)	(1,082)	(1,528)	(30)
1248	Sub-Total DTFRMM REPAIRS & MAINTENANCE - FEDERAL	(14,334)	(14,334)	(10,159)	(1,535)	(1,082)	(1,528)	(30)
1249	DTFSO: STOCK OPTIONS - FEDERAL	-	-	-	-	-	-	-
1250	DTFSO: STOCK OPTIONS - FEDERAL	-	-	-	-	-	-	-
1251	DTFSO: STOCK OPTIONS - FEDERAL	-	-	-	-	-	-	-
1252	DTFSO: STOCK OPTIONS - FEDERAL	-	-	-	-	-	-	-
1253	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	-	-	-	-	-	-	-
1254	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	(7,143)	(7,143)	(5,062)	(765)	(539)	(761)	(15)
1255	Sub-Total DTFSTO STOCK OPTIONS - FEDERAL	(7,143)	(7,143)	(5,062)	(765)	(539)	(761)	(15)
1256	DTFUR: UNBILLED REVENUE - FEDERAL	-	-	-	-	-	-	-
1257	DTFUR: UNBILLED REVENUE - FEDERAL	(63,457)	63,457	-	-	-	-	-
1258	DTFUR: UNBILLED REVENUE - FEDERAL	(63,457)	63,457	-	-	-	-	-
1259	DTFUR: UNBILLED REVENUE - FEDERAL	(63,457)	63,457	-	-	-	-	-
1260	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	-	-	-	-	-	-	-
1261	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	-	-	-	-	-	-	-

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1262	DTFUA: UNCOLLECT BLE ACCTS - FEDERAL							
1263	RU-RR-T0							
1264	<b>Sub-Total DTFUA UNCOLLECTIBLE ACCTS - FEDERAL</b>							
1265	DTFUP: UNFUNDED PENSION - FEDERAL							
1266	DTFUP: UNFUNDED PENSION - FEDERAL							
1267	LOMTOA	496,610	496,610	321,833	68,633	50,461	54,495	1,187
1268	<b>Sub-Total DTFUP UNFUNDED PENSION - FEDERAL</b>	<b>496,610</b>	<b>496,610</b>	<b>321,833</b>	<b>68,633</b>	<b>50,461</b>	<b>54,495</b>	<b>1,187</b>
1269	DTFADC: ACCRUED DUES & CONTR B-FEDERAL							
1270	LOMTOA							
1271	<b>Sub-Total DTFADC ACCRUED DUES &amp; CONTRIB-FEDERAL</b>							
1272	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL							
1273	PLPTD0A	57,810	(34,891)	(24,452)	(3,852)	(2,716)	(3,795)	(76)
1274	<b>Sub-Total DTFCDBG COMM DEV BLOCK GRANT-FEDERAL</b>	<b>57,810</b>	<b>(34,891)</b>	<b>(24,452)</b>	<b>(3,852)</b>	<b>(2,716)</b>	<b>(3,795)</b>	<b>(76)</b>
1275	DTFCD: CUSTOMER DEPOSITS-FEDERAL							
1276	DTFCD: CUSTOMER DEPOSITS-FEDERAL							
1277	RV-RR-T0							
1278	<b>Sub-Total DTFCD CUSTOMER DEPOSITS-FEDERAL</b>							
1279	DTFESIP: ENERGY STOCK INVSTMT PLAN-FEDERAL							
1280	DTFESIP: ENERGY STOCK INVSTMT PLAN-FEDERAL							
1281	LOMTOA							
1282	<b>Sub-Total DTFESIP ENERGY STOCK INVSTMT PLAN-FEDERAL</b>							
1283	DTFSEV: SEVERANCE ACCRUAL - FEDERAL							
1284	DTFSEV: SEVERANCE ACCRUAL - FEDERAL							
1285	LOMTOA							
1286	<b>Sub-Total DTFSEV SEVERANCE ACCRUAL - FEDERAL</b>							
1287	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL							
1288	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL							
1289	LOMTOA							
1290	<b>Sub-Total DTFSPEN SUPPLEMENTAL PENSION PLAN-FEDERAL</b>							
1291	DTFUPD: UNIT OF PRODUCTION DED	283	283	183	39	29	31	1
1292	DTFUPD: UNIT OF PRODUCTION DED	283	283	183	39	29	31	1
1293	PLTOA	(21)	(21)	(15)	(2)	(2)	(2)	(0)
1294	<b>Sub-Total DTFUPD UNIT OF PRODUCTION DED</b>	<b>(21)</b>	<b>(21)</b>	<b>(15)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>(0)</b>
1295	DTFMCC: MISC CAP COSTS - FEDERAL							
1296	DTFMCC: MISC CAP COSTS - FEDERAL							
1297	LOMTOA	(100,898)	(100,898)	(65,388)	(13,944)	(10,252)	(11,072)	(241)
1298	<b>Sub-Total DTFMCC MISC CAP COSTS - FEDERAL</b>	<b>(100,898)</b>	<b>(100,898)</b>	<b>(65,388)</b>	<b>(13,944)</b>	<b>(10,252)</b>	<b>(11,072)</b>	<b>(241)</b>
1299	DTFROB: REORGANIZATION COSTS-BANKRUPTCY - FEDERAL							
1300	DTFROB: REORGANIZATION COSTS-BANKRUPTCY - FEDERAL							
1301	PLTOA	(64,808)	(64,808)	(45,930)	(6,940)	(4,893)	(6,908)	(136)
1302	<b>Sub-Total DTFROB REORGANIZATION COSTS-BANKRUPTCY - FEDERAL</b>	<b>(64,808)</b>	<b>(64,808)</b>	<b>(45,930)</b>	<b>(6,940)</b>	<b>(4,893)</b>	<b>(6,908)</b>	<b>(136)</b>
1303								

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1304	Sub-Total DTFRQB REORGANIZATION							
1305	COSTS-BANKRUPTCY - FEDERAL	(64,808)		(45,930)	(6,940)	(4,893)	(6,908)	(136)
1306	DTFRASMT: REG ASSET STORM COSTS - FEDERAL							
1307	DTFRASMT: REG ASSET STORM COSTS - FEDERAL							
1308	Sub-Total DTFRASMT REG ASSET STORM COSTS - FEDERAL							
1309	DTFREGUTP: REG LIABILITY - UTP - FED							
1310	DTFREGUTP: REG LIABILITY - UTP - FED							
1311	Sub-Total DTFREGUTP REG LIABILITY - UTP - FED							
1312	DTFNSF: INSURANCE ESCROW-FED							
1313	DTFNSF: INSURANCE ESCROW-FED							
1314	DTFNSF: NSURANCE ESCROW-FED							
1315	PLPTDFTA	24,183	(24,183)					
1316	PLPTDFTA	498,187	(498,187)					
1317	Sub-Total DTFINSEF INSURANCE ESCROW-FED	522,371	(522,371)					
1318	DTFPROTECFED: PROTECTED EXCESS ADIT - FEDERAL							
1319	DTFPROTECFED: PROTECTED EXCESS ADIT - FEDERAL							
1320	DTFPROTECFED: PROTECTED EXCESS ADIT - FEDERAL							
1321	Sub-Total DTFPROTECFED PROTECTED EXCESS ADIT - FEDERAL							
1322	Sub-Total DTSTOA DEFERRED INCOME TAXES - FEDERAL	2,787,932	(2,139,592)	425,354	86,500	62,952	71,997	1,538
1323	DTSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE							
1324	DTS263AD: 263A METHOD CHANGE - DSC-STATE							
1325	DTS263AD: 263A METHOD CHANGE - DSC-STATE							
1326	PLTOA	230,133		163,099	24,645	17,374	24,532	482
1327	Sub-Total DTS263AD 263A METHOD CHANGE - DSC-STATE	230,133		163,099	24,645	17,374	24,532	482
1328	DTSADC: ACCRUED DUES & CONTRIB-STATE							
1329	DTSADC: ACCRUED DUES & CONTRIB-STATE							
1330	LOMTOA							
1331	Sub-Total DTSADC ACCRUED DUES & CONTRIB-STATE							
1332	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE							
1333	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE							
1334	LOMTOA							
1335	Sub-Total DTSAMC ACCRUED MEDICAL CLAIMS-STATE							
1336	DTSBOND: BOND REACQUISITION LOSS - STATE							
1337	DTSBOND: BOND REACQUISITION LOSS - STATE							
1338	RBTOA							
1339	Sub-Total DTSBOND BOND REACQUISITION LOSS - STATE							
1340	DTSSCC: CAPITALIZED COSTS - STATE							
1341	DTSSCC: CAPITALIZED COSTS - STATE							
1342	PLTOA							

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1384	DTSINC: NCENTIVE-STATE							
1385	DTS NC: INCENTIVE-STATE							
1386	LOMTOA	(35,539)	35,539	-	-	-	-	-
1387	<b>Sub-Total DTSINC INCENTIVE-STATE</b>	<b>(35,539)</b>	<b>35,539</b>	-	-	-	-	-
1388	DTSIDR: NJUR ES AND DAMAGES RESERVE - STATE							
1389	DTS DR: INJURIES AND DAMAGES RESERVE - STATE							
1390	LOMTOA	8,794	-	5,699	1,215	894	965	21
1391	<b>Sub-Total DTSIDR INJURIES AND DAMAGES RESERVE - STATE</b>	<b>8,794</b>	<b>-</b>	<b>5,699</b>	<b>1,215</b>	<b>894</b>	<b>965</b>	<b>21</b>
1392	DTSINT: INTEREST CAP - AFDC - STATE							
1393	DTS NT: INTEREST CAP - AFDC - STATE							
1394	PLTOA	(1,874)	374	(1,063)	(161)	(113)	(160)	(3)
1395	<b>Sub-Total DTSINT INTEREST CAP - AFDC - STATE</b>	<b>(1,874)</b>	<b>374</b>	<b>(1,063)</b>	<b>(161)</b>	<b>(113)</b>	<b>(160)</b>	<b>(3)</b>
1396	DTSSTAXD: INTRST/TAX-TAX DEFICIENCI-STATE							
1397	DTSSTAXD: INTRST/TAX-TAX DEFICIENCI-STATE							
1398	PLTOA							
1399	<b>Sub-Total DTSTAXD INTRST/TAX-TAX DEFICIENCI-STATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1400	DTSLSB: L BERIALIZED DEPRECIATION - STATE							
1401	DTSLSB: LIBERALIZED DEPRECIATION - STATE							
1402	PLTOA	345,244	(316,464)	20,397	3,082	2,173	3,068	60
1403	<b>Sub-Total DTSLSB LIBERALIZED DEPRECIATION - STATE</b>	<b>345,244</b>	<b>(316,464)</b>	<b>20,397</b>	<b>3,082</b>	<b>2,173</b>	<b>3,068</b>	<b>60</b>
1404	DTSLSLT: LONG-TERM NCENTIVE COMP-STATE							
1405	DTSLSLT: LONG-TERM INCENTIVE COMP-STATE							
1406	LOMTOA							
1407	<b>Sub-Total DTSLSLT LONG-TERM INCENTIVE COMP-STATE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1408	DTSPPPE: PREPAID EXPENSES - STATE							
1409	DTSPPPE: PREPAID EXPENSES - STATE							
1410	LOMTOA	(1,307)	(1,307)	(847)	(181)	(133)	(143)	(3)
1411	<b>Sub-Total DTSPPPE PREPAID EXPENSES - STATE</b>	<b>(1,307)</b>	<b>(1,307)</b>	<b>(847)</b>	<b>(181)</b>	<b>(133)</b>	<b>(143)</b>	<b>(3)</b>
1412	DTSPIR: PROPERTY NS RESERVE-STATE							
1413	DTSPIR: PROPERTY NS RESERVE-STATE							
1414	PLTDTOA	23	(23)	-	-	-	-	-
1415	<b>Sub-Total DTSPIR PROPERTY INS RESERVE-STATE</b>	<b>23</b>	<b>(23)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1416	DTSRRC: REMOVAL COST - STATE							
1417	DTSRRC: REMOVAL COST - STATE							
1418	PLTOA	(10,852)	-	(7,691)	(1,162)	(819)	(1,157)	(23)
1419	<b>Sub-Total DTSRRC REMOVAL COST - STATE</b>	<b>(10,852)</b>	<b>-</b>	<b>(7,691)</b>	<b>(1,162)</b>	<b>(819)</b>	<b>(1,157)</b>	<b>(23)</b>
1420	DTSRME: REPA RS & MAINT EXP - STATE							
1421	DTSRME: REPA RS & MAINT EXP - STATE							
1422	PLTOA	(4,689)	-	(3,323)	(502)	(354)	(500)	(10)
1423	<b>Sub-Total DTSRME REPAIRS &amp; MAINT EXP - STATE</b>	<b>(4,689)</b>	<b>-</b>	<b>(3,323)</b>	<b>(502)</b>	<b>(354)</b>	<b>(500)</b>	<b>(10)</b>
1424	DTSSEV: SEVERANCE ACCRUAL - STATE							
1425	DTSSEV: SEVERANCE ACCRUAL - STATE							
1426	LOMTOA							

