

Entergy New Orleans, LLC

**FORMULA RATE PLAN
FILING**

GAS

RIDER SCHEDULE GFRP-6

Test Year Ended December 31, 2021

Entergy New Orleans, LLC
Formula Rate Plan
Gas
For the Period Ended December 31, 2021

TABLE OF CONTENTS

DESCRIPTION	SECTION
<u>EVALUATION REPORT</u>	
Attachment A - Rate Adjustments	1
Attachment F - Evaluation Period Revenue Adjustment Total Rider GFRP Revenue Redetermination	2
Attachment B	3
Earned Rate of Return on Common Equity	
Rate Base	
Operating Income	
Income Tax	
Attachment E - Evaluation Period Cost Rate for Common Equity	4
Attachment D - Benchmark Rate of Return on Rate Base	5
Attachment C - Adjustments	6
Rate Base Adjustments	
Operating Income Adjustments	
Income Tax Adjustments	
Other Workpapers to Attachment A	7
<u>WORKPAPERS</u>	
Per Book Evaluation Period Result	8
Per Book Accounting Workpapers	8.1
Rate Base	
Plant In Service	RB 1
Accumulated Depreciation	RB 2
Plant Held for Future Use	RB 3
Materials and Supplies	RB 4
Prepayments	RB 5
Property Insurance Reserve	RB 6
Injuries and Damages Reserve	RB 7
Customer Deposits	RB 8
Accumulated Deferred Income Taxes	RB 9
Accumulated Deferred ITC	RB 10
Regulatory Assets and Liabilities	RB 11
Pension Plan Liability	RB 12
Cash Working Capital	RB 13
Construction Work in Progress	RB 14
Customer Advances	RB 15
Revenue	
Rate Schedule Revenues	RV 1
Other Operating Revenues	RV 2
Expenses	
Operations & Maintenance Expenses	EX 1
Gain From Disposition of Allowances	EX 2
Gain on Disposition of Utility Plant	EX 3
Regulatory Debits and Credits	EX 4
Depreciation and Amortization Expense	EX 5
Taxes Other Than Income Taxes	EX 6
Current Income Taxes	EX 7
Deferred Income Taxes	EX 8
Investment Tax Credit	EX 9

Entergy New Orleans, LLC
Formula Rate Plan
Gas
For the Period Ended December 31, 2021

TABLE OF CONTENTS

DESCRIPTION	SECTION
Miscellaneous Data	8.2
FERC Form 1	9
Adjustments Workpapers - Attachment C	10
Rate Annualization Adjustment	
Rate Schedule and Other Revenue	AJ01A
Uncollectible and Revenue Related Expense	AJ01B
Interest Synchronization	AJ02
Income Taxes	
Income Taxes - ADIT	AJ03A
Income Taxes - CIT & DIT	AJ03B
Unprotected Deficient ADIT	AJ03C
Ratemaking Adjustments for Evaluation Report Based on Test Year 2021	
Regulatory Debits and Credits	AJ04A
Retired Plant Revenue Requirement	AJ04E
Rate Case Expenses	AJ04F
COVID-19 Adjustment	AJ04H
Ratemaking Adjustments for Evaluation Report Based on Test Year 2022 and 2023	
Not Applicable	
Reclassifications	
Miscellaneous Adjustment	AJ06A
ESI, Bank Loans, and Customer Deposits Interest	AJ06B
Storm Costs	AJ06C
Product Line Reclass	AJ06D
Taxes Other Than Income	AJ06E
Stock Options and Incentives	AJ06G
Out-of-Period Items	
Not Applicable	
Other including Known & Measurable Adjustments	
Plant Transfers	AJ08A
Income Taxes - ADIT K&M	AJ08B
Revenues	AJ08C
Pension	AJ08F
Customer Deposits and Interest	AJ08G
Payroll	AJ08I
Depreciation	AJ08J
Underground Utility Conflicts	AJ08M
Non-Payroll - AMI	AJ08O
Make Ready Investment for Backup Generators	AJ08R
Benchmark Rate of Return on Rate Base	11
Capital Project Information Pursuant to Attachment G	12

Effective 8-30-22

ATTACHMENT A

**ENTERGY NEW ORLEANS, LLC
GAS FORMULA RATE PLAN RIDER SCHEDULE GFRP-6
RATE ADJUSTMENTS
FOR THE TEST YEAR ENDED DECEMBER 31, 2021**

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-6 that may become effective, but not including special contracts that do not specifically provide for the application of the Rider GFRP-6. The Rate Adjustments shall be effective for bills rendered on and after the first billing cycle of September of the filing year for the 2022 Evaluation Report and September of the filing year for subsequent Evaluation Reports 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 47.7465% 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.

Entergy New Orleans, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Gas
Evaluation Period
For the Test Year Ended December 31, 2021

SECTION 1			
BANDWIDTH CHECK			
Line No.	DESCRIPTION	REFERENCE	
1	Earned Rate of Return on Common Equity ("EROE")	Attachment B, Pg 1, L 19	7.09%
2	Evaluation Period Cost Rate for Common Equity ("EPCOE")	Developed per Attachment E	9.35%
3	Upper Band ROE	L2 + 50 basis points	9.85%
4	Lower Band ROE	L2 – 50 basis points	8.85%
SECTION 2			
ROE BAND RATE ADJUSTMENT			
	DESCRIPTION	REFERENCE	
5	Earned Rate of Return on Common Equity	L1	7.09%
6	ROE Adjustment if Earnings Above Upper Band ROE	If L1 > L3, then Adjustment = L2 - L1, but no adjustment if L1 ≤ L3.	0.00%
7	ROE Adjustment if Earnings Below Lower Band ROE	If L1 < L4, then Adjustment = L2 - L1, but no adjustment if L1 ≥ L 4.	2.26%
8	Common Equity Capital Ratio	Attachment D, L3, Column B	51.00%
9	Rate Base	Attachment B, P1, L1	204,163,243
10	Revenue Conversion Factor	Attachment B, P1, L6	1.3750
11	Total Change in Rider GFRP Revenue	(L6 or L7) * L8 * L9 * L10	3,233,893
SECTION 3			
TOTAL BAND RATE ADJUSTMENT			
	DESCRIPTION	REFERENCE	
12	Annualized Evaluation Period GFRP Revenue (1)		15,564,866
13	Change in Rider GFRP Revenue	L11	3,233,893
14	Extraordinary Cost Change Revenue Requirement	Per Sec. III.A of the Tariff	-
15	Total Evaluation GFRP Revenue (2)	L12 + L13 + L14	18,798,759

NOTES:

- (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
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Gas
Evaluation Period
For the Test Year Ended December 31, 2021

Line No.	Description		Adjusted Amount
TOTAL COMPANY			
1	RATE BASE	Att B, P 2, L 18	204,163,243
2	BENCHMARK RATE OF RETURN ON RATE BASE	Att D, L 4, Col D	6.88%
3	REQUIRED OPERATING INCOME	L 1 * L 2	14,037,244
4	NET UTILITY OPERATING INCOME	Att B, P 3, L 24	11,685,348
5	OPERATING INCOME DEFICIENCY/(EXCESS)	L 3 - L 4	2,351,896
6	REVENUE CONVERSION FACTOR (1)		1.3750
7	REVENUE DEFICIENCY/(EXCESS)	L 5 * L 6	3,233,893
8	PRESENT RATE REVENUES ULTIMATE CUSTOMERS	Att B, P 3, L 1	106,468,902
9	REVENUE REQUIREMENT	L 7 + L 8	109,702,795
10	PRESENT RATE REVENUES	Att B, P 3, L 1	106,468,902
11	REVENUE DEFICIENCY/(EXCESS)	L 9 - L 10	3,233,893
12	REVENUE CONVERSION FACTOR (1)	L6	1.3750
13	OPERATING INCOME DEFICIENCY/(EXCESS)	L 11/L 12	2,351,896
14	RATE BASE	Att B, P 2, L 18	204,163,243
15	COMMON EQUITY DEFICIENCY/(EXCESS)	L 13/L 14	1.15%
16	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%)	Att D, L 3, Col D	4.77%
17	WEIGHTED EARNED COMMON EQUITY RATE (%)	L 16 - L 15	3.62%
18	COMMON EQUITY RATIO (%)	Att D, L 3, Col B	51.00%
19	EARNED RATE OF RETURN ON COMMON EQUITY (%)	L 17/L 18	7.09%

Notes:

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

Entergy New Orleans, LLC Formula Rate Plan Rate Base (A) Gas For the Test Year Ended December 31, 2021					
Line No.	Description	Per Books	Adjustments (B)	Adjusted Amount	Reference
1	PLANT IN SERVICE (106 & 118)	371,035,048	16,189,127	387,224,175	RB 1
2	ACCUMULATED DEPRECIATION (119)	(139,768,198)	(8,756,302)	(148,524,500)	RB 2
3	NET UTILITY PLANT (L1 + L2)	231,266,850	7,432,825	238,699,675	L1 + L2
4	PLANT HELD FOR FUTURE USE	-	-	-	RB 3
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	RB 14
6	MATERIALS AND SUPPLIES (D) (154 & 163)	1,749,510	1,595,523	3,345,034	RB 4
7	PREPAYMENTS (D) (165)	550,449	1,033,437	1,583,886	RB 5
8	CUSTOMER ADVANCES (252)	-	-	-	RB 15
9	CUSTOMER DEPOSITS (235)	-	(6,270,292)	(6,270,292)	RB 8
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	(2,654,196)	2,654,196	(0)	RB 6
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	(1,718,507)	23,283	(1,695,224)	RB 7
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	(32,253,574)	(16,558,819)	(48,812,393)	RB 9
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	RB 10
14	CASH WORKING CAPITAL (E)	-	-	-	RB 13
15	OTHER (F)	26,362,092	(15,685,913)	10,676,179	RB 11 Ln 1-5 & Ln 8
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G8)	527,275	(527,275)	-	RB 11 Ln 6
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	-	6,636,378	6,636,378	RB 12
18	RATE BASE	223,829,900	(19,666,657)	204,163,243	Sum of L3 - L17

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 includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Entergy New Orleans, LLC Formula Rate Plan Operating Income Gas For the Test Year Ended December 31, 2021					
Line No.	Description	Per Books	Adjustments (A)	Adjusted Amount	Reference
REVENUES					
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	98,299,993	8,168,910	106,468,902	RV 1
2	OTHER GAS REVENUE (484, 487, 488 & 495)	(1,465,131)	2,486,758	1,021,627	RV 2 + RV 1 Ln 6
3	TOTAL OPERATING REVENUES (L1 + L2)	96,834,862	10,655,667	107,490,529	L1 + L2
EXPENSES					
GAS OPERATION & MAINTENANCE					
4	PRODUCTION - GAS PURCHASES (804)	51,143,074	(21)	51,143,053	EX 1
5	TRANSMISSION (859 & 860)	19,473	1,083	20,556	EX 1
6	DISTRIBUTION (870 - 894)	8,911,336	1,762,935	10,674,271	EX 1
7	CUSTOMER ACCOUNTING (901 - 905)	4,787,393	(1,143,877)	3,643,516	EX 1
8	CUSTOMER SERVICE & INFORMATION (907 - 910)	527,552	27,142	554,694	EX 1
9	SALES (911 - 916)	99,108	2,846	101,954	EX 1
10	ADMINISTRATIVE & GENERAL (920 - 935)	9,759,955	208,290	9,968,245	EX 1
11	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	75,247,891	858,398	76,106,289	Sum of L4 through L10
12	GAIN FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	EX 2
13	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	-	376,068	376,068	EX 4
14	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	11,915,036	702,078	12,617,114	EX 5
15	INTEREST ON CUSTOMER DEPOSITS	-	219,460	219,460	N/A
16	TAXES OTHER THAN INCOME (408)	8,121,447	(4,504,152)	3,617,295	EX 6
17	STATE INCOME TAX (409114 & 409149)	(2,041,113)	1,764,924	(276,188)	EX 7
18	FEDERAL INCOME TAX (409112 & 409148)	(5,167,095)	4,437,235	(729,860)	EX 7
19	PROV DEF INC TAX - STATE - NET (410120 & 411120)	1,442,130	(365,132)	1,076,999	EX 8
20	PROV DEF INC TAX - FED - NET (410101 & 411110)	3,899,213	(1,109,785)	2,789,427	EX 8
21	INVESTMENT TAX CREDIT (411430)	(26,641)	-	(26,641)	EX 9
22	OTHER (C)	-	35,219	35,219	N/A
23	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	93,390,867	2,414,315	95,805,182	Sum of L11 - L22
24	NET UTILITY OPERATING INCOME	3,443,995	8,241,353	11,685,348	L3 - L23

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

<p style="text-align: center;">Entergy New Orleans, LLC Formula Rate Plan Income Tax Gas For The Test Year Ended December 31, 2021</p>					
Line No.	Description	Per Books	Adjustments (A)	Adjusted Amount	Reference
1	TOTAL OPERATING REVENUES	96,834,862	10,655,667	107,490,529	Att B, P 3, L 3
2	TOTAL O&M EXPENSE	75,247,891	858,398	76,106,289	Att B, P 3, L 11
3	GAIN FROM DISPOSITION OF ALLOWANCES	-	-	-	Att B, P 3, L 12
4	REGULATORY DEBITS & CREDITS	-	376,068	376,068	Att B, P 3, L 13
5	DEPRECIATION & AMORTIZATION EXPENSE	11,915,036	702,078	12,617,114	Att B, P 3, L 14
6	INTEREST ON CUSTOMER DEPOSITS	-	219,460	219,460	Att B, P 3, L 15
7	TAXES OTHER THAN INCOME	8,121,447	(4,504,152)	3,617,295	Att B, P 3, L 16
8	OTHER	-	35,219	35,219	Att B, P 3, L 22
9	NET INCOME BEFORE INCOME TAXES	1,550,488	12,968,596	14,519,084	L1 - Sum of L2 through L8
10	ADJUSTMENTS TO NET INCOME BEFORE TAXES	(23,184,606)	4,976,115	(18,208,490)	EX 7
11	TAXABLE INCOME	(21,634,117)	17,944,711	(3,689,406)	L9 + L10
COMPUTATION OF STATE INCOME TAX					
12	STATE TAXABLE INCOME	(21,634,117)	17,944,711	(3,689,406)	L11
13	STATE ADJUSTMENTS	0	-	0	EX 7
14	TOTAL STATE TAXABLE INCOME	(21,634,117)	17,944,711	(3,689,406)	L12 + L13
15	STATE INCOME TAX BEFORE ADJUSTMENTS (B) (C)	(1,390,641)	1,113,936	(276,705)	L14 * Eff. Tax Rate
16	ADJUSTMENTS TO STATE TAX	(650,472)	650,989	517	EX 7
17	STATE INCOME TAX	(2,041,113)	1,764,924	(276,188)	L15 + L16
COMPUTATION OF FEDERAL INCOME TAX					
18	TAXABLE INCOME	(21,634,117)	17,944,711	(3,689,406)	L11
19	STATE INCOME TAX BEFORE ADJUSTMENTS (B)	1,390,641	(1,113,936)	276,705	L15 as deduction
20	FEDERAL ADJUSTMENTS	-	-	-	
21	TOTAL FEDERAL TAXABLE INCOME	(20,243,476)	16,830,775	(3,412,701)	Sum of L18 through L20
22	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (B)	(4,251,130)	3,534,463	(716,667)	L21 * Federal Tax Rate
23	ADJUSTMENTS TO FEDERAL TAX	(915,965)	902,772	(13,193)	EX 7
24	FEDERAL INCOME TAX	(5,167,095)	4,437,235	(729,860)	L22 + L23
25	TOTAL INCOME TAX	(7,208,208)	6,202,160	(1,006,048)	L17 + L24

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.
- (C) The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 1/1/2022.

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

**Entergy New Orleans, LLC
Formula Rate Plan
Evaluation Period Cost Rate For Common Equity Procedure
Gas
For the Test Year Ended December 31, 2021**

EVALUATION PERIOD COST RATE FOR COMMON EQUITY

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

Entergy New Orleans, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Gas
For the Test Year Ended December 31, 2021

Line No.	Description	(A) Capital Amount ⁽¹⁾ (\$)	(B) Capital Ratio (%)	(C) Cost Rate ⁽²⁾ (%)	(D) Benchmark Rate of Return on Rate Base ⁽³⁾
1	Long-Term Debt ⁽⁴⁾	745,891,305	49%	4.30%	2.11%
2	Preferred Equity	-	-	-	-
3	Common Equity ⁽⁴⁾	638,715,089	51%	9.35%	4.77%
4	Total	<u><u>1,384,606,394</u></u>	<u><u>100.00%</u></u>	NA	<u><u>6.88%</u></u>

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 51% and the long-term debt ratio shall be 49% in accordance with the Agreement in Principle approved by Council Resolution R-20-344.

Entergy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	TOTAL ADJUSTMENTS (A)	AJ01A - Rate Schedule and Other Revenue	AJ01B - Uncollectible	AJ02 - Interest Synchronization	AJ03A - Income Taxes-ADIT
1	PLANT IN SERVICE (106 & 118)	16,189,127	-	-	-	-
2	ACCUMULATED DEPRECIATION (119)	(8,756,302)	-	-	-	-
3	NET UTILITY PLANT (L1 + L2)	7,432,825	-	-	-	-
4	PLANT HELD FOR FUTURE USE	-	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	-	-
6	MATERIALS AND SUPPLIES (D) (154 & 163)	1,595,523	-	-	-	-
7	PREPAYMENTS (D) (165)	1,033,437	-	-	-	-
8	CUSTOMER ADVANCES (252)	-	-	-	-	-
9	CUSTOMER DEPOSITS (235)	(6,270,292)	-	-	-	-
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	2,654,196	-	-	-	-
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	23,283	-	-	-	-
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	(16,558,819)	-	-	-	(17,215,213)
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	-	-
14	CASH WORKING CAPITAL (E)	-	-	-	-	-
15	OTHER (F)	(15,685,913)	-	-	-	-
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G6)	(527,275)	-	-	-	-
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	6,636,378	-	-	-	-
18	RATE BASE (L3 + Sum of L4 through L17)	(19,666,657)	-	-	-	(17,215,213)

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 includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Entergy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ03B - Income Taxes-CIT & DIT	AJ03C - Unprotected Deficient ADIT	AJ04A - Regulatory Debits and Credits	AJ04E - Retired Revenue Requirement
1	PLANT IN SERVICE (106 & 118)	-	-	-	-
2	ACCUMULATED DEPRECIATION (119)	-	-	-	-
3	NET UTILITY PLANT (L1 + L2)	-	-	-	-
4	PLANT HELD FOR FUTURE USE	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	-
6	MATERIALS AND SUPPLIES (D) (154 & 163)	-	-	-	-
7	PREPAYMENTS (D) (165)	-	-	-	-
8	CUSTOMER ADVANCES (252)	-	-	-	-
9	CUSTOMER DEPOSITS (235)	-	-	-	-
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	-	-	-	-
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	-	-	-	-
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	-	-	-	548,764
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	-
14	CASH WORKING CAPITAL (E)	-	-	-	-
15	OTHER (F)	-	(13,949,932)	-	-
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G6)	-	-	-	-
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	-	-	-	-
18	RATE BASE (L3 + Sum of L4 through L17)	-	(13,949,932)	-	548,764

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 includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ04F - Rate Case Expenses	AJ04H - COVID 19 Adjustment	AJ06A - Miscellaneous	AJ06B - ESI and Customer Deposits Interest
1	PLANT IN SERVICE (106 & 118)				
2	ACCUMULATED DEPRECIATION (119)				
3	NET UTILITY PLANT (L1 + L2)				
4	PLANT HELD FOR FUTURE USE				
5	CONSTRUCTION WORK IN PROGRESS (C) (119)				
6	MATERIALS AND SUPPLIES (D) (154 & 163)				
7	PREPAYMENTS (D) (165)				
8	CUSTOMER ADVANCES (252)				
9	CUSTOMER DEPOSITS (235)				
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)				
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)				
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	141,969	467,413		
13	ACCUMULATED DEFERRED ITC PRE-1971-NET				
14	CASH WORKING CAPITAL (E)				
15	OTHER (F)				
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G8)	(527,275)	(1,735,981)		
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)				
18	RATE BASE (L3 + Sum of L4 through L17)	(385,306)	(1,268,568)		

NOTES:

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- (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 includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ06C - Storm Costs	AJ06D - Product Line Reclass	AJ06E - Taxes Other Than Income	AJ06G- Stock Options and Incentives	AJ08A - Plant Transfers
1	PLANT IN SERVICE (106 & 118)	-	-	-	-	15,917,427
2	ACCUMULATED DEPRECIATION (119)	-	-	-	-	(8,748,359)
3	NET UTILITY PLANT (L1 + L2)	-	-	-	-	7,169,069
4	PLANT HELD FOR FUTURE USE	-	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	-	-
6	MATERIALS AND SUPPLIES (D) (154 & 163)	-	1,595,523	-	-	-
7	PREPAYMENTS (D) (165)	-	1,033,437	-	-	-
8	CUSTOMER ADVANCES (252)	-	(6,278,637)	-	-	-
9	CUSTOMER DEPOSITS (235)	-	-	-	-	-
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	2,654,196	-	-	-	-
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	-	23,283	-	-	-
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	-	-	-	-	(1,028,022)
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	-	-
14	CASH WORKING CAPITAL (E)	-	-	-	-	-
15	OTHER (F)	-	-	-	-	-
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G8)	-	-	-	-	-
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	-	7,059,134	-	-	-
18	RATE BASE (L3 + Sum of L4 through L17)	2,654,196	3,432,740	-	-	6,141,047

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- (C) Amount not subject to AFUDC accrual.
- (D) 13-month average balances
- (E) Cash Working Capital is deemed to be zero.
- (F) Other items includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Entergy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ08B - ADIT	AJ08F - Pension	AJ08G - Customer Deposits and Interest	AJ08I - Payroll	AJ08J - Depreciation
1	PLANT IN SERVICE (106 & 118)	-	-	-	-	-
2	ACCUMULATED DEPRECIATION (119)	-	-	-	-	-
3	NET UTILITY PLANT (L1 + L2)	-	-	-	-	-
4	PLANT HELD FOR FUTURE USE	-	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	-	-
6	MATERIALS AND SUPPLIES (D) (154 & 163)	-	-	-	-	-
7	PREPAYMENTS (D) (165)	-	-	-	-	-
8	CUSTOMER ADVANCES (252)	-	-	-	-	-
9	CUSTOMER DEPOSITS (235)	-	-	8,345	-	-
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	-	-	-	-	-
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	-	-	-	-	-
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	526,712	-	-	-	-
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	-	-
14	CASH WORKING CAPITAL (E)	-	-	-	-	-
15	OTHER (F)	-	-	-	-	-
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G8)	-	(422,756)	-	-	-
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	-	(422,756)	-	-	-
18	RATE BASE (L3 + Sum of L4 through L17)	526,712	(422,756)	8,345	-	-

NOTES:

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- (C) Amount not subject to AFUDC accrual.
- (D) 13-month average balances
- (E) Cash Working Capital is deemed to be zero.
- (F) Other items includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Rate Base
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ08J - Depreciation (Reversal)	AJ08M - Underground Utility Conflicts	AJ08O - Non-Payroll - AML Savings	AJ08R - Backup Generators
1	PLANT IN SERVICE (106 & 118)	-	-	-	271,700
2	ACCUMULATED DEPRECIATION (119)	-	-	-	(7,943)
3	NET UTILITY PLANT (L1 + L2)	-	-	-	263,757
4	PLANT HELD FOR FUTURE USE	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS (C) (119)	-	-	-	-
6	MATERIALS AND SUPPLIES (D) (154 & 163)	-	-	-	-
7	PREPAYMENTS (D) (165)	-	-	-	-
8	CUSTOMER ADVANCES (252)	-	-	-	-
9	CUSTOMER DEPOSITS (235)	-	-	-	-
10	PROVISION FOR PROPERTY INSURANCE RESERVE (D) (228_2)	-	-	-	-
11	PROVISION FOR INJURIES & DAMAGES RESERVE (D) (228_1)	-	-	-	-
12	ACCUMULATED DEFERRED INCOME TAXES (190, 282, & 283)	-	-	-	(443)
13	ACCUMULATED DEFERRED ITC PRE-1971-NET	-	-	-	-
14	CASH WORKING CAPITAL (E)	-	-	-	-
15	OTHER (F)	-	-	-	-
16	NET UNAMORTIZED RATE CASE EXPENSE (1823G8)	-	-	-	-
17	PENSION LIABILITY EXCLUDING SFAS 158 (253 & 242)	-	-	-	-
18	RATE BASE (L3 + Sum of L4 through L17)	-	-	-	263,314

NOTES:

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- (C) Amount not subject to AFUDC accrual.
- (D) 13-month average balances
- (E) Cash Working Capital is deemed to be zero.
- (F) Other items includible in rate base but not specifically identified above, including but not limited to any items recognized pursuant to Section 8 of Attachment C.