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1427	Sub-Total DTSSEV SEVERANCE ACCRUAL - STATE	-	-	-	-	-	-	-
1428	DTSSO: STOCK OPTIONS - STATE	-	-	-	-	-	-	-
1429	DTSSO: STOCK OPTIONS - STATE	-	-	-	-	-	-	-
1430	LOMTOA	-	-	-	-	-	-	-
1431	Sub-Total DTSSO STOCK OPTIONS - STATE	-	-	-	-	-	-	-
1432	DTSSPEN: SUPPLEMENTAL PENSION PLAN- STATE	-	-	-	-	-	-	-
1433	DTSSPEN: SUPPLEMENTAL PENSION PLAN- STATE	92	92	60	13	9	10	0
1434	LOMTOA	-	-	-	-	-	-	-
1435	Sub-Total DTSSPEN SUPPLEMENTAL PENSION PLAN- STATE	92	92	60	13	9	10	0
1436	DTSSAC: TAX NT (AVOIDED COST) - STATE	-	-	-	-	-	-	-
1437	DTSSAC: TAX NT (AVOIDED COST) - STATE	(2,337)	(2,337)	(1,656)	(250)	(176)	(249)	(5)
1438	PLTOA	-	-	-	-	-	-	-
1439	Sub-Total DTSAC TAX INT (AVOIDED COST) - STATE	(2,337)	(2,337)	(1,656)	(250)	(176)	(249)	(5)
1440	DTSTUR: TAXABLE UNBILLED REVENUE- STATE	-	-	-	-	-	-	-
1441	DTSTUR: TAXABLE UNBILLED REVENUE- STATE	(20,759)	20,759	-	-	-	-	-
1442	RV-RR-TO	(20,759)	20,759	-	-	-	-	-
1443	Sub-Total DTSTUR TAXABLE UNBILLED REVENUE- STATE	(20,759)	20,759	-	-	-	-	-
1444	DTSUNCOL: UNCOLLECT ACCTS RESERVE- STATE	-	-	-	-	-	-	-
1445	DTSUNCOL: UNCOLLECT ACCTS RESERVE- STATE	-	-	-	-	-	-	-
1446	RU-RR-TO	-	-	-	-	-	-	-
1447	Sub-Total DTSUNCOL UNCOLLECT ACCTS RESERVE- STATE	-	-	-	-	-	-	-
1448	DTSUPEN: UNFUNDED PENSION EXP-STATE	-	-	-	-	-	-	-
1449	DTSUPEN: UNFUNDED PENSION EXP-STATE	162,456	-	105,281	22,452	16,507	17,827	388
1450	LOMTOA	162,456	-	105,281	22,452	16,507	17,827	388
1451	Sub-Total DTSUPEN UNFUNDED PENSION EXP-STATE	162,456	-	105,281	22,452	16,507	17,827	388
1452	DTSUPD: UNIT OF PRODUCTION DED	-	-	-	-	-	-	-
1453	DTSUPD: UNIT OF PRODUCTION DED	(7)	-	(5)	(1)	(1)	(1)	(0)
1454	PLTOA	(7)	-	(5)	(1)	(1)	(1)	(0)
1455	Sub-Total DTSUPD UNIT OF PRODUCTION DED	(7)	-	(5)	(1)	(1)	(1)	(0)
1456	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	-	-	-	-	-	-	-
1457	DTSNOLNC: ADIT-NOL C/F TAP-NON-CURRENT - STATE	-	-	-	-	-	-	-
1458	PLTOA	-	-	-	-	-	-	-
1459	Sub-Total DTSNOLNC ADIT-NOL C/F TAP-NON-CURRENT - STATE	-	-	-	-	-	-	-
1460	DTSMCC: MISC CAP COSTS - STATE	-	-	-	-	-	-	-
1461	DTSMCC: MISC CAP COSTS - STATE	(33,016)	(33,016)	(21,397)	(4,563)	(3,355)	(3,623)	(79)
1462	LOMTOA	-	-	-	-	-	-	-
1463	Sub-Total DTSMCC MISC CAP COSTS - STATE	(33,016)	(33,016)	(21,397)	(4,563)	(3,355)	(3,623)	(79)
1464	DTSPROB: REORGANIZATION COSTS- BANKRUPTCY - STATE	-	-	-	-	-	-	-



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1465	DTSROB: REORGANIZATION COSTS-BANKRUPTCY - STATE							
1466	PLTOA	(21,200)	(21,200)	(15,025)	(2,270)	(1,601)	(2,260)	(44)
1467	Sub-Total DTSROB REORGANIZATION COSTS-BANKRUPTCY - STATE	(21,200)	(21,200)	(15,025)	(2,270)	(1,601)	(2,260)	(44)
1468	DTSRASTM: REG ASSET STORM COSTS - STATE							
1469	DTSRASTM: REG ASSET STORM COSTS - STATE							
1470	PLPTDOA							
1471	Sub-Total DTSRASTM REG ASSET STORM COSTS - STATE							
1472	DTSREGUTP: REG LIABILITY - UTP - STATE							
1473	DTSREGUTP: REG LIABILITY - UTP - STATE							
1474	PLPTDOA							
1475	Sub-Total DTSREGUTP REG LIABILITY - UTP - STATE							
1476	DTSINSES: INSURANCE ESCROW-STATE							
1477	DTS INSES: INSURANCE ESCROW-STATE							
1478	LOMTOA	(162,972)	(162,972)					
1479	PLPTDOA	(7,911)	(7,911)					
1480	Sub-Total DTSINSES INSURANCE ESCROW-STATE	(170,883)	(170,883)					
1481	Sub-Total DTSTOA PROVISION FOR DEFERRED INCOME TAXES - STATE	876,201	(541,315)	226,213	41,430	29,852	36,631	760
1482	Sub-Total DTTOA PROVISION FOR DEFERRED INCOME TAXES	3,664,133	(2,680,907)	651,567	127,929	92,804	108,628	2,298
1483	ITCTOA: INVESTMENT TAX CREDITS A/C 411							
1484	ITC411: 411 ITC AMORTIZATION							
1485	ITC411: 411 ITC AMORTIZATION							
1486	PLTOAXINT	(19,422)	(19,422)	(13,582)	(2,159)	(1,525)	(2,113)	(43)
1487	Sub-Total ITC411 411 ITC AMORTIZATION	(19,422)	(19,422)	(13,582)	(2,159)	(1,525)	(2,113)	(43)
1488	Sub-Total OETOA OPERATING EXPENSES	(19,422)	(19,422)	(13,582)	(2,159)	(1,525)	(2,113)	(43)
1489	Sub-Total OITOA OPERATING INCOME	81,932,087	(47,258,772)	23,203,835	4,410,486	2,714,252	4,274,817	69,925
1490	Sub-Total OITOA OPERATING INCOME	11,361,357	(1,535,932)	4,527,236	2,454,700	656,505	2,187,508	(524)
1491	TAXADJ: TAX ADJUSTMENTS TO NET INC							
1492	STATITO: STATE TAXABLE INCOME							
1493	CTTITO: FEDERAL TAXABLE INCOME							
1494	N BTACALC: NET INCOME BEFORE INCOME TAXES							
1495	N BTACALC							
1496	Sub-Total NIBTACALC NET INCOME BEFORE INCOME TAXES	14,483,560	(2,333,459)	5,314,821	3,199,663	803,706	2,835,056	(3,145)
1497	Sub-Total NIBTACALC NET INCOME BEFORE INCOME TAXES	14,483,560	(2,333,459)	5,314,821	3,199,663	803,706	2,835,056	(3,145)
1498	CTTOA: ADJUSTMENTS TO NET INCOME							
1499	CTAAC: AVOIDED COST (TAX INTEREST)							
1500	CTAAC: AVOIDED COST (TAX INTEREST)							
1501	PLTOA	36,350	36,350	25,762	3,893	2,744	3,875	76
1502	Sub-Total CTAAC AVOIDED COST (TAX INTEREST)	36,350	36,350	25,762	3,893	2,744	3,875	76
1503	CTABM: BUSINESS MEALS							
1504	CTABM: BUSINESS MEALS							
1505	LOMTOA	17,848	17,848	11,567	2,467	1,814	1,959	43
1506	Sub-Total CTABM BUSINESS MEALS	17,848	17,848	11,567	2,467	1,814	1,959	43

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1507								
1508	CTACL: CASUALTY LOSS							
1509	CTACL: CASUALTY LOSS							
1510	PLD TOA	3,393	3,393	2,378	374	264	369	7
1511	Sub-Total CTACL CASUALTY LOSS	3,393	3,393	2,378	374	264	369	7
1512	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES							
1513	CTA DR: CHANGE IN RESERVE - INJURY & DAMAGES							
1514	LOM TOA	(136,805)	(136,805)	(88,658)	(18,907)	(13,901)	(15,012)	(327)
1515	Sub-Total CTAIDR CHANGE IN RESERVE - INJURY & DAMAGES	(136,805)	(136,805)	(88,658)	(18,907)	(13,901)	(15,012)	(327)
1516	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE							
1517	PLD TOA	363	363	-	-	-	-	-
1518	Sub-Total CTAPI CHANGE IN RESERVE - PROPERTY INSURANCE	363	363	-	-	-	-	-
1519	CTACIAC: CIAC							
1520	PLD TOA	(96,536)	(96,536)	(68,135)	(10,415)	(7,318)	(10,459)	(209)
1521	Sub-Total CTACIAC CIAC	(96,536)	(96,536)	(68,135)	(10,415)	(7,318)	(10,459)	(209)
1522	CTACS: COMPUTER SOFTWARE							
1523	CTACS: COMPUTER SOFTWARE							
1524	AXITOA	397,158	397,158	312,317	29,025	20,330	34,876	610
1525	Sub-Total CTACS COMPUTER SOFTWARE	397,158	397,158	312,317	29,025	20,330	34,876	610
1526	CTADF: DEFERRED FUEL							
1527	CTADF: DEFERRED FUEL							
1528	PG-EE-TO	1,450,058	1,450,058	-	-	-	-	-
1529	Sub-Total CTADF DEFERRED FUEL	1,450,058	1,450,058	-	-	-	-	-
1530	CTAESI: ESI TAXES							
1531	CTAESI: ESI TAXES							
1532	LOM TOA	(242,844)	(242,844)	(157,378)	(33,562)	(24,676)	(26,648)	(580)
1533	Sub-Total CTAESI ESI TAXES	(242,844)	(242,844)	(157,378)	(33,562)	(24,676)	(26,648)	(580)
1534	CTAINCT: INCENTIVE							
1535	CTA NCT: INCENTIVE							
1536	LOM TOA	552,876	552,876	-	-	-	-	-
1537	Sub-Total CTAINCT INCENTIVE	552,876	552,876	-	-	-	-	-
1538	CTAICA: INTEREST CAP - AFUDC							
1539	CTAICA: INTEREST CAP - AFUDC							
1540	PL TOA	-	-	-	-	-	-	-
1541	Sub-Total CTAICA INTEREST CAP - AFUDC	-	-	-	-	-	-	-
1542	CTAINT: INTEREST EXPENSE							
1543	CTAINT: INTEREST EXPENSE							
1544	R B TOA	(3,083,373)	(3,083,373)	(1,788,709)	(257,265)	(177,737)	(273,069)	(5,297)
1545	Sub-Total CTAINT INTEREST EXPENSE	(3,083,373)	(3,083,373)	(1,788,709)	(257,265)	(177,737)	(273,069)	(5,297)
1546	CTAPHR: PENSION & HOSPITALIZATION RESERVE							
1547	CTAPHR: PENSION & HOSPITALIZATION RESERVE							
1548	LOM TOA	-	-	-	-	-	-	-
1549	Sub-Total CTAPHR PENSION & HOSPITALIZATION RESERVE	-	-	-	-	-	-	-
1550	CTAUP: UNFUNDED PENSION							
1551	CTAUP: UNFUNDED PENSION							
1552	LOM TOA	(2,527,315)	(2,527,315)	(1,637,854)	(349,282)	(256,805)	(277,334)	(6,039)
1553	Sub-Total CTAUP UNFUNDED PENSION	(2,527,315)	(2,527,315)	(1,637,854)	(349,282)	(256,805)	(277,334)	(6,039)

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 For the Test Year Ended December 31, 2018

Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1554	(2,527,316)	-	(2,527,316)	(1,637,854)	(349,282)	(256,805)	(277,334)	(6,039)
1555	Sub-Total CTAP UNFUNDED PENSION							
1556	CTACDBG: COMMUNITY DEV BLOCK GRANT							
1557	CTACDBG: COMMUNITY DEV BLOCK GRANT							
	PLPTD TOA		257,119	180,188	28,383	20,016	27,970	562
1558	Sub-Total CTACDBG COMMUNITY DEV BLOCK GRANT		257,119	180,188	28,383	20,016	27,970	562
1559	CTAPACND: NID PAC AND POLITICAL EXPENSES							
1560	CTAPACND: NID PAC AND POLITICAL EXPENSES							
1561	LOM TOA	(6,726)	-	-	-	-	-	-
1562	Sub-Total CTAPACND NID PAC AND POLITICAL EXPENSES	(6,726)	-	-	-	-	-	-
1563	CTAPEN: PENSION - PRP/SRP							
1564	CTAPEN: PENSION - PRP/SRP							
1565	LOM TOA	(1,438)	(1,438)	(932)	(199)	(146)	(158)	(3)
1566	Sub-Total CTAPEN PENSION - PRP/SRP	(1,438)	(1,438)	(932)	(199)	(146)	(158)	(3)
1567	CTARCTOA: REMOVAL COSTS							
1568	CTARCX: REMOVAL COSTS							
1569	CTARCX: REMOVAL COSTS							
1570	PL TOA		168,826	119,650	18,079	12,746	17,997	354
1571	Sub-Total CTARCX REMOVAL COSTS		168,826	119,650	18,079	12,746	17,997	354
1572	Sub-Total CTARCTOA REMOVAL COSTS		168,826	119,650	18,079	12,746	17,997	354
1573	CTASRE: STORM RESERVE ESCROW							
1574	CTASRE: STORM RESERVE ESCROW							
1575	PLPTD TOA	123,073	-	-	-	-	-	-
1576	Sub-Total CTASRE STORM RESERVE ESCROW	123,073	-	-	-	-	-	-
1577	CTA263DSC: 263A METHOD CHANGE DSC							
1578	CTA263DSC: 263A METHOD CHANGE DSC							
1579	PL TOA	(3,580,165)	(3,580,165)	(2,537,328)	(383,398)	(270,294)	(381,640)	(7,504)
1580	Sub-Total CTA263DSC 263A METHOD CHANGE DSC	(3,580,165)	(3,580,165)	(2,537,328)	(383,398)	(270,294)	(381,640)	(7,504)
1581	CTAAFDUCB: AFUDC BOOK ONLY GROSS							
1582	CTAAFDUCB: AFUDC BOOK ONLY GROSS							
1583	PL TOA	29,151	29,151	20,660	3,122	2,201	3,107	61
1584	Sub-Total CTA263DSC 263A METHOD CHANGE DSC	29,151	29,151	20,660	3,122	2,201	3,107	61
1585	CTAAFDUCB: AFUDC BOOK ONLY GROSS							
1586	CTAAFDUCB: AFUDC BOOK ONLY GROSS							
1587	PL TOA	99,890	99,890	70,794	10,697	7,541	10,648	209
1588	Sub-Total CTA263DSC 263A METHOD CHANGE DSC	99,890	99,890	70,794	10,697	7,541	10,648	209
1589	CTALD: L BERIALIZED DEPRECIATION							
1590	CTALD: L BERIALIZED DEPRECIATION							
1591	PL TOA	(5,370,950)	5,315,358	(39,399)	(5,953)	(4,197)	(5,926)	(117)
1592	Sub-Total CTALD LIBERALIZED DEPRECIATION	(5,370,950)	5,315,358	(39,399)	(5,953)	(4,197)	(5,926)	(117)
1593	CTAPWR: POWER TAX MISC ALL							
1594	CTAPWR: POWER TAX MISC ALL							
1595	PL TOA	(977)	(977)	(693)	(105)	(74)	(104)	(2)
1596	Sub-Total CTAPWR POWER TAX MISC ALL	(977)	(977)	(693)	(105)	(74)	(104)	(2)

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Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1597	CTARME: REPAIRS & MAINTENANCE EXPENSE							
1598	CTARME: REPAIRS & MAINTENANCE EXPENSE							
1599	PLTOA	72,946	72,946	51,698	7,812	5,507	7,776	153
1600	<b>Sub-Total CTARME REPAIRS &amp; MAINTENANCE EXPENSE</b>	<b>72,946</b>	<b>72,946</b>	<b>51,698</b>	<b>7,812</b>	<b>5,507</b>	<b>7,776</b>	<b>153</b>
1601	CTAUPD: UNITS OF PROPERTY DEDUCTION							
1602	CTAUPD: UNITS OF PROPERTY DEDUCTION							
1603	PLTOA	108	108	77	12	8	12	0
1604	<b>Sub-Total CTAUPD UNITS OF PROPERTY DEDUCTION</b>	<b>108</b>	<b>108</b>	<b>77</b>	<b>12</b>	<b>8</b>	<b>12</b>	<b>0</b>
1605	CTAROB: REORGANIZATION COSTS-BANKRUPTCY							
1606	CTAROB: REORGANIZATION COSTS-BANKRUPTCY							
1607	PLTOA	329,814	329,814	233,746	35,320	24,900	35,158	691
1608	<b>Sub-Total CTAROB REORGANIZATION COSTS-BANKRUPTCY</b>	<b>329,814</b>	<b>329,814</b>	<b>233,746</b>	<b>35,320</b>	<b>24,900</b>	<b>35,158</b>	<b>691</b>
1609	CTAPPE: PREPAID EXPENSE							
1610	CTAPPE: PREPAID EXPENSE							
1611	LIMTOA	20,336	20,336	13,179	2,811	2,066	2,232	49
1612	<b>Sub-Total CTAPPE PREPAID EXPENSE</b>	<b>20,336</b>	<b>20,336</b>	<b>13,179</b>	<b>2,811</b>	<b>2,066</b>	<b>2,232</b>	<b>49</b>
1613	CTAMCC: MISC CAPITALIZED COST							
1614	CTAMCC: MISC CAPITALIZED COST							
1615	PLTOA	513,474	513,474	363,908	54,988	38,766	54,736	1,076
1616	<b>COST</b>	<b>-</b>	<b>513,474</b>	<b>363,908</b>	<b>54,988</b>	<b>38,766</b>	<b>54,736</b>	<b>1,076</b>
1617	CTAUR: UNBILLED REVENUE							
1618	CTAUR: UNBILLED REVENUE							
1619	RV-RR-TO	322,940	(322,940)	-	-	-	-	-
1620	<b>Sub-Total CTAUR UNBILLED REVENUE</b>	<b>322,940</b>	<b>(322,940)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1621	CTAINSFED: NSURANCE-FED							
1622	CTAINSFED: NSURANCE-FED							
1623	PLTOA	(2,535,344)	2,535,344	-	-	-	-	-
1624	<b>Sub-Total CTAINSFED INSURANCE-FED</b>	<b>(2,535,344)</b>	<b>2,535,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1625	Sub-Total CTTTO FEDERAL TAXABLE INCOME	(16,833,759)	(7,197,335)	(4,913,163)	(862,104)	(616,243)	(789,639)	(16,187)
1626	STATOA: STATE ADJUSTMENTS TO NET INCOME	(2,350,199)	7,302,965	401,658	2,337,559	187,463	2,045,417	(19,331)
1627	STATOA: STATE ADJUSTMENTS TO NET INCOME							
1628	STAATD: APPORTIONED TAX DEDUCT BLE							
1629	STAATD: APPORTIONED TAX DEDUCT BLE							
1630	PLTOA	417,575	(417,575)	-	-	-	-	-
1631	<b>Sub-Total STAATD APPORTIONED TAX DEDUCT BLE</b>	<b>417,575</b>	<b>(417,575)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1632	STACIAC: CIAC							
1633	STACIAC: CIAC							
1634	PLDIOA	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1635	<b>Sub-Total STACIAC CIAC</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
1636	STALBD: LIBERALIZED DEPRECIATION							
1637	STALBD: LIBERALIZED DEPRECIATION							
1638	PLTOA	0	0	0	0	0	0	0
1639	<b>Sub-Total STALIBD LIBERALIZED DEPRECIATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1640	STANSURST: NSURANCE STATE							
1641	STANSURST: NSURANCE STATE							

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For the Test Year Ended December 31, 2018

Line No.	Per Book	Adjustment	Total Company Adjusted	RES	Large General	Large Municipal	Small General	Small Municipal
1642	(2,535,344)	2,535,344	-	-	-	-	-	-
1643	(2,535,344)	2,535,344	-	-	-	-	-	-
1644								
1645								
1646								
1647								
1648								
1649								
1650								



**SUM 1 - Rate Base  
Adjustment Summary**

**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**Adjustments Summary - Rate Base - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Line No.	Description	Per Books	Adjustment <sup>(1)</sup>	Total
1	PLTTOA: TRANSMISSION PLANT IN SERVICE	9,543,307	(170,072)	9,373,235
2	PLDTOA: DISTRIBUTION PLANT IN SERVICE	238,669,870	21,224,571	259,894,441
3	PLGTOA: GENERAL PLANT IN SERVICE	11,119,314	364,853	11,484,167
4	PLITOA: INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)	27,034,558	201,780	27,236,338
5	<b>Sub-Total PLANT IN SERVICE</b>	<b>286,367,049</b>	<b>21,621,132</b>	<b>307,988,181</b>
6	ADTTOA: TRANSMISSION ACCUMULATED DEPRECIATION	(6,515,939)	122,767	(6,393,171)
7	ADDTOA: DISTRIBUTION ACCUMULATED DEPRECIATION	(91,924,173)	(1,067,973)	(92,992,146)
8	ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION	(5,586,171)	(463,015)	(6,049,185)
9	ADITOA: INTANGIBLE PLANT ACCUMULATED DEPRECIATION	(20,265,147)	(1,459,072)	(21,724,219)
10	<b>Sub-Total ACCUMULATED DEPRECIATION / AMORTIZATION</b>	<b>(124,291,429)</b>	<b>(2,867,292)</b>	<b>(127,158,722)</b>
11	WCTO: WORKING CASH	-	351,363	351,363
12	<b>Sub-Total WORKING CASH</b>	<b>-</b>	<b>351,363</b>	<b>351,363</b>
13	MSXATOA: MATERIALS AND SUPPLIES EXCLUDING ALLOWANCES	(188,223)	489,377	301,154
14	<b>Sub-Total MATERIALS AND SUPPLIES</b>	<b>(188,223)</b>	<b>489,377</b>	<b>301,154</b>
15	PP165TP: 165 PLANT	2,190,840	(860,274)	1,330,566
16	PP165L: 165 LABOR	(36,224)	38,682	2,458
17	PP165RSRT: 165 REVENUE TAXES	18,341	(9,393)	8,949
18	<b>Sub-Total PREPAYMENTS</b>	<b>2,172,957</b>	<b>(830,985)</b>	<b>1,341,973</b>
19	PIR228: 228 PROPERTY INSURANCE RESERVE	(4,749,434)	4,749,434	0
20	<b>Sub-Total PROPERTY INSURANCE RESERVE</b>	<b>(4,749,434)</b>	<b>4,749,434</b>	<b>0</b>
21	IDR228: 228 INJURIES & DAMAGES RESERVES	(817,126)	(348,396)	(1,165,523)
22	<b>Sub-Total INJURIES &amp; DAMAGES RESERVES</b>	<b>(817,126)</b>	<b>(348,396)</b>	<b>(1,165,523)</b>
23	PEN242: 242 UNFUNDED PENSION	-	(3,995)	(3,995)
24	PEN253TOA: 253 UNFUNDED PENSION	-	8,632,650	8,632,650
25	<b>Sub-Total UNFUNDED PENSION</b>	<b>-</b>	<b>8,628,655</b>	<b>8,628,655</b>
26	CD235: 235 CUSTOMER DEPOSITS	-	(6,383,431)	(6,383,431)
27	<b>Sub-Total CUSTOMER DEPOSITS</b>	<b>-</b>	<b>(6,383,431)</b>	<b>(6,383,431)</b>
28	ADITFTOA: ACCUMULATED DEFERRED FEDERAL INC TAXES	(33,105,621)	(35,421,683)	(68,527,304)
29	ADITSTOA: ACCUMULATED DEFERRED STATE INC TAXES	(2,751,138)	(10,231,533)	(12,982,671)
30	<b>Sub-Total ACCUMULATED DEFERRED INCOME TAXES</b>	<b>(35,856,759)</b>	<b>(45,653,217)</b>	<b>(81,509,975)</b>
31	182DOM: 182 REGULATORY ASSET - DEF O&M STORM COST	0	(0)	0
32	1823AC: 182 REGULATORY ASSET- OTHER	-	1,540,423	1,540,423
33	254UGP: 254 REGULATORY LIABILITY - UNRECOVERED GEN PLT	(1,099)	(69,663)	(70,762)
34	1823STM: 182 ALGIERS STORM COSTS	-	-	-
35	<b>Sub-Total REGULATORY ASSETS AND LIABILITIES</b>	<b>(1,099)</b>	<b>1,470,760</b>	<b>1,469,661</b>
36	CAC252: 252 CUSTOMER ADVANCES	(42,700)	-	(42,700)
37	<b>Sub-Total OTHER RATE BASE</b>	<b>(42,700)</b>	<b>-</b>	<b>(42,700)</b>
38	<b>Total <sup>(2)</sup></b>	<b>122,593,236</b>	<b>(18,772,599)</b>	<b>103,820,637</b>

Notes:

<sup>(1)</sup> Reference SUM 4

<sup>(2)</sup> Reference RR 2



**SUM 2 - Revenue/Expense  
Adjustment Summary**

Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07

Adjustments Summary - Operating Income - Period II  
Gas

For the Test Year Ended December 31, 2018

Line No.	Description	Per Books	Adjustment <sup>(1)</sup>	Total
1	RSRTOA: RATE SCHEDULE REVENUE	92,271,853	(49,981,092)	42,290,761
2		<b>Sub-Total SALES REVENUES</b>	<b>(49,981,092)</b>	<b>42,290,761</b>
3	RO487: 487 FORFEITED DISCOUNTS	604,331	-	604,331
4	RO488: 488 MISCELLANEOUS SERVICE REVENUES	71,609	643,402	715,011
5	RO495OR: 495 OTHER GAS REVENUES	22,711	865,926	888,637
6	RO495UR: 495 UNBILLED REVENUE	322,940	(322,940)	-
7		<b>Sub-Total OTHER OPERATING REVENUES</b>	<b>1,186,388</b>	<b>2,207,980</b>
8		<b>Sub-Total REVENUES</b>	<b>(48,794,703)</b>	<b>44,498,741</b>
9	OMPTOA: PRODUCTION EXPENSES	46,518,932	(46,518,932)	-
10	OMTTOA: TRANSMISSION EXPENSES	10,000	(6,328)	3,672
11	OMDTOA: DISTRIBUTION EXPENSES	6,157,766	1,721,316	7,879,082
12	OMCATOA: CUSTOMER ACCOUNTING EXPENSES	1,727,047	389,556	2,116,603
13	OMCSTOA: CUSTOMER SERVICES EXPENSES	249,243	10,438	259,681
14	OMSTOA: SALES EXPENSES	73,238	1,934	75,172
15	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	7,855,165	93,480	7,948,646
16		<b>Sub-Total OPERATION &amp; MAINTENANCE EXPENSE</b>	<b>(44,308,535)</b>	<b>18,282,856</b>
17	RD407TOA: 407 REGULATORY DEBITS	-	360,000	360,000
18	RC407TOA: 407 REGULATORY CREDITS	(2,638)	2,638	-
19		<b>Sub-Total REGULATORY DEBITS AND CREDITS</b>	<b>362,638</b>	<b>360,000</b>
20	ICDTC: 235 CUSTOMER DEPOSITS	-	252,592	252,592
21		<b>Sub-Total INTEREST ON CUSTOMER DEPOSITS</b>	<b>252,592</b>	<b>252,592</b>
22	DXTTOA: TRANSMISSION DEPRECIATION EXPENSE	55,512	(13,468)	42,045
23	DXDTOA: DISTRIBUTION DEPRECIATION EXPENSE	5,615,297	1,160,691	6,775,988
24	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	913,201	23,006	936,207
25	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE	1,525,811	52,609	1,578,420
26		<b>Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE</b>	<b>1,222,838</b>	<b>9,332,660</b>

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Adjustments Summary - Operating Income - Period II  
Gas

For the Test Year Ended December 31, 2018

Line No.	Description	Per Books	Adjustment <sup>(1)</sup>	Total
27	TOFE: 408.110 EMPLOYMENT TAXES	539,654	56,066	595,720
28	TODET: 408.122 EXCISE TAX	770	-	770
29	TODETF: 408.123 EXCISE TAX FEDERAL	572	-	572
30	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	2,711,569	-	2,711,569
31	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	4,025,424	(4,025,424)	-
32	TOSLFLA: 408.158 FRANCHISE TAX-LOUISIANA	569,560	-	569,560
33	TOSLCO: 408.165 CITY OCCUPATION TAX	989	-	989
34	TOSLRC: 408.172 REGULATORY COMMISSION	116,000	-	116,000
35	TOSLRCL: 408.173 REGULATORY COMMISSION-LOCAL	146,772	(21,420)	125,352
36		<b>8,111,310</b>	<b>(3,990,778)</b>	<b>4,120,532</b>
	<b>Sub-Total TAXES OTHER THAN INCOME</b>			
37	STTOA: STATE INCOME TAX	(120,538)	442,731	322,192
38	FTTOA: FEDERAL INCOME TAX	(401,970)	1,440,649	1,038,679
39		<b>(522,509)</b>	<b>1,883,380</b>	<b>1,360,871</b>
	<b>Sub-Total CURRENT INCOME TAXES</b>			
40	DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	2,787,932	(2,139,592)	648,341
41	DTSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	876,201	(541,315)	334,886
42		<b>3,664,133</b>	<b>(2,680,907)</b>	<b>983,226</b>
	<b>Sub-Total PROVISION FOR DEFERRED INCOME TAXES</b>			
43	ITC411: 411 ITC AMORTIZATION	(19,422)	-	(19,422)
44		<b>(19,422)</b>	<b>-</b>	<b>(19,422)</b>
	<b>Sub-Total INVESTMENT TAX CREDITS A/C 411</b>			
45		<b>81,932,087</b>	<b>(47,258,772)</b>	<b>34,673,315</b>
	<b>Sub-Total OPERATING EXPENSES <sup>(2)</sup></b>			

Notes:

<sup>(1)</sup> Reference Schedule SUM 5

<sup>(2)</sup> Reference Schedule RR 3



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**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**Adjustments Summary - Income Tax - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Line No.	Description	Ref.	Per Books	Adjustment <sup>(1)</sup>	Total
1	RTOA: TOTAL REVENUES	RV1.1-2.1	93,293,444	(48,794,703)	44,498,741
2					
3	OETOA - STTOA - FTTOA: TOTAL OPERATING EXPENSES	EX 1.1-6.1	78,809,884	(46,461,245)	32,348,639
4					
5	NIBTACALC: NET INCOME BEFORE TAXES	EX 7	14,483,560	(2,333,459)	12,150,101
6					
7	CTTOA: ADJUSTMENTS TO NET INCOME	EX 7	(16,833,759)	9,636,423	(7,197,335)
8					
9	CTTITO: FEDERAL TAXABLE INCOME	EX 7	(2,350,199)	7,302,965	4,952,766
10					
11	STATITO: STATE TAXABLE INCOME	EX 7	(1,932,623)	6,885,389	4,952,766
12					
13	STATO: ADJUSTMENTS TO STATE INCOME TAX	EX 7	3,729	-	3,729
14					
15	STTOA: STATE INCOME TAX <sup>(2)</sup>	EX 7	(120,538)	442,731	322,192
16					
17	FEDTITO: FEDERAL TAXABLE INCOME	EX 7	(2,225,931)	6,860,234	4,634,303
18					
19	FTCALC: FEDERAL INCOME TAX	EX 7	(467,446)	1,440,649	973,204
20					
21	FTATO: ADJUSTMENTS TO FEDERAL INCOME TAX	EX 7	65,475	-	65,475
22					
23	FTTOA: TOTAL FEDERAL INCOME TAX <sup>(3)</sup>	EX 7	(401,970)	1,440,649	1,038,679
24					
25	<b>CITTOA: TOTAL CURRENT INCOME TAXES</b>	EX 7	<b>(522,509)</b>	<b>1,883,380</b>	<b>1,360,871</b>

Notes:

<sup>(1)</sup> Reference SUM 6

<sup>(2)</sup> Reference RR 3 Ln 35

<sup>(3)</sup> Reference RR 3 Ln 36

**SUM 4 - Rate Base  
Adjustment Detail**

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Rate Base - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	Total Adjustments	AJ03A - Income Taxes-ADIT	AJ03E Gas Unprotected Excess ADIT	AJ03F Gas Protected Excess ADIT	AJ06 - Regulatory Debits and Credits	AJ09 - Unfunded Pension	AJ10 - Product Line Reclass
1	PLTTOA: TRANSMISSION PLANT N SERVICE	(170,072)	-	-	-	-	-	-
2	PLDIOA: DISTR BUTION PLANT IN SERVICE	21,224,571	-	-	-	-	-	-
3	PLGTOA: GENERAL PLANT IN SERVICE	364,853	-	-	-	-	-	-
4	PLITOA: NTANG BLE PLANT N SERVICE (A/C 301 AND 303)	201,780	-	-	-	-	-	-
5	Sub-Total PLANT IN SERVICE	21,621,132	-	-	-	-	-	-
6	ADTTOA: TRANSMISSION ACCUMULATED DEPRECIATION	122,767	-	-	-	-	-	-
7	ADDOA: DISTR BUTION ACCUMULATED DEPRECIATION	(1,067,973)	-	-	-	-	-	-
8	ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION	(463,015)	-	-	-	-	-	-
9	ADITOA: NTANGIBLE PLANT ACCUMULATED DEPRECIATION	(1,459,072)	-	-	-	-	-	-
10	Sub-Total ACCUMULATED DEPRECIATION / AMORTIZATION	(2,867,292)	-	-	-	-	-	-
11	WCCTO: WORKING CASH	351,363	-	-	-	-	-	-
12	Sub-Total WORKING CASH	351,363	-	-	-	-	-	-
13	MSXATOA: MATERIALS AND SUPPLIES EXCLUDING ALLOWANCES	489,377	-	-	-	-	-	489,377
14	Sub-Total MATERIALS AND SUPPLIES	489,377	-	-	-	-	-	489,377
15	PP165TP: 165 PLANT	(860,274)	-	-	-	-	-	(860,274)
16	PP165L: 165 LABOR	38,682	-	-	-	-	-	38,682
17	PP165RSRT: 165 REVENUE TAXES	(9,393)	-	-	-	-	-	(9,393)
18	Sub-Total PREPAYMENTS	(830,985)	-	-	-	-	-	(830,985)
19	P R228: 228 PROPERTY INSURANCE RESERVE	4,749,434	-	-	-	-	-	-
20	Sub-Total PROPERTY INSURANCE RESERVE	4,749,434	-	-	-	-	-	-
21	IDR228: 228 INJURIES & DAMAGES RESERVES	(348,396)	-	-	-	-	-	(348,396)
22	Sub-Total INJURIES & DAMAGES RESERVES	(348,396)	-	-	-	-	-	(348,396)
23	PEN242: 242 UNFUNDED PENSION	(3,995)	-	-	-	-	(3,995)	-
24	PEN253TOA: 253 UNFUNDED PENSION	8,632,650	-	-	-	-	8,632,650	-
25	Sub-Total UNFUNDED PENSION	8,628,655	-	-	-	-	8,628,655	-
26	CD235: 235 CUSTOMER DEPOSITS	(6,383,431)	-	-	-	-	-	(6,383,431)
27	Sub-Total CUSTOMER DEPOSITS	(6,383,431)	-	-	-	-	-	(6,383,431)
28	ADIFTOA: ACCUMULATED DEFERRED FEDERAL NC TAXES	(35,421,683)	(15,626,375)	(630,105)	315,125	-	-	-
29	ADITSTOA: ACCUMULATED DEFERRED STATE NC TAXES	(10,231,533)	(6,877,338)	50,129	(25,206)	-	-	-
30	Sub-Total ACCUMULATED DEFERRED INCOME TAXES	(45,653,217)	(22,502,714)	(579,976)	289,919	-	-	-
31	182DOM: 182 REGULATORY ASSET - DEF O&M STORM COST	(0)	-	-	-	(0)	-	-
32	1823AC: 182 REGULATORY ASSET - OTHER	1,540,423	-	-	-	-	-	-
33	254UGP: 254 REGULATORY LIAB LITY - UNRECOVERED GEN PLT	(69,663)	-	-	-	1,099	-	-
34	Sub-Total REGULATORY ASSETS AND LIABILITIES	1,470,760	-	-	-	1,099	-	-
35	Total	(16,772,599)	(22,502,714)	(579,976)	289,919	1,099	8,628,655	(7,073,435)

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

SUM4.1

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Rate Base - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	AJ12 - Storm Costs	AJ14 - Plant Additions	AJ15 - AMI	AJ19 - Rate Case Expenses	AJ22 - Cash Working Capital	SA 1 FIN 48	SA 2 TCJA
1	PLTTOA: TRANSMISSION PLANT IN SERVICE	-	(170,072)	-	-	-	-	-
2	PLDTOA: DISTRIBUTION PLANT IN SERVICE	-	17,318,532	(3,298,518)	-	-	-	-
3	PLGTOA: GENERAL PLANT IN SERVICE	-	364,853	-	-	-	-	-
4	PLITOA: NTANG BLE PLANT IN SERVICE (A/C 301 AND 303)	-	3,640,133	(3,498,319)	-	-	-	-
5	Sub-Total PLANT IN SERVICE	-	21,153,446	(6,796,837)	-	-	-	-
6	ADTTOA: TRANSMISSION ACCUMULATED DEPRECIATION	-	122,767	-	-	-	-	-
7	ADDTOA: DISTRIBUTION ACCUMULATED DEPRECIATION	-	(1,299,432)	483,281	-	-	-	-
8	ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION	-	(463,015)	-	-	-	-	-
9	ADITOA: INTANGIBLE PLANT ACCUMULATED DEPRECIATION	-	(1,567,988)	114,913	-	-	-	-
10	Sub-Total ACCUMULATED DEPRECIATION / AMORTIZATION	-	(3,207,667)	598,194	-	-	-	-
11	WCCTO: WORKING CASH	-	-	-	-	617,241	-	-
12	Sub-Total WORKING CASH	-	-	-	-	617,241	-	-
13	MSXATOA: MATERIALS AND SUPPLIES EXCLUDING ALLOWANCES	-	-	-	-	-	-	-
14	Sub-Total MATERIALS AND SUPPLIES	-	-	-	-	-	-	-
15	PP165TP: 165 PLANT	-	-	-	-	-	-	-
16	PP165L: 165 LABOR	-	-	-	-	-	-	-
17	PP165RSRT: 165 REVENUE TAXES	-	-	-	-	-	-	-
18	Sub-Total PREPAYMENTS	-	-	-	-	-	-	-
19	P R228: 228 PROPERTY INSURANCE RESERVE	4,749,434	-	-	-	-	-	-
20	Sub-Total PROPERTY INSURANCE RESERVE	4,749,434	-	-	-	-	-	-
21	IDR228: 228 INJURIES & DAMAGES RESERVES	-	-	-	-	-	-	-
22	Sub-Total INJURIES & DAMAGES RESERVES	-	-	-	-	-	-	-
23	PEN242: 242 UNFUNDED PENSION	-	-	-	-	-	-	-
24	PEN253TOA: 253 UNFUNDED PENSION	-	-	-	-	-	-	-
25	Sub-Total UNFUNDED PENSION	-	-	-	-	-	-	-
26	CD235: 235 CUSTOMER DEPOSITS	-	-	-	-	-	-	-
27	Sub-Total CUSTOMER DEPOSITS	-	-	-	-	-	-	-
28	AD1FTOA: ACCUMULATED DEFERRED FEDERAL NC TAXES	-	-	936,999	(139,285)	-	(32,858)	-
29	AD1STOA: ACCUMULATED DEFERRED STATE NC TAXES	-	-	229,163	(45,576)	-	(5,001)	-
30	Sub-Total ACCUMULATED DEFERRED INCOME TAXES	-	-	1,166,162	(184,863)	-	(37,859)	-
31	182DOM: 182 REGULATORY ASSET - DEF O&M STORM COST	-	-	-	-	-	-	-
32	1823AC: 182 REGULATORY ASSET - OTHER	-	-	-	708,830	-	-	-
33	254UJP: 254 REGULATORY LIABILITY - UNRECOVERED GEN PLT	-	-	-	-	-	-	(70,762)
34	Sub-Total REGULATORY ASSETS AND LIABILITIES	-	-	-	708,830	-	-	(70,762)
35	Total	4,749,434	17,945,779	(5,032,481)	523,967	617,241	(37,859)	(70,762)

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

SUM4.2



Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Rate Base - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	SA 3 ADIT - Retired Meters	SA 5 AMI	SA 9 NOL	SA 10 CWC Dividend	SA 13 Rate Case Expenses
1	PLTTOA: TRANSMISSION PLANT N SERVICE	-	-	-	-	-
2	PLDTOA: DISTR BUTION PLANT IN SERVICE	-	7,204,557	-	-	-
3	PLGTOA: GENERAL PLANT IN SERVICE	-	-	-	-	-
4	PLITOA: NTANG BLE PLANT N SERVICE (A/C 301 AND 303)	-	59,966	-	-	-
5	Sub-Total PLANT IN SERVICE	-	7,264,523	-	-	-
6	ADTTOA: TRANSMISSION ACCUMULATED DEPRECIATION	-	-	-	-	-
7	ADDTOA: DISTR BUTION ACCUMULATED DEPRECIATION	-	(251,822)	-	-	-
8	ADGTOA: GENERAL PLANT ACCUMULATED DEPRECIATION	-	-	-	-	-
9	ADITOA: NTANGIBLE PLANT ACCUMULATED DEPRECIATION	-	(5,997)	-	-	-
10	Sub-Total ACCUMULATED DEPRECIATION / AMORTIZATION	-	(257,819)	-	-	-
11	WCCTO: WORKING CASH	-	-	-	(265,878)	-
12	Sub-Total WORKING CASH	-	-	-	(265,878)	-
13	MSXATOA: MATERIALS AND SUPPLIES EXCLUDING ALLOWANCES	-	-	-	-	-
14	Sub-Total MATERIALS AND SUPPLIES	-	-	-	-	-
15	PP165TP: 165 PLANT	-	-	-	-	-
16	PP165L: 165 LABOR	-	-	-	-	-
17	PP165RSRT: 165 REVENUE TAXES	-	-	-	-	-
18	Sub-Total PREPAYMENTS	-	-	-	-	-
19	P R228: 228 PROPERTY INSURANCE RESERVE	-	-	-	-	-
20	Sub-Total PROPERTY INSURANCE RESERVE	-	-	-	-	-
21	IDR228: 228 INJURIES & DAMAGES RESERVES	-	-	-	-	-
22	Sub-Total INJURIES & DAMAGES RESERVES	-	-	-	-	-
23	PEN242: 242 UNFUNDED PENSION	-	-	-	-	-
24	PEN253TOA: 253 UNFUNDED PENSION	-	-	-	-	-
25	Sub-Total UNFUNDED PENSION	-	-	-	-	-
26	CD235: 235 CUSTOMER DEPOSITS	-	-	-	-	-
27	Sub-Total CUSTOMER DEPOSITS	-	-	-	-	-
28	ADIFTTOA: ACCUMULATED DEFERRED FEDERAL NC TAXES	(661,389)	(117,495)	(19,303,892)	-	(163,408)
29	ADITSTOA: ACCUMULATED DEFERRED STATE NC TAXES	(161,757)	(57,222)	(3,285,252)	-	(53,471)
30	Sub-Total ACCUMULATED DEFERRED INCOME TAXES	(823,146)	(174,717)	(22,589,144)	-	(216,880)
31	182DOM: 182 REGULATORY ASSET - DEF O&M STORM COST	-	-	-	-	-
32	1823AC: 182 REGULATORY ASSET - OTHER	-	-	-	-	831,593
33	254UGP: 254 REGULATORY LIAB LITY - UNRECOVERED GEN PLT	-	-	-	-	-
34	Sub-Total REGULATORY ASSETS AND LIABILITIES	-	-	-	-	831,593
35	Total	(823,146)	6,831,987	(22,589,144)	(265,878)	614,714