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Operating Income
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	TOTAL ADJUSTMENTS (A)	AJ01A - Rate Schedule and Other Revenue	AJ01B - Uncollectible	AJ02 - Interest Synchronization	AJ03A - Income Taxes-ADIT
	REVENUES					
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	8,168,910	8,168,910	-	-	-
2	OTHER GAS REVENUE (484, 487, 488, & 495)	2,486,758	2,486,758	-	-	-
3	TOTAL OPERATING REVENUES (L1 + L2)	10,655,667	10,655,667	-	-	-
	EXPENSES					
4	GAS OPERATION & MAINTENANCE					
5	PRODUCTION - GAS PURCHASES (804)	(21)	-	-	-	-
6	TRANSMISSION (859 & 860)	1,083	-	-	-	-
7	DISTRIBUTION (870 - 894)	1,762,935	-	-	-	-
8	CUSTOMER ACCOUNTING (901 - 905)	(1,143,877)	-	(441,960)	-	-
9	CUSTOMER SERVICE & INFORMATION (907 - 910)	27,142	-	-	-	-
10	SALES (911 - 916)	2,846	-	-	-	-
11	ADMINISTRATIVE & GENERAL (920 - 935)	208,290	-	-	-	-
12	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	858,398	-	(441,960)	-	-
13	GAIN FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	-	-
14	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	376,068	-	-	-	-
15	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	702,078	-	-	-	-
16	INTEREST ON CUSTOMER DEPOSITS	219,460	-	-	-	-
17	TAXES OTHER THAN INCOME (408)	(4,504,152)	-	14,689	-	-
18	STATE INCOME TAX (409114 & 409149)	1,764,924	799,175	32,045	38,362	-
19	FEDERAL INCOME TAX (409112 & 409148)	4,437,235	2,069,863	82,997	99,357	-
20	PROV DEF NC TAX - STATE - NET (410120 & 411120)	(365,132)	-	-	-	-
21	PROV DEF NC TAX - FED - NET (410101 & 411110)	(1,109,785)	-	-	-	-
22	INVESTMENT TAX CREDIT (411430)	-	-	-	-	-
23	OTHER (C)	35,219	-	-	-	-
24	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	2,414,315	2,869,038	(312,228)	137,718	-
	NET UTILITY OPERATING INCOME (L3 - L23)	8,241,353	7,786,629	312,228	(137,718)	-

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

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Operating Income
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ03B - Income Taxes- CIT & DIT	AJ03C - Unprotected Deficient ADIT	AJ04A - Regulatory Debits and Credits	AJ04E - Retired Revenue Requirement	AJ04F - Rate Case Expenses
	REVENUES					
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	-	-	-	-	-
2	OTHER GAS REVENUE (484, 487, 488, & 495)	-	-	-	-	-
3	TOTAL OPERATING REVENUES (L1 + L2)	-	-	-	-	-
	EXPENSES					
4	GAS OPERATION & MAINTENANCE					
5	PRODUCTION - GAS PURCHASES (804)	-	-	-	-	-
6	TRANSMISSION (859 & 860)	-	-	-	-	-
7	DISTRIBUTION (870 - 894)	-	-	-	-	-
8	CUSTOMER ACCOUNTING (901 - 905)	-	-	-	-	-
9	CUSTOMER SERVICE & NFORMATION (907 - 910)	-	-	-	-	(790)
10	SALES (911 - 916)	-	-	-	-	-
11	ADMINISTRATIVE & GENERAL (920 - 935)	-	-	-	-	(533,158)
12	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	-	-	-	-	(533,949)
13	GAIN FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	-	-
14	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	-	-	-	329,735	-
15	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	-	-	(86,112)	-	(14,548)
16	INTEREST ON CUSTOMER DEPOSITS	-	-	-	-	-
17	TAXES OTHER THAN NCOME (408)	-	-	-	-	(10,528)
18	STATE INCOME TAX (409114 & 409149)	524,538	-	6,458	(24,730)	81,472
19	FEDERAL INCOME TAX (409112 & 409148)	1,224,635	-	16,727	(64,051)	211,014
20	PROV DEF NC TAX - STATE - NET (410120 & 411120)	(136,509)	-	-	-	(39,546)
21	PROV DEF NC TAX - FED - NET (410101 & 411110)	(758,172)	240,518	-	-	(102,423)
22	INVESTMENT TAX CREDIT (411430)	-	-	-	-	-
23	OTHER (C)	-	-	-	-	-
24	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	854,493	240,518	(62,927)	240,954	(408,507)
	NET UTILITY OPERATING INCOME (L3 - L23)	(854,493)	(240,518)	62,927	(240,954)	408,507

Notes:
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(C) Other items included pursuant to Section 8 of Attachment C

Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Operating Income
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ04H - COVID 19 Adjustment	AJ06A - Miscellaneous	AJ06B - ESI and Customer Deposits Interest	AJ06C - Storm Costs	AJ06D - Product Line Reclass	AJ06E - Taxes Other Than Income
	REVENUES						
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	-	-	-	-	-	-
2	OTHER GAS REVENUE (484, 487, 488, & 495)	-	-	-	-	-	-
3	TOTAL OPERATING REVENUES (L1 + L2)	-	-	-	-	-	-
	EXPENSES						
4	GAS OPERATION & MAINTENANCE						
5	PRODUCTION - GAS PURCHASES (804)	-	(21)	-	-	-	-
6	TRANSMISSION (859 & 860)	-	-	-	-	996	-
7	DISTRIBUTION (870 - 894)	(136,023)	(3,495)	-	-	81,693	-
8	CUSTOMER ACCOUNT MG (901 - 905)	542,125	(33)	-	-	56,879	-
9	CUSTOMER SERVICE & INFORMATION (907 - 910)	-	-	-	-	20,614	-
10	SALES (911 - 916)	-	(25,504)	5,506	-	(28,321)	-
11	ADMINISTRATIVE & GENERAL (920 - 935)	406,102	(29,053)	5,506	-	131,861	-
12	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	-	-	-	-	-	-
13	GA N FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	-	-	-
14	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	46,333	-	-	-	-	-
15	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	-	-	-	-	(346)	-
16	INTEREST ON CUSTOMER DEPOSITS	-	-	212,990	-	-	-
17	TAXES OTHER THAN INCOME (408)	-	-	-	-	(269)	(4,527,022)
18	STATE INCOME TAX (409114 & 409149)	96,266	2,179	(19,029)	-	(9,843)	339,527
19	FEDERAL INCOME TAX (409112 & 409148)	249,329	5,644	(49,284)	-	(25,495)	879,374
20	PROV DEF INC TAX - STATE - NET (410120 & 411120)	(130,199)	-	-	-	-	-
21	PROV DEF INC TAX - FED - NET (410101 & 411110)	(337,214)	-	-	-	-	-
22	INVESTMENT TAX CREDIT (411430)	-	-	-	-	-	-
23	OTHER (C)	-	-	35,219	-	-	-
24	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	330,616	(21,231)	185,402	-	95,908	(3,308,121)
	NET UTILITY OPERATING INCOME (L3 - L23)	(330,616)	21,231	(185,402)	-	(95,908)	3,308,121

Notes:
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Entergy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Operating Income
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ06G- Stock Options and Incentives	AJ08A - Plant Transfers	AJ08B - ADIT	AJ08F - Pension	AJ08G - Customer Deposits and Interest	AJ08I - Payroll
	REVENUES						
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	-	-	-	-	-	-
2	OTHER GAS REVENUE (484, 487, 488, & 495)	-	-	-	-	-	-
3	TOTAL OPERATING REVENUES (L1 + L2)	-	-	-	-	-	-
	EXPENSES						
4	GAS OPERATION & MAINTENANCE	0	-	-	-	-	(0)
5	PRODUCTION - GAS PURCHASES (804)	-	-	-	-	-	87
6	TRANSMISSION (859 & 860)	(9,631)	-	-	-	-	179,038
7	DISTRIBUTION (870 - 894)	(7,354)	-	-	-	-	17,252
8	CUSTOMER ACCOUNT NG (901 - 905)	-	-	-	-	-	7,352
9	CUSTOMER SERVICE & INFORMATION (907 - 910)	-	-	-	-	-	2,846
10	SALES (911 - 916)	(375,180)	-	-	1,032,128	-	119,631
11	ADMINISTRATIVE & GENERAL (920 - 935)	(392,165)	-	-	1,032,128	-	326,206
12	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	-	-	-	-	-	-
13	GAIN FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	-	-	-
14	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	-	-	-	-	-	-
15	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	-	-	-	-	-	-
16	INTEREST ON CUSTOMER DEPOSITS	(10,311)	-	-	-	6,471	-
17	TAXES OTHER THAN INCOME (408)	30,186	-	-	-	-	27,164
18	STATE INCOME TAX (409114 & 409149)	78,181	-	-	-	(485)	(26,503)
19	FEDERAL INCOME TAX (409112 & 409148)	-	-	-	(77,410)	(1,257)	(68,642)
20	PROV DEF INC TAX - STATE - NET (410120 & 411120)	-	-	-	(200,491)	-	-
21	PROV DEF INC TAX - FED - NET (410101 & 411110)	-	-	-	-	-	-
22	INVESTMENT TAX CREDIT (411430)	-	-	-	-	-	-
23	OTHER (C)	(294,109)	-	-	754,228	4,728	258,225
24	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	294,109	-	-	(754,228)	(4,728)	(258,225)
	NET UTILITY OPERATING INCOME (L3 - L23)						

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Energy New Orleans, LLC
Formula Rate Plan
Adjustments Cross Reference - Operating Income
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ08J - Depreciation	AJ08J - Depreciation (Reversal)	AJ08M - Underground Utility Conflicts	AJ08O - Non-Payroll - AMI Savings	AJ08R - Backup Generators
	REVENUES					
1	SALES TO ULTIMATE CUSTOMERS (480 - 481)	-	-	-	-	-
2	OTHER GAS REVENUE (484, 487, 488, & 496)	-	-	-	-	-
3	TOTAL OPERATING REVENUES (L1 + L2)	-	-	-	-	-
	EXPENSES					
	GAS OPERATION & MAINTENANCE					
4	PRODUCTION - GAS PURCHASES (804)	-	-	-	-	-
5	TRANSMISSION (859 & 860)	-	-	-	-	-
6	DISTR BUTION (870 - 894)	-	-	1,651,353	-	-
7	CUSTOMER ACCOUNTING (901 - 905)	-	-	-	(1,310,820)	-
8	CUSTOMER SERVICE & INFORMATION (907 - 910)	-	-	-	-	-
9	SALES (911 - 916)	-	-	-	-	-
10	ADM NISTRATIVE & GENERAL (920 - 935)	-	-	13,187	-	-
11	TOTAL GAS O&M EXPENSES (Sum of L4 - L10)	-	-	1,664,540	(1,310,820)	-
12	GAIN FROM DISPOSITION OF ALLOWANCES (411800)	-	-	-	-	-
13	REGULATORY DEBITS & CREDITS (B) (4073, 4074)	-	-	-	-	-
14	DEPRECIATION & AMORTIZATION EXPENSES (403 - 404 & 407000)	12,171,594	(11,376,453)	-	-	7,943
15	INTEREST ON CUSTOMER DEPOSITS	-	-	-	-	-
16	TAXES OTHER THAN INCOME (408)	-	-	2,126	-	-
17	STATE INCOME TAX (409114 & 409149)	(853,234)	853,234	(125,000)	98,311	(596)
18	FEDERAL INCOME TAX (409112 & 409148)	(2,209,876)	2,209,876	(323,750)	254,627	(1,543)
20	PROV DEF NC TAX - STATE - NET (410120 & 411120)	(58,878)	-	-	-	-
19	PROV DEF NC TAX - FED - NET (410101 & 411110)	(152,495)	-	-	-	-
21	INVESTMENT TAX CREDIT (411430)	-	-	-	-	-
22	OTHER (C)	-	-	-	-	-
23	TOTAL UTILITY OPERATING EXPENSES (Sum of L11 - L22)	8,897,112	(8,313,343)	1,217,917	(957,881)	5,805
24	NET UTILITY OPERATING INCOME (L3 - L23)	(8,897,112)	8,313,343	(1,217,917)	957,881	(5,805)

Notes:
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(C) Other items included pursuant to Section 8 of Attachment C

Entergy New Orleans, LLC
Formula Rate Plan
Adjustment Cross Reference - Income Tax
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	TOTAL ADJUSTMENTS (A)	AJ01A - Rate Schedule and Other Revenue	AJ01B - Uncollectible	AJ02 - Interest Synchronization	AJ03A - Income Taxes-ADIT	AJ03B - Income Taxes-CIT & DIT	AJ03C - Unprotected Deficient ADIT
1	TOTAL OPERATING REVENUES	10,655,667	10,655,667	-	-	-	-	-
2	TOTAL O&M EXPENSE	868,398	-	(441,960)	-	-	-	-
3	GAIN FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-
4	REGULATORY DEBITS & CREDITS	376,068	-	-	-	-	-	-
5	DEPRECIATION & AMORTIZATION EXPENSE	702,078	-	-	-	-	-	-
6	INTEREST ON CUSTOMER DEPOSITS	219,460	-	-	-	-	-	-
7	TAXES OTHER THAN INCOME	(4,504,152)	-	14,689	-	-	-	-
8	OTHER	36,219	-	-	-	-	-	-
9	NET INCOME BEFORE INCOME TAXES (Line 1 - Sum of L2 through L8)	12,968,596	10,655,667	427,271	-	-	-	-
10	ADJUSTMENTS TO NET INCOME BEFORE TAXES	4,976,115	-	-	511,488	-	1,406,230	-
11	TAXABLE INCOME (Line 9 + Line 10)	17,944,711	10,655,667	427,271	511,488	-	1,406,230	-
	COMPUTATION OF STATE INCOME TAX							
12	TAXABLE INCOME (L11)	17,944,711	10,655,667	427,271	511,488	-	1,406,230	-
13	STATE ADJUSTMENTS	-	-	-	-	-	-	-
14	TOTAL STATE TAXABLE INCOME (L12 + L13)	17,944,711	10,655,667	427,271	511,488	-	1,406,230	-
15	STATE INCOME TAX BEFORE ADJUSTMENTS (L14 * Eff Tax Rate) (B) (C)	1,113,936	799,175	32,045	38,362	-	(126,450)	-
16	ADJUSTMENTS TO STATE TAX	650,989	-	-	-	-	650,989	-
17	STATE INCOME TAX (L15 + L16)	1,764,924	799,175	32,045	38,362	-	524,538	-
	COMPUTATION OF FEDERAL INCOME TAX							
18	TAXABLE INCOME (Line 11)	17,944,711	10,655,667	427,271	511,488	-	1,406,230	-
19	STATE INCOME TAX (L15 as deduction)	(1,113,936)	(799,175)	(32,045)	(38,362)	-	126,450	-
20	FEDERAL ADJUSTMENTS	-	-	-	-	-	-	-
21	TOTAL FEDERAL TAXABLE INCOME (Sum of L18 through L20)	16,830,775	9,856,492	395,226	473,127	-	1,532,681	-
22	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (Line 21 * Federal Tax Rate) (B)	3,534,463	2,069,863	82,997	99,357	-	321,863	-
23	ADJUSTMENTS TO FEDERAL TAX	902,772	-	-	-	-	902,772	-
24	FEDERAL INCOME TAX (Line 22 + Line 23)	4,437,235	2,069,863	82,997	99,357	-	1,224,635	-
25	TOTAL INCOME TAX (Line 17 + Line 24)	6,202,160	2,869,038	115,043	137,718	-	1,749,174	-

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.
 (C) The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 1/1/2022.

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

Entergy New Orleans, LLC
Formula Rate Plan
Adjustment Cross Reference - Income Tax
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ04A - Regulatory Debits and Credits	AJ04E - Retired Revenue Requirement	AJ04F - Rate Case Expenses	AJ04H - COVID 19 Adjustment	AJ06A - Miscellaneous	AJ06B - ESI and Customer Deposits Interest	AJ06C - Storm Costs
1	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-
2	TOTAL O&M EXPENSE	-	-	(533,949)	406,102	(29,053)	5,506	-
3	GAIN FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-
4	REGULATORY DEBITS & CREDITS	-	329,735	-	46,333	-	-	-
5	DEPRECIATION & AMORTIZATION EXPENSE	(86,112)	-	(14,548)	-	-	-	-
6	INTEREST ON CUSTOMER DEPOSITS	-	-	(10,528)	-	-	212,990	-
7	TAXES OTHER THAN INCOME	-	-	-	-	-	35,219	-
8	OTHER	-	-	-	-	-	(253,715)	-
9	NET INCOME BEFORE INCOME TAXES (Line 1 - Sum of L2 through L8)	86,112	(329,735)	559,025	(452,435)	29,053	(253,715)	-
10	ADJUSTMENTS TO NET INCOME BEFORE TAXES	-	-	527,275	1,735,980	-	-	-
11	TAXABLE INCOME (Line 9 + Line 10)	86,112	(329,735)	1,086,300	1,283,545	29,053	(253,715)	-
	COMPUTATION OF STATE INCOME TAX							
12	TAXABLE INCOME (L11)	86,112	(329,735)	1,086,300	1,283,545	29,053	(253,715)	-
13	STATE ADJUSTMENTS	-	-	-	-	-	-	-
14	TOTAL STATE TAXABLE INCOME (L12 + L13)	86,112	(329,735)	1,086,300	1,283,545	29,053	(253,715)	-
15	STATE INCOME TAX BEFORE ADJUSTMENTS (L14 * Eff Tax Rate) (B) (C)	6,458	(24,730)	81,472	96,266	2,179	(19,029)	-
16	ADJUSTMENTS TO STATE TAX	-	-	-	-	-	-	-
17	STATE INCOME TAX (L15 + L16)	6,458	(24,730)	81,472	96,266	2,179	(19,029)	-
	COMPUTATION OF FEDERAL INCOME TAX							
18	TAXABLE INCOME (Line 11)	86,112	(329,735)	1,086,300	1,283,545	29,053	(253,715)	-
19	STATE INCOME TAX (L15 as deduction)	(6,458)	24,730	(81,472)	(96,266)	(2,179)	19,029	-
20	FEDERAL ADJUSTMENTS	-	-	-	-	-	-	-
21	TOTAL FEDERAL TAXABLE INCOME (Sum of L18 through L20)	79,654	(305,005)	1,004,827	1,187,279	26,874	(234,686)	-
22	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (Line 21 * Federal Tax Rate) (B)	16,727	(64,051)	211,014	249,329	5,644	(49,284)	-
23	ADJUSTMENTS TO FEDERAL TAX	-	-	-	-	-	-	-
24	FEDERAL INCOME TAX (Line 22 + Line 23)	16,727	(64,051)	211,014	249,329	5,644	(49,284)	-
25	TOTAL INCOME TAX (Line 17 + Line 24)	23,186	(88,781)	292,486	345,594	7,823	(68,313)	-

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.
 (C) The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 1/1/2022.

Energy New Orleans, LLC
Formula Rate Plan
Adjustment Cross Reference - Income Tax
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ06D - Product Line Reclass	AJ06E - Taxes Other Than Income	AJ06G - Stock Options and Incentives	AJ08A - Plant Transfers	AJ08B - ADIT	AJ08F - Pension	AJ08G - Customer Deposits and Interest	AJ08I - Payroll	
1	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	
2	TOTAL O&M EXPENSE	131,861	-	(392,165)	-	-	1,032,128	-	326,206	
3	GAIN FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	
4	REGULATORY DEBITS & CREDITS	-	-	-	-	-	-	-	-	
5	DEPRECIATION & AMORTIZATION EXPENSE	(346)	-	-	-	-	-	6,471	-	
6	INTEREST ON CUSTOMER DEPOSITS	(269)	(4,527,022)	(10,311)	-	-	-	-	-	
7	TAXES OTHER THAN INCOME	-	-	-	-	-	-	-	27,164	
8	OTHER	-	-	-	-	-	-	-	-	
9	NET INCOME BEFORE INCOME TAXES (Line 1 - Sum of L2 through L8)	(131,246)	4,527,022	402,476	-	-	(1,032,128)	(6,471)	(353,370)	
10	ADJUSTMENTS TO NET INCOME BEFORE TAXES	-	-	-	-	-	-	-	-	
11	TAXABLE INCOME (Line 9 + Line 10)	(131,246)	4,527,022	402,476	-	-	(1,032,128)	(6,471)	(353,370)	
COMPUTATION OF STATE INCOME TAX										
12	TAXABLE INCOME (L11)	(131,246)	4,527,022	402,476	-	-	(1,032,128)	(6,471)	(353,370)	
13	STATE ADJUSTMENTS	-	-	-	-	-	-	-	-	
14	TOTAL STATE TAXABLE INCOME (L12 + L13)	(131,246)	4,527,022	402,476	-	-	(1,032,128)	(6,471)	(353,370)	
15	STATE INCOME TAX BEFORE ADJUSTMENTS (L14 * Eff Tax Rate) (B) (C)	(9,843)	339,527	30,186	-	-	(77,410)	(485)	(26,503)	
16	ADJUSTMENTS TO STATE TAX	-	-	-	-	-	-	-	-	
17	STATE INCOME TAX (L15 + L16)	(9,843)	339,527	30,186	-	-	(77,410)	(485)	(26,503)	
COMPUTATION OF FEDERAL INCOME TAX										
18	TAXABLE INCOME (Line 11)	(131,246)	4,527,022	402,476	-	-	(1,032,128)	(6,471)	(353,370)	
19	STATE INCOME TAX (L15 as deduction)	9,843	(339,527)	(30,186)	-	-	77,410	485	26,503	
20	FEDERAL ADJUSTMENTS	-	-	-	-	-	-	-	-	
21	TOTAL FEDERAL TAXABLE INCOME (Sum of L18 through L20)	(121,403)	4,187,495	372,290	-	-	(954,719)	(5,985)	(326,867)	
22	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (Line 21 * Federal Tax Rate) (B)	(25,495)	879,374	78,181	-	-	(200,491)	(1,257)	(68,642)	
23	ADJUSTMENTS TO FEDERAL TAX	-	-	-	-	-	-	-	-	
24	FEDERAL INCOME TAX (Line 22 + Line 23)	(25,495)	879,374	78,181	-	-	(200,491)	(1,257)	(68,642)	
25	TOTAL INCOME TAX (Line 17 + Line 24)	(35,338)	1,218,901	108,367	-	-	(277,901)	(1,742)	(95,145)	

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.
 (C) The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 1/1/2022.

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

Energy New Orleans, LLC
Formula Rate Plan
Adjustment Cross Reference - Income Tax
Gas
For the Test Year Ended December 31, 2021

LINE NO.	DESCRIPTION	AJ08J - Depreciation	AJ08J - Depreciation (Reversal)	AJ08M - Underground Utility Conflicts	AJ08O - Non-Payroll - AMI Savings	AJ08R - Backup Generators
1	TOTAL OPERATING REVENUES	-	-	-	-	-
2	TOTAL O&M EXPENSE	-	-	1,664,540	(1,310,820)	-
3	GAIN FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
4	REGULATORY DEBITS & CREDITS	-	-	-	-	-
5	DEPRECIATION & AMORTIZATION EXPENSE	12,171,594	(11,376,453)	-	-	7,943
6	INTEREST ON CUSTOMER DEPOSITS	-	-	-	-	-
7	TAXES OTHER THAN INCOME	-	-	2,126	-	-
8	OTHER	-	-	-	-	-
9	NET INCOME BEFORE INCOME TAXES (Line 1 - Sum of L2 through L8)	(12,171,594)	11,376,453	(1,666,667)	1,310,820	(7,943)
10	ADJUSTMENTS TO NET INCOME BEFORE TAXES	795,142	-	-	-	-
11	TAXABLE INCOME (Line 9 + Line 10)	(11,376,453)	11,376,453	(1,666,667)	1,310,820	(7,943)
	COMPUTATION OF STATE INCOME TAX					
12	TAXABLE INCOME (L11)	(11,376,453)	11,376,453	(1,666,667)	1,310,820	(7,943)
13	STATE ADJUSTMENTS	-	-	-	-	-
14	TOTAL STATE TAXABLE INCOME (L12 + L13)	(11,376,453)	11,376,453	(1,666,667)	1,310,820	(7,943)
15	STATE INCOME TAX BEFORE ADJUSTMENTS (L14 * Eff Tax Rate) (B) (C)	(853,234)	853,234	(125,000)	98,311	(596)
16	ADJUSTMENTS TO STATE TAX	-	-	-	-	-
17	STATE INCOME TAX (L15 + L16)	(853,234)	853,234	(125,000)	98,311	(596)
	COMPUTATION OF FEDERAL INCOME TAX					
18	TAXABLE INCOME (Line 11)	(11,376,453)	11,376,453	(1,666,667)	1,310,820	(7,943)
19	STATE INCOME TAX (L15 as deduction)	853,234	(853,234)	125,000	(98,311)	596
20	FEDERAL ADJUSTMENTS	-	-	-	-	-
21	TOTAL FEDERAL TAXABLE INCOME (Sum of L18 through L20)	(10,523,219)	10,523,219	(1,541,667)	1,212,508	(7,347)
22	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (Line 21 * Federal Tax Rate) (B)	(2,209,876)	2,209,876	(323,750)	254,627	(1,543)
23	ADJUSTMENTS TO FEDERAL TAX	-	-	-	-	-
24	FEDERAL INCOME TAX (Line 22 + Line 23)	(2,209,876)	2,209,876	(323,750)	254,627	(1,543)
25	TOTAL INCOME TAX (Line 17 + Line 24)	(3,063,110)	3,063,110	(448,750)	352,938	(2,139)

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.
- (C) The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 11/1/2022.

ENTERGY NEW ORLEANS, LLC
FORMULA RATE PLAN
Calculation of FRP Percentage
GAS
Test Year Ending December 31, 2021

Line No.	Rate Class	2021 Per Book Base Rate Revenue	2021 Base Rate Revenue Exclusions	2021 Applicable Base Rate Revenue (1)	Allocator (2)	Allocated FRP Revenue	FRP Percentage (h) = (g) / (e)
(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f)	(g)	(h) = (g) / (e)
1	Residential	\$ 25,640,393	\$ -	25,640,393	65.123372%	\$ 12,242,386	47.7465%
2	Small General	\$ 5,208,868	\$ -	5,208,868	13.229870%	\$ 2,487,051	47.7465%
3	Large General	\$ 5,673,179	\$ -	5,673,179	14.409161%	\$ 2,708,744	47.7465%
4	Small Municipal	\$ 61,882	\$ -	61,882	0.157173%	\$ 29,546	47.7465%
5	Large Municipal	\$ 2,787,707	\$ -	2,787,707	7.080424%	\$ 1,331,032	47.7465%
6	Non-Jurisdictional	\$ 907,340	\$ -	-	0.000000%	\$ -	
7	Total	\$ 40,279,370	\$ -	39,372,030	100.000000%	\$ 18,798,759	
8	Current FRP Annualization Revenue (5)					\$ 15,564,866	
9	Revenue Increase (3)					\$ 3,233,893	
10	Gas Regulatory Asset Revenue Requirement (4)					\$ -	
11	Revenue Change					\$ 18,798,759	47.7465%

Note: Revenue from the following Rate/Rider Schedules were not included: Contract Minimums, GAFC, MGS, GR-1, PGA.

- (1) Excludes rate schedules specifically identified on Attachment A of Schedule GFRP
- (2) Based on Column (e).
- (3) Attachment F, Line 13-Change in Rider GFRP Revenue
- (4) Attachment F, Other Recoveries (not applicable in 2021TY GFRP)
- (5) Revenue annualization reflects the FRP rate adjustment, excluding the "Outside the Bandwidth" recoveries, and thus differs from the as-billed rate in the current Attachment A.

ENTERGY NEW ORLEANS, LLC
FORMULA RATE PLAN
Revenue Based on Test Year 2021 Per Book Revenue and As Billed Rates and Riders
GAS
Test Year Ending December 31, 2021

Line No.	Rate Class	Average Number of Customers (1)	PRESENT				Total Revenue
			Base Rate Revenue	Purchased Gas Adj.	Current FRP Rate (2)	Current FRP Revenue	
(a)	(b)	(c)	(h)	(k)	(l)	(m)	(n)
1	RESIDENTIAL	51,869	\$ 25,640,393	19,584,745	39.5328%	10,136,365	\$55,361,505
2	SMALL GENERAL	879	\$ 5,208,868	6,978,685	39.5328%	2,059,211	\$14,246,765
3	LARGE GENERAL	76	\$ 5,673,179	11,338,146	39.5328%	2,242,767	\$19,254,092
4	SMALL MUNICIPAL	13	\$ 61,882	82,837	39.5328%	24,464	\$169,183
5	LARGE MUNICIPAL	7	\$ 2,787,707	7,325,321	39.5328%	1,102,059	\$11,215,086
6	NON JURISDICTIONAL	4	\$ 907,340	5,314,933		-	\$6,222,273
7	TOTAL	52,848	\$40,279,370	\$50,624,666		\$15,564,866	\$106,468,904

Note:

- (1) Does not include Facilities Charge bills.
- (2) Revenue annualization reflects the FRP rate adjustment, excluding the "Outside the Bandwidth" recoveries, and thus differs from the as-billed rate in the current Attachment A.

Entergy New Orleans, LLC
Formula Rate Plan
Plant In Service
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	1180AM: Other Utility Plant - Gas	9,758,832
	Subtotal TRANSMISSION PLANT IN SERVICE	9,758,832
2	1180AM: Other Utility Plant - Gas	306,891,344
	Subtotal DISTRIBUTION PLANT IN SERVICE	306,891,344
3	1180AM: Other Utility Plant - Gas	13,827,138
	Subtotal GENERAL PLANT IN SERVICE	13,827,138
4	1180AM: Other Utility Plant - Gas	40,496,548
5	1180CC: CCA Plant - Gas	61,187
	Subtotal INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)	40,557,735
6	Total	371,035,048

Notes:

⁽¹⁾ Reference RB1.2

Entergy New Orleans, LLC
Formula Rate Plan
Plant in Service
Gas
For the Test Year Ended December 31, 2021

Line No.	Utility Account	Plant in Service	Accumulated Depreciation	Net Book Value
1	365G_1: Land	2,237,424	-	2,237,424
2	365G_2: Rights-of-Way	1,116,794	(820,163)	296,631
3	366G_0: Structures and Improvements	461,393	(432,937)	28,456
4	367G_0: Mains	4,859,597	(4,588,232)	271,364
5	369G_0: Measuring & Regulating	1,083,624	(1,003,256)	80,368
6	Subtotal Transmission Plant	9,758,832	(6,844,588)	2,914,244
7	379G_0: Measuring & Regulating CG Equip	142,296	419,651	561,946
8	374G_1: Land	54,542	-	54,542
9	374G_2: Land Rights	20,501	(19,384)	1,117
10	375G_0: Structures and Improvements	392,420	(301,396)	91,024
11	376G_1: Mains-Cast Iron	653,996	(362,426)	291,569
12	376G_2: Mains-Steel	72,051,322	(47,393,336)	24,657,987
13	376G_3: Mains-Plastic	56,906,756	(10,255,536)	46,651,220
14	378G_0: Measuring & Regulating Equip	15,471,454	(4,799,075)	10,672,379
15	380G_0: Services	103,275,399	(26,303,370)	76,972,029
16	381G_0: Meters	39,337,498	(5,142,789)	34,194,709
17	382G_0: Meter Installations	4,794,051	(4,036,962)	757,089
18	383G_0: House Regulators	2,671,575	(1,072,385)	1,599,190
19	384G_0: House Regulatory Installations	401,132	(365,541)	35,592
20	385G_0: Measure/Regulate Industrial	39,637	(542)	39,095
21	381G_15: Meters - Gas Smart Meters	10,678,766	(764,885)	9,913,881
22	Subtotal Distribution Plant	306,891,344	(100,397,976)	206,493,368
23	389_1: Land	84,795	-	84,795
24	390_0: Structures and Improvements	8,442,102	(2,607,761)	5,834,341
25	391_1: Office Furniture and Equipment	71,390	(165,266)	(93,876)
26	391_2: Computer Equipment	843,155	(518,285)	324,869
27	392_0: Transportation Equipment	386,069	(386,064)	5
28	393_0: Stores Equipment	95,445	(95,443)	1
29	394_0: Tools, Shop & Garage Equipment	2,891,631	(1,305,118)	1,586,513
30	395_0: Laboratory Equipment	16,681	(16,681)	0
31	396_0: Power Operated Equipment	263,890	(263,887)	3
32	397_1: Communication Equipment	731,980	(351,546)	380,434
33	Subtotal General Plant	13,827,138	(5,710,052)	8,117,086
34	301_0: Organization	4,076,739	(3,419,931)	656,808
35	303_0: Miscellaneous Intangible Plant	36,480,996	(23,395,651)	13,085,345
36	Subtotal Intangible Plant	40,557,735	(26,815,582)	13,742,153
37	Total	371,035,048	(139,768,198)	231,266,850

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

RB 1.2

Entergy New Orleans, LLC
Formula Rate Plan
Accumulated Depreciation
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	1190AM: Accum Prov Depr Othr Plnt Serv	(6,844,588)
	Subtotal TRANSMISSION ACCUMULATED DEPRECIATION	(6,844,588)
2	1190AM: Accum Prov Depr Othr Plnt Serv	(101,066,847)
3	119220: Rwp Removal Cost	668,871
	Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION	(100,397,976)
4	1190AM: Accum Prov Depr Othr Plnt Serv	(5,772,539)
5	119220: Rwp Removal Cost	62,431
6	119230: Rwp Salvage Scrap	56
	Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION	(5,710,052)
7	1191AM: Accum Prov Amort Gas Util Pln	(26,813,543)
8	1191CC: CCA Accum Prov - Gas	(2,039)
	Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION	(26,815,582)
9	Total	(139,768,198)

Notes:

⁽¹⁾ Reference RB 2.2

Entergy New Orleans, LLC
Formula Rate Plan
Accumulated Depreciation
Gas
For the Test Year Ended December 31, 2021

Line No.	Utility Account	Plant in Service	Accumulated Depreciation	Net Book Value
1	365G_1: Land	2,237,424	-	2,237,424
2	365G_2: Rights-of-Way	1,116,794	(820,163)	296,631
3	366G_0: Structures and Improvements	461,393	(432,937)	28,456
4	367G_0: Mains	4,859,597	(4,588,232)	271,364
5	369G_0: Measuring & Regulating	1,083,624	(1,003,256)	80,368
6	Subtotal Transmission Plant	9,758,832	(6,844,588)	2,914,244
7	379G_0: Measuring & Regulating CG Equip	142,296	419,651	561,946
8	374G_1: Land	54,542	-	54,542
9	374G_2: Land Rights	20,501	(19,384)	1,117
10	375G_0: Structures and Improvements	392,420	(301,396)	91,024
11	376G_1: Mains-Cast Iron	653,996	(362,426)	291,569
12	376G_2: Mains-Steel	72,051,322	(47,393,336)	24,657,987
13	376G_3: Mains-Plastic	56,906,756	(10,255,536)	46,651,220
14	378G_0: Measuring & Regulating Equip	15,471,454	(4,799,075)	10,672,379
15	380G_0: Services	103,275,399	(26,303,370)	76,972,029
16	381G_0: Meters	39,337,498	(5,142,789)	34,194,709
17	382G_0: Meter Installations	4,794,051	(4,036,962)	757,089
18	383G_0: House Regulators	2,671,575	(1,072,385)	1,599,190
19	384G_0: House Regulatory Installations	401,132	(365,541)	35,592
20	385G_0: Measure/Regulate Industrial	39,637	(542)	39,095
21	381G_15: Meters - Gas Smart Meters	10,678,766	(764,885)	9,913,881
22	Subtotal Distribution Plant	306,891,344	(100,397,976)	206,493,368
23	389_1: Land	84,795	-	84,795
24	390_0: Structures and Improvements	8,442,102	(2,607,761)	5,834,341
25	391_1: Office Furniture and Equipment	71,390	(165,266)	(93,876)
26	391_2: Computer Equipment	843,155	(518,285)	324,869
27	392_0: Transportation Equipment	386,069	(386,064)	5
28	393_0: Stores Equipment	95,445	(95,443)	1
29	394_0: Tools, Shop & Garage Equipment	2,891,631	(1,305,118)	1,586,513
30	395_0: Laboratory Equipment	16,681	(16,681)	0
31	396_0: Power Operated Equipment	263,890	(263,887)	3
32	397_1: Communication Equipment	731,980	(351,546)	380,434
33	Subtotal General Plant	13,827,138	(5,710,052)	8,117,086
34	301_0: Organization	4,076,739	(3,419,931)	656,808
35	303_0: Miscellaneous Intangible Plant	36,480,996	(23,395,651)	13,085,345
36	Subtotal Intangible Plant	40,557,735	(26,815,582)	13,742,153
37	Total	371,035,048	(139,768,198)	231,266,850

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

RB 2.2

**Entergy New Orleans, LLC
Formula Rate Plan
Plant Held for Future Use
Gas
For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Amount
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Plant Held for Future Use is zero for the test period.

Entergy New Orleans, LLC
Formula Rate Plan
Materials and Supplies
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	154PAS: General Inventory-Passport	2,573,109
2	163000: Stores Expenses Undistributed	(823,599)
3		Total
		<u>1,749,510</u>

Notes:

⁽¹⁾ Reference RB 4.2

Entergy New Orleans, LLC
Formula Rate Plan
Materials and Supplies
Gas

For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	154PAS: General Inventory-Passport	526,315	536,356	540,404	2,603,076	2,610,412	2,680,782	2,808,917	2,842,617	3,115,266	3,402,270	3,923,835	3,922,828	3,937,341	2,573,109
2	163000: Stores Expenses Undistributed	(818,054)	(811,604)	(809,377)	(814,778)	(820,569)	(824,805)	(828,381)	(842,176)	(844,250)	(829,657)	(828,217)	(831,239)	(802,478)	(823,599)
3	Total	(291,739)	(275,248)	(268,973)	1,788,298	1,789,843	1,855,977	1,980,536	2,000,441	2,271,016	2,572,413	3,094,618	3,091,588	3,134,863	1,749,510

Notes:

⁽¹⁾ 13 Month Average Balance

Entergy New Orleans, LLC
Formula Rate Plan
Prepayments
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	165000: Prepayments	(17,398)
2	165005: Pp Taxes - Corp Franch Tax	311,516
3	165100: Prepaid Insurance	(72,369)
4	165520: Ad Valorem Taxes	803,006
5	165C01: PPD Long Term Cloud Prepays	47,019
6	165CST: PPD Current Cloud Prepays	28,267
7	165RCT: PPD-CT RENT	15,565
8	165RLT: PPD-LT RENT	260,705
9	165RNT: Prepaid Rent Expense	6,552
10	165400: Prepaid Ins Directors&Officers	2,787
11	165004: Pp Taxes-Regulatory Commis.	16,646
12	165730: Pp Tax-Lic-Occup	2,261
13	165303: Pp Taxes - Franchise - Ms	(7,768)
14	165403: Pp Taxes Franchise-La	(846,340)
15	Total	<u><u>550,449</u></u>

Notes:

⁽¹⁾ Reference RB 5.2

Entergy New Orleans, LLC
Formula Rate Plan
Prepayments
Gas

For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	165000: Prepayments	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)	(17,398)
2	165004: Pp Taxes-Regulatory Commis.	(25,805)	66,165	57,805	49,444	41,094	32,744	24,361	16,000	7,639	(722)	(9,083)	(17,444)	(25,795)	16,646
3	165006: Pp Taxes - Corp Franch Tax	1,012,432	1,012,432	1,012,432	1,012,432	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	311,516
4	165100: Prepaid Insurance	(44,474)	(52,338)	(60,634)	(68,930)	(77,226)	(85,522)	(93,818)	(102,114)	(110,410)	(118,706)	(127,003)	6,245	(5,868)	(72,369)
5	165303: Pp Taxes - Franchise - Ms	-	-	-	-	(11,220)	(11,220)	(11,220)	(11,220)	(11,220)	(11,220)	(11,220)	(11,220)	(11,220)	(7,768)
6	165400: Prepaid Ins Directors&Officers	(38,552)	(38,552)	(38,552)	(38,552)	-	-	-	41,075	37,340	33,606	29,872	26,138	22,404	2,787
7	165403: Pp Taxes Franchise-La	(834,577)	(953,327)	(953,327)	(953,327)	(787,237)	(472,397)	(472,397)	(914,737)	(914,737)	(914,737)	(914,737)	(958,441)	(958,441)	(846,340)
8	165520: Ad Valorem Taxes	(273,648)	(273,648)	1,959,095	1,756,118	1,588,255	1,420,392	1,217,858	1,014,881	811,908	608,931	405,954	202,977	0	803,006
9	165730: Pp Tax-Lic-Occup	2,550	2,550	3,450	3,450	3,450	3,450	1,500	1,500	1,500	1,500	1,500	1,500	1,500	2,261
10	165C01: PPD Long Term Cloud Prepays	57,495	54,927	53,331	51,734	50,137	48,541	46,944	45,348	43,751	42,155	40,558	38,961	37,365	47,019
11	165CST: PPD Current Cloud Prepays	33,200	33,200	32,228	31,257	30,285	29,314	28,342	27,370	26,399	25,427	24,456	23,484	22,513	28,267
12	165RCT: PPD-CT RENT	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565
13	165RLT: PPD-LT RENT	268,487	267,190	265,893	264,596	263,299	262,002	260,705	259,408	258,111	256,814	255,517	254,220	252,923	260,705
14	165RNT: Prepaid Rent Expense	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552	6,552
15	Total	161,826	123,318	2,336,439	2,112,940	1,105,554	1,232,020	1,006,991	382,227	154,997	(72,236)	(293,469)	(428,863)	(659,903)	550,449

Notes:

⁽¹⁾ 13 Month Average Balance

Entergy New Orleans, LLC
Formula Rate Plan
Property Insurance Reserves
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	228100: Accum Prov For Prop Insurance	(36,674)
2	2281LB: Storm Damage Reserve Lock Box	(2,617,521)
3	Total	<u>(2,654,196)</u>

Notes:

⁽¹⁾ Reference RB 6.2

Entergy New Orleans, LLC
Formula Rate Plan
Property Insurance Reserves
Gas

For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	228 00: Accum Prov For Prop Insurance	152,736	346,163	346,163	(150,917)	(150,768)	(149,379)	(143,429)	(135,444)	(131,178)	(127,952)	(119,677)	(111,351)	(101,730)	(36,674)
2	228 1B: Storm Damage Reserve Lock Box	(4,861,111)	(4,861,111)	(4,861,111)	(4,861,111)	(4,861,111)	(4,861,111)	(4,861,111)	-	-	-	-	-	-	(2,617,521)
3	Total	(4,708,375)	(4,514,948)	(4,514,948)	(5,012,029)	(5,011,880)	(5,010,490)	(5,004,540)	(135,444)	(131,178)	(127,952)	(119,677)	(111,351)	(101,730)	(2,654,196)

Notes:
⁽¹⁾ 13 Month Average Balance

Entergy New Orleans, LLC
Formula Rate Plan
Injuries & Damages Reserve
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	228200: Accum Prov For Injuries & Dam	(1,539,323)
2	228210: Reserve For Inj & Dam - Legal	(179,184)
3	Total	<u>(1,718,507)</u>

Notes:

⁽¹⁾ Reference RB7.2

Entergy New Orleans, LLC
Formula Rate Plan
Injuries & Damages Reserve
Gas

For the Test Year Ended December 31, 2021

Line No.	Account and Description	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Amount ⁽¹⁾
1	228200: Accum Prov For Injuries & Dam	(1,188,602)	(1,188,602)	(1,188,602)	(1,677,987)	(1,677,987)	(1,677,987)	(1,658,417)	(1,658,417)	(1,658,417)	(1,613,760)	(1,613,760)	(1,613,760)	(1,594,904)	(1,539,323)
2	228210: Reserve For Inj & Dam - Legal	(258,518)	(257,668)	(257,668)	(175,643)	(173,907)	(173,270)	(172,420)	(163,495)	(146,495)	(144,965)	(141,965)	(140,392)	(123,392)	(179,184)
3	Total	(1,447,120)	(1,446,270)	(1,446,270)	(1,853,630)	(1,851,894)	(1,851,256)	(1,830,836)	(1,821,911)	(1,804,911)	(1,758,724)	(1,755,324)	(1,754,151)	(1,718,295)	(1,718,507)

Notes:

(1) 13 Month Average Balance

**Entergy New Orleans, LLC
Formula Rate Plan
Customer Deposits
Gas
For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Amount
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Gas amount is determined by proforma adjustment AJ06D - Product Line Reclass.

Entergy New Orleans, LLC
Formula Rate Plan
Accumulated Deferred Income Tax
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	190151: Taxable Unbilled Revenue-Fed	828,822
2	190161: Property Ins Reserve-Fed	19,761
3	190171: Inj & Damages Reserve-Fed	333,779
4	190181: Contrib In Aid Of Constr-Fed	266,813
5	190211: Unfunded Pension Exp-Fed	(4,229,468)
6	190215: Supplemental Pension Plan-Fed	(7,373)
7	190221: Fas 106 Other Retire Ben-Fed	(191,397)
8	190251: Removal Cost - Fed	3,569,684
9	190331: Accrued Medical Claims-Fed	77,558
10	190351: Uncollect Accts Reserve-Fed	1,076,809
11	190421: Environmental Reserve-Fed	245
12	190451: Incentive-Fed	1,622,998
13	190517: Long-Term Incentive Comp-Feder	(979)
14	190519: Stock Options - Federal	25,454
15	190603: Rate Refund-Federal	(0)
16	190609: Sale Of Epa Allowances - Fed	0
17	190641: Re-Organization Costs-Federal	(0)
18	190701: Fas 109 Adjustment - Fed	5,317,923
19	190709: FAS109 taxrate change Fed	(43,833)
20	190793: NOL Protected Excess Fed	96,946
21	190112: Intrst/Tax-Tax Deficienci-St	0
22	190152: Taxable Unbilled Revenue-St	320,009
23	190162: Property Ins Reserve-State	7,630
24	190172: Inj & Damages Reserve-State	128,872
25	190182: Contrib In Aid Of Constr-St	87,898
26	190212: Unfunded Pension Exp-State	(1,632,999)
27	190216: Supplemental Pension Plan-St	(2,847)
28	190222: Fas 106 Other Retire Ben-State	(73,899)
29	190252: Removal Cost - State	1,167,725
30	190332: Accrued Medical Claims-State	29,945
31	190352: Uncollect Accts Reserve-St	415,756
32	190422: Environmental Reserve-State	94
33	190452: Incentive-State	626,640
34	190518: Long-Term Incentive Comp-State	(378)
35	190520: Stock Options - State	9,828
36	190642: Re-Organization Costs - State	(0)
37	190702: Fas 109 Adjustment - State	3,752,174
38	190710: FAS 109 taxrate change State	208,729
39	190882: Adit-Nol C/F - State-Current	0
40	190984: ADIT-NOL C/F-State-Non-current	0
41	Subtotal 190	13,808,919
42	282111: Liberalized Depreciation-Fed	(66,740,510)
43	282123: Insurance Federal	22,220,804
44	282171: Interest Cap - Afdc - Fed	(341,115)
45	282221: Fiber Optics-Fed	0
46	282223: Repairs & Maint Exp - Federal	(7,325)
47	282241: R&E Deduction - Fed	(12,431)
48	282245: Warranty Expense - Federal	1

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

Entergy New Orleans, LLC
Formula Rate Plan
Accumulated Deferred Income Tax
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
49	282351: Tax Int (Avoided Cost)-Fed	15,544
50	282461: Computer Software Cap - Fed	(763,825)
51	282469: Comm Dev Block Grant-Federal	1,438,813
52	282533: Casualty Loss Deduction-Fed	(61,259)
53	282701: Fas 109 Adjustment - Fed	22,655,009
54	282709: FAS109 TaxRate Change PTAX Fed	538,495
55	282901: 263A Method Change-DSC - Fed	(3,892,206)
56	282903: Units of Production Ded - Fed	(1,348)
57	282112: Liberalized Deprec - State	(11,822,600)
58	282124: Insurance State	7,268,918
59	282172: Interest Cap - Afdc - State	(113,350)
60	282222: Fiber Optics - State	0
61	282224: Repairs & Maint Exp - State	(2,390)
62	282242: R&E Deduction - St	(4,066)
63	282246: Warranty Expense - State	(1)
64	282352: Tax Int (Avoided Cost) - St	4,197
65	282462: Computer Software Cap - State	(286,981)
66	282470: Comm Dev Block Grant-State	(370,162)
67	282534: Casualty Loss Deduction-St	(20,039)
68	282702: Fas 109 Adjustment - State	(4,306,418)
69	282710: FAS109 TaxRate Change PTAX St	(2,564,265)
70	282902: 263A Method Change - DSC-State	(1,273,229)
71	282904: Units of Production Ded - St	(441)
72		Subtotal 282
		<u>(38,442,179)</u>
73	283111: Deferred Fuel/Gas - Fed	(1,170,300)
74	283149: Reg Asset Covid 19 - Fed	(794,446)
75	283221: Bond Reacquisition Loss - Fed	(23,880)
76	283225: Section 475 Adjustment-Fed	(1)
77	283247: Transco Costs - Federal	5
78	283307: ADIT Other - Reg Assets - Fed	(1,702,415)
79	283345: Misc Cap Costs-Fed	(99,983)
80	283347: Insurance Escrow-Fed	(0)
81	283349: Reg Asset-Storm Costs-Fed	3,194
82	283361: Prepaid Expenses Federal	(64,124)
83	283701: Fas 109 Adjustment - Fed	(849,198)
84	283112: Deferred Fuel/Gas - State	(451,853)
85	283150: Reg Asset Covid 19 - State	(306,736)
86	283222: Bond Reacquisition Loss - St	(9,220)
87	283248: Transco Costs - State	(4)
88	283308: ADIT Other - Reg Assets - St	(657,303)
89	283346: Misc Cap Costs-State	(38,604)
90	283348: Insurance Escrow-State	(0)
91	283350: Reg Asset-Storm Costs-State	1,233
92	283362: Prepaid Expenses State	(24,758)
93	283702: Fas 109 Adjustment - State	(1,431,921)
94		Subtotal 283
		<u>(7,620,314)</u>
95		Total
		<u><u>(32,253,574)</u></u>

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

RB 9.2

**Entergy New Orleans, LLC
Formula Rate Plan
Accumulated Deferred ITC
Gas
For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Amount
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Accumulated Deferred ITC is zero for the test period.