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

SUM4.3

**SUM 5 - Revenue/Expense  
Adjustment Detail**

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Detail - Operating Income - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	Total Adjustments	AJ01A - Rate Schedule and Other Revenue	AJ01B - Gas Purchases and Deferred Gas Costs	AJ02 - Interest Synchronization	AJ03B - Income Taxes-CIT & DIT	AJ03F Gas Protected Excess ADIT	AJ05 - Payroll
1	RSRTOA: RATE SCHEDULE REVENUE	(49,981,092)	(49,981,092)	-	-	-	-	-
2		(49,981,092)	(49,981,092)	-	-	-	-	-
	<b>Sub-Total SALES REVENUES</b>							
3	RO488: 488 MISCELLANEOUS SERVICE REVENUES	643,402	713,678	-	-	-	-	-
4	RO495OR: 495 OTHER GAS REVENUES	865,926	865,926	-	-	-	-	-
5	RO495UR: 495 UNBILLED REVENUE	(322,940)	(322,940)	-	-	-	-	-
6		1,186,388	1,256,665	-	-	-	-	-
	<b>Sub-Total OTHER OPERATING REVENUES</b>							
7		(48,794,703)	(48,724,427)	-	-	-	-	-
	<b>Sub-Total REVENUES</b>							
8	OMPTOA: PRODUCTION EXPENSES	(46,518,932)	-	(46,518,932)	-	-	-	-
9	OMITOA: TRANSMISSION EXPENSES	(6,328)	-	-	-	-	-	-
10	OMDIOA: DISTRIBUTION EXPENSES	1,721,316	-	1,450,058	-	-	-	296,745
11	OMCATOA: CUSTOMER ACCOUNTING EXPENSES	389,556	-	-	-	-	-	18,931
12	OMCSTOA: CUSTOMER SERVICES EXPENSES	10,438	-	-	-	-	-	10,613
13	OMSSTOA: SALES EXPENSES	1,934	-	-	-	-	-	1,934
14	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	93,480	-	-	-	-	-	160,408
15		(44,308,535)	-	(45,068,875)	-	-	-	488,631
	<b>Sub-Total OPERATION &amp; MAINTENANCE EXPENSE</b>							
16	RD407TOA: 407 REGULATORY DEBITS	360,000	-	-	-	-	-	-
17	RC407TOA: 407 REGULATORY CREDITS	2,638	-	-	-	-	-	-
18		362,638	-	-	-	-	-	-
	<b>Sub-Total REGULATORY DEBITS AND CREDITS</b>							
19	ICDIO: 235 CUSTOMER DEPOSITS	252,592	-	-	-	-	-	-
20		252,592	-	-	-	-	-	-
	<b>Sub-Total INTEREST ON CUSTOMER DEPOSITS</b>							
21		(13,468)	-	-	-	-	-	-
22	DXITOA: TRANSMISSION DEPRECIATION EXPENSE	1,160,691	-	-	-	-	-	-
23	DXDIOA: DISTRIBUTION DEPRECIATION EXPENSE	23,006	-	-	-	-	-	-
24	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	52,609	-	-	-	-	-	-
25		1,222,838	-	-	-	-	-	-
	<b>Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE</b>							
26	TOFE: 408.110 EMPLOYMENT TAXES	56,066	-	-	-	-	-	36,444
27	TOSLFL: 408.154 FRANCHISE TAX-LOCAL	(4,025,424)	-	-	-	-	-	-
28	TOSLRL: 408.173 REGULATORY COMMISSION-LOCAL	(21,420)	-	-	-	-	-	-
29		(3,990,778)	-	-	-	-	-	36,444
	<b>Sub-Total TAXES OTHER THAN INCOME</b>							
30	STIOA: STATE INCOME TAX	442,731	(3,132,981)	2,897,929	37,377	522,378	-	(33,762)
31	FTIOA: FEDERAL INCOME TAX	1,440,649	(9,574,204)	8,855,899	114,223	1,684,048	-	(103,176)
32		1,883,380	(12,707,184)	11,753,827	151,600	2,206,426	-	(136,938)
	<b>Sub-Total CURRENT INCOME TAXES</b>							
33	DITFOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	(2,139,592)	-	-	-	(1,723,569)	(315,125)	-
34	DITSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	(541,315)	-	-	-	(533,504)	25,205	-
35		(2,680,907)	-	-	-	(2,257,073)	(289,919)	-
	<b>Sub-Total PROVISION FOR DEFERRED INCOME TAXES</b>							
	<b>Sub-Total OPERATING EXPENSES</b>							
36		(47,258,772)	(12,707,184)	(33,315,047)	151,600	(50,647)	(289,919)	388,137

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

SUM5.1

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Detail - Operating Income - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	AJ06 - Regulatory Debits and Credits	AJ07 - Stock Options and Incentive Compensation	AJ08 - ESI and Customer Deposits Interest	AJ10 - Product Line Reclss	AJ15 - AMI	AJ16 - Depreciation	AJ16 - Depreciation (Reversal)
1	RSRTOA: RATE SCHEDULE REVENUE	-	-	-	-	-	-	-
2	Sub-Total SALES REVENUES	-	-	-	-	-	-	-
3	RO488: 488 MISCELLANEOUS SERVICE REVENUES	-	-	-	-	-	-	-
4	RO495OR: 495 OTHER GAS REVENUES	-	-	-	-	-	-	-
5	RO495UR: 495 UNBILLED REVENUE	-	-	-	-	-	-	-
6	Sub-Total OTHER OPERATING REVENUES	-	-	-	-	-	-	-
7	Sub-Total REVENUES	-	-	-	-	-	-	-
8	OMPTOA: PRODUCTION EXPENSES	-	-	-	-	-	-	-
9	OMTTOA: TRANSMISSION EXPENSES	-	-	-	-	-	-	-
10	OMDIOA: DISTRIBUTION EXPENSES	-	-	-	-	(2,238)	-	-
11	OMCATOA: CUSTOMER ACCOUNTING EXPENSES	-	-	-	182	-	-	-
12	OMCSTOA: CUSTOMER SERVICES EXPENSES	-	-	-	-	-	-	-
13	OMSTOA: SALES EXPENSES	-	-	-	-	-	-	-
14	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	-	(131,709)	3,814	(4,141)	-	-	-
15	Sub-Total OPERATION & MAINTENANCE EXPENSE	-	(131,709)	3,814	(3,959)	(2,238)	-	-
16	RD407TOA: 407 REGULATORY DEBITS	-	-	-	-	360,000	-	-
17	RC407TOA: 407 REGULATORY CREDITS	2,638	-	-	-	-	-	-
18	Sub-Total REGULATORY DEBITS AND CREDITS	2,638	-	-	-	360,000	-	-
19	ICDIO: 235 CUSTOMER DEPOSITS	-	-	252,592	-	-	-	-
20	Sub-Total INTEREST ON CUSTOMER DEPOSITS	-	-	252,592	-	-	-	-
21	DXITTOA: TRANSMISSION DEPRECIATION EXPENSE	-	-	-	-	-	42,045	(55,512)
22	DXDIOA: DISTRIBUTION DEPRECIATION EXPENSE	-	-	-	-	(142,405)	6,686,865	(5,615,297)
23	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	-	-	-	-	-	440,363	(447,081)
24	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE	-	-	-	-	(233,222)	1,807,644	(1,525,811)
25	Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE	-	-	-	-	(375,627)	8,976,916	(7,643,701)
26	TOFE: 408.110 EMPLOYMENT TAXES	-	-	-	-	-	-	-
27	TOSLFL: 408.154 FRANCHISE TAX-LOCAL	-	-	-	-	-	-	-
28	TOSLRL: 408.173 REGULATORY COMMISSION-LOCAL	-	-	-	-	-	-	-
29	Sub-Total TAXES OTHER THAN INCOME	-	-	-	-	-	-	-
30	STTOA: STATE INCOME TAX	(170)	8,469	(16,487)	255	1,149	(577,216)	491,490
31	FTTOA: FEDERAL INCOME TAX	(518)	25,880	(50,383)	778	3,510	(1,763,937)	1,501,964
32	Sub-Total CURRENT INCOME TAXES	(688)	34,349	(66,870)	1,032	4,659	(2,341,153)	1,993,454
33	DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	-	-	-	-	-	-	-
34	DYSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	-	-	-	-	-	-	-
35	Sub-Total PROVISION FOR DEFERRED INCOME TAXES	-	-	-	-	-	-	-
36	Sub-Total OPERATING EXPENSES	1,950	(97,360)	189,536	(2,926)	(13,206)	6,635,764	(5,650,247)

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

SUM5.2

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Detail - Operating Income - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	AJ17 - Misc Service Revenues	AJ18 - Miscellaneous	AJ19 - Rate Case Expenses	AJ21 - Taxes Other than Income Taxes	AJ23 - Uncollectible	SA 4 Remove Restricted Stock	SA 5 AMI
1	RSRTOA: RATE SCHEDULE REVENUE	-	-	-	-	-	-	-
2	Sub-Total SALES REVENUES	-	-	-	-	-	-	-
3	RO488: 488 MISCELLANEOUS SERVICE REVENUES	(70,276)	-	-	-	-	-	-
4	RO495OR: 495 OTHER GAS REVENUES	-	-	-	-	-	-	-
5	RO495UR: 495 UNBILLED REVENUE	-	-	-	-	-	-	-
6	Sub-Total OTHER OPERATING REVENUES	(70,276)	-	-	-	-	-	-
7	Sub-Total REVENUES	(70,276)	-	-	-	-	-	-
8	OMPTOA: PRODUCTION EXPENSES	-	-	-	-	-	-	-
9	OMTTOA: TRANSMISSION EXPENSES	-	-	-	-	-	(6,328)	-
10	OMDIOA: DISTRIBUTION EXPENSES	-	-	-	-	-	(25,487)	2,238
11	OMCATOA: CUSTOMER ACCOUNTING EXPENSES	-	-	-	-	151,918	(2,804)	221,328
12	OMCSTOA: CUSTOMER SERVICES EXPENSES	-	(174)	-	-	-	-	-
13	OMSSTOA: SALES EXPENSES	-	-	-	-	-	-	-
14	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	-	(104,277)	236,277	-	-	(130,938)	103,515
15	Sub-Total OPERATION & MAINTENANCE EXPENSE	-	(104,451)	236,277	-	151,918	(165,556)	327,081
16	RD407TOA: 407 REGULATORY DEBITS	-	-	-	-	-	-	-
17	RC407TOA: 407 REGULATORY CREDITS	-	-	-	-	-	-	-
18	Sub-Total REGULATORY DEBITS AND CREDITS	-	-	-	-	-	-	-
19	ICDIO: 235 CUSTOMER DEPOSITS	-	-	-	-	-	-	-
20	Sub-Total INTEREST ON CUSTOMER DEPOSITS	-	-	-	-	-	-	-
21	DXITTOA: TRANSMISSION DEPRECIATION EXPENSE	-	-	-	-	-	-	-
22	DXDIOA: DISTRIBUTION DEPRECIATION EXPENSE	-	-	-	-	-	-	231,528
23	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	-	-	-	-	-	-	-
24	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE	-	-	-	-	-	-	3,998
25	Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE	-	-	-	-	-	-	235,526
26	TOFE: 408.110 EMPLOYMENT TAXES	-	-	-	-	-	-	-
27	TOSLFL: 408.154 FRANCHISE TAX-LOCAL	-	-	-	(4,025,424)	-	-	-
28	TOSLRL: 408.173 REGULATORY COMMISSION-LOCAL	-	-	-	-	(21,420)	-	-
29	Sub-Total TAXES OTHER THAN INCOME	-	-	-	(4,025,424)	(21,420)	-	-
30	STIOA: STATE INCOME TAX	(4,519)	6,716	-	258,835	(8,391)	10,645	(36,176)
31	FTIOA: FEDERAL INCOME TAX	(13,809)	20,524	-	790,984	(25,642)	32,531	(110,551)
32	Sub-Total CURRENT INCOME TAXES	(18,328)	27,241	-	1,049,818	(34,034)	43,177	(146,726)
33	DTFTOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	-	-	(46,428)	-	-	-	-
34	DYSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	-	-	(15,193)	-	-	-	-
35	Sub-Total PROVISION FOR DEFERRED INCOME TAXES	-	-	(61,621)	-	-	-	-
36	Sub-Total OPERATING EXPENSES	(18,328)	(77,211)	174,656	(2,975,605)	96,465	(122,380)	415,881

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

SUM5.3

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Detail - Operating Income - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	SA 6 Payroll 2019 Increases	SA 13 Rate Case Expenses
1	RSRTOA: RATE SCHEDULE REVENUE	-	-
2			
	Sub-Total SALES REVENUES	-	-
3	RO488: 488 MISCELLANEOUS SERVICE REVENUES	-	-
4	RO495OR: 495 OTHER GAS REVENUES	-	-
5	RO495UR: 495 UNBILLED REVENUE	-	-
6			
	Sub-Total OTHER OPERATING REVENUES	-	-
7			
	Sub-Total REVENUES	-	-
8	OMPTOA: PRODUCTION EXPENSES	-	-
9	OMITOA: TRANSMISSION EXPENSES	-	-
10	OMDIOA: DISTRIBUTION EXPENSES	-	-
11	OMCATOA: CUSTOMER ACCOUNTING EXPENSES	-	-
12	OMCSTOA: CUSTOMER SERVICES EXPENSES	-	-
13	OMSSTOA: SALES EXPENSES	-	-
14	OMAGTOA: ADMINISTRATIVE & GENERAL EXPENSES	(267,319)	227,851
15		(267,319)	227,851
	Sub-Total OPERATION & MAINTENANCE EXPENSE	(267,319)	227,851
16	RD407TOA: 407 REGULATORY DEBITS	-	-
17	RC407TOA: 407 REGULATORY CREDITS	-	-
18			
	Sub-Total REGULATORY DEBITS AND CREDITS	-	-
19	ICDIO: 235 CUSTOMER DEPOSITS	-	-
20			
	Sub-Total INTEREST ON CUSTOMER DEPOSITS	-	-
21	DXITTOA: TRANSMISSION DEPRECIATION EXPENSE	-	-
22	DXDIOA: DISTRIBUTION DEPRECIATION EXPENSE	-	-
23	DXGTOA: GENERAL PLANT DEPRECIATION EXPENSE	-	29,724
24	AXITOA: INTANGIBLE PLANT DEPRECIATION EXPENSE	-	-
25			
	Sub-Total DEPRECIATION AND AMORTIZATION EXPENSE	-	29,724
26	TOFE: 408.110 EMPLOYMENT TAXES	-	19,622
27	TOSLFTL: 408.154 FRANCHISE TAX-LOCAL	-	-
28	TOSLRCL: 408.173 REGULATORY COMMISSION-LOCAL	-	-
29			
	Sub-Total TAXES OTHER THAN INCOME	-	19,622
30	STTOA: STATE INCOME TAX	17,189	-
31	FTTOA: FEDERAL INCOME TAX	52,527	-
32		69,716	-
	Sub-Total CURRENT INCOME TAXES	69,716	-
33	DITFOA: PROVISION FOR DEFERRED INCOME TAXES - FEDERAL	-	(54,469)
34	DITSTOA: PROVISION FOR DEFERRED INCOME TAXES - STATE	-	(17,824)
35			
	Sub-Total PROVISION FOR DEFERRED INCOME TAXES	-	(72,293)
36			
	Sub-Total OPERATING EXPENSES	(197,603)	204,904

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

SUM5.4

**SUM 6 - Income Tax  
Adjustment Detail**

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Income Tax - Period II  
 Gas