Entergy New Orleans, LLC
Formula Rate Plan
Regulatory Assets and Liabilities
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	1823ST: Deferred O&M Storm Costs	0
2	1823CB: Reg asset Covid 19 bad debt	3,858,149
3	1823CV: Reg asset Covid 19	231,663
4	1823GB: ENOL Gas Boring Deferral	8,322,348
5	254331: Excess ADIT Retail	11,686,114
6	1823G8: ENOL 2018 Rate Case - Gas	527,275
7	254120: Positive Lag from Tax Reform	0
8	18233D: Deficient ADIT Retail	2,263,819
9	Total	<u>26,889,367</u>

**Entergy New Orleans, LLC
Formula Rate Plan
Pension Plan Liability
Gas
For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Amount
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Gas amount is determined by proforma adjustment AJ06D - Product Line Reclass and AJ08F - Pension.

Entergy New Orleans, LLC
Formula Rate Plan
Cash Working Capital
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
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Cash Working Capital is deemed to be zero.

**Entergy New Orleans, LLC
Formula Rate Plan
Construction Work in Progress
Gas
For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Amount
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Construction Work in Progress is deemed to be zero.

Entergy New Orleans, LLC
Formula Rate Plan
Customer Advances
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	252000: Cust. Advances For Constr.	-
2		Total
		-

**RV 1 - Rate Schedule
Revenues**

Entergy New Orleans, LLC
Formula Rate Plan
Rate Schedule Revenues
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	480000: Residential Gas Sales	49,043,704
2	481100: Commercial Gas Sales	23,718,931
3	481210: Gen Serv/Air Cond/Lrg Gas Etc	6,786,099
4	481300: Gov't & Municipal Gas Sales	18,751,259
5	Subtotal Retail Revenues	<u>98,299,993</u>
6	484000: Interdepartmental Gas Sales	214,286
7	Subtotal Other Revenues	<u>214,286</u>
8	Total	<u><u>98,514,278</u></u>

**RV 2 - Other Operating
Revenues**

Entergy New Orleans, LLC
Formula Rate Plan
Other Operating Revenues
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	487000: Forfeited Discounts-Gas	359,433
2	488000: Miscellaneous Serv Gas Revenue	17,597
3	495000: Other Gas Revenues	48,658
4	495300: Unbilled Gas Revenue	(2,105,104)
5	Total	<u>(1,679,416)</u>

Entergy New Orleans, LLC
Formula Rate Plan
Operations and Maintenance Expenses
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	FN	Amount
1	549000: Misc Oth Pwr Generation Exps		21
2	Subtotal Other Power Generation		21
3	804100: Gas Purchases		51,143,053
4	Subtotal Gas Supply Expenses		51,143,053
5	859000: Other Expenses-Gas Transm		2,247
6	860000: Rent - Gas Trans		17,225
7	Subtotal Gas Transmission Expenses		19,473
8	870000: Operation Supervision & Eng		2,309,631
9	871000: Distribution Load Dispatching		673,880
10	874000: Mains & Services Expense		1,034,328
11	877000: Meas & Reg Sta Exp-Cty Gate Chk		145,067
12	878000: Meter & House Regulator Expens		591,013
13	879000: Customer Installations Expense		466,375
14	880000: Other Expenses		1,079,558
15	880180: Def Gas Cost		(518,387)
16	881000: Rents - Oper of the Distr Sys		7,893
17	885000: Maint Supervision & Engineerin		477,162
18	886000: Maint. Of Structures & Improv		169,518
19	887000: Maint. Of Mains		1,442,044
20	889000: Mnt Of Meas&Reg Sta Equip-Genl		165,741
21	890000: Mnt Of Meas& Reg.Sta.Equip-Ind		23,902
22	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga		316,163
23	892000: Maint. Of Services		222,040
24	893000: Mnt Of Metrs & House Regulatrs		248,856
25	894000: Maint. Of Other Equipment		56,553
26	Subtotal Gas Distribution Expenses		8,911,336
27	901000: Supervision		95,724
28	902000: Meter Reading Expenses		1,319,848
29	903001: Customer Records		1,797,257
30	903002: Collection Expense		780,970
31	904000: Uncollectible Accounts		3,920
32	904001: Uncollect Acct Elect-Write Off		784,458
33	905000: Misc Customer Accounts Exp		5,216
34	Subtotal Customer Accounts Expenses		4,787,393

Entergy New Orleans, LLC
Formula Rate Plan
Operations and Maintenance Expenses
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	FN	Amount
35	907000: Supervision		82,706
36	908000: Customer Assistance Expenses		39,393
37	909000: Information & Instruct Adv Ex		255,688
38	910000: Misc Cust Ser & Information Ex		149,764
39	Subtotal Customer Service and Info Exp		<u>527,552</u>
40	911000: Supervision		53
41	912000: Demon. & Selling Exp.		82,246
42	913000: Advertising Expense		1,715
43	916000: Miscellaneous Sales Expenses		15,094
44	Subtotal Sales Expenses		<u>99,108</u>
45	920000: Adm & General Salaries		3,498,442
46	921000: Office Supplies And Expenses		182,603
47	923000: Outside Services Employed		1,637,665
48	924000: Property Insurance Expense		(1,367)
49	925000: Injuries & Damages Expense		623,554
50	926000: Employee Pension & Benefits		2,759,108
51	926NS1: ASC 715 NSC - Emp Pens & Ben		(496,101)
52	928000: Regulatory Commission Expense		900,443
53	930100: General Advertising Expenses		54,122
54	930200: Miscellaneous General Expense		508,635
55	931000: Rents-Cust Accts, Serv, Sales, GA		27,930
56	932000: Maint Of Gas General Plant		(12,700)
57	935000: Maintenance Of General Plant		77,623
58	Subtotal Administrative and General Exp		<u>9,759,955</u>
59		Total	<u><u>75,247,891</u></u>

Entergy New Orleans, LLC
Formula Rate Plan
Gains from Disposition of Allowances
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	411800: Gain From Dispostn Of Allownce	-
2	Total	-

**EX 3 - Gain on Disp.
of Utility Plant**

Entergy New Orleans, LLC
Formula Rate Plan
Gain on Disposition of Utility Plant
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
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Gain on Disposition of Utility Plant is zero for the test period.

Entergy New Orleans, LLC
Formula Rate Plan
Regulatory Debits & Credits
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
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Regulatory Debits & Credits are zero for the test period.

**EX 5 - Depreciation &
Amortization Exp**

Entergy New Orleans, LLC
Formula Rate Plan
Depreciation and Amortization Expense
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount ⁽¹⁾
1	4030AM: Depreciation Expense	43,663
	Subtotal TRANSMISSION DEPRECIATION EXPENSE	43,663
2	4030AM: Depreciation Expense	8,012,917
	Subtotal DISTRIBUTION DEPRECIATION EXPENSE	8,012,917
3	4030AM: Depreciation Expense	614,133
4	4031AM: Deprec Exp billed from Serv Co	452,471
	Subtotal GENERAL PLANT DEPRECIATION EXPENSE	1,066,604
5	4040AM: Amort Limited Term Electric Plt	2,703,701
6	4040CC: CCA Depreciation - Reg	2,039
	Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE	2,705,740
7	407000: Amortization Of Property Loss	86,112
	Subtotal 407 AMORTIZATION OF PROPERTY LOSS	86,112
8	Total	11,915,036

Notes:

⁽¹⁾ Reference EX 5.2

Entergy New Orleans, LLC
Formula Rate Plan
Depreciation and Amortization Expense
Gas
For the Test Year Ended December 31, 2021

Line No.	Utility Account	Amount
1	301_0: Organization	271,783
2	303_0: Miscellaneous Intangible Plant	2,433,957
3	Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE	2,705,740
4	Amortization Of Property Loss - Account 407000	86,112
5	Subtotal 407 AMORTIZATION OF PROPERTY LOSS	86,112
6	Deprec Exp billed from Serv Co - Account 4031AM	452,471
7	Subtotal GENERAL PLANT DEPRECIATION EXPENSE	452,471
8	374G_2: Land Rights	128
9	375G_0: Structures and Improvements	7,455
10	376G_1: Mains-Cast Iron	15,564
11	376G_2: Mains-Steel	1,831,903
12	376G_3: Mains-Plastic	1,651,040
13	378G_0: Measuring & Regulating Equip	478,990
14	379G_0: Measuring & Regulating CG Equip	2,555
15	380G_0: Services	1,592,159
16	381G_0: Meters	1,633,231
17	381G_15: Meters - Gas Smart Meters	575,109
18	382G_0: Meter Installations	141,664
19	383G_0: House Regulators	73,917
20	384G_0: House Regulatory Installations	8,660
21	385G_0: Measure/Regulate Industrial	542
22	Subtotal DISTRIBUTION DEPRECIATION EXPENSE	8,012,917
23	390_0: Structures and Improvements	191,402
24	391_1: Office Furniture and Equipment	(12,068)
25	391_2: Computer Equipment	222,694
26	394_0: Tools, Shop & Garage Equipment	160,979
27	397_1: Communication Equipment	51,126
28	Subtotal GENERAL PLANT DEPRECIATION EXPENSE	614,133
29	365G_2: Rights-of-Way	9,068
30	366G_0: Structures and Improvements	240
31	367G_0: Mains	19,293
32	369G_0: Measuring & Regulating	15,062
33	Subtotal TRANSMISSION DEPRECIATION EXPENSE	43,663
34	Total	11,915,036

Entergy New Orleans, LLC
Formula Rate Plan
Taxes Other Than Income Taxes
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	408110: Employment Taxes	644,700
2	408122: Excise Tax - State	1,033
3	408123: Excise Tax - Federal	1,439
4	408142: Ad Valorem	2,218,139
5	408152: Franchise Tax - State	(6,970)
6	408154: Franchise Tax - Local	4,527,022
7	408155: Franchise Tax - Ms	11,130
8	408156: Franchise Tax - Arkansas	2
9	408158: Franchise Tax - Louisiana	432,420
10	408165: City Occupation Tax	1,974
11	408172: Regulatory Commission - State	125,822
12	408173: Regulatory Commission - Local	164,736
13	Total	8,121,447

Entergy New Orleans, LLC
Formula Rate Plan
Income Taxes-CIT
Gas
For the Test Year Ended December 31, 2021

Line No.	Tax Item	Amount
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	1,550,488
2	Subtotal NIBTACALC - Net Income Before Taxes	1,550,488
3	CTA263DSC: 263A METHOD CHANGE DSC	(422,585)
4	CTAAC: AVOIDED COST (TAX INTEREST)	(43,895)
5	CTAAFUDCB: AFUDC BOOK ONLY GROSS	40,258
6	CTAAFUDCE: AFUDC EQUITY FT PTAX	40,018
7	CTAAFUDCEC: AFUDC EQUITY FT CWIP	102,243
8	CTABM: BUSINESS MEALS	1,849
9	CTACDBG: COMMUNITY DEV BLOCK GRANT	207,934
10	CTACIAC: CIAC	49,880
11	CTACL: CASUALTY LOSS	7,565
12	CTACS: COMPUTER SOFTWARE	(1,247,243)
13	CTADF: DEFERRED FUEL	(600,994)
14	CTAESI: ESI TAXES	(178,230)
15	CTAICA: INTEREST CAP - AFUDC	(85,648)
16	CTAICAO: INTEREST CAP - AFUDC - OTHER	46,142
17	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	271,176
18	CTAINCT: INCENTIVE	714,875
19	CTAINSFED: INSURANCE-FED	(2,535,344)
20	CTAINT: INTEREST EXPENSE	(4,727,560)
21	CTALD: LIBERALIZED DEPRECIATION	(6,959,917)
22	CTAMISC: MISC ADJUSTMENTS	(298,630)
23	CTAOG: OPTION GRANT	5,039
24	CTAPAC: N/D PAC AND POLITICAL EXPENSES	2,485
25	CTAPEN: PENSION - PRP/SRP	(809)
26	CTAPHR: PENSION & HOSPITALIZATION RESERVE	(8,290)
27	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE	(4,606,645)
28	CTAPPE: PREPAID EXPENSE	(98,523)
29	CTAPWR: POWER TAX MISC ALL	(2,897)
30	CTARACV: REGULATORY ASSET COVID 19	(1,595,691)
31	CTARAST: REGULATORY ASSET	(3,882,978)
32	CTARCC: REGULATORY CAPITALIZED COSTS	(458,408)
33	CTARCX: REMOVAL COSTS	(1,740,954)
34	CTARE: RESEARCH & EXPERIMENTATION	14,297
35	CTARME: REPAIRS & MAINTENANCE EXPENSE	1,274
36	CTARUNC: RESERVE FOR UNCOLLECTIBLE	2,344,867
37	CTASRE: STORM RESERVE ESCROW	5,693,601

Entergy New Orleans, LLC
Formula Rate Plan
Income Taxes-CIT
Gas
For the Test Year Ended December 31, 2021

Line No.	Tax Item	Amount
38	CTAUP: UNFUNDED PENSION	(1,579,319)
39	CTAUPD: UNITS OF PROPERTY DEDUCTION	198
40	CTAUR: UNBILLED REVENUE	(1,653,747)
41	Subtotal CTTOA - Adjustments to Net Income	(23,184,606)
42	Taxable Income Before State Taxes ⁽¹⁾	(21,634,117)
43	STA263DSC: STATE TAX ADJ. 263A METHOD CHANGE DSC	(422,585)
44	STA263DSCF: 263A METHOD CHANGE DSC - FEDERAL	422,585
45	STACASLS: CASUALTY LOSS - STATE	(128,080)
46	STACASLSF: CASUALTY LOSS - FEDERAL	128,080
47	STACIAC: CIAC	27,282
48	STACIACF: CIAC - FEDERAL	(27,282)
49	STAINSURFED: INSURANCE FEDERAL STATE	2,535,344
50	STAINSURST: INSURANCE STATE	(2,535,344)
51	STALDF: LIBERALIZED DEPRECIATION - FEDERAL	7,218,254
52	STALDS: LIBERALIZED DEPRECIATION - STATE	(7,218,254)
53	STATIAC: TAX INTEREST AVOIDED COST	41,717
54	STATIACS: TAX INTEREST AVOIDED COST - STATE	(41,717)
55	STAUPF: UNITS OF PROPERTY - FEDERAL	(198)
56	STAUPS: UNITS OF PROPERTY - STATE	198
57	Subtotal STATOA - State Adjustments to Net Income	0
58	State Taxable Income ⁽²⁾	(21,634,117)
59	STCALC: STATE INCOME TAX ^{(3) (9)}	(1,622,559)
60	STATE TAX RATE CHANGE ⁽¹⁰⁾	231,918
61	Subtotal STCALC - State Income Tax	(1,390,641)
62	SITAESI: ESI CURRENT STATE TAXES	517
63	SITAPY: PRIOR YEAR ADJUSTMENT	(663,575)
64	SITAUIT: UNCERTAIN INCOME TAXES-STATE	12,586
65	Subtotal STATO - Adjustments to State Income Tax	(650,472)
66	Total State Current Income Taxes ⁽⁴⁾	(2,041,113)

Entergy New Orleans, LLC
Formula Rate Plan
Income Taxes-CIT
Gas
For the Test Year Ended December 31, 2021

Line No.	Tax Item	Amount
67	Taxable Income Before State Taxes ⁽⁵⁾	(21,634,117)
68	Adjustments: State Income Tax	1,390,641
69	Total Federal Taxable Income	(20,243,476)
70	FTCALC: FEDERAL INCOME TAX ⁽⁶⁾	(4,251,130)
71	Subtotal FTCALC - Federal Income Tax	(4,251,130)
72	FITAESI: ESI CURRENT FEDERAL TAXES	(13,193)
73	FITAPY: PRIOR YEAR ADJUSTMENT	(938,014)
74	FITAUIT: UNCERTAIN INCOME TAXES	35,242
75	Subtotal Adjustments to Federal Income Tax: FTATO	(915,965)
76	Total Federal Current Income Taxes ⁽⁷⁾	(5,167,095)
77	Total Federal and State Current Income Taxes ⁽⁸⁾	(7,208,208)

Notes:

⁽¹⁾ Line 1 + Line 41

⁽²⁾ Line 42 + Line 57

⁽³⁾ Line 58 * State Tax rate of 7.5%

⁽⁴⁾ Line 61 + Line 65

⁽⁵⁾ Line 42

⁽⁶⁾ Line 69 * Federal Tax rate of 21%

⁽⁷⁾ Line 71 + Line 75

⁽⁸⁾ Line 66 + Line 76

⁽⁹⁾ Line 59 reflects state current income tax expense based on the statutory state income tax rate in effect for calendar year 2022 of 7.5%. ENO's FRP model only permits the use of one state income tax rate and ENO used the statutory state income tax rate in effect for calendar year 2022 of 7.5% in the current income tax expense calculation because Attachment C of the Gas Formula Rate Plan Rider Schedule GFRP-6 provides that 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.

⁽¹⁰⁾ The amount on Line 60 adjusts state income tax expense to reflect the effective state income tax rate in effect during calendar year 2021 so that per books state current income tax expense is equal to reported state current income tax expense.

**EX 8 - Deferred Income
Taxes**

Entergy New Orleans, LLC
Formula Rate Plan
Federal Deferred Income Taxes
Gas
For the Test Year Ended December 31, 2021

Line No.	Line Item	410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Total	
1	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL	504,282	(250,465)	253,816	
2	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL	2,658	(131)	2,528	
3	DTFBRL: BOND REDEMPTION LOSS - FEDERAL	-	(277)	(277)	
4	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL	49,784	(51,695)	(1,911)	
5	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL	355,821	(103,761)	252,060	
6	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL	57,397	(64,464)	(7,067)	
7	DTFDF: DEFERRED FUEL - FEDERAL	1,936,268	(1,831,735)	104,533	
8	DTFDSC: DEFERRED STORM COSTS - FEDERAL	-	(0)	(0)	
9	DTFER: ENVIRONMENTAL RESERVE - FEDERAL	3	-	3	
10	DTFESI: ESI - FEDERAL	1,059,527	(962,658)	96,869	
11	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL	-	(2,218)	(2,218)	
12	DTFIC: INCENTIVE COMPENSATION - FEDERAL	28,459	(150,124)	(121,664)	
13	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL	37,966	(87,384)	(49,418)	
14	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL	22,171	(44,239)	(22,068)	
15	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	2,052,007	(214,684)	1,837,324	
16	DTFLTIC: LONG-TERM INCENTIVE COMP - FEDERAL	-	(11)	(11)	
17	DTFPPE: PREPAID EXPENSES - FEDERAL	54,899	(36,282)	18,617	
18	DTFPI: PROPERTY INSURANCE - FEDERAL	1,089,092	(183,652)	905,440	
19	DTFCOR: REMOVAL COSTS - FEDERAL	416,750	(26,789)	389,962	
20	DTFRM: REPAIRS & MAINTENANCE - FEDERAL	19	(293)	(274)	
21	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL	3,565	(5,348)	(1,783)	
22	DTFSO: STOCK OPTIONS - FEDERAL	363	(1,058)	(695)	
23	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL	13,775	(3,402)	10,374	
24	DTFUR: UNBILLED REVENUE - FEDERAL	927,015	(592,446)	334,569	
25	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL	525,367	(973,657)	(448,290)	
26	DTFUP: UNFUNDED PENSION - FEDERAL	433,671	(172,350)	261,322	
27	DTFBOG: AFDC BOOK ONLY GROSS - FEDERAL	38,545	(17,403)	21,143	
28	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL	49,967	-	49,967	
29	DTFRAS: REGULATORY ASSET-FEDERAL	815,425	(72,145)	743,280	
30	DTFEPA: SALE OF EPA ALLOWANCES - FEDERAL	-	(0)	(0)	
31	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL	207	(133)	73	
32	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED	3	(50)	(46)	
33	DTFMCC: MISC CAP COSTS - FEDERAL	96,303	(7,347)	88,956	
34	DTFREGUTP: REG LIABILITY - UTP - FED	680,612	(747,819)	(67,206)	
35	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL	-	(49,634)	(49,634)	
36	DTFNOLPREXCFCED: NOL Protected Excess Fed	8,280	-	8,280	
37	DTFSRE: STORM RESERVE ESCROW - FEDERAL	89,674	(1,208,474)	(1,118,800)	
38	DTFSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL	43,833	(538,495)	(494,662)	
39	DTFRAC: REGULATORY ASSET COVID19 - FEDERAL	918,759	(614,411)	304,348	
40	DTFDAR: DEFICIENT ADIT RETAIL - FEDERAL	601,774	-	601,774	
41		Total	12,914,244	(9,015,032)	3,899,213

Entergy New Orleans, LLC
Formula Rate Plan
State Deferred Income Taxes
Gas
For the Test Year Ended December 31, 2021

Line No.	Line Item	410120: Prov Def Inc Tax-Util Op-State	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	Total
1	DTS263AD: 263A METHOD CHANGE - DSC-STATE	203,136	(120,107)	83,029
2	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE	2,831	(6,579)	(3,747)
3	DTSAFDC: AFDC BOOK ONLY GROSS - STATE	15,439	(8,523)	6,916
4	DTSBOND: BOND REACQUISITION LOSS - STATE	1,933	(615)	1,318
5	DTSCLD: CASUALTY LOSS DEDUCTION-STATE	14,447	(15,072)	(625)
6	DTSCDBG: COMM DEV BLOCK GRANT-STATE	5,619	(16,964)	(11,344)
7	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE	212,995	(93,423)	119,572
8	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE	38,003	(40,932)	(2,929)
9	DTSDFL: DEFERRED FUEL/GAS-STATE	918,001	(814,784)	103,217
10	DTSDSC: DEFERRED STORM COSTS - STATE	1	(0)	0
11	DTSER: ENVIRONMENTAL RESERVE-STATE	6	(20)	(14)
12	DTSESI: ESI STATE DEFERRED TAXES	322,362	(274,547)	47,815
13	DTSF106: FAS 106 OTHER RETIRE BEN-STATE	15,489	(4,927)	10,563
14	DTSINC: INCENTIVE-STATE	53,014	(188,535)	(135,521)
15	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE	25,890	(61,741)	(35,851)
16	DTSINT: INTEREST CAP - AFDC - STATE	26,499	(31,954)	(5,455)
17	DTSLEAS: LEASE - RENTAL EXPENSE - STATE	618	(7,722)	(7,104)
18	DTSLIB: LIBERALIZED DEPRECIATION - STATE	869,882	(174,320)	695,561
19	DTSLTI: LONG-TERM INCENTIVE COMP-STATE	79	(25)	54
20	DTPPPE: PREPAID EXPENSES - STATE	27,722	(17,850)	9,872
21	DTSPIR: PROPERTY INS RESERVE-STATE	512,071	(217,047)	295,024
22	DTSRAST: REGULATORY ASSET-STATE	448,410	(104,861)	343,549
23	DTSRC: REMOVAL COST - STATE	158,762	(31,197)	127,565
24	DTSRME: REPAIRS & MAINT EXP - STATE	22	(112)	(90)
25	DTSRED: RESEARCH & EXPERIMENTAL DEDUCTION - STATE	1,617	(2,200)	(583)
26	DTSEPA: SALE OF EPA ALLOWANCES - STATE	-	(0)	(0)
27	DTSSO: STOCK OPTIONS - STATE	734	(2,463)	(1,729)
28	DTSSTRC: STORM COST - STATE	82	(259)	(177)
29	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE	677	(218)	459
30	DTSAC: TAX INT (AVOIDED COST) - STATE	6,756	(2,475)	4,281
31	DTSTUR: TAXABLE UNBILLED REVENUE-STATE	430,477	(369,915)	60,562
32	DTSUNCOL: UNCOLLECT ACCTS RESERVE-STATE	270,682	(480,836)	(210,154)
33	DTSUPEN: UNFUNDED PENSION EXP-STATE	512,315	(177,384)	334,931
34	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE	4	(19)	(15)
35	DTSMCC: MISC CAP COSTS - STATE	44,764	(9,780)	34,984
36	DTSREGUTP: REG LIABILITY - UTP - STATE	222,644	(151,174)	71,470
37	DTSSRE: STORM RESERVE ESCROW - STATE	207,476	(573,460)	(365,984)
38	DTSEXCADITRTL: NOL C/F-ST NONCUR	236,352	-	236,352
39	DTSSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-STATE	2,564,265	(208,729)	2,355,536
40	DTSRAC: REGULATORY ASSET COVID19 - STATE	441,919	(295,505)	146,414
41	DTSNOLC: NOL C/F-ST-CURRENT-STATE	0	(0)	-
42	DTSDAR: DEFICIENT ADIT RETAIL - STATE	-	(2,865,593)	(2,865,593)
43		Total	8,813,997	(7,371,867)
				1,442,130