For the Test Year Ended December 31, 2018

Line No.	Description	Total Adjustments	AJ01A - Rate Schedule and Other Revenue	AJ01B - Gas Purchases and Deferred Gas Costs	AJ02 - Interest Synchronization	AJ03A - Income Taxes-ADIT	AJ03B - Income Taxes-CIT & DIT	AJ03D Gas CIT DIT Income Tax Reform	AJ03E Gas Unprotected Excess ADIT	AJ03F Gas Protected Excess ADIT
1	RTOA: TOTAL REVENUES	(48,794,703)	(48,724,427)	-	-	-	-	-	-	-
2	OETOA - SITOA - FTTOA: TOTAL OPERATING EXPENSES	(46,461,245)	-	(45,068,875)	-	-	-	-	-	-
3	N BTACALC: NET INCOME BEFORE TAXES	(2,333,459)	(48,724,427)	45,068,875	-	-	-	-	-	-
4	CTTOA: ADJUSTMENTS TO NET INCOME	9,636,423	-	-	581,296	-	8,541,653	-	-	-
5	CTTITO: FEDERAL TAXABLE INCOME	7,302,965	(48,724,427)	45,068,875	581,296	-	8,541,653	-	-	-
6	STATITO: STATE TAXABLE INCOME	6,885,389	(48,724,427)	45,068,875	581,296	-	8,124,078	-	-	-
7	SITOA: STATE INCOME TAX	442,731	(3,132,981)	2,897,929	37,377	-	522,378	-	-	-
8	FEDTITO: FEDERAL TAXABLE INCOME	6,860,234	(45,591,446)	42,170,946	543,919	-	8,019,275	-	-	-
9	FEDERAL TAX RATE		21%	21%	21%	21%	21%	21%	21%	21%
10	FTCALC: FEDERAL INCOME TAX	1,440,649	(9,574,204)	8,855,899	114,223	-	1,684,048	-	-	-
11	FTTOA: TOTAL FEDERAL INCOME TAX	1,440,649	(9,574,204)	8,855,899	114,223	-	1,684,048	-	-	-
12	<b>CITTOA TOTAL CURRENT INCOME TAXES</b>	<b>1,883,380</b>	<b>(12,707,184)</b>	<b>11,753,827</b>	<b>151,600</b>	<b>-</b>	<b>2,206,426</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

SUM6.1



Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Income Tax - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	AJ05 - Payroll	AJ06 - Regulatory Debits and Credits	AJ07 - Stock Options and Incentive Compensation	AJ08 - ESI and Customer Deposits Interest	AJ09 - Unfunded Pension	AJ10 - Product Line Reclass	AJ12 - Storm Costs	AJ13 - CWIP	AJ14 - Plant Additions
1	RTOA: TOTAL REVENUES	-	-	-	-	-	-	-	-	-
2	OETOA - STTOA - FTTOA: TOTAL OPERATING EXPENSES	525,075	2,638	(131,709)	256,406	-	(3,959)	-	-	-
3	N BTACALC: NET INCOME BEFORE TAXES	(525,075)	(2,638)	131,709	(256,406)	-	3,959	-	-	-
4	CTTOA: ADJUSTMENTS TO NET INCOME	-	-	-	-	-	-	-	-	-
5	CTTITO: FEDERAL TAXABLE INCOME	(525,075)	(2,638)	131,709	(256,406)	-	3,959	-	-	-
6	STATITO: STATE TAXABLE INCOME	(525,075)	(2,638)	131,709	(256,406)	-	3,959	-	-	-
7	STTOA: STATE INCOME TAX	(33,762)	(170)	8,469	(16,487)	-	255	-	-	-
8	FEDTITO: FEDERAL TAXABLE INCOME	(491,313)	(2,468)	123,240	(239,919)	-	3,704	-	-	-
9	FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	21%	21%	21%
10	FTCALC: FEDERAL INCOME TAX	(103,176)	(518)	25,880	(50,383)	-	778	-	-	-
11	FTTOA: TOTAL FEDERAL INCOME TAX	(103,176)	(518)	25,880	(50,383)	-	778	-	-	-
12	<b>CITTOA TOTAL CURRENT INCOME TAXES</b>	<b>(136,938)</b>	<b>(688)</b>	<b>34,349</b>	<b>(66,870)</b>	-	<b>1,032</b>	-	-	-

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

SUM6.2

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Income Tax - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	AJ15 - AMI	AJ16 - Depreciation	AJ16 - Depreciation (Reversal)	AJ17 - Misc Service Revenues	AJ18 - Miscellaneous	AJ19 - Rate Case Expenses	AJ21 - Taxes Other than Income Taxes	AJ22 - Cash Working Capital	AJ23 - Uncollectible
1	RTOA: TOTAL REVENUES	-	-	-	(70,276)	-	-	-	-	-
2	OETOA - STTOA - FTTOA: TOTAL OPERATING EXPENSES	(17,865)	8,976,916	(7,643,701)	-	(104,451)	236,277	(4,025,424)	-	130,498
3	N BTACALC: NET INCOME BEFORE TAXES	17,865	(8,976,916)	7,643,701	(70,276)	104,451	(236,277)	4,025,424	-	(130,498)
4	CTTOA: ADJUSTMENTS TO NET INCOME	-	-	-	-	-	236,277	-	-	-
5	CTTITO: FEDERAL TAXABLE INCOME	17,865	(8,976,916)	7,643,701	(70,276)	104,451	-	4,025,424	-	(130,498)
6	STATITO: STATE TAXABLE INCOME	17,865	(8,976,916)	7,643,701	(70,276)	104,451	-	4,025,424	-	(130,498)
7	STTOA: STATE INCOME TAX	1,149	(577,216)	491,490	(4,519)	6,716	-	258,835	-	(8,391)
8	FEDTITO: FEDERAL TAXABLE INCOME	16,716	(8,399,701)	7,152,211	(65,757)	97,735	-	3,766,589	-	(122,107)
9	FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	21%	21%	21%
10	FTCALC: FEDERAL INCOME TAX	3,510	(1,763,937)	1,501,964	(13,809)	20,524	-	790,984	-	(25,642)
11	FTTOA: TOTAL FEDERAL INCOME TAX	3,510	(1,763,937)	1,501,964	(13,809)	20,524	-	790,984	-	(25,642)
12	<b>CITTOA TOTAL CURRENT INCOME TAXES</b>	<b>4,659</b>	<b>(2,341,153)</b>	<b>1,993,454</b>	<b>(18,328)</b>	<b>27,241</b>	<b>-</b>	<b>1,049,818</b>	<b>-</b>	<b>(34,034)</b>

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

SUM6.3

Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket No. UD-18-07  
 Adjustments Cross Reference - Income Tax - Period II  
 Gas  
 For the Test Year Ended December 31, 2018

Line No.	Description	SA 1 FIN 48	SA 2 TCJA	SA 3 ADIT - Retired Meters	SA 4 Remove Restricted Stock	SA 5 AMI	SA 6 Payroll 2019 Increases	SA 9 NOL	SA 10 CWC Dividend	SA 13 Rate Case Expenses
1	RTOA: TOTAL REVENUES	-	-	-	-	-	-	-	-	-
2	OETOA - STTOA - FTTOA: TOTAL OPERATING EXPENSES	-	-	-	(165,556)	562,607	(267,319)	-	-	277,197
3	N BTACALC: NET INCOME BEFORE TAXES	-	-	-	165,556	(562,607)	267,319	-	-	(277,197)
4	CTTOA: ADJUSTMENTS TO NET INCOME	-	-	-	-	-	-	-	-	277,197
5	CTTITO: FEDERAL TAXABLE INCOME	-	-	-	165,556	(562,607)	267,319	-	-	-
6	STATITO: STATE TAXABLE INCOME	-	-	-	165,556	(562,607)	267,319	-	-	-
7	STTOA: STATE INCOME TAX	-	-	-	10,645	(36,176)	17,189	-	-	-
8	FEDTITO: FEDERAL TAXABLE INCOME	-	-	-	154,911	(526,431)	250,130	-	-	-
9	FEDERAL TAX RATE	21%	21%	21%	21%	21%	21%	21%	21%	21%
10	FTCALC: FEDERAL INCOME TAX	-	-	-	32,531	(110,551)	52,527	-	-	-
11	FTTOA: TOTAL FEDERAL INCOME TAX	-	-	-	32,531	(110,551)	52,527	-	-	-
12	<b>CITTOA TOTAL CURRENT INCOME TAXES</b>	-	-	-	<b>43,177</b>	<b>(146,726)</b>	<b>69,716</b>	-	-	-

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

SUM6.4





**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**AJ02 Interest Synchronization - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	CTAINT: INTEREST EXPENSE	EXNUSM: Current Tax Schedule M	581,296
2		<b>Total Adjustment to Taxable Income</b>	<b>581,296</b>

Notes:

<sup>(1)</sup> Reference AJ02.2

**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**AJ02 Interest Synchronization - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base <sup>(1)</sup>	103,820,637
2		
3	DEBTRATE: Total Debt Rate <sup>(2)</sup>	2.41%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(2,502,077)</u>
6		
7	CTAINT: Interest Expense <sup>(3)</sup>	(3,083,373)
8		
9	Adjustment to Interest Expense <sup>(4)</sup>	<u>581,296</u>
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) <sup>(5)</sup>	
12		
13	<b>Total Adjustment to Taxable Income <sup>(6)</sup></b>	<b><u><u>581,296</u></u></b>

Notes:

- <sup>(1)</sup> Reference RR 1
- <sup>(2)</sup> Reference MD 1
- <sup>(3)</sup> Reference EX 7
- <sup>(4)</sup> Line 5 - Line 7
- <sup>(5)</sup> Reference EX 7
- <sup>(6)</sup> Line 9 + Line 11





**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**AJ22 Cash Working Capital - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to calculate the working cash requirement.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	WCTO: WORKING CASH	RRC000: Rate Base Adj-Cash Working Cap	617,241
2		<b>Sub-Total WORKING CASH</b>	<b>617,241</b>

Notes:

<sup>(1)</sup> Reference AJ22.2

Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07  
AJ22 Cash Working Capital - Period II  
Gas  
For the Test Year Ended December 31, 2018

Adjustment to calculate the working cash requirement.

Line No.	Description	Cash Amount <sup>(1)</sup>	Average Daily Cash <sup>(2)</sup>	Net Lag Days <sup>(3)</sup>	Working Cash <sup>(4)</sup>
		(a)	(b)	(c)	(d)
	Total Cash Working Capital				
	Taxes Other Than Income Taxes				
	408.110 Employment Taxes	386,012	1,058	41.5	43,889
	408.110 Employment Taxes - Esi	209,708	575	15.3	8,790
	408.122 Excise Tax - State	767	2	-62.1	(130)
	408.122 Excise Tax - ESI	3	0	15.3	0
	408.123 Excise Tax - Federal	565	2	-31.2	(48)
	408.123 Excise Tax - Federal - ESI	7	0	15.3	0
	408.142 Ad Valorem Tax	102,328	280	192.7	54,024
	408.142 Ad Valorem Tax - Esi	1,620	4	15.3	68
	408.152 Franchise Tax-State (La Tax)	-	-	120.4	-
	408.154 Franchise Tax-Local	-	-	9.2	-
	408.155 Franchise Tax-State-Ms	-	-	-	-
	408.158 Franchise Tax - Louisiana	564,582	1,547	-21.2	(32,792)
	408.165 Occupational License Tax	49	0	28.2	4
	408.165 City Occupation Tax - Esi	18	0	15.3	1
	408.172 Regulatory Commission	15,272	42	211.9	8,866
	408.173 Regulatory Commission-Local	125,352	343	-31.6	(10,852)
	408.155 Franchise Tax-State-Ms - ESI	-	-	15.3	-
	408.158 Franchise Tax - Louisiana - ESI	4,979	14	15.3	209
1	<b>Sub-Total Taxes Other Than Income Taxes</b>	<b>1,411,261</b>	<b>3,866</b>		<b>72,027</b>
	Current Income Taxes				
	State Taxes	322,192	883	5.9	5,208
	Federal Taxes	1,038,679	2,846	5.9	16,790
2	<b>Sub-Total Current Income Taxes</b>	<b>1,360,871</b>	<b>3,728</b>		<b>21,998</b>
	O&M Excluding Recoverables				
	Payroll				
	Direct Payroll	4,822,787	13,213	15.9	210,089
	Gas Purchase for Resale	46,518,932	127,449	3.6	458,817
	Entergy Services, Inc.	6,688,113	18,324	15.3	280,351
	Other O&M	5,981,660	16,388	-6.4	(104,884)
3	<b>Sub-Total O&amp;M Excluding Recoverables</b>	<b>64,011,493</b>	<b>175,374</b>		<b>844,373</b>
	Interest Expense	2,502,077	6,855	-46.9	(321,157)
	Preferred Dividends	-	-		-
4	<b>Sub-Total Total Cash Working Capital</b>	<b>69,285,702</b>	<b>189,824</b>		<b>617,241</b>
	O&M Recoverable Calculation				
	Total O&M Expenses	17,492,560	47,925		-
	Gas Purchase for Resale (Account 804)	46,518,932	127,449		-
5	<b>Sub-Total O&amp;M Recoverable Calculation</b>	<b>64,011,493</b>	<b>175,374</b>		<b>-</b>

Notes:

<sup>(1)</sup> Reference AJ22.3, Column d

<sup>(2)</sup> Column (a) / 365

<sup>(3)</sup> Reference AJ22.5, Column c

<sup>(4)</sup> Column (b) \* Column (c)

**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**AJ22 Cash Working Capital - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to calculate the working cash requirement.