Entergy New Orleans, LLC
Formula Rate Plan
Investment Tax Credit
Gas
For the Test Year Ended December 31, 2021

Line No.	Account and Description	Amount
1	411430: Itc Amortization	(26,641)
2		Total
		<u>(26,641)</u>

Entergy New Orleans, LLC
Formula Rate Plan
Miscellaneous Data
Gas
For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED
1	BDEBT-Bad Debt Rate ⁽¹⁾	0.003094
2	FCITR-Federal Income Tax Rate	0.210000
3	STR-State Income Tax Rate	0.075000
4	ROR-Required Rate of Return ⁽²⁾	0.068755
5	INCTAX-Composite Income Tax Rate ⁽³⁾	0.269250
6	RCEXP-Regulatory Commission Expense Rate ⁽⁴⁾	0.001676
7	LTDRATE-Weighted Average Cost of Long-Term Debt ⁽²⁾	0.021070
8	REVCOFBD- Bad Debt Revenue Conversion Factor ⁽⁵⁾	0.003103
9	REVCOFIT-Income Tax Revenue Conversion Factor ⁽⁶⁾	0.368457
10	REVCOF-Revenue Conversion Factor ⁽⁷⁾	1.375015

Notes:

⁽¹⁾ Reference Workpaper MD 3

⁽²⁾ Reference Workpaper MD 4

⁽³⁾ $1 - ((1 - L2) * (1 - L3))$

⁽⁴⁾ Reference Workpaper MD 2

⁽⁵⁾ $L1 / (1 - L1)$

⁽⁶⁾ $L5 / (1 - L5)$

⁽⁷⁾ $1 / ((1 - L5)*(1 - L1 - L6))$

Entergy New Orleans, LLC
Formula Rate Plan
Development of the Regulatory Commission Factor
Gas
For the Test Year Ended December 31, 2021

Line No.	Description	Amount
1	480-481 - Total Sales to Ultimate Customers ⁽¹⁾	98,299,993
2	408173 - Regulatory Commission - Local ⁽²⁾	164,736
3	Regulatory Commission Factor ⁽³⁾	0.1676%

Notes:

⁽¹⁾ Reference RV 1.1

⁽²⁾ Reference EX 6.1

⁽³⁾ Line 2 / Line 1

Entergy New Orleans, LLC
Formula Rate Plan
Five Year Average of Uncollectible Accounts
Gas
For the Test Year Ended December 31, 2021

LINE NO	RATE CLASSES	5-YEAR TOTAL JURISDICTIONAL OPERATING REVENUES	5-YEAR TOTAL JURISDICTIONAL UNCOLLECTIBLES WRITTEN OFF	5-YEAR AVERAGE % UNCOLLECTIBLES
ENOL GAS				
CNO RETAIL				
1	RESIDENTIAL	210,959,723	1,219,738	0.5782%
2	SMALL GAS SVC	61,737,546	112,339	0.1820%
3	LARGE GAS SVC	85,071,634	1,672	0.0020%
4	SMALL MUNIC	751,153	105	0.0140%
5	LARGE MUNIC	46,164,427	0	0.0000%
6	COMPRESSED NATURAL GAS	5,017,819	0	0.0000%
7	TOTAL CNO RETAIL	409,702,300	1,333,854	0.3256%
8	NON-JURISDICTIONAL	21,434,218	0	0.0000%
9	TOTAL ENOL GAS	431,136,519	1,333,854	0.3094%

Entergy New Orleans, LLC
Formula Rate Plan
Required Rate of Return
Gas
For the Test Year Ended December 31, 2021

Line No.	Description	(a) Capital Amount	(b) Capital Ratio	(c) Cost Rate	(d) Before Tax Return on Rate Base ⁽⁵⁾	(e) Rate of Return on Rate Base ⁽⁶⁾
1	Long Term Debt ^{(1) (4)}	745,891,305	49%	4.30%	2.11%	2.11%
2	Preferred Equity ⁽²⁾	-	-	-	-	-
3	Common Equity ^{(3) (4)}	638,715,089	51%	9.35%	6.53%	4.77%
4	Total	1,384,606,394	100.00%		8.64%	6.88%

Notes:

⁽¹⁾ Reference Workpaper MD 4.2

⁽²⁾ Reference Workpaper MD 4.3

⁽³⁾ Reference Workpaper MD 4.4

⁽⁴⁾ The common equity ratio shall be 51% and the long-term debt ratio shall be 49% in accordance with the Agreement in Principle approved by Council Resolution R-20-344.

⁽⁵⁾ The LA State Income Tax Rate is 7.5% and the Effective Income Tax Rate is 26.925% as of 1/1/2022.

⁽⁶⁾ Column B * Column C

Energy New Orleans, LLC
Formula Rate Plan
Long Term Debt
Electric and Gas

For the Test Year Ended December 31, 2021

Description	Issue Date	Maturity Date	Principal Outstanding	Unamortized			Annualized Interest	Months Remaining	Annualized			
				Prem., Disc., Exp., and Loss	Net Proceeds	Cost Rate			Amortization of Prem., Disc., Exp., and Loss	Net Annual Cost	Effective Cost Rate	
FIRST MORTGAGE BONDS & G&R MORTGAGE BONDS :												
5.00% SERIES	Nov-12	Dec-52	30,000,000	(884,262)	29,115,738	5.00%	1,500,000	371	28,601	1,528,601	5.25%	
3.90% SERIES	Jun-13	Jul-23	100,000,000	(180,878)	99,819,122	3.90%	3,900,000	18	120,585	4,020,585	4.03%	
5.50% SERIES	Mar-16	Apr-66	110,000,000	(3,122,871)	106,877,129	5.50%	6,050,000	531	70,573	6,120,573	5.73%	
4.00% SERIES	May-16	Jun-26	85,000,000	(367,149)	84,632,851	4.00%	3,400,000	53	83,128	3,483,128	4.12%	
4.51% SERIES	Sep-18	Sep-33	60,000,000	(532,826)	59,467,174	4.51%	2,706,000	141	45,357	2,751,357	4.63%	
2.50% SERIES	Nov-21	May-23	70,000,000	(180,615)	69,819,385	2.50%	1,750,000	17	127,493	1,877,493	2.69%	
3.75% SERIES	Mar-20	Mar-40	62,000,000	(449,928)	61,550,072	3.75%	2,325,000	219	24,713	2,349,713	3.82%	
3.00% SERIES	Mar-20	Mar-25	78,000,000	(318,646)	77,681,354	3.00%	2,340,000	38	99,404	2,439,404	3.14%	
4.19% SERIES	Nov-21	Nov-31	90,000,000	(676,013)	89,323,987	4.19%	3,771,000	119	68,399	3,839,399	4.30%	
4.51% SERIES	Nov-21	Nov-36	70,000,000	(617,405)	69,382,595	4.51%	3,157,000	179	41,483	3,198,483	4.61%	
Annual Rating Agency Fee Suspende				(75,487)	(75,487)		0		14,929	14,929	N/A	
Credit Facility Charges			0	(84,135)	(84,135)		0	30	34,032	34,032	N/A	
Amortization of Loss on Reacquired Debt												
8.00%		01-Sep-24		(262,986)	(262,986)		0	32	98,620	98,620	N/A	
7.55%		01-Sep-29		(377,964)	(377,964)		0	92	49,300	49,300	N/A	
5.65%		01-Jun-26		(554,053)	(554,053)		0	53	125,446	125,446	N/A	
3.00%		31-May-23		(64,551)	(64,551)		0	17	45,565	45,565	N/A	
5.60%		01-Jun-26		(358,926)	(358,926)		0	53	81,266	81,266	N/A	
TOTAL LONG-TERM BOND DEBT			755,000,000	(9,108,695)	745,891,305	N/A	30,899,000	N/A	1,158,894	32,057,894	4.30%	

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

Entergy New Orleans, LLC
Formula Rate Plan
Preferred Stock
Electric and Gas
For the Test Year Ended December 31, 2021

Description	Issue Date	Principal Outstanding	Premium Discount & Expense	Net Proceeds	Cost Rate	Annual Cost	Effective Cost Rate
No Outstanding Preferred Stock							

Entergy New Orleans, LLC
Formula Rate Plan
Common Equity
Electric and Gas
For the Test Year Ended December 31, 2021

Line No.	Description	Amount
1	COMMON STOCK	0
2	MISC. PAID IN CAPITAL	285,022,856
3	LESS PAID IN CAPITAL RELATED TO PREFERRED STOCK	0
4	RETAINED EARNINGS	<u>353,692,233</u>
5	TOTAL COMMON EQUITY	<u><u>638,715,089</u></u>

**Entergy New Orleans, LLC
Formula Rate Plan
FERC Form 1 Pages
Gas
For the Period Ended December 31, 2021**

Please refer to the file labelled **Section 9 - FERC Form 1.pdf** for the Entergy New Orleans, LLC
FERC Form 1 Annual Report for the year ended December 31, 2021.

**Rate Annualization
Adjustment**

Entergy New Orleans, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue
Gas
For the Test Year Ended December 31, 2021

Adjustment to annualize and synchronize Rate Schedule Revenues and Riders, reclassify certain Rate Schedule Revenues to Other Gas Revenue, and remove interdepartmental sales and unbilled revenues.

Line No.	Account and Description	Amount
1	REVOTH: Sales Revenue ⁽²⁾	40,279,370
2	480000: Residential Gas Sales ⁽¹⁾	(49,043,704)
3	481100: Commercial Gas Sales ⁽¹⁾	(23,718,931)
4	481210: Gen Serv/Air Cond/Lrg Gas Etc ⁽¹⁾	(6,786,099)
5	481300: Gov't & Municipal Gas Sales ⁽¹⁾	(18,751,259)
6	484000: Interdepartmental Gas Sales ⁽¹⁾	(214,286)
7	488000: Miscellaneous Serv Gas Revenue ⁽³⁾	595,939
8	495300: Unbilled Gas Revenue ⁽⁴⁾	2,105,104
9	REVPGA: PGA Revenues ⁽²⁾	50,624,666
10	REVFRP: FRP Revenue ⁽²⁾	15,564,866
11	Subtotal REVENUES	<u>10,655,667</u>

Notes:

⁽¹⁾ Reference RV 1.1

⁽²⁾ Reference AJ01A.2

⁽³⁾ Reference AJ01A.3

⁽⁴⁾ Reference RV 2.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue
Gas
For the Test Year Ended December 31, 2021

Adjustment to annualize and synchronize Rate Schedule Revenues and Riders, reclassify certain Rate Schedule Revenues to Other Gas Revenue, and remove interdepartmental sales and unbilled revenues.

Line No.	Rate Class	Present Revenue			Total
		Base	ENOL_FRP	Purchased Gas Adjustment	
1	Residential Service	25,640,393	10,136,365	19,584,745	55,361,504
2	Small General Service	5,208,868	2,059,211	6,978,685	14,246,765
3	Gas - Non-Jurisdictional	907,340	-	5,314,933	6,222,273
4	Large General Service	5,673,179	2,242,767	11,338,146	19,254,091
5	Large Municipal	2,787,707	1,102,059	7,325,321	11,215,086
6	Small Municipal	61,882	24,464	82,837	169,182
7	Total	40,279,370	15,564,866	50,624,666	106,468,902

Entergy New Orleans, LLC
Formula Rate Plan
AJ01A Rate Schedule and Other Revenue
Gas
For the Test Year Ended December 31, 2021

Adjustment to annualize and synchronize Rate Schedule Revenues and Riders, reclassify certain Rate Schedule Revenues to Other Gas Revenue, and remove interdepartmental sales and unbilled revenues.

Line No.	Rate Schedule	Reclassified Per Book Base Revenue
1	AMI_Opt_Out	2,708
2	Facilities Charges	593,231
3		Total
		<u>595,939</u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ01B Uncollectible and Revenue Related Expense
Gas
For the Test Year Ended December 31, 2021

Adjustment to revenue related taxes and uncollectible expenses to reflect rate year level revenue.

Line No.	Account and Description	Amount ⁽¹⁾
1	904001: Uncollect Acct Elect-Write Off	(441,960)
2	408173: Regulatory Commission - Local	14,689
3	Subtotal OPERATING EXPENSES	<u>(427,271)</u>

Notes:

⁽¹⁾ Reference AJ01B.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ01B Uncollectible and Revenue Related Expense
Gas
For the Test Year Ended December 31, 2021

Adjustment to revenue related taxes and uncollectible expenses to reflect rate year level revenue.

Line No.	Description	Amount
1	Present Base Revenues ⁽¹⁾	40,279,370
2	<i>Add:</i>	
3	Purchased Gas ⁽¹⁾	50,624,666
4	FRP ⁽¹⁾	15,564,866
5	<u>Riders</u>	
6	<u>Reclassified Revenues</u>	
7	AMI_Opt_Out ⁽²⁾	2,708
8	Facility Charges ⁽²⁾	593,231
9	Total Adjusted Revenues ⁽³⁾	<u>107,064,841</u>
10	<u>Taxes Other Than Income - Revenue-Related Taxes Adjustment</u>	
11	Tax Rate - Regulatory Commission-Local ⁽⁴⁾	0.1676%
12	Calculated Tax: Regulatory Commission-Local ⁽⁵⁾	179,424
13	Per Book: Regulatory Commission-Local ⁽⁶⁾	164,736
14	Total Revenue-Related Taxes - Adjustment ⁽⁷⁾	<u>14,689</u>
15		
16	<u>Uncollectible Expense Adjustment</u>	
17	Total Uncollectible Expense ⁽⁸⁾	346,418
18		
19	Less Per Book Uncollectibles:	
20	904000: Uncollectible Accounts ⁽⁹⁾	3,920
21	904001: Uncollect Acct Elect-Write Off ⁽⁹⁾	784,458
22	904COV: Uncollectible Accts ⁽⁹⁾	-
23	Total Uncollectible Expense Adjustment ⁽¹⁰⁾	<u>(441,960)</u>

Notes:

- ⁽¹⁾ Reference AJ01A.2
- ⁽²⁾ Reference AJ01A.3
- ⁽³⁾ Sum of Line 1 through Line 8
- ⁽⁴⁾ Reference MD 2
- ⁽⁵⁾ Line 9 * Line 11
- ⁽⁶⁾ Reference EX 6.1 (Account 408173)
- ⁽⁷⁾ Line 12 - Line 13
- ⁽⁸⁾ Reference AJ01B.3
- ⁽⁹⁾ Reference EX 1.1
- ⁽¹⁰⁾ Line 17 - Line 20 - Line 21 - Line 22

Entergy New Orleans, LLC
Formula Rate Plan
AJ01B Uncollectible and Revenue Related Expense
Gas
For the Test Year Ended December 31, 2021

Adjustment to revenue related taxes and uncollectible expenses to reflect rate year level revenue.

Line No.	Rate Class	(a) Total ⁽¹⁾	(b) Bad Debt Rate ⁽²⁾	(c) Uncollectible Expense ⁽³⁾
1	Residential Service	55,361,504	0.5782%	320,092
2	Small General Service	14,246,765	0.1820%	25,924
3	Gas - Non-Jurisdictional	6,222,273		-
4	Large General Service	19,254,091	0.0020%	378
5	Large Municipal	11,215,086		-
6	Small Municipal	169,182	0.0140%	24
7	Total	106,468,902		346,418

Notes:

⁽¹⁾ Reference AJ01A.2

⁽²⁾ Reference MD 3

⁽³⁾ Column (a) * (b)

Entergy New Orleans, LLC
Formula Rate Plan
AJ02 Interest Synchronization
Gas
For the Test Year Ended December 31, 2021

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.	Account and Description	Amount ⁽¹⁾
1	EXNUSM: Current Tax Schedule M	511,488
2	Total Adjustment to Taxable Income	511,488

Notes:

⁽¹⁾ Reference AJ02.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ02 Interest Synchronization
Gas
For the Test Year Ended December 31, 2021

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 ⁽¹⁾	204,163,243
2		
3	DEBTRATE: Total Debt Rate ⁽²⁾	2.11%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(4,301,720)</u>
6		
7	CTAINT: Interest Expense ⁽³⁾	(4,727,560)
8		
9	Adjustment to Interest Expense ⁽⁴⁾	<u>425,840</u>
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) ⁽⁵⁾	85,648
12		
13	Total Adjustment to Taxable Income ⁽⁶⁾	<u><u>511,488</u></u>

Notes:

⁽¹⁾ Reference Attachment B, page 2

⁽²⁾ Reference MD 1

⁽³⁾ Reference EX 7

⁽⁴⁾ Line 5 - Line 7

⁽⁵⁾ Reference EX 7

⁽⁶⁾ Line 9 + Line 11

Entergy New Orleans, LLC
Formula Rate Plan
AJ03A Income Taxes-ADIT
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments, to normalize income taxes, and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

Line No.	Account and Description	Per Book 12/31/2021	Tax Rate Change Adjustments (Power Tax) ⁽³⁾	Other Adjustments	Total Adjusted 12/31/2021
1	190112: Intrst/Tax-Tax Deficienci-St ⁽¹⁾	0	-	(0)	-
2	190151: Taxable Unbilled Revenue-Fed ⁽¹⁾	828,822	-	(828,822)	-
3	190152: Taxable Unbilled Revenue-St ⁽¹⁾	320,009	-	(320,009)	-
4	190161: Property Ins Reserve-Fed ⁽¹⁾	19,761	-	(19,761)	-
5	190162: Property Ins Reserve-State ⁽¹⁾	7,630	-	(7,630)	-
6	190171: Inj & Damages Reserve-Fed ⁽²⁾	333,779	-	(4,482)	329,297
7	190172: Inj & Damages Reserve-State ⁽²⁾	128,872	-	(1,730)	127,142
8	190181: Contrib In Aid Of Constr-Fed ⁽³⁾	266,813	(2,937)	-	263,876
9	190182: Contrib In Aid Of Constr-St ⁽³⁾	87,898	13,985	-	101,883
10	190211: Unfunded Pension Exp-Fed ⁽²⁾	(4,229,468)	-	2,907,932	(1,321,536)
11	190212: Unfunded Pension Exp-State ⁽²⁾	(1,632,999)	-	1,122,754	(510,246)
12	190215: Supplemental Pension Plan-Fed ⁽²⁾	(7,373)	-	39,792	32,420
13	190216: Supplemental Pension Plan-St ⁽²⁾	(2,847)	-	15,364	12,517
14	190221: Fas 106 Other Retire Ben-Fed	(191,397)	-	-	(191,397)
15	190222: Fas 106 Other Retire Ben-State	(73,899)	-	-	(73,899)
16	190251: Removal Cost - Fed ⁽³⁾	3,569,684	(40,896)	-	3,528,788
17	190252: Removal Cost - State ⁽³⁾	1,167,725	194,742	-	1,362,466
18	190331: Accrued Medical Claims-Fed ⁽¹⁾	77,558	-	(77,558)	-
19	190332: Accrued Medical Claims-State ⁽¹⁾	29,945	-	(29,945)	-
20	190351: Uncollect Accts Reserve-Fed ⁽¹⁾	1,076,809	-	(1,076,809)	-
21	190352: Uncollect Accts Reserve-St ⁽¹⁾	415,756	-	(415,756)	-
22	190421: Environmental Reserve-Fed ⁽¹⁾	245	-	(245)	-
23	190422: Environmental Reserve-State ⁽¹⁾	94	-	(94)	-
24	190451: Incentive-Fed ⁽¹⁾	1,622,998	-	(1,622,998)	-
25	190452: Incentive-State ⁽¹⁾	626,640	-	(626,640)	-
26	190517: Long-Term Incentive Comp-Feder ⁽¹⁾	(979)	-	979	-
27	190518: Long-Term Incentive Comp-State ⁽¹⁾	(378)	-	378	-
28	190519: Stock Options - Federal	25,454	-	-	25,454
29	190520: Stock Options - State	9,828	-	-	9,828
30	190603: Rate Refund-Federal ⁽¹⁾	(0)	-	0	-
31	190609: Sale Of Epa Allowances - Fed ⁽¹⁾	0	-	(0)	-
32	190641: Re-Organization Costs-Federal	(0)	-	-	(0)
33	190642: Re-Organization Costs - State	(0)	-	-	(0)
34	190701: Fas 109 Adjustment - Fed ⁽¹⁾	5,317,923	-	(5,317,923)	-
35	190702: Fas 109 Adjustment - State ⁽¹⁾	3,752,174	-	(3,752,174)	-
36	190709: FAS109 taxrate change Fed ⁽¹⁾	(43,833)	-	43,833	-
37	190710: FAS 109 taxrate change State ⁽¹⁾	208,729	-	(208,729)	-
38	190793: NOL Protected Excess Fed	96,946	-	-	96,946
39	190871: ADIT-NOL-SRLY Fed NonCur ⁽²⁾	-	-	1,241,717	1,241,717

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

AJ03A.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ03A Income Taxes-ADIT
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments, to normalize income taxes, and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

Line No.	Account and Description	Per Book 12/31/2021	Tax Rate Change Adjustments (Power Tax) ⁽³⁾	Other Adjustments	Total Adjusted 12/31/2021
40	190882: Adit-Nol C/F - State-Current ⁽¹⁾	0	-	(0)	-
41	190887: Fed Offset-St NonCur Carryover ⁽²⁾	-	-	(308,013)	(308,013)
42	190983: ADIT-NOL C/F TAP-Fed-Non-curr ⁽²⁾	-	-	2,865,117	2,865,117
43	190984: ADIT-NOL C/F-State-Non-current ⁽²⁾	0	-	1,466,726	1,466,726
44	Subtotal 190	13,808,919	164,894	(4,914,726)	9,059,087
45	282111: Liberalized Depreciation-Fed	(66,740,510)	-	-	(66,740,510)
46	282112: Liberalized Deprec - State	(11,822,600)	-	-	(11,822,600)
47	282123: Insurance Federal	22,220,804	-	-	22,220,804
48	282124: Insurance State	7,268,918	-	-	7,268,918
49	282171: Interest Cap - Afdc - Fed ⁽³⁾	(341,115)	3,565	-	(337,549)
50	282172: Interest Cap - Afdc - State ⁽³⁾	(113,350)	(16,978)	-	(130,328)
51	282221: Fiber Optics-Fed	0	-	-	0
52	282222: Fiber Optics - State	0	-	-	0
53	282223: Repairs & Maint Exp - Federal ⁽³⁾	(7,325)	84	-	(7,241)
54	282224: Repairs & Maint Exp - State ⁽³⁾	(2,390)	(399)	-	(2,790)
55	282241: R&E Deduction - Fed ⁽³⁾	(12,431)	142	-	(12,288)
56	282242: R&E Deduction - St ⁽³⁾	(4,066)	(678)	-	(4,744)
57	282245: Warranty Expense - Federal	1	-	-	1
58	282246: Warranty Expense - State	(1)	-	-	(1)
59	282351: Tax Int (Avoided Cost)-Fed ⁽³⁾	15,544	(351)	-	15,194
60	282352: Tax Int (Avoided Cost) - St ⁽³⁾	4,197	1,669	-	5,866
61	282461: Computer Software Cap - Fed ⁽³⁾	(763,825)	1,541	-	(762,284)
62	282462: Computer Software Cap - State ⁽³⁾	(286,981)	(7,337)	-	(294,318)
63	282469: Comm Dev Block Grant-Federal	1,438,813	-	-	1,438,813
64	282470: Comm Dev Block Grant-State	(370,162)	-	-	(370,162)
65	282533: Casualty Loss Deduction-Fed ⁽³⁾	(61,259)	702	-	(60,558)
66	282534: Casualty Loss Deduction-St ⁽³⁾	(20,039)	(3,342)	-	(23,381)
67	282701: Fas 109 Adjustment - Fed ⁽¹⁾	22,655,009	-	(22,655,009)	-
68	282702: Fas 109 Adjustment - State ⁽¹⁾	(4,306,418)	-	4,306,418	-
69	282709: FAS109 TaxRate Change PTAX Fed ⁽¹⁾	538,495	-	(538,495)	-
70	282710: FAS109 TaxRate Change PTAX St ⁽¹⁾	(2,564,265)	-	2,564,265	-
71	282901: 263A Method Change-DSC - Fed ⁽³⁾	(3,892,206)	44,591	-	(3,847,615)
72	282902: 263A Method Change - DSC-State ⁽³⁾	(1,273,229)	(212,337)	-	(1,485,566)
73	282903: Units of Production Ded - Fed ⁽³⁾	(1,348)	15	-	(1,333)
74	282904: Units of Production Ded - St ⁽³⁾	(441)	(74)	-	(515)
75	Subtotal 282	(38,442,179)	(189,186)	(16,322,822)	(54,954,186)

Entergy New Orleans, LLC
Formula Rate Plan
AJ03A Income Taxes-ADIT
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments, to normalize income taxes, and to revalue ADIT accounts in rate base to reflect the new effective tax rate.

Line No.	Account and Description	Per Book 12/31/2021	Tax Rate Change Adjustments (Power Tax) ⁽³⁾	Other Adjustments	Total Adjusted 12/31/2021
76	283111: Deferred Fuel/Gas - Fed ⁽¹⁾	(1,170,300)	-	1,170,300	-
77	283112: Deferred Fuel/Gas - State ⁽¹⁾	(451,853)	-	451,853	-
78	283149: Reg Asset Covid 19 - Fed ⁽⁴⁾	(794,446)	-	-	(794,446)
79	283150: Reg Asset Covid 19 - State ⁽⁴⁾	(306,736)	-	-	(306,736)
80	283221: Bond Reacquisition Loss - Fed	(23,880)	-	-	(23,880)
81	283222: Bond Reacquisition Loss - St	(9,220)	-	-	(9,220)
82	283225: Section 475 Adjustment-Fed ⁽¹⁾	(1)	-	1	-
83	283247: Transco Costs - Federal	5	-	-	5
84	283248: Transco Costs - State	(4)	-	-	(4)
85	283307: ADIT Other - Reg Assets - Fed ⁽²⁾	(1,702,415)	-	(16,624)	(1,719,039)
86	283308: ADIT Other - Reg Assets - St ⁽²⁾	(657,303)	-	(6,418)	(663,722)
87	283345: Misc Cap Costs-Fed ⁽¹⁾	(99,983)	-	99,983	-
88	283346: Misc Cap Costs-State ⁽¹⁾	(38,604)	-	38,604	-
89	283347: Insurance Escrow-Fed ⁽¹⁾	(0)	-	0	-
90	283348: Insurance Escrow-State ⁽¹⁾	(0)	-	0	-
91	283349: Reg Asset-Storm Costs-Fed ⁽¹⁾	3,194	-	(3,194)	-
92	283350: Reg Asset-Storm Costs-State ⁽¹⁾	1,233	-	(1,233)	-
93	283361: Prepaid Expenses Federal ⁽²⁾	(64,124)	-	23,257	(40,867)
94	283362: Prepaid Expenses State ⁽²⁾	(24,758)	-	8,980	(15,779)
95	283701: Fas 109 Adjustment - Fed ⁽¹⁾	(849,198)	-	849,198	-
96	283702: Fas 109 Adjustment - State ⁽¹⁾	(1,431,921)	-	1,431,921	-
97	Subtotal 283	(7,620,314)	-	4,046,626	(3,573,688)
98	Total	(32,253,574)	(24,291)	(17,190,922)	(49,468,787)

Notes:

⁽¹⁾ Adjustment to eliminate item from filing

⁽²⁾ To adjust to the appropriate level

⁽³⁾ Adjustment to reflect the LA state tax rate change

⁽⁴⁾ Balance adjusted in AJ04H - COVID 19

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-CIT
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to adjust current income tax to 2022 tax rates effective 1/1/2022.

Line No.	Tax Item	Per Book	Adjustment	Total Adjusted
1	NIBTACALC: NET INCOME BEFORE INCOME TAXES	1,550,488	-	1,550,488
2	Subtotal NIBTACALC - Net Income Before Taxes	1,550,488	-	1,550,488
3	CTA263DSC: 263A METHOD CHANGE DSC	(422,585)	-	(422,585)
4	CTAAC: AVOIDED COST (TAX INTEREST)	(43,895)	-	(43,895)
5	CTAAFUDCB: AFUDC BOOK ONLY GROSS	40,258	-	40,258
6	CTAAFUDCE: AFUDC EQUITY FT PTAX	40,018	-	40,018
7	CTAAFUDCEC: AFUDC EQUITY FT CWIP	102,243	-	102,243
8	CTABM: BUSINESS MEALS	1,849	-	1,849
9	CTACDBG: COMMUNITY DEV BLOCK GRANT	207,934	-	207,934
10	CTACIAC: CIAC	49,880	-	49,880
11	CTACL: CASUALTY LOSS	7,565	-	7,565
12	CTACS: COMPUTER SOFTWARE	(1,247,243)	-	(1,247,243)
13	CTADF: DEFERRED FUEL ⁽⁹⁾	(600,994)	600,994	-
14	CTAESI: ESI TAXES	(178,230)	-	(178,230)
15	CTAICA: INTEREST CAP - AFUDC	(85,648)	-	(85,648)
16	CTAICAO: INTEREST CAP - AFUDC - OTHER	46,142	-	46,142
17	CTAIDR: CHANGE IN RESERVE - INJURY & DAMAGES	271,176	-	271,176
18	CTAINCT: INCENTIVE ⁽⁹⁾	714,875	(714,875)	-
19	CTAINSFED: INSURANCE-FED ⁽⁹⁾	(2,535,344)	2,535,344	-
20	CTAINT: INTEREST EXPENSE	(4,727,560)	-	(4,727,560)
21	CTALD: LIBERALIZED DEPRECIATION	(6,959,917)	-	(6,959,917)
22	CTAMISC: MISC ADJUSTMENTS ⁽⁹⁾	(298,630)	298,630	-
23	CTAOG: OPTION GRANT	5,039	-	5,039
24	CTAPAC: N/D PAC AND POLITICAL EXPENSES ⁽⁹⁾	2,485	(2,485)	-
25	CTAPEN: PENSION - PRP/SRP	(809)	-	(809)
26	CTAPHR: PENSION & HOSPITALIZATION RESERVE ⁽⁹⁾	(8,290)	8,290	-
27	CTAPI: CHANGE IN RESERVE - PROPERTY INSURANCE ⁽⁹⁾	(4,606,645)	4,606,645	-
28	CTAPPE: PREPAID EXPENSE	(98,523)	-	(98,523)
29	CTAPWR: POWERTAX MISC ALL	(2,897)	-	(2,897)
30	CTARACV: REGULATORY ASSET COVID 19	(1,595,691)	-	(1,595,691)
31	CTARAST: REGULATORY ASSET	(3,882,978)	-	(3,882,978)
32	CTARCC: REGULATORY CAPITALIZED COSTS ⁽⁹⁾	(458,408)	458,408	-
33	CTARCX: REMOVAL COSTS	(1,740,954)	-	(1,740,954)
34	CTARE: RESEARCH & EXPERIMENTATION	14,297	-	14,297
35	CTARME: REPAIRS & MAINTENANCE EXPENSE	1,274	-	1,274
36	CTARUNC: RESERVE FOR UNCOLLECTIBLE ⁽⁹⁾	2,344,867	(2,344,867)	-
37	CTASRE: STORM RESERVE ESCROW ⁽⁹⁾	5,693,601	(5,693,601)	-
38	CTAUP: UNFUNDED PENSION	(1,579,319)	-	(1,579,319)
39	CTAUPD: UNITS OF PROPERTY DEDUCTION	198	-	198
40	CTAUR: UNBILLED REVENUE ⁽⁹⁾	(1,653,747)	1,653,747	-
41	Subtotal CTOA - Adjustments to Net Income	(23,184,606)	1,406,230	(21,778,375)
42	Taxable Income Before State Taxes ⁽¹⁾	(21,634,117)	1,406,230	(20,227,887)
43	STA263DSC: STATE TAX ADJ. 263A METHOD CHANGE DSC	(422,585)	-	(422,585)
44	STA263DSCF: 263A METHOD CHANGE DSC - FEDERAL	422,585	-	422,585
45	STACASLS: CASUALTY LOSS - STATE	(128,080)	-	(128,080)
46	STACASLSF: CASUALTY LOSS - FEDERAL	128,080	-	128,080
47	STACIAC: CIAC	27,282	-	27,282
48	STACIACF: CIAC - FEDERAL	(27,282)	-	(27,282)
49	STAINSURFED: INSURANCE FEDERAL STATE ⁽⁹⁾	2,535,344	(2,535,344)	-
50	STAINSURST: INSURANCE STATE ⁽⁹⁾	(2,535,344)	2,535,344	-
51	STALDF: LIBERALIZED DEPRECIATION - FEDERAL	7,218,254	-	7,218,254
52	STALDS: LIBERALIZED DEPRECIATION - STATE	(7,218,254)	-	(7,218,254)
53	STATIAC: TAX INTEREST AVOIDED COST	41,717	-	41,717
54	STATIACS: TAX INTEREST AVOIDED COST - STATE	(41,717)	-	(41,717)
55	STAUPF: UNITS OF PROPERTY - FEDERAL	(198)	-	(198)
56	STAUPS: UNITS OF PROPERTY - STATE	198	-	198
57	Subtotal STATOA - State Adjustments to Net Income	0	-	0

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

AJ03B.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-CIT
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to adjust current income tax to 2022 tax rates effective 1/1/2022.

Line No.	Tax Item	Per Book	Adjustment	Total Adjusted
58	State Taxable Income ⁽²⁾	(21,634,117)	1,406,230	(20,227,887)
59	STCALC: STATE INCOME TAX ⁽³⁾	(1,622,559)	105,467	(1,517,092)
60	STATE TAX RATE CHANGE ⁽⁹⁾	231,918	(231,918)	-
61	Subtotal STCALC - State Income Tax	(1,390,641)	(126,450)	(1,517,092)
62	SITAESI: ESI CURRENT STATE TAXES	517	-	517
63	SITAPY: PRIOR YEAR ADJUSTMENT ⁽⁹⁾	(663,575)	663,575	-
64	SITAUIT: UNCERTAIN INCOME TAXES-STATE ⁽⁹⁾	12,586	(12,586)	-
65	Subtotal STATO - Adjustments to State Income Tax	(650,472)	650,989	517
66	Total State Current Income Taxes ⁽⁴⁾	(2,041,113)	524,538	(1,516,574)
67	Taxable Income Before State Taxes ⁽⁵⁾	(21,634,117)	1,406,230	(20,227,887)
68	Adjustments: State Income Tax	1,390,641	126,450	1,517,092
69	Total Federal Taxable Income	(20,243,476)	1,532,681	(18,710,796)
70	FTCALC: FEDERAL INCOME TAX ⁽⁶⁾	(4,251,130)	321,863	(3,929,267)
71	Subtotal FTCALC - Federal Income Tax	(4,251,130)	321,863	(3,929,267)
72	FITAESI: ESI CURRENT FEDERAL TAXES	(13,193)	-	(13,193)
73	FITAPY: PRIOR YEAR ADJUSTMENT ⁽⁹⁾	(938,014)	938,014	-
74	FITAUIT: UNCERTAIN INCOME TAXES ⁽⁹⁾	35,242	(35,242)	-
75	Subtotal Adjustments to Federal Income Tax: FTATO	(915,965)	902,772	(13,193)
76	Total Federal Current Income Taxes ⁽⁷⁾	(5,167,095)	1,224,635	(3,942,460)
77	Total Federal and State Current Income Taxes ⁽⁸⁾	(7,208,208)	1,749,174	(5,459,034)

Notes:

⁽¹⁾ Line 1 + Line 41

⁽²⁾ Line 42 + Line 57

⁽³⁾ Line 58 * State Tax rate of 7.5% effective 1/1/2022

⁽⁴⁾ Line 61 + Line 65

⁽⁵⁾ Line 42

⁽⁶⁾ Line 69 * Federal Tax rate of 21%

⁽⁷⁾ Line 71 + Line 75

⁽⁸⁾ Line 66 + Line 76

⁽⁹⁾ This adjustment eliminates item from filing.

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-Federal
Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Per Book			C = A + B
		A	B	Net	
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		Net
1	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL ⁽²⁾	504,282	(250,465)		253,816
2	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL ⁽¹⁾	2,658	(131)		2,528
3	DTFBOG: AFDC BOOK ONLY GROSS - FEDERAL ⁽²⁾	38,545	(17,403)		21,143
4	DTFBRL: BOND REDEMPTION LOSS - FEDERAL ⁽²⁾	-	(277)		(277)
5	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL ⁽²⁾	49,784	(51,695)		(1,911)
6	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL ⁽²⁾	49,967	-		49,967
7	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL ⁽²⁾	355,821	(103,761)		252,060
8	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ⁽²⁾	57,397	(64,464)		(7,067)
9	DTFDF: DEFERRED FUEL - FEDERAL ⁽¹⁾	1,936,268	(1,831,735)		104,533
10	DTFDSC: DEFERRED STORM COSTS - FEDERAL ⁽¹⁾	-	(0)		(0)
11	DTFDAR: DEFICIENT ADIT RETAIL - FEDERAL ⁽¹⁾	601,774	-		601,774
12	DTFER: ENVIRONMENTAL RESERVE - FEDERAL ⁽¹⁾	3	-		3
13	DTFESI: ESI - FEDERAL	1,059,527	(962,658)		96,869
14	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ⁽²⁾	-	(2,218)		(2,218)
15	DTFIC: INCENTIVE COMPENSATION - FEDERAL ⁽¹⁾	28,459	(150,124)		(121,664)
16	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL ⁽²⁾	37,966	(87,384)		(49,418)
17	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL ⁽²⁾	22,171	(44,239)		(22,068)
18	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL ⁽²⁾	2,052,007	(214,684)		1,837,324
19	DTFLTIC: LONG-TERM INCENTIVE COMP - FEDERAL ⁽¹⁾	-	(11)		(11)
20	DTFMCC: MISC CAP COSTS - FEDERAL ⁽¹⁾	96,303	(7,347)		88,956
21	DTFNOLPREXCFED: NOL Protected Excess Fed	8,280	-		8,280
22	DTFPPE: PREPAID EXPENSES - FEDERAL ⁽²⁾	54,899	(36,282)		18,617
23	DTFPI: PROPERTY INSURANCE - FEDERAL ⁽¹⁾	1,089,092	(183,652)		905,440

Entergy New Orleans, LLC
 Formula Rate Plan
 AJ03B Income Taxes-DIT-Federal
 Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Per Book		
		A	B	C = A + B
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Net
24	DTFREGUTP: REG LIABILITY - UTP - FED ⁽¹⁾	680,612	(747,819)	(67,206)
25	DTFRAC: REGULATORY ASSET COVID19 - FEDERAL ⁽²⁾	918,759	(614,411)	304,348
26	DTFRAST: REGULATORY ASSET-FEDERAL ⁽²⁾	815,425	(72,145)	743,280
27	DTFCOR: REMOVAL COSTS - FEDERAL ⁽²⁾	416,750	(26,789)	389,962
28	DTRFM: REPAIRS & MAINTENANCE - FEDERAL ⁽²⁾	19	(293)	(274)
29	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ⁽²⁾	3,565	(5,348)	(1,783)
30	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL ⁽¹⁾	-	(49,634)	(49,634)
31	DTFEPA: SALE OF EPA ALLOWANCES - FEDERAL ⁽¹⁾	-	(0)	(0)
32	DTFSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL ⁽¹⁾	43,833	(538,495)	(494,662)
33	DTFSO: STOCK OPTIONS - FEDERAL ⁽²⁾	363	(1,058)	(695)
34	DTFSRE: STORM RESERVE ESCROW - FEDERAL ⁽¹⁾	89,674	(1,208,474)	(1,118,800)
35	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL ⁽²⁾	207	(133)	73
36	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL ⁽²⁾	13,775	(3,402)	10,374
37	DTFUR: UNBILLED REVENUE - FEDERAL ⁽¹⁾	927,015	(592,446)	334,569
38	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL ⁽¹⁾	525,367	(973,657)	(448,290)
39	DTFUP: UNFUNDED PENSION - FEDERAL ⁽²⁾	433,671	(172,350)	261,322
40	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED ⁽²⁾	3	(50)	(46)
41	Subtotal OPERATING EXPENSES	12,914,244	(9,015,032)	3,899,213

Notes:

⁽¹⁾ To eliminate items not allowed for ratemaking purposes

⁽²⁾ To eliminate prior year adjustments

⁽³⁾ Adjustment to reflect the LA state tax rate change

Energy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-Federal
Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Adjustment ⁽¹⁾⁽²⁾			F = D + E
		D	E	Net	
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Net	
1	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL ⁽²⁾	(182,510)	11,732	(170,778)	
2	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL ⁽¹⁾	(2,658)	131	(2,528)	
3	DTFBOG: AFDC BOOK ONLY GROSS - FEDERAL ⁽²⁾	(29,213)	1,878	(27,335)	
4	DTFBRL: BOND REDEMPTION LOSS - FEDERAL ⁽²⁾	-	277	277	
5	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL ⁽²⁾	(29)	453	424	
6	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL ⁽²⁾	(1,149)	-	(1,149)	
7	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL ⁽²⁾	(17,847)	7,616	(10,231)	
8	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ⁽²⁾	(4,021)	1,337	(2,683)	
9	DTFDF: DEFERRED FUEL - FEDERAL ⁽¹⁾	(1,936,268)	1,831,735	(104,533)	
10	DTFDSC: DEFERRED STORM COSTS - FEDERAL ⁽¹⁾	-	0	0	
11	DTFDAR: DEFICIENT ADIT RETAIL - FEDERAL ⁽¹⁾	(601,774)	-	(601,774)	
12	DTFER: ENVIRONMENTAL RESERVE - FEDERAL ⁽¹⁾	(3)	-	(3)	
13	DTFESI: ESI - FEDERAL	-	-	-	
14	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ⁽²⁾	-	2,218	2,218	
15	DTFIC: INCENTIVE COMPENSATION - FEDERAL ⁽¹⁾	(28,459)	150,124	121,664	
16	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL ⁽²⁾	(3,258)	-	(3,258)	
17	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL ⁽²⁾	(3,458)	33,200	29,742	
18	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL ⁽²⁾	(838,964)	3,935	(835,030)	
19	DTFLTIC: LONG-TERM INCENTIVE COMP - FEDERAL ⁽¹⁾	-	11	11	
20	DTFMCC: MISC CAP COSTS - FEDERAL ⁽¹⁾	(96,303)	7,347	(88,956)	
21	DTFNOLPREXCFED: NOL Protected Excess Fed	(4,140)	(6,625)	(10,765)	
22	DTFPPE: PREPAID EXPENSES - FEDERAL ⁽²⁾	-	521	521	
23	DTFPI: PROPERTY INSURANCE - FEDERAL ⁽¹⁾	(1,089,092)	183,652	(905,440)	

Energy New Orleans, LLC
 Formula Rate Plan
 AJ03B Income Taxes-DIT-Federal
 Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Adjustment ⁽¹⁾⁽²⁾			F = D + E
		D	E	Net	
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Net	
24	DTFREGUTP: REG LIABILITY - UTP - FED ⁽¹⁾	(680,612)	747,819	67,206	
25	DIFRAC: REGULATORY ASSET COVID19 - FEDERAL ⁽²⁾	-	5,615	5,615	
26	DIFRST: REGULATORY ASSET-FEDERAL ⁽²⁾	-	10,988	10,988	
27	DIFCOR: REMOVAL COSTS - FEDERAL ⁽²⁾	(51,150)	3,288	(47,862)	
28	DIFRM: REPAIRS & MAINTENANCE - FEDERAL ⁽²⁾	(2)	26	24	
29	DIFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ⁽²⁾	(1,097)	71	(1,026)	
30	DIFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL ⁽¹⁾	-	49,634	49,634	
31	DIFEP: SALE OF EPA ALLOWANCES - FEDERAL ⁽¹⁾	-	0	0	
32	DIFSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL ⁽¹⁾	(43,833)	538,495	494,662	
33	DIFSO: STOCK OPTIONS - FEDERAL ⁽²⁾	(284)	-	(284)	
34	DIFSRE: STORM RESERVE ESCROW - FEDERAL ⁽¹⁾	(89,674)	1,208,474	1,118,800	
35	DIFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL ⁽²⁾	-	84	84	
36	DIFTI: TAX INTEREST - AVOIDED COST - FEDERAL ⁽²⁾	(4,444)	2,691	(1,753)	
37	DIFUR: UNBILLED REVENUE - FEDERAL ⁽¹⁾	(927,015)	592,446	(334,569)	
38	DIFUA: UNCOLLECTIBLE ACCTS - FEDERAL ⁽¹⁾	(525,367)	973,657	448,290	
39	DIFUP: UNFUNDED PENSION - FEDERAL ⁽²⁾	-	45,461	45,461	
40	DIFUPD: UNITS OF PROPERTY DEDUCTION - FED ⁽²⁾	(1)	8	7	
41	Subtotal OPERATING EXPENSES	(7,162,625)	6,408,297	(754,327)	

Notes:

⁽¹⁾ To eliminate items not allowed for ratemaking purposes

⁽²⁾ To eliminate prior year adjustments

⁽³⁾ Adjustment to reflect the LA state tax rate change

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-Federal
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	G		Tax Rate Change Adjustment ⁽³⁾		H	I = G + H	J = C + F + I
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Net			
1	DTF263AD: 263A METHOD CHANGE - DSC - FEDERAL ⁽²⁾	565	(1,516)	(951)				82,087
2	DTFAMC: ACCRUED MEDICAL CLAIMS - FEDERAL ⁽¹⁾	-	-	-				-
3	DTFBOG: AFDC BOOK ONLY GROSS - FEDERAL ⁽²⁾	91	-	91				(6,101)
4	DTFBRL: BOND REDEMPTION LOSS - FEDERAL ⁽²⁾	-	-	-				-
5	DTFCLSD: CASUALTY LOSS (STORM DAMAGE) - FEDERAL ⁽²⁾	477	(460)	17				(1,469)
6	DTFCDBG: COMM DEV BLOCK GRANT-FEDERAL ⁽²⁾	468	-	468				49,286
7	DTFCSC: COMPUTER SOFTWARE CAPITALIZED - FEDERAL ⁽²⁾	447	-	447				242,277
8	DTFCAC: CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL ⁽²⁾	98	(36)	61				(9,689)
9	DTDFD: DEFERRED FUEL - FEDERAL ⁽¹⁾	-	-	-				-
10	DTFDCS: DEFERRED STORM COSTS - FEDERAL ⁽¹⁾	-	-	-				-
11	DTFDAR: DEFICIENT ADIT RETAIL - FEDERAL ⁽¹⁾	-	-	-				-
12	DTFER: ENVIRONMENTAL RESERVE - FEDERAL ⁽¹⁾	-	-	-				-
13	DTFESI: ESI - FEDERAL	-	-	-				96,869
14	DTFF106: FAS 106 - OTHER RETIRE BENEFITS - FEDERAL ⁽²⁾	-	-	-				-
15	DTFIC: INCENTIVE COMPENSATION - FEDERAL ⁽¹⁾	-	-	-				-
16	DTFIDR: INJURIES AND DAMAGES RESERVE - FEDERAL ⁽²⁾	-	-	-				(52,676)
17	DTFICAFDC: INTEREST CAPITALIZED - AFDC - FEDERAL ⁽²⁾	-	-	-				7,674
18	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL ⁽²⁾	-	-	-				1,002,294
19	DTFLTIC: LONG-TERM INCENTIVE COMP - FEDERAL ⁽¹⁾	-	-	-				-
20	DTFMCC: MISC CAP COSTS - FEDERAL ⁽¹⁾	-	-	-				-
21	DTFNOLPREXCFED: NOL Protected Excess Fed	-	-	-				(2,485)
22	DTFPPE: PREPAID EXPENSES - FEDERAL ⁽²⁾	-	-	-				19,138
23	DTFPI: PROPERTY INSURANCE - FEDERAL ⁽¹⁾	-	-	-				-

Entergy New Orleans, LLC
 Formula Rate Plan
 AJ03B Income Taxes-DIT-Federal
 Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Tax Rate Change Adjustment ⁽³⁾		I = G + H	J = C + F + I
		G	H		
		410101: Prov Defer Inc Taxes-Util-Fed	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	Net	Total Adjusted
24	DTFREGUTP: REG LIABILITY - UTP - FED ⁽¹⁾	-	-	-	-
25	DTFRAC: REGULATORY ASSET COVID19 - FEDERAL ⁽²⁾	-	-	-	309,963
26	DTFRAST: REGULATORY ASSET-FEDERAL ⁽²⁾	-	-	-	754,269
27	DTFCOR: REMOVAL COSTS - FEDERAL ⁽²⁾	-	(3,919)	(3,919)	338,180
28	DTFRM: REPAIRS & MAINTENANCE - FEDERAL ⁽²⁾	3	-	3	(248)
29	DTFRED: RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL ⁽²⁾	32	-	32	(2,777)
30	DTFEXCADITRTL: RETAIL EXCESS ADIT - FEDERAL ⁽¹⁾	-	-	-	-
31	DTFEPA: SALE OF EPA ALLOWANCES - FEDERAL ⁽¹⁾	-	-	-	-
32	DTFSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-FEDERAL ⁽¹⁾	-	-	-	-
33	DTFSO: STOCK OPTIONS - FEDERAL ⁽²⁾	-	-	-	(979)
34	DTFSRE: STORM RESERVE ESCROW - FEDERAL ⁽¹⁾	-	-	-	-
35	DTFSPEN: SUPPLEMENTAL PENSION PLAN-FEDERAL ⁽²⁾	-	-	-	157
36	DTFTI: TAX INTEREST - AVOIDED COST - FEDERAL ⁽²⁾	56	(150)	(94)	8,527
37	DTFUR: UNBILLED REVENUE - FEDERAL ⁽¹⁾	-	-	-	-
38	DTFUA: UNCOLLECTIBLE ACCTS - FEDERAL ⁽¹⁾	-	-	-	-
39	DTFUP: UNFUNDED PENSION - FEDERAL ⁽²⁾	-	-	-	306,783
40	DTFUPD: UNITS OF PROPERTY DEDUCTION - FED ⁽²⁾	1	(0)	0	(38)
41	Subtotal OPERATING EXPENSES	2,237	(6,082)	(3,844)	3,141,041