Line No.	Descriptions	Expense Amount	Reclassifications <sup>(1)</sup>	Expense Adjustments <sup>(1)</sup>	Cash Amount <sup>(2)</sup>
		(a)	(b)	(c)	(d)
	Total Cash Working Capital				
	Taxes Other Than Income Taxes				
	408.110 Employment Taxes	595,720	(209,708)	-	386,012
	408.110 Employment Taxes - Esi	-	209,708	-	209,708
	408.122 Excise Tax - State	770	(3)	-	767
	408.122 Excise Tax - ESI	-	3	-	3
	408.123 Excise Tax - Federal	572	(7)	-	565
	408.123 Excise Tax - Federal - ESI	-	7	-	7
	408.142 Ad Valorem Tax	2,711,569	(1,620)	(2,607,621)	102,328
	408.142 Ad Valorem Tax - Esi	-	1,620	-	1,620
	408.152 Franchise Tax-State (La Tax)	-	-	-	-
	408.154 Franchise Tax-Local	-	-	-	-
	408.155 Franchise Tax-State-Ms	-	-	-	-
	408.158 Franchise Tax - Louisiana	569,560	(4,979)	-	564,582
	408.165 Occupational License Tax	989	(18)	(922)	49
	408.165 City Occupation Tax - Esi	-	18	-	18
	408.172 Regulatory Commission	116,000	-	(100,728)	15,272
	408.173 Regulatory Commission-Local	125,352	-	-	125,352
	408.155 Franchise Tax-State-Ms - ESI	-	-	-	-
	408.158 Franchise Tax - Louisiana - ESI	-	4,979	-	4,979
1	<b>Sub-Total Taxes Other Than Income Taxes <sup>(3)</sup></b>	<b>4,120,532</b>	<b>-</b>	<b>(2,709,271)</b>	<b>1,411,261</b>
	Current Income Taxes				
	State Taxes	322,192	-	-	322,192
	Federal Taxes	1,038,679	-	-	1,038,679
2	<b>Sub-Total Current Income Taxes <sup>(4)</sup></b>	<b>1,360,871</b>	<b>-</b>	<b>-</b>	<b>1,360,871</b>
	O&M Excluding Recoverables				
	Payroll				
	Direct Payroll	-	4,822,787	-	4,822,787
	Gas Purchase for Resale <sup>(5)</sup>	46,518,932	-	-	46,518,932
	Entergy Services, Inc.	-	6,688,113	-	6,688,113
	Other O&M <sup>(6)</sup>	18,282,856	(11,510,900)	(790,295)	5,981,660
3	<b>Sub-Total O&amp;M Excluding Recoverables</b>	<b>64,801,788</b>	<b>-</b>	<b>(790,295)</b>	<b>64,011,493</b>
	Interest Expense <sup>(7)</sup>	2,502,077	-	-	2,502,077
	Preferred Dividends	-	-	-	-
4	<b>Sub-Total Total Cash Working Capital</b>	<b>72,785,268</b>	<b>0</b>	<b>(3,499,566)</b>	<b>69,285,702</b>
	O&M Recoverable Calculation				
	Total O&M Expenses <sup>(6)</sup>	18,282,856	-	(790,295)	17,492,560
	Gas Purchase for Resale (Account 804) <sup>(5)</sup>	46,518,932	-	-	46,518,932
5	<b>Sub-Total O&amp;M Recoverable Calculation</b>	<b>64,801,788</b>	<b>-</b>	<b>(790,295)</b>	<b>64,011,493</b>

Notes:

<sup>(1)</sup> Reference AJ22.4

<sup>(2)</sup> Column (a) + Column (b) + Column (c)

<sup>(3)</sup> Reference SUM 2, line 36

<sup>(4)</sup> Reference SUM 2, line 39

<sup>(5)</sup> Reference EX 1, line 1

<sup>(6)</sup> Reference SUM 2, line 16

<sup>(7)</sup> Reference AJ02 2, line 5

**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**AJ22 Cash Working Capital - Period II**  
**Gas**

For the Test Year Ended December 31, 2018

Line No.	Description	Expense Reclass			Expense Adjustment		
		Total	ESI <sup>(1)</sup>	Payroll <sup>(2)</sup>	Total	Amort Reg Assets <sup>(3)</sup>	M&S <sup>(4)</sup>
1	Direct Payroll	4,822,787	-	4,822,787	-	-	-
2	Entergy Services, Inc.	6,688,113	3,291,426	3,396,687	-	-	-
3	Other O&M	(11,510,900)	(3,291,426)	(8,219,474)	(790,295)	(236,277)	(436,042)
4	<b>Sub-Total O&amp;M Excluding Recoverables</b>	-	-	-	(790,295)	(236,277)	(436,042)
5	408.110 Employment Taxes	(209,708)	(209,708)	-	-	-	-
6	408.110 Employment Taxes - Esi	209,708	209,708	-	-	-	-
7	408.122 Excise Tax - ESI	3	3	-	-	-	-
8	408.122 Excise Tax - State	(3)	(3)	-	-	-	-
9	408.123 Excise Tax - Federal	(7)	(7)	-	-	-	-
10	408.123 Excise Tax - Federal - ESI	7	7	-	-	-	-
11	408.142 Ad Valorem Tax	(1,620)	(1,620)	-	(2,607,621)	-	(2,607,621)
12	408.142 Ad Valorem Tax - Esi	1,620	1,620	-	-	-	-
13	408.158 Franchise Tax - Louisiana	(4,979)	(4,979)	-	-	-	-
14	408.158 Franchise Tax - Louisiana - ESI	4,979	4,979	-	-	-	-
15	408.165 City Occupational Tax - Esi	18	18	-	(922)	-	(922)
16	408.165 Occupational License Tax	(18)	(18)	-	-	-	-
17	408.172 Regulatory Commission	-	-	-	(100,728)	-	(100,728)
18	<b>Sub-Total Taxes Other Than Income Taxes</b>	-	-	-	(2,709,271)	-	(2,709,271)
19	<b>Total</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(3,499,566)</b>	<b>(236,277)</b>	<b>(3,145,313)</b>

Notes:

- <sup>(1)</sup> Reference WP/P EX 1.7
- <sup>(1)</sup> Per book Affiliate plus Adjustments identified as Affiliate (AJ18)
- <sup>(2)</sup> Per book Payroll plus AJ05 and AJ07 for Total Adjusted Payroll, by Direct vs Indirect
- <sup>(3)</sup> Non-Cash Amortization Expense of Allowable Deferrals. Reference AJ19
- <sup>(4)</sup> Remove M&S expense included in Rate Base
- <sup>(5)</sup> Remove Prepayment expense included in Rate Base

Entergy New Orleans, LLC  
Lead Lag Study Results  
For the Test Year Ending December 31, 2017

LEAD LAG STUDY RESULTS-GAS [16]

Line No.	Description	Revenue Lag Days <sup>[1]</sup> [a]	Expense Lag Days [b]	Net Lag <sup>[15]</sup> [c]	Workpaper Reference [d]
1	<b>Gas</b>	44.4	40.8	3.6	
2	<b>Operation &amp; Maintenance Expense</b>				
3	Total Payroll	44.4	28.5	15.9	[5]
4	Entergy Services, Inc. (Affiliate)	44.4	29.1	15.3	[6]
5	Other O&M	44.4	50.8	(6.4)	[7]
6	<b>Taxes Other Than Income Taxes</b>				
7	Payroll-Related Taxes	44.4	2.9	41.5	[9]
8	State Excise Tax	44.4	106.5	(62.1)	[10]
9	State Excise Tax (ESI)	44.4	29.1	15.3	[10]
10	Federal Excise (Highway Use) Tax	44.4	75.6	(31.2)	[10]
11	Federal Excise (Highway Use) Tax (ESI)	44.4	29.1	15.3	[10]
12	Property (Ad Valorem) Taxes	44.4	(148.3)	192.7	[10]
13	Property (Ad Valorem) Taxes (ESI)	44.4	29.1	15.3	[10]
14	State Franchise Tax	44.4	(76.0)	120.4	[10]
15	State Franchise Tax (ESI)	44.4	29.1	15.3	[10]
16	Local Franchise Requirement (CNO Franchise Tax)	44.4	35.2	9.2	[10]
17	Louisiana Franchise Tax	44.4	65.6	(21.2)	
18	Occupational License Fee	44.4	16.2	28.2	[10]
19	Occupational License Fee (City Occupation Tax) (ESI)	44.4	29.1	15.3	[10]
20	Regulatory Commission Local	44.4	76.0	(31.6)	
21	Inspection and Supervision Fees (Regulatory)	44.4	(167.5)	211.9	[10]
22	<b>Current Income Taxes</b>				
23	Federal	44.4	38.5	5.9	[11]
24	State	44.4	38.5	5.9	[12]
25	<b>Other Financing Activities</b>				
26	Interest Expense	44.4	91.3	(46.9)	[13]

**Notes**

- |  |  |
|--|--|
| [1] Reference ENO CWC WP 1, col. [i]                               | [9] Reference ENO CWC WP 9-1, col. [d]                 |
| [2] Reference ENO CWC WP 2   | [10] Reference ENO CWC WP 9-2, col. [e]                |
| [3] Reference ENO CWC WP 3, col. [g]                               | [11] Reference ENO CWC WP 10-1, col. [e]               |
| [4] Reference ENO CWC WP 4   | [12] Reference ENO CWC WP 10-2, col. [e]               |
| [5] Reference ENO CWC WP 5, col. [d]                               | [13] Reference ENO CWC WP 11-1                         |
| [6] Reference ENO CWC WP 6, col. [h]                               | [14] Reference ENO CWC WP 11-2                         |
| [7] Reference ENO CWC WP 7, col. [o]. Includes Check Float factor. | [15] [c] = [a] - [b]                                   |
| [8] Reference ENO CWC WP 8, col. [h]                               | [16] Supported by Company witness Kenneth F. Gallagher |



**Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07**

**Gas – Period II**

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Workpapers

Fin 48

SA 1





**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**SA 2 - TCJA - Unprotected Excess Deferred Taxes - Period II**  
**Electric & Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to remove capital expenditures related to Grid Modernization projects included in CNO's Revised Application dated September 21, 2018 that were offset by Unprotected Excess Deferred Taxes per Council Resolution R-18-227 and to include the regulatory liability associated with the remaining Unprotected Excess Deferred Taxes and the final amount of 2017 excess deferred income taxes.

Unprotected Excess Deferred Taxes Reconciliation:			
a	b	c	d = b+c
<b>Stipulated Recovery Items</b>	<b>R-18-38 Give back Grossed Up</b>	<b>Reg Liab Balance GL Not grossed up</b>	<b>Remaining Balance in Reg Liab October 2019</b>
Grid Mod	(12,000,000)	(8,870,627)	5,096,804
Smart City Pilot	(3,200,000)	(2,365,500)	283,818
<b>Total</b>	<b>(15,200,000)</b>	<b>(11,236,127)</b>	<b>5,380,622</b>
<b>Stipulated Recovery Items</b>	<b>R-18-38 Give back</b>	<b>Amortization Expense 2018-2019</b>	<b>g = e+f Remaining Balance in Reg Liab October YTD</b>
Energy Smart Legacy	(6,600,000)	6,600,000	-
Energy Smart - Algiers	(1,000,000)	1,000,000	-
Grid Mod - Algiers	(800,000)		(800,000)
<b>Total</b>	<b>(8,400,000)</b>	<b>7,600,000</b>	<b>(800,000)</b>
	<b>h</b>	<b>i</b>	<b>j = h-i</b>
	<b>Final 2017 Excess ADIT</b>	<b>Estimated 2017 Excess ADIT</b>	<b>RTA of 2017 Excess ADIT</b>
<b>Electric</b>	(28,326,105)	(27,215,295)	(1,110,810)
<b>Gas</b>	(275,703)	(204,941)	(70,762)
	<b>(28,601,808)</b>	<b>(27,420,236)</b>	<b>(1,181,572)</b>

Electric		J
<b>Account</b>		<b>Sum of D + G</b>
254404	(6,655,505)	Unprotected Giveback
254404	(1,110,810)	RTA-Electric
Gas		
<b>Account</b>		<b>J</b>
254404	(70,762)	RTA-Gas



**Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07  
SA 3 - ADIT for Retired Meters - Period II  
Electric & Gas  
For the Test Year Ended December 31, 2018**

Adjustment to include the ADIT associated with the Stranded Plant as prescribed in Council Resolution R-19-457.

<b>Line No.</b>	<b>Account and Description</b>	<b>Electric</b>	<b>Gas</b>
1	282111: Liberalized Depreciation-Fed	(5,003,335)	(661,389)
2	282112: Liberalized Deprec - State	(1,223,671)	(161,757)
3	<b>Total ADIT for Retired Meters</b> <sup>(1)(2)</sup>	<b>(6,227,006)</b>	<b>(823,146)</b>

**Notes:**

<sup>(1)</sup> Reference Table 4 and Table 7 of Mr. Victor Prep's Direct Testimony related to Advisor's recommended Adjustment ADV07 based on sponsoring witness Byron Watson.

<sup>(2)</sup> Reference Adjustment AJ15 in the as filed ENO COS application.



**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**SA 4 - Restricted Stock Awards - Period II**  
**Electric & Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to remove restricted stock incentive associated with project F5PPZZ4091: Restricted Stock Incentive.

**Electric**

Line No.	Account and Description	Direct Costs		Indirect Costs	Total <sup>(1)</sup>
		066: Restricted Stock	410: Service Company Billings		
1	500000: Oper Supervision & Engineerin	(12,932)		(101,045)	(113,976)
2	560000: Oper Super & Engineering	-		(28,250)	(28,250)
3	580000: Operation Supervision&Enginee	-		(12,746)	(12,746)
4	901000: Supervision	(2,802)		(5,781)	(8,583)
5	920000: Adm & General Salaries	(80,305)		(500,492)	(580,798)
6	<b>Total Restricted Stock Adjustment (Electric)</b>	<b>(96,039)</b>		<b>(648,314)</b>	<b>(744,353)</b>

**Gas**

Line No.	Account and Description	Direct Costs		Indirect Costs	Total <sup>(1)</sup>
		066: Restricted Stock	410: Service Company Billings		
1	859000: Other Expenses-Gas Transm	-		(6,328)	(6,328)
2	870000: Operation Supervision & Eng	-		(25,487)	(25,487)
3	901000: Supervision	(1,509)		(1,295)	(2,804)
4	920000: Adm & General Salaries	(18,837)		(112,101)	(130,938)
5	<b>Total Restricted Stock Adjustment (Gas)</b>	<b>(20,346)</b>		<b>(145,211)</b>	<b>(165,556)</b>

**Notes:**

<sup>(1)</sup> Reference Table 4 and Table 7 of Mr. Victor Prep's Direct Testimony related to Advisor's recommended Adjustment ADV08 based on sponsoring witness Thomas Ferris.



Entergy New Orleans, LLC  
 Compliance Filing  
 CNO Docket UD-18-07  
 SA 5 - AMI  
 Electric & Gas

For the Test Year Ended December 31, 2018

Adjustment to proform the AMI costs related to plant additions and other plant related costs along with O&M expenses into the Cost of Service.