Notes:

⁽¹⁾ To eliminate items not allowed for ratemaking purposes

⁽²⁾ To eliminate prior year adjustments

⁽³⁾ Adjustment to reflect the LA state tax rate change

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Per Book			Net
		A	B	C = A + B	
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta		
1	DTS263AD: 263A METHOD CHANGE - DSC-STATE ⁽²⁾	203,136	(120,107)		83,029
2	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE ⁽¹⁾	2,831	(6,579)		(3,747)
3	DTSAFDC: AFDC BOOK ONLY GROSS - STATE ⁽²⁾	15,439	(8,523)		6,916
4	DTSBOND: BOND REACQUISITION LOSS - STATE ⁽²⁾	1,933	(615)		1,318
5	DTSCLD: CASUALTY LOSS DEDUCTION-STATE ⁽²⁾	14,447	(15,072)		(625)
6	DTSCDBG: COMM DEV BLOCK GRANT-STATE ⁽²⁾	5,619	(16,964)		(11,344)
7	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE ⁽²⁾	212,995	(93,423)		119,572
8	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE ⁽²⁾	38,003	(40,932)		(2,929)
9	DTSDFL: DEFERRED FUEL/GAS-STATE ⁽¹⁾	918,001	(814,784)		103,217
10	DTSDSC: DEFERRED STORM COSTS - STATE ⁽¹⁾	1	(0)		0
11	DTSDAR: DEFICIENT ADIT RETAIL - STATE ⁽¹⁾	-	(2,865,593)		(2,865,593)
12	DTSER: ENVIRONMENTAL RESERVE-STATE ⁽¹⁾	6	(20)		(14)
13	DTSESI: ESI STATE DEFERRED TAXES	322,362	(274,547)		47,815
14	DTSF106: FAS 106 OTHER RETIRE BEN-STATE ⁽²⁾	15,489	(4,927)		10,563
15	DTSINC: INCENTIVE-STATE ⁽¹⁾	53,014	(188,535)		(135,521)
16	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE ⁽²⁾	25,890	(61,741)		(35,851)
17	DTSINT: INTEREST CAP - AFDC - STATE ⁽²⁾	26,499	(31,954)		(5,455)
18	DTSLEAS: LEASE - RENTAL EXPENSE - STATE ⁽¹⁾	618	(7,722)		(7,104)
19	DTSLIB: LIBERALIZED DEPRECIATION - STATE ⁽²⁾	869,882	(174,320)		695,561
20	DTSLTI: LONG-TERM INCENTIVE COMP-STATE ⁽²⁾	79	(25)		54
21	DTSMCC: MISC CAP COSTS - STATE ⁽²⁾	44,764	(9,780)		34,984
22	DTSEXCADITRTL: NOL C/F-ST NONCUR ⁽¹⁾	236,352	-		236,352
23	DTSNOLC: NOL C/F-ST-CURRENT-STATE ⁽¹⁾	0	(0)		-
24	DTSPPPE: PREPAID EXPENSES - STATE ⁽²⁾	27,722	(17,850)		9,872
25	DTSPIR: PROPERTY INS RESERVE-STATE ⁽¹⁾	512,071	(217,047)		295,024

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Per Book			Net
		A	B	C = A + B	
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta		
26	DTSREGUTP: REG LIABILITY - UTP - STATE ⁽¹⁾	222,644	(151,174)		71,470
27	DTSRAC: REGULATORY ASSET COVID19 - STATE ⁽²⁾	441,919	(295,505)		146,414
28	DTSRAST: REGULATORY ASSET-STATE ⁽²⁾	448,410	(104,861)		343,549
29	DTSRC: REMOVAL COST - STATE ⁽²⁾	158,762	(31,197)		127,565
30	DTSRME: REPAIRS & MAINT EXP - STATE ⁽²⁾	22	(112)		(90)
31	DTSRED: RESEARCH & EXPERIMENTAL DEDUCTION - STATE ⁽²⁾	1,617	(2,200)		(583)
32	DTSEPA: SALE OF EPA ALLOWANCES - STATE ⁽¹⁾	-	(0)		(0)
33	DTSSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-STATE ⁽¹⁾	2,564,265	(208,729)		2,355,536
34	DTSSO: STOCK OPTIONS - STATE ⁽²⁾	734	(2,463)		(1,729)
35	DTSSTRC: STORM COST - STATE ⁽¹⁾	82	(259)		(177)
36	DTSSRE: STORM RESERVE ESCROW - STATE ⁽¹⁾	207,476	(573,460)		(365,984)
37	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE ⁽²⁾	677	(218)		459
38	DTSAC: TAX INT (AVOIDED COST) - STATE ⁽²⁾	6,756	(2,475)		4,281
39	DTSTUR: TAXABLE UNBILLED REVENUE-STATE ⁽¹⁾	430,477	(369,915)		60,562
40	DTSUNCOL: UNCOLLECT ACCTS RESERVE-STATE ⁽¹⁾	270,682	(480,836)		(210,154)
41	DTSUPEN: UNFUNDED PENSION EXP-STATE ⁽²⁾	512,315	(177,384)		334,931
42	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE ⁽²⁾	4	(19)		(15)
43	Subtotal OPERATING EXPENSES	8,813,997	(7,371,867)		1,442,130

Notes:

- ⁽¹⁾ To eliminate items not allowed for ratemaking purposes
- ⁽²⁾ To eliminate prior year adjustments
- ⁽³⁾ Adjustment to reflect the LA state tax rate change

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Adjustment ⁽¹⁾ / ₍₂₎			Net
		D	E	F = D + E	
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta		
1	DTS263AD: 263A METHOD CHANGE - DSC-STATE ⁽²⁾	(69,528)	13,662	(55,866)	
2	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE ⁽¹⁾	(2,831)	6,579	3,747	
3	DTSAFDC: AFDC BOOK ONLY GROSS - STATE ⁽²⁾	(11,129)	2,187	(8,942)	
4	DTSBOND: BOND REACQUISITION LOSS - STATE ⁽²⁾	(1,933)	615	(1,318)	
5	DTSCLD: CASUALTY LOSS DEDUCTION-STATE ⁽²⁾	(34)	173	139	
6	DTSCDBG: COMM DEV BLOCK GRANT-STATE ⁽²⁾	(109)	329	220	
7	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE ⁽²⁾	(57,912)	34,014	(23,898)	
8	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE ⁽²⁾	(11,877)	11,358	(519)	
9	DTSDFL: DEFERRED FUEL/GAS-STATE ⁽¹⁾	(918,001)	814,784	(103,217)	
10	DTSDSC: DEFERRED STORM COSTS - STATE ⁽¹⁾	(1)	0	(0)	
11	DTSDAR: DEFICIENT ADIT RETAIL - STATE ⁽¹⁾	-	2,865,593	2,865,593	
12	DTSER: ENVIRONMENTAL RESERVE-STATE ⁽¹⁾	(6)	20	14	
13	DTSESI: ESI STATE DEFERRED TAXES	-	-	-	
14	DTSF106: FAS 106 OTHER RETIRE BEN-STATE ⁽²⁾	(15,489)	4,927	(10,563)	
15	DTSINC: INCENTIVE-STATE ⁽¹⁾	(53,014)	188,535	135,521	
16	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE ⁽²⁾	(7,236)	22,749	15,513	
17	DTSENT: INTEREST CAP - AFDC - STATE ⁽²⁾	(17,345)	25,763	8,418	
18	DTSLEAS: LEASE - RENTAL EXPENSE - STATE ⁽¹⁾	(618)	7,722	7,104	
19	DTSLIB: LIBERALIZED DEPRECIATION - STATE ⁽²⁾	(257,496)	62,897	(194,599)	
20	DTSLTI: LONG-TERM INCENTIVE COMP-STATE ⁽²⁾	(79)	25	(54)	
21	DTSMCC: MISC CAP COSTS - STATE ⁽²⁾	(44,764)	9,780	(34,984)	
22	DTSEXCADITRTL: NOL C/F-ST NONCUR ⁽¹⁾	(236,352)	-	(236,352)	
23	DTSNOLC: NOL C/F-ST-CURRENT-STATE ⁽¹⁾	(0)	0	-	
24	DTSPPE: PREPAID EXPENSES - STATE ⁽²⁾	(3,641)	1,158	(2,483)	
25	DTSPIR: PROPERTY INS RESERVE-STATE ⁽¹⁾	(512,071)	217,047	(295,024)	

Entergy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas
For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Adjustment ⁽¹⁾ / ₍₂₎			Net
		D	E	F = D + E	
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta		
26	DTSREGUTP: REG LIABILITY - UTP - STATE ⁽¹⁾	(222,644)	151,174		(71,470)
27	DTSRAC: REGULATORY ASSET COVID19 - STATE ⁽²⁾	(39,208)	12,471		(26,737)
28	DTSRAST: REGULATORY ASSET-STATE ⁽²⁾	(76,731)	24,405		(52,326)
29	DTSRC: REMOVAL COST - STATE ⁽²⁾	(19,486)	3,829		(15,657)
30	DTSRME: REPAIRS & MAINT EXP - STATE ⁽²⁾	(2)	10		8
31	DTSRED: RESEARCH & EXPERIMENTAL DEDUCTION - STATE ⁽²⁾	(418)	82		(336)
32	DTSEPA: SALE OF EPA ALLOWANCES - STATE ⁽¹⁾	-	0		0
33	DTSSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-STATE ⁽¹⁾	(2,564,265)	208,729		(2,355,536)
34	DTSSO: STOCK OPTIONS - STATE ⁽²⁾	(630)	1,981		1,351
35	DTSSTRC: STORM COST - STATE ⁽¹⁾	(82)	259		177
36	DTSSRE: STORM RESERVE ESCROW - STATE ⁽¹⁾	(207,476)	573,460		365,984
37	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE ⁽²⁾	(584)	186		(398)
38	DTSAC: TAX INT (AVOIDED COST) - STATE ⁽²⁾	(3,162)	1,726		(1,436)
39	DTS TUR: TAXABLE UNBILLED REVENUE-STATE ⁽¹⁾	(430,477)	369,915		(60,562)
40	DTSUNCOL: UNCOLLECT ACCTS RESERVE-STATE ⁽¹⁾	(270,682)	480,836		210,154
41	DTSUPEN: UNFUNDED PENSION EXP-STATE ⁽²⁾	(317,452)	100,970		(216,482)
42	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE ⁽²⁾	(1)	3		2
43	Subtotal OPERATING EXPENSES	(6,374,764)	6,219,948		(154,816)

Notes:

- ⁽¹⁾ To eliminate items not allowed for ratemaking purposes
- ⁽²⁾ To eliminate prior year adjustments
- ⁽³⁾ Adjustment to reflect the LA state tax rate change

Energy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Tax Rate Change Adjustment ⁽³⁾				Total Adjusted
		G	H	I = G + H	J = C + F + I	
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta	Net		
1	DTS263AD: 263A METHOD CHANGE - DSC-STATE ⁽²⁾	7,221	(2,691)	4,530	31,694	
2	DTSAMC: ACCRUED MEDICAL CLAIMS-STATE ⁽¹⁾	-	-	-	-	
3	DTSAFDC: AFDC BOOK ONLY GROSS - STATE ⁽²⁾	-	(432)	(432)	(2,457)	
4	DTSBOND: BOND REACQUISITION LOSS - STATE ⁽²⁾	-	-	-	-	
5	DTSCLD: CASUALTY LOSS DEDUCTION-STATE ⁽²⁾	2,189	(2,270)	(81)	(567)	
6	DTSCDBG: COMM DEV BLOCK GRANT-STATE ⁽²⁾	-	(2,229)	(2,229)	(13,354)	
7	DTSCSC: COMPUTER SOFTWARE CAPITALIZED - STATE ⁽²⁾	-	(2,131)	(2,131)	93,543	
8	DTSCAC: CONTRIBUTION IN AID OF CONSTRUCTION - STATE ⁽²⁾	174	(466)	(292)	(3,741)	
9	DTSDFL: DEFERRED FUEL/GAS-STATE ⁽¹⁾	-	-	-	-	
10	DTSDSC: DEFERRED STORM COSTS - STATE ⁽¹⁾	-	-	-	-	
11	DTSDAR: DEFICIENT ADIT RETAIL - STATE ⁽¹⁾	-	-	-	-	
12	DTSER: ENVIRONMENTAL RESERVE-STATE ⁽¹⁾	-	-	-	-	
13	DTSESI: ESI STATE DEFERRED TAXES	-	-	-	47,815	
14	DTSF106: FAS 106 OTHER RETIRE BEN-STATE ⁽²⁾	-	-	-	-	
15	DTSINC: INCENTIVE-STATE ⁽¹⁾	-	-	-	-	
16	DTSIDR: INJURIES AND DAMAGES RESERVE - STATE ⁽²⁾	-	-	-	(20,338)	
17	DTSENT: INTEREST CAP - AFDC - STATE ⁽²⁾	-	-	-	2,963	
18	DTSLEAS: LEASE - RENTAL EXPENSE - STATE ⁽¹⁾	-	-	-	-	
19	DTSLIB: LIBERALIZED DEPRECIATION - STATE ⁽²⁾	-	-	-	500,962	
20	DTSLTI: LONG-TERM INCENTIVE COMP-STATE ⁽²⁾	-	-	-	-	
21	DTSMCC: MISC CAP COSTS - STATE ⁽²⁾	-	-	-	-	
22	DTSEXCADITRTL: NOL C/F-ST NONCUR ⁽¹⁾	-	-	-	-	
23	DTSNOLC: NOL C/F-ST-CURRENT-STATE ⁽¹⁾	-	-	-	-	
24	DTSPPE: PREPAID EXPENSES - STATE ⁽²⁾	-	-	-	7,389	
25	DTSPIR: PROPERTY INS RESERVE-STATE ⁽¹⁾	-	-	-	-	

Energy New Orleans, LLC
Formula Rate Plan
AJ03B Income Taxes-DIT-State
Gas

For the Test Year Ended December 31, 2021

This adjustment is to eliminate items not allowed for ratemaking purposes and prior year adjustments and to reflect tax expense at the new effective tax rate.

Line No.	Line Item	Tax Rate Change Adjustment ⁽³⁾			I = G + H	J = C + F + I
		G	H	Net		
		410120: Prov Def Inc Tax- Util Op-State	411120: Prov Def Inc Tax- Cr-Op Inc-Sta	Net	Total Adjusted	
26	DTSREGUTP: REG LIABILITY - UTP - STATE ⁽¹⁾	-	-	-	-	-
27	DTSRAC: REGULATORY ASSET COVID19 - STATE ⁽²⁾	-	-	-	119,677	119,677
28	DTSRAST: REGULATORY ASSET-STATE ⁽²⁾	-	-	-	291,223	291,223
29	DTSRC: REMOVAL COST - STATE ⁽²⁾	18,663	-	18,663	130,572	130,572
30	DTSRME: REPAIRS & MAINT EXP - STATE ⁽²⁾	-	(14)	(14)	(96)	(96)
31	DTSRD: RESEARCH & EXPERIMENTAL DEDUCTION - STATE ⁽²⁾	-	(153)	(153)	(1,072)	(1,072)
32	DTSEPA: SALE OF EPA ALLOWANCES - STATE ⁽¹⁾	-	-	-	-	-
33	DTSTRCA: STATE TAX RATE CHANGE ADJUSTMENT-STATE ⁽¹⁾	-	-	-	-	-
34	DTSSO: STOCK OPTIONS - STATE ⁽²⁾	-	-	-	(378)	(378)
35	DTSTRC: STORM COST - STATE ⁽¹⁾	-	-	-	-	-
36	DTSSRE: STORM RESERVE ESCROW - STATE ⁽¹⁾	-	-	-	-	-
37	DTSSPEN: SUPPLEMENTAL PENSION PLAN-STATE ⁽²⁾	-	-	-	61	61
38	DTSAC: TAX INT (AVOIDED COST) - STATE ⁽²⁾	713	(266)	447	3,292	3,292
39	DTSTUR: TAXABLE UNBILLED REVENUE-STATE ⁽¹⁾	-	-	-	-	-
40	DTSUNCOL: UNCOLLECT ACCTS RESERVE-STATE ⁽¹⁾	-	-	-	-	-
41	DTSUPEN: UNFUNDED PENSION EXP-STATE ⁽²⁾	-	-	-	118,449	118,449
42	DTSUPD: UNITS OF PROPERTY DEDUCTION - STATE ⁽²⁾	1	(3)	(2)	(15)	(15)
43	Subtotal OPERATING EXPENSES	28,960	(10,654)	18,307	1,305,622	1,305,622

Notes:

⁽¹⁾ To eliminate items not allowed for ratemaking purposes

⁽²⁾ To eliminate prior year adjustments

⁽³⁾ Adjustment to reflect the LA state tax rate change

Entergy New Orleans, LLC
Formula Rate Plan
AJ03C Unprotected Deficient ADIT
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect unprotected deficient ADIT related to the state tax rate change and to remove associated ADIT deficient/excess regulatory balances.

Line No.	Account and Description	Amount
1	254331: Excess ADIT Retail ⁽¹⁾	(11,686,114)
2	18233D: Deficient ADIT Retail ⁽¹⁾	(2,263,819)
3	Subtotal REGULATORY ASSETS AND LIABILITIES	<u>(13,949,932)</u>
4	410101: Prov Defer Inc Taxes-Util-Fed	240,518
5	Subtotal OPERATING EXPENSES	<u>240,518</u>

Notes:

⁽¹⁾ Reference RB 11.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ03C Unprotected Deficient ADIT
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect unprotected deficient ADIT related to the state tax rate change and to remove associated ADIT deficient/excess regulatory balances.

Line No.	Account	Description	Amount
To remove per book ADIT deficient/excess regulatory balances.			
1	18233D	Deficient ADIT Retail ⁽¹⁾	(2,263,819)
2	254331	Excess ADIT Retail ⁽¹⁾	<u>(11,686,114)</u>
3		Total ADIT Deficient/Excess Regulatory Balances Removed ⁽¹⁾	<u><u>(13,949,932)</u></u>
To collect deficient ADIT due to LA state tax rate change.			
4	410101	Prov Defer Inc Taxes-Util-Fed	<u>240,518</u>
5		Total Deficient Unprotected Tax	<u><u>240,518</u></u>

Notes:

⁽¹⁾ Reference RB 11.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ04A Regulatory Debits and Credits
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove amortization of the retired meters since another adjustment proforms in the Retired Plant Revenue Requirement.

Line No.	Account and Description	Amount
1	407000: Amortization Of Property Loss	(86,112)
2	Subtotal OPERATING EXPENSES	(86,112)

Entergy New Orleans, LLC
Formula Rate Plan
AJ04E Retired Plant Revenue Requirement
Gas
For the Test Year Ended December 31, 2021

Adjustment to proform in the Retired Plant Revenue Requirement as agreed in the Council Resolution R-18-37 which includes a return on the Stranded Meter ADIT per the AIP to Council Resolutions R-15-194 and R-17-504 and to remove the Stranded Meter ADIT from Rate Base per Council Resolution R-20-67.

Line No.	Account and Description	Amount ⁽¹⁾
1	282111: Liberalized Depreciation-Fed	440,926
2	282112: Liberalized Deprec - State	107,838
3	Subtotal ACCUMULATED DEFERRED INCOME TAXES	548,764
4	407348: Regulatory Debits	329,735
5	Subtotal OPERATING EXPENSES	329,735

Note:

⁽¹⁾ Reference AJ04E.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ04E Retired Plant Revenue Requirement
Gas
For the Test Year Ended December 31, 2021

Adjustment to proform in the Retired Plant Revenue Requirement as agreed in the Council Resolution R-18-37 which includes a return on the Stranded Meter ADIT per the AIP to Council Resolutions R-15-194 and R-17-504 and to remove the Stranded Meter ADIT from Rate Base per Council Resolution R-20-67.

Line No.	Account and Description	Amount
Calculation of the Annual Revenue Requirement for Retired Plant:		
1	282111: Liberalized Depreciation-Fed	(440,926)
2	282112: Liberalized Deprec - State	(107,838)
3	Total ADIT for Retired Meters ⁽¹⁾	(548,764)
4	Rate of Return Implied per R-18-37	5.52%
5	Return on the Stranded Meter ADIT (Ln 3 * Ln 4) ⁽⁴⁾	(30,265)
6	Annual Revenue Requirement for Retired Meters ⁽²⁾	360,000
7	Adjusted Annual Revenue Requirement for Retired Meters ⁽³⁾	329,735
8	Remove Stranded Meter ADIT from Rate Base per the Amortization Schedule:	
9	282111: Liberalized Depreciation-Fed	440,926
10	282112: Liberalized Deprec - State	107,838
11	Total Stranded Meter ADIT ^{(1) (4)}	548,764

Notes:

⁽¹⁾ Reference AJ04E.3

⁽²⁾ Reference Council Resolution R-18-37

⁽³⁾ Line 6 + Line 5

⁽⁴⁾ Reference Council Resolution R-20-67

Entergy New Orleans, LLC
Formula Rate Plan
AJ04E Retired Plant Revenue Requirement
Gas
For the Test Year Ended December 31, 2021

Adjustment to proform in the Retired Plant Revenue Requirement in Council Resolution R-18-37 which includes a return on the Stranded Meter ADIT per the AIP to Council Resolutions R-15-194 and R-17-504 and to remove the Stranded Meter ADIT from Rate Base per Council Resolution R-20-67.

Annual Amortization Schedule for Retired Plant Revenue Requirement

Description	Amount	Turn Period	Per Book Return S/B	Federal ADIT - Activity	State ADIT - Activity	Total ADIT - Activity	Federal ADIT - Balance	State ADIT - Balance	Total ADIT - Balance	Cost of Service or FRP Test Period
Value of Retired Meters	\$ 3,100,048									
Implied Return @ \$2.4M/Yr.	5.52%									
NPV of \$2.4M/Yr. @ Implied Return	\$3,100,048	12	\$ 258,337				\$ (661,389)	\$ (161,757)	\$ (823,146)	
Annual Amortization										
Yr 1	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (606,273)	\$ (148,277)	\$ (754,551)	2018
Yr 2	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (551,158)	\$ (134,798)	\$ (685,955)	2019
Yr 3	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (496,042)	\$ (121,318)	\$ (617,360)	2020
Yr 4	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (440,926)	\$ (107,838)	\$ (548,764)	2021
Yr 5	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (385,810)	\$ (94,358)	\$ (480,169)	2022
Yr 6	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (330,695)	\$ (80,879)	\$ (411,573)	2023
Yr 7	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (275,579)	\$ (67,399)	\$ (342,978)	2024
Yr 8	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (220,463)	\$ (53,919)	\$ (274,382)	2025
Yr 9	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (165,347)	\$ (40,439)	\$ (205,787)	2026
Yr 10	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (110,232)	\$ (26,960)	\$ (137,191)	2027
Yr 11	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ (55,116)	\$ (13,480)	\$ (68,596)	2028
Yr 12	\$ 360,000		\$ 258,337	\$ 55,116	\$ 13,480	\$ 68,596	\$ -	\$ -	\$ -	2029
Total	\$ 4,320,000		\$ 3,100,048	\$ 661,389	\$ 161,757	\$ 823,146				

Entergy New Orleans, LLC
Formula Rate Plan
AJ04F Rate Case Expenses
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove regulatory asset balance from rate base since ENOL Rate Case Reg Asset will be fully amortized as of 7/31/22 along with the amortization expense and associated tax.

Line No.	Account and Description	Amount ⁽¹⁾
1	283307: ADIT Other - Reg Assets - Fed	102,423
2	283308: ADIT Other - Reg Assets - St	39,546
3	Subtotal ACCUMULATED DEFERRED INCOME TAXES	141,969
4	1823G8: ENOL 2018 Rate Case - Gas	(527,275)
5	Subtotal REGULATORY ASSETS AND LIABILITIES	(527,275)
6	910000: Misc Cust Ser & Information Ex	(790)
7	926000: Employee Pension & Benefits	(37,961)
8	926NS1: ASC 715 NSC - Emp Pens & Ben	(4,103)
9	928000: Regulatory Commission Expense	(491,094)
10	4031AM: Deprec Exp billed from Serv Co	(14,548)
11	408110: Employment Taxes	(10,528)
12	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	(102,423)
13	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	(39,546)
14	Subtotal OPERATING EXPENSES	(700,993)
15	EXNUSM: Current Tax Schedule M	527,275
16	Subtotal STATE TAXABLE INCOME	527,275

Notes:

⁽¹⁾ Reference AJ04F.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ04F Rate Case Expenses
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove regulatory asset balance from rate base since ENOL Rate Case Reg Asset will be fully amortized as of 7/31/22 along with the amortization expense and associated tax.

Line No.	Account	Description	Amount
1		To remove regulatory asset balance from rate base since ENOL Rate Case Reg Asset will be fully amortized as of 7/31/22.	
2	1823G8	Reg Asset ENOL Rate Case 2018 - Gas ⁽¹⁾	(527,275)
3		Less Accumulated Deferred Income Tax @ 26.925%	141,969
4		Total Regulatory Asset and ADIT Balance Removed	<u>(385,306)</u>
5		To remove 2021 amortization expenses since ENOL Rate Case Reg Asset will be fully amortized as of 7/31/22.	
6	4031AM	Deprec Exp billed from Serv Co	(14,548)
7	408110	Employment Taxes	(10,528)
8	910000	Misc Cust Ser & Information Ex	(790)
9	926000	Employee Pension & Benefits	(37,961)
10	926NS1	ASC 715 NSC - Emp Pens & Ben	(4,103)
11	928000	Regulatory Commission Expense	(491,094)
12		Total Amortization Expenses Removed	<u>(559,025)</u>
13	EXNUSM	Schedule M for Rate Case Expense	527,275
14	411110	Prov Def Inc Tax-Cr-Op Inc-Fed	(102,423)
15	411120	Prov Def Inc Tax-Cr-Op Inc-Sta	(39,546)

Notes:

⁽¹⁾ Reference RB 11.1

Entergy New Orleans, LLC
Rate Case Expenses
CNO Docket No. UD-18-07

36 Term (months)
(513,474) Annual Payment
(42,790) Monthly Payment

Rate Case Amortization Schedule

Periods	Date	Beg Bal	Amortization		End Bal
			Principal		
1	08/31/19	1,540,423	(42,790)		1,497,633
2	09/30/19	1,497,633	(42,790)		1,454,844
3	10/31/19	1,454,844	(42,790)		1,412,054
4	11/30/19	1,412,054	(42,790)		1,369,265
5	12/31/19	1,369,265	(42,790)		1,326,475
6	01/31/20	1,326,475	(42,790)		1,283,686
7	02/29/20	1,283,686	(42,790)		1,240,896
8	03/31/20	1,240,896	(42,790)		1,198,107
9	04/30/20	1,198,107	(42,790)		1,155,317
10	05/31/20	1,155,317	(42,790)		1,112,528
11	06/30/20	1,112,528	(42,790)		1,069,738
12	07/31/20	1,069,738	(42,790)		1,026,948
13	08/31/20	1,026,948	(42,790)		984,159
14	09/30/20	984,159	(42,790)		941,369
15	10/31/20	941,369	(42,790)		898,580
16	11/30/20	898,580	(42,790)		855,790
17	12/31/20	855,790	(42,790)		813,001
18	01/31/21	813,001	(42,790)		770,211
19	02/28/21	770,211	(42,790)		727,422
20	03/31/21	727,422	(42,790)		684,632
21	04/30/21	684,632	(42,790)		641,843
22	05/31/21	641,843	(42,790)		599,053
23	06/30/21	599,053	(42,790)		556,264
24	07/31/21	556,264	(42,790)		513,474
25	08/31/21	513,474	(42,790)		470,685
26	09/30/21	470,685	(42,790)		427,895
27	10/31/21	427,895	(42,790)		385,106
28	11/30/21	385,106	(42,790)		342,316
29	12/31/21	342,316	(42,790)		299,527
30	01/31/22	299,527	(42,790)		256,737
31	02/28/22	256,737	(42,790)		213,948
32	03/31/22	213,948	(42,790)		171,158
33	04/30/22	171,158	(42,790)		128,369
34	05/31/22	128,369	(42,790)		85,579
35	06/30/22	85,579	(42,790)		42,790
36	07/31/22	42,790	(42,790)		0
TOTAL			(1,540,423)		

Entergy New Orleans, LLC
Formula Rate Plan
AJ04H COVID-19 Adjustment
Gas
For the Test Year Ended December 31, 2021

Adjustment to recognize one year amortization for the Reg Assets related to COVID incremental costs and incremental COVID bad debt expense as authorized by Resolution R-20-133, and to remove a prior period correction to per book expenses associated with incremental COVID expenses.

Line No.	Account and Description	Amount
1	283149: Reg Asset Covid 19 - Fed ⁽¹⁾	337,214
2	283150: Reg Asset Covid 19 - State ⁽¹⁾	130,199
3	Subtotal ACCUMULATED DEFERRED INCOME TAXES	467,413
4	1823CB: Reg asset Covid 19 bad debt ⁽¹⁾	(1,689,648)
5	1823CV: Reg asset Covid 19 ⁽¹⁾	(46,333)
6	Subtotal REGULATORY ASSETS AND LIABILITIES	(1,735,981)
7	870000: Operation Supervision & Eng ⁽²⁾	(1,993)
8	871000: Distribution Load Dispatching ⁽²⁾	(46)
9	880000: Other Expenses ⁽²⁾	(117,837)
10	886000: Maint. Of Structures & Improv ⁽²⁾	(11,653)
11	894000: Maint. Of Other Equipment ⁽²⁾	(4,494)
12	904000: Uncollectible Accounts ⁽¹⁾	542,125
13	4074CV: Reg credit Covid 19 ⁽¹⁾	46,333
14	411110: Prov Def Inc Tax-Cr-Op Inc-Fed ⁽¹⁾	(337,214)
15	411120: Prov Def Inc Tax-Cr-Op Inc-Sta ⁽¹⁾	(130,199)
16	Subtotal OPERATING EXPENSES	(14,978)
17	EXNUSM: Current Tax Schedule M ⁽¹⁾	1,735,980
18	Subtotal STATE TAXABLE INCOME	1,735,980

Notes:

⁽¹⁾ Reference AJ04H.2

⁽²⁾ Reference AJ04H.3

Entergy New Orleans, LLC
Formula Rate Plan
AJ04H COVID-19 Adjustments
Gas
For the Test Year Ended December 31, 2021

Adjustment to recognize one year amortization for the Reg Asset related to COVID incremental costs and incremental COVID bad debt expense as authorized by Resolution R-20-133.

Line No.	Account and Description	Amount
1	1823CB: Reg asset Covid 19 bad debt	(1,689,648)
2	1823CV: Reg asset Covid 19	(46,333)
3	283149: Reg Asset Covid 19 - Fed	337,214
4	283150: Reg Asset Covid 19 - State	130,199
5	Total Reduction to Rate Base	<u><u>(1,268,568)</u></u>
6	904000: Uncollectible Accounts ⁽¹⁾	542,125
7	4074CV: Reg credit Covid 19 ⁽²⁾	46,333
8	Total One Year Amortization	<u><u>588,458</u></u>
9	EXNUSM: Current Tax Schedule M	1,735,980
10	411110: Prov Def Inc Tax-Cr-Op Inc-Fed	(337,214)
11	411120: Prov Def Inc Tax-Cr-Op Inc-Sta	(130,199)

Notes:

⁽¹⁾ Reference AJ04H.4

⁽²⁾ Reference AJ04H.5

Entergy New Orleans, LLC
Formula Rate Plan
AJ04H COVID-19 Adjustments
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove prior period correction to per book expenses associated with incremental COVID expenses.

Line No.	Account and Description	Amount ⁽¹⁾
1	870000: Operation Supervision & Eng	(1,993)
2	871000: Distribution Load Dispatching	(46)
3	880000: Other Expenses	(117,837)
4	886000: Maint. Of Structures & Improv	(11,653)
5	894000: Maint. Of Other Equipment	(4,494)
6	Subtotal OPERATING EXPENSES	<u>(136,024)</u>

Notes:

⁽¹⁾ In 2021, ENO determined that certain costs deferred to the COVID-19 regulatory assets in December 2020 should not have been deferred.

Entergy New Orleans, LLC
Formula Rate Plan
AJ04H COVID-19 Adjustment
Gas
For the Test Year Ended December 31, 2021

COVID-19 Bad Debt Amortization Schedule

60 Term (months)
(542,125) Annual Payment
(45,177) Monthly Payment

Periods	Date	Amortization		End Bal
		Beg Bal	Principal	
0	03/31/22	2,710,626 ⁽¹⁾		2,710,626
1	09/30/22	2,710,626	(45,177)	2,665,449
2	10/31/22	2,665,449	(45,177)	2,620,272
3	11/30/22	2,620,272	(45,177)	2,575,095
4	12/31/22	2,575,095	(45,177)	2,529,918
5	01/31/23	2,529,918	(45,177)	2,484,741
6	02/28/23	2,484,741	(45,177)	2,439,563
7	03/31/23	2,439,563	(45,177)	2,394,386
8	04/30/23	2,394,386	(45,177)	2,349,209
9	05/31/23	2,349,209	(45,177)	2,304,032
10	06/30/23	2,304,032	(45,177)	2,258,855
11	07/31/23	2,258,855	(45,177)	2,213,678
12	08/31/23	2,213,678	(45,177)	2,168,501
13	09/30/23	2,168,501	(45,177)	2,123,324
14	10/31/23	2,123,324	(45,177)	2,078,147
15	11/30/23	2,078,147	(45,177)	2,032,970
16	12/31/23	2,032,970	(45,177)	1,987,792
17	01/31/24	1,987,792	(45,177)	1,942,615
18	02/29/24	1,942,615	(45,177)	1,897,438
19	03/31/24	1,897,438	(45,177)	1,852,261
20	04/30/24	1,852,261	(45,177)	1,807,084
21	05/31/24	1,807,084	(45,177)	1,761,907
22	06/30/24	1,761,907	(45,177)	1,716,730
23	07/31/24	1,716,730	(45,177)	1,671,553
24	08/31/24	1,671,553	(45,177)	1,626,376
25	09/30/24	1,626,376	(45,177)	1,581,199
26	10/31/24	1,581,199	(45,177)	1,536,021
27	11/30/24	1,536,021	(45,177)	1,490,844
28	12/31/24	1,490,844	(45,177)	1,445,667
29	01/31/25	1,445,667	(45,177)	1,400,490
30	02/28/25	1,400,490	(45,177)	1,355,313
31	03/31/25	1,355,313	(45,177)	1,310,136
32	04/30/25	1,310,136	(45,177)	1,264,959
33	05/31/25	1,264,959	(45,177)	1,219,782
34	06/30/25	1,219,782	(45,177)	1,174,605
35	07/31/25	1,174,605	(45,177)	1,129,428
36	08/31/25	1,129,428	(45,177)	1,084,250
37	09/30/25	1,084,250	(45,177)	1,039,073
38	10/31/25	1,039,073	(45,177)	993,896
39	11/30/25	993,896	(45,177)	948,719
40	12/31/25	948,719	(45,177)	903,542
41	01/31/26	903,542	(45,177)	858,365
42	02/28/26	858,365	(45,177)	813,188
43	03/31/26	813,188	(45,177)	768,011
44	04/30/26	768,011	(45,177)	722,834
45	05/31/26	722,834	(45,177)	677,656
46	06/30/26	677,656	(45,177)	632,479
47	07/31/26	632,479	(45,177)	587,302
48	08/31/26	587,302	(45,177)	542,125
49	09/30/26	542,125	(45,177)	496,948
50	10/31/26	496,948	(45,177)	451,771
51	11/30/26	451,771	(45,177)	406,594
52	12/31/26	406,594	(45,177)	361,417
53	01/31/27	361,417	(45,177)	316,240
54	02/28/27	316,240	(45,177)	271,063
55	03/31/27	271,063	(45,177)	225,885
56	04/30/27	225,885	(45,177)	180,708
57	05/31/27	180,708	(45,177)	135,531
58	06/30/27	135,531	(45,177)	90,354
59	07/31/27	90,354	(45,177)	45,177
60	08/31/27	45,177	(45,177)	(0)
TOTAL			(2,710,626)	

Notes:

⁽¹⁾ Represents per book balance as of 3/31/2022, to align the per book balance in account 1823CB to the proper level of amortization for the rate effective period.

Entergy New Orleans, LLC
Formula Rate Plan
AJ04H COVID-19 Adjustment
Gas
For the Test Year Ended December 31, 2021

COVID-19 Incremental Costs Amortization Schedule

60 Term (months)
(46,333) Annual Payment
(3,861) Monthly Payment

Periods	Date	Amortization		End Bal
		Beg Bal	Principal	
1	09/30/22	231,663	(3,861)	227,802
2	10/31/22	227,802	(3,861)	223,941
3	11/30/22	223,941	(3,861)	220,080
4	12/31/22	220,080	(3,861)	216,219
5	01/31/23	216,219	(3,861)	212,358
6	02/28/23	212,358	(3,861)	208,497
7	03/31/23	208,497	(3,861)	204,636
8	04/30/23	204,636	(3,861)	200,775
9	05/31/23	200,775	(3,861)	196,914
10	06/30/23	196,914	(3,861)	193,053
11	07/31/23	193,053	(3,861)	189,191
12	08/31/23	189,191	(3,861)	185,330
13	09/30/23	185,330	(3,861)	181,469
14	10/31/23	181,469	(3,861)	177,608
15	11/30/23	177,608	(3,861)	173,747
16	12/31/23	173,747	(3,861)	169,886
17	01/31/24	169,886	(3,861)	166,025
18	02/29/24	166,025	(3,861)	162,164
19	03/31/24	162,164	(3,861)	158,303
20	04/30/24	158,303	(3,861)	154,442
21	05/31/24	154,442	(3,861)	150,581
22	06/30/24	150,581	(3,861)	146,720
23	07/31/24	146,720	(3,861)	142,859
24	08/31/24	142,859	(3,861)	138,998
25	09/30/24	138,998	(3,861)	135,137
26	10/31/24	135,137	(3,861)	131,276
27	11/30/24	131,276	(3,861)	127,415
28	12/31/24	127,415	(3,861)	123,554
29	01/31/25	123,554	(3,861)	119,693
30	02/28/25	119,693	(3,861)	115,832
31	03/31/25	115,832	(3,861)	111,970
32	04/30/25	111,970	(3,861)	108,109
33	05/31/25	108,109	(3,861)	104,248
34	06/30/25	104,248	(3,861)	100,387
35	07/31/25	100,387	(3,861)	96,526
36	08/31/25	96,526	(3,861)	92,665
37	09/30/25	92,665	(3,861)	88,804
38	10/31/25	88,804	(3,861)	84,943
39	11/30/25	84,943	(3,861)	81,082
40	12/31/25	81,082	(3,861)	77,221
41	01/31/26	77,221	(3,861)	73,360
42	02/28/26	73,360	(3,861)	69,499
43	03/31/26	69,499	(3,861)	65,638
44	04/30/26	65,638	(3,861)	61,777
45	05/31/26	61,777	(3,861)	57,916
46	06/30/26	57,916	(3,861)	54,055
47	07/31/26	54,055	(3,861)	50,194
48	08/31/26	50,194	(3,861)	46,333
49	09/30/26	46,333	(3,861)	42,472
50	10/31/26	42,472	(3,861)	38,611
51	11/30/26	38,611	(3,861)	34,749
52	12/31/26	34,749	(3,861)	30,888
53	01/31/27	30,888	(3,861)	27,027
54	02/28/27	27,027	(3,861)	23,166
55	03/31/27	23,166	(3,861)	19,305
56	04/30/27	19,305	(3,861)	15,444
57	05/31/27	15,444	(3,861)	11,583
58	06/30/27	11,583	(3,861)	7,722
59	07/31/27	7,722	(3,861)	3,861
60	08/31/27	3,861	(3,861)	(0)
TOTAL			(231,663)	

**Entergy New Orleans, LLC
Formula Rate Plan
Ratemaking Adjustments for Evaluation Report Based on Test Year 2022 and 2023
Gas
For the Test Year Ended December 31, 2021**

Not Applicable

Entergy New Orleans, LLC
Formula Rate Plan
AJ06A Miscellaneous
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove certain advertising expenses and other expenses for which ENO is not seeking recovery.

Line No.	Account and Description	Amount
1	549000: Misc Oth Pwr Generation Exps	(21)
2	870000: Operation Supervision & Eng	(3,495)
3	909000: Information & Instruct Adv Ex	(7)
4	910000: Misc Cust Ser & Information Ex	(26)
5	920000: Adm & General Salaries	460
6	921000: Office Supplies And Expenses	(1,821)
7	923000: Outside Services Employed	11,902
8	930100: General Advertising Expenses	(36,044)
9	Subtotal OPERATING EXPENSES	<u>(29,053)</u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ06B ESI, Bank Loans, and Customer Deposits Interest
Gas
For the Test Year Ended December 31, 2021

Adjustment to reclassify interest on gas customer deposits, bank loans interest expense, FIN48 interest, and ESI interest expense from below-the-line accounts to above-the-line accounts that are included as part of the formula rate plan.

Line No.	Account and Description	Amount
1	923000: Outside Services Employed ⁽¹⁾	5,506
2	COSADJ: Interest Exp on Customer Dep ⁽²⁾	212,990
3	COSOCF: Other Credit Fees & FIN48 Int ⁽³⁾	35,219
4	Subtotal OPERATING EXPENSES	253,715

Notes:

⁽¹⁾ To reclass the ESI interest billed to ENO that is recorded in accounts 419000, 419011, 430000 and 431000 to account 923000.

⁽²⁾ To reclass the interest on customer deposits (Account 431001) recorded below-the-line up to operating expense.

⁽³⁾ To reclass the interest on bank loans (Account 431006) relating to the commitment fees for the ENO Revolver and interest associated with FIN48 ADIT liabilities.

Entergy New Orleans, LLC
Formula Rate Plan
AJ06C Storm Costs
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove the lock box reserve from rate base and Accumulated Provision for Property Insurance from account 228100.

Line No.	Account and Description	Amount ⁽¹⁾
1	228100: Accum Prov For Prop Insurance	36,674
2	2281LB: Storm Damage Reserve Lock Box	2,617,521
3	Subtotal PROPERTY INSURANCE RESERVE	2,654,196

Notes:

⁽¹⁾ Reference RB 6.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ06D Product Line Reclass
Gas
For the Test Year Ended December 31, 2021

Adjustment to reclassify product line expenses and rate base items between Gas and Electric.

Line No.	Account and Description	Amount
1	154PAS: General Inventory-Passport	516,406
2	163000: Stores Expenses Undistributed	1,079,117
3	Subtotal MATERIALS AND SUPPLIES	1,595,523
4	165000: Prepayments	17,398
5	165005: Pp Taxes - Corp Franch Tax	(311,516)
6	165100: Prepaid Insurance	219,203
7	165C01: PPD Long Term Cloud Prepays	(395)
8	165CST: PPD Current Cloud Prepays	(744)
9	165RNT: Prepaid Rent Expense	(783)
10	165400: Prepaid Ins Directors&Officers	11,862
11	165004: Pp Taxes-Regulatory Commis.	25,795
12	165730: Pp Tax-Lic-Occup	(1,569)
13	165303: Pp Taxes - Franchise - Ms	7,768
14	165403: Pp Taxes Franchise-La	1,066,418
15	Subtotal PREPAYMENTS	1,033,437
16	228200: Accum Prov For Injuries & Dam	14,447
17	228210: Reserve For Inj & Dam - Legal	8,836
18	Subtotal INJURIES & DAMAGES RESERVES	23,283
19	242309: Non-QualPenFundedStats -Curr	(5,226)
20	253012: PensionLiab-Funded Status	7,198,279
21	253013: Supplemental Pension Plan	(133,919)
22	Subtotal UNFUNDED PENSION ⁽¹⁾	7,059,134
23	235001: Customer Deposits (Active)	(6,278,637)
24	Subtotal CUSTOMER DEPOSITS	(6,278,637)
25	859000: Other Expenses-Gas Transm	996
26	870000: Operation Supervision & Eng	61,520
27	871000: Distribution Load Dispatching	19,903
28	881000: Rents - Oper of the Distr Sys	270
29	901000: Supervision	(37,482)
30	903001: Customer Records	89,056
31	903002: Collection Expense	3,101
32	905000: Misc Customer Accounts Exp	2,203
33	907000: Supervision	9,055
34	908000: Customer Assistance Expenses	11,435
35	909000: Information & Instruct Adv Ex	6
36	910000: Misc Cust Ser &Information Ex	116
37	920000: Adm & General Salaries	(19,827)
38	921000: Office Supplies And Expenses	29
39	923000: Outside Services Employed	(7,093)
40	925000: Injuries & Damages Expense	(83)
41	926000: Employee Pension & Benefits	(741)
42	926NS1: ASC 715 NSC - Emp Pens & Ben	(599)
43	930100: General Advertising Expenses	36
44	930200: Miscellaneous General Expense	(123)
45	931000: Rents-Cust Accts,Serv,Sales,GA	81
46	4031AM: Deprec Exp billed from Serv Co	(346)
47	408110: Employment Taxes	(269)
48	Subtotal OPERATING EXPENSES	131,246

Notes:

⁽¹⁾ Reference AJ06D.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ06D Product Reclss (Pension)
Electric and Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Electric and Gas product split for year-end 2021 level prepaid pension asset in rate base.

Line No.	Description	Amount
1	Per Book Total Company Pension Liability Including SFAS 158:	
2	242309: Non-Qualified Pension Funded Status - Current Portion	(30,741)
3	253012: Qualified Pension Funded Status	(23,013,731)
4	253013: Non-Qualified Pension Funded Status - Non-Current Portion	(1,038,594)
5	Total Company Per Books ⁽¹⁾	<u>(24,083,065)</u>
6	Adjustment to Eliminate Unrecognized (Gains)/Losses included in:	
7	253012: Qualified Pension Funded Status	65,356,547
8	253013: Non-Qualified Pension Funded Status - Non-Current Portion	250,834
9	Eliminate Total Company SFAS 158 ⁽²⁾	<u>65,607,380</u>
10	Per Book Prepaid/(Accrued) Pension ⁽³⁾	<u>41,524,315</u>
11	Allocation to Electric and Gas:	
12	Electric	83%
13	Gas	17%
14	Electric Adjusted Rate Base Amount ⁽⁴⁾	34,465,182
15	Gas Adjusted Rate Base Amount ⁽⁵⁾	7,059,134
16	Adjustment to Eliminate Unrecognized (Gains)/Losses included in:	
17	253012: Qualified Pension Funded Status	65,356,547
18	253013: Non-Qualified Pension Funded Status - Non-Current Portion	250,834
19	Adjustment to Electric Unrecognized (Gains)/Losses included in:	
20	242309: Non-Qualified Pension Funded Status - Current Portion ⁽⁶⁾	5,226
21	253012: Qualified Pension Funded Status ⁽⁷⁾	(7,198,279)
22	253013: Non-Qualified Pension Funded Status - Non-Current Portion ⁽⁸⁾	133,919
23	Total Electric Adjustment	<u><u>58,548,247</u></u>
24	Adjustment to Gas Unrecognized (Gains)/Losses included in:	
25	242309: Non-Qualified Pension Funded Status - Current Portion ⁽⁹⁾	(5,226)
26	253012: Qualified Pension Funded Status ⁽¹⁰⁾	7,198,279
27	253013: Non-Qualified Pension Funded Status - Non-Current Portion ⁽¹¹⁾	(133,919)
28	Total Gas Adjustment	<u><u>7,059,134</u></u>

Notes:

⁽¹⁾ Line 2 + Line 3 + Line 4

⁽²⁾ Line 7 + Line 8

⁽³⁾ Line 5 + Line 9

⁽⁴⁾ Line 10 * Line 12

⁽⁵⁾ Line 10 * Line 13

⁽⁶⁾ Line 2 * Line 13 * -1

⁽⁷⁾ (Line 3 + Line 7) * Line 13 * -1

⁽⁸⁾ (Line 4 + Line 8) * Line 13 * -1

⁽⁹⁾ Line 2 * Line 13

⁽¹⁰⁾ (Line 3 + Line 7) * Line 13

⁽¹¹⁾ (Line 4 + Line 8) * Line 13

Entergy New Orleans, LLC
Formula Rate Plan
AJ06E Taxes Other Than Income
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove Local Franchise Tax Expense collected through the Franchise Fee Rider.

Line No.	Account and Description	Amount ⁽¹⁾
1	408154: Franchise Tax - Local	<u>(4,527,022)</u>
2	Subtotal OPERATING EXPENSES	<u>(4,527,022)</u>

Notes:

⁽¹⁾ Reference EX 6.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ06G Stock Options and Incentives
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove the Long Term Incentive Plan, Equity Awards Plan, Stock Options Expense, Restricted Share Awards Plan, and Restricted Stock Incentives per the Council Resolution R-10-479 and Council Resolution R-19-457, as amended by Resolution R-20-67.

Line No.	Account and Description	Amount ⁽¹⁾
1	880000: Other Expenses	(9,631)
2	901000: Supervision	(7,354)
3	920000: Adm & General Salaries	(337,889)
4	926000: Employee Pension & Benefits	(37,290)
5	408110: Employment Taxes	(10,311)
6	Subtotal OPERATING EXPENSES	<u>(402,476)</u>

Notes:

⁽¹⁾ Reference AJ06G.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ06G Stock Options and Incentives
Gas
For the Test Year Ended December 31, 2021

Adjustment to remove the Long Term Incentive Plan, Equity Awards Plan, Stock Options Expense, Restricted Share Awards Plan, and Restricted Stock Incentives per the Council Resolution R-10-479 and Council Resolution R-19-457, as amended by Resolution R-20-67.

Line No.	Account	Project Code and Description	ENO Direct	ESI/Other	Total
1	408110	F5PCZZ4045: LONG-TERM EXECUTIVE INCENTIVE PLAN	-	(4,179)	(4,179)
2	408110	F5PCZZ