Line No.	Account	Utility Account	Description	Reverse AJ-15 to Per Book Amount	2019 Amount in OT-1 (Adjusted Amount)	Adjustment to Per Book Amount	Total Adjustment Amount <sup>(1)</sup>
To adjust the electric AMI revenue requirements to the 2019 levels reflected in the revised HSPM OT-1.							
1	101000	37015	Plant in Service-Meters & Devices	13,652,529	12,682,920	12,682,920	PIS
2	101000	303	Plant in Service-Customer CCS	20,065,023	-	(13,652,529)	-
3	101000	303	Plant in Service-A&G	-	32,194,178	12,129,155	PIS
4	111000	37015	Acc Prov Amort Elec Util Pint-Meters & Devices	(864,299)	(422,764)	(422,764)	A/D
5	111000	303	Acc Prov Amort Elec Util Pint-Customer CCS	(528,874)	-	864,299	-
6	111000	303	Acc Prov Amort Elec Util Pint-A&G	-	(2,620,657)	(2,091,783)	A/D
7	404000	37015	Amort Limited Term Elec Plant-Meters & Devices	1,219,573	422,764	422,764	Dep/Amort
8	404000	303	Amort Limited Term Elec Plant-Customer CCS	1,028,263	-	(1,219,573)	-
9	404000	303	Amort Limited Term Elec Plant-A&G	(2,923,451)	1,846,898	818,635	Dep/Amort
10	282111	303	Liberalized Depreciation-Fed	(714,992)	(1,839,856)	1,083,595	(1,839,856) ADIT
11	282112		Liberalized Deprec - State	157,833	(445,070)	269,922	(445,070) ADIT
12	580000		Operation Supervision&Enginee	-	94,595	252,428	OM
13	902		Meter Services Expense	-	1,199,405	(609,526)	(609,526) OM
14	902		Meter Reading Expense	(46)	(190,715)	(190,715)	OM
15	909000		Information & Instruct Adv Ex	18,146	1,331,951	1,350,097	OM
16	930200		Miscellaneous General Expense	-	-	105,058	OM
17	904		Customer Write-Off Expense	1,159	-	1,159	OM
18	931000		Renis-Cust Accts, Serv, Sales, GA	-	-	-	-
						<b>42,726,915 Total AMI Adjustment (Electric)</b>	
To adjust the gas AMI rate base to the 2019 levels reflected in the revised HSPM OT-2.							
1	1180AM	381	Plant in Service-Meters - Gas	1,749,160	1,368,056	1,368,056	PIS
2	1180AM	38115	Plant in Service-Gas Meters & Devices	-	5,836,501	5,836,501	PIS
3	118000	303	Plant in Service-Customer CCS	1,749,160	-	(1,749,160)	-
4	118000	303	Plant in Service-A&G	-	59,966	(1,689,194)	PIS
5	119100	381	Acc Prov Depr Pint-Meters-Gas	(31,084)	(31,084)	(31,084)	A/D
6	119100	38115	Acc Prov Amort Elec Util Pint-Gas Meters & Devices	-	(220,738)	(220,738)	A/D
7	119100	303	Acc Prov Amort Elec Util Pint-Customer CCS	(57,457)	-	57,457	-
8	119100	303	Acc Prov Amort Elec Util Pint-A&G	(57,457)	(5,997)	51,460	(5,997) A/D
9	404000	381	Depreciation Expense-Meters - Gas	23,884	23,884	23,884	Dep/Amort
10	404000	38115	Depreciation Expense-Gas Meters & Devices	207,644	207,644	207,644	Dep/Amort
11	404000	303	Amort Limited Term Elec Plant-Customer CCS	116,611	-	(116,611)	-
12	404000	303	Amort Limited Term Elec Plant-A&G	116,611	3,998	(112,613)	3,998 Dep/Amort
13	282111		Liberalized Depreciation-Fed	(275,610)	(117,495)	158,115	(117,495) ADIT
14	282112		Liberalized Deprec - State	(67,406)	(57,222)	10,184	(57,222) ADIT
15	870000		Operation Supervision & Eng	2,238	-	2,238	O&M
16	902		Meter Reading Expense	-	1,069,736	196,685	196,685 O&M
17	930200		Miscellaneous General Expense	-	103,515	103,515	O&M
18	904		Customer Write-Off Expense	-	24,643	24,643	OM
						<b>7,394,594 Total AMI Adjustment (Gas)</b>	

Note:  
 (1) Reference CNO DR to Advisors 5-25.





**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket UD-18-07**  
**SA 6 - Remove 2019 Payroll Increases - Period II**  
**Electric & Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to remove 2019 payroll increases.

Line No.	Description	Total Company	Electric	Gas
1	Direct Payroll Allocation Percentages Used By Company <sup>(1)</sup>	100.00%	64.84%	35.16%
2	Direct Benefits and Other Taxes Percentages Used by Company <sup>(2)</sup>	11.84%	11.84%	11.84%
3	Remove Direct Payroll Increases for Projected 3% Wage Increases During 2019	(394,781)	(255,976)	(138,805)
4	Remove Direct Benefits and Taxes Associated With 2019 Wage Increases	(46,742)	(30,308)	(16,435)
5	Affiliate Payroll Allocation Percentages Used By Company <sup>(1)</sup>	100.00%	81.34%	18.66%
6	Affiliate Benefits and Other Taxes Percentages Used by Company <sup>(2)</sup>	11.84%	11.84%	11.84%
7	Remove Affiliate Payroll Increases for Projected 3% Wage Increases During 2019	(537,053)	(436,839)	(100,214)
8	Remove Affiliate Benefits and Taxes Associated With 2019 Wage Increases	(63,587)	(51,722)	(11,865)
9	<b>Total Adjustment to Remove 2019 Wage Increases</b>	<b>(1,042,163)</b>	<b>(774,844)</b>	<b>(267,319)</b>

**Notes:**

<sup>(1)</sup> Reference AJ05.3 for direct allocation percentages and AJ05.9 for affiliate allocation percentages.

<sup>(2)</sup> Percentages include Savings Plan, FICA, FUTA, and SUTA.



**Entergy New Orleans, LLC  
Compliance Filing  
CNO Docket No. UD-18-07**

**Gas – Period II**

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Workpapers

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SA 9



**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**SA10 Cash Working Capital - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Adjustment to calculate the working cash requirement.

Line No.	Description	Cash Amount <sup>(1)</sup>	Working Cash Days in Test Year	Average Daily Cash <sup>(2)</sup>	Net Lag Days <sup>(3)</sup>	Working Cash <sup>(4)</sup>
		(a)	(b)	(c)	(d)	(e)
	Total Cash Working Capital					
	Taxes Other Than Income Taxes					
	408.110 Employment Taxes	386,012	365	1,058	41.5	43,889
	408.110 Employment Taxes - Esi	209,708	365	575	15.3	8,790
	408.122 Excise Tax - State	767	365	2	-62.1	(130)
	408.122 Excise Tax - ESI	3	365	0	15.3	0
	408.123 Excise Tax - Federal	565	365	2	-31.2	(48)
	408.123 Excise Tax - Federal - ESI	7	365	0	15.3	0
	408.142 Ad Valorem Tax	102,328	365	280	192.7	54,024
	408.142 Ad Valorem Tax - Esi	1,620	365	4	15.3	68
	408.152 Franchise Tax-State (La Tax)	-	365	-	120.4	-
	408.154 Franchise Tax-Local	-	365	-	9.2	-
	408.155 Franchise Tax-State-Ms	-	365	-	-	-
	408.158 Franchise Tax - Louisiana	564,582	365	1,547	-21.2	(32,792)
	408.165 Occupational License Tax	49	365	0	28.2	4
	408.165 City Occupation Tax - Esi	18	365	0	15.3	1
	408.172 Regulatory Commission	15,272	365	42	211.9	8,866
	408.173 Regulatory Commission-Local	125,352	365	343	-31.6	(10,852)
	408.155 Franchise Tax-State-Ms - ESI	-	365	-	15.3	-
	408.158 Franchise Tax - Louisiana - ESI	4,979	365	14	15.3	209
1	<b>Sub-Total Taxes Other Than Income Taxes</b>	<b>1,411,261</b>	<b>6,570</b>	<b>3,866</b>		<b>72,027</b>
	Current Income Taxes					
	State Taxes	322,192	365	883	5.9	5,208
	Federal Taxes	1,038,679	365	2,846	5.9	16,790
2	<b>Sub-Total Current Income Taxes</b>	<b>1,360,871</b>	<b>730</b>	<b>3,728</b>		<b>21,998</b>
	O&M Excluding Recoverables					
	Payroll					
	Direct Payroll	4,822,787	365	13,213	15.9	210,089
	Gas Purchase for Resale	46,518,932	365	127,449	3.6	458,817
	Entergy Services, Inc.	6,688,113	365	18,324	15.3	280,351
	Other O&M	5,981,660	365	16,388	-6.4	(104,884)
3	<b>Sub-Total O&amp;M Excluding Recoverables</b>	<b>64,011,493</b>	<b>1,460</b>	<b>175,374</b>		<b>844,373</b>
	Interest Expense	2,502,077	365	6,855	-46.9	(321,157)
	Preferred Dividends	-	365	-		-
4	<b>Sub-Total Total Cash Working Capital <sup>(5)</sup></b>	<b>69,285,702</b>	<b>9,490</b>	<b>189,824</b>		<b>617,241</b>
	Common Equity - Dividends <sup>(6)</sup>	1,696,596	365	4,648	-57.2	(265,878)
5	<b>Total Compliance Cash Working Capital</b>	<b>70,982,298</b>	<b>9,855</b>	<b>194,472</b>		<b>351,363</b>
					Total Compliance Adjustment	<b>(265,878)</b>
	O&M Recoverable Calculation					
	Total O&M Expenses	17,492,560	365	47,925		-
	Gas Purchase for Resale (Account 804)	46,518,932	365	127,449		-
6	<b>Sub-Total O&amp;M Recoverable Calculation</b>	<b>64,011,493</b>	<b>730</b>	<b>175,374</b>		<b>-</b>

Notes:

<sup>(1)</sup> Reference AJ22.3, Column d

<sup>(2)</sup> Column (a) / 365

<sup>(3)</sup> Reference AJ22.5, Column c

<sup>(4)</sup> Column (b) \* Column (c)

<sup>(5)</sup> Reference AJ22 2 Line 4

<sup>(6)</sup> Calculated in accordance with Council Resolution R-19-457, Item No. 13.



**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**SA13 - Rate Case Expenses - Period II**  
**Gas**

**For the Test Year Ended December 31, 2018**

To establish a regulatory asset for Rate Case Expenses and to record one year of amortization.

Line No.	Account	Description	A Total Amount <sup>(1)</sup>	B As Filed Amount <sup>(2)</sup>	C = A - B Compliance Adjustment
To establish a regulatory asset for Rate Case Expenses					
1	182000	Pro-Forma Adjustment <sup>(1)</sup>	1,540,423	708,830	831,593
2		Less Accumulated Deferred Income Tax @ 26.08%	(401,742)	(184,863)	(216,880)
3		Total Regulatory Asset-Rate Case Expenses Rate Base Balance	<u>1,138,680</u>	<u>523,967</u>	<u>614,714</u>
To record one year of a three year amortization period.					
4	4031AM	Deprec Exp Billed From Service Co.	29,724	-	29,724
5	408110	Employment Taxes	19,622	-	19,622
6	926000	Employee Pension and Benefits	70,796	-	70,796
7	926NS1	ASC 715 NSC - Emp Pens & Ben	9,394	-	9,394
8	928000	Regulatory Commission Expense	383,938	236,277	147,661
		Total One Year Amortization	<u>513,474</u>	<u>236,277</u>	<u>277,197</u>
9	EXNUM	Current Tax Schedule M	513,474	236,277	277,197
10	410101	Prov Defer Inc Taxes-Util-Fed	(100,898)	(46,428)	(54,469)
11	410120	Prov Def Inc Tax-Util Op-State	(33,016)	(15,193)	(17,824)
		<b>Total Rate Case Adjustment</b>			<u><u><u>1,096,815</u></u></u>

**Notes:**

<sup>(1)</sup> Amount represents the actual incremental costs from the ENO 2018 Rate Case Project F3PPRC2018 from January 1, 2018 through October 31, 2019.

<sup>(2)</sup> Reference AJ19.







**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**Miscellaneous Data - Period II**  
**Gas**

For the Test Year Ended December 31, 2018

Line No.	Description	TOTAL COMPANY ADJUSTED	RESIDENTIAL		SMALL MUNICIPAL		LARGE GENERAL		SMALL GENERAL		LARGE MUNICIPAL	
1	BDEBT-Bad Debt Rate <sup>(1)</sup>		0.004644	0.000064	0.000064	0.000004	0.000004	0.001058	0.000000	0.000000	0.000000	0.000000
2	FCITR-Federal Income Tax Rate	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000	0.210000
3	STR-State Income Tax Rate	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300	0.064300
4	ROR-Required Rate of Return <sup>(2)</sup>	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850	0.070850
5	INCTAX-Composite Income Tax Rate <sup>(3)</sup>	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797	0.260797
6	RCEXP-Regulatory Commission Expense Rate <sup>(4)</sup>	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591	0.001591
7	LTDRATE-Weighted Average Cost of Long-Term Debt <sup>(2)</sup>	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100	0.024100
8	REVCOFBD- Bad Debt Revenue Conversion Factor <sup>(5)</sup>	0.352808	0.004666	0.000064	0.000004	0.000004	0.000004	0.001059	0.000000	0.000000	0.000000	0.000000
9	REVCOFIT-Income Tax Revenue Conversion Factor <sup>(6)</sup>		0.352808	0.352808	0.352808	0.352808	0.352808	0.352808	0.352808	0.352808	0.352808	0.352808
10	REVCOF-Revenue Conversion Factor <sup>(7)</sup>		1.361296	1.355051	1.354969	1.354969	1.354969	1.356401	1.354969	1.354969	1.354969	1.354969

Notes:

- <sup>(1)</sup> Reference Worksheet MD 3
- <sup>(2)</sup> Reference Worksheet MD 4
- <sup>(3)</sup>  $1 - ((1 - L2) * (1 - L3))$
- <sup>(4)</sup> Reference Worksheet MD 2
- <sup>(5)</sup>  $L1 / (1 - L1)$
- <sup>(6)</sup>  $L5 / (1 - L5)$
- <sup>(7)</sup>  $1 / ((1 - L5) * (1 - L1 - L6))$



**Entergy New Orleans, LLC**  
**Compliance Filing**  
**CNO Docket No. UD-18-07**  
**Required Rate of Return - Period II**  
**Gas**  
**For the Test Year Ended December 31, 2018**

Line No.	Description	(a) Capital Amount	(b) Capital Ratio	(c) Cost Rate	(d) Rate of Return on Rate Base <sup>(1)</sup>
1	Long-term Debt <sup>(3) (5)</sup>	400,973,227	50.00%	4.82%	2.41%
2	Preferred Equity <sup>(4)</sup>	-	-	-	-
3	Common Equity <sup>(2)</sup>	400,973,227	50.00%	9.35%	4.68%
4	<b>Total</b>	<b>801,946,454</b>	<b>100.00%</b>		<b>7.09%</b>

Notes:

<sup>(1)</sup> Column B \* Column C

<sup>(2)</sup> The common equity ratio shall be the lesser of 50% or the percentage resulting from the Common Equity amount at the end of the Evaluation Period as adjusted for refinancing activities.

<sup>(3)</sup> Reference Workpaper MD 4.2 as filed.

<sup>(4)</sup> Reference Workpaper MD 4.3 as filed.

<sup>(5)</sup> Projected balance as of December 31, 2018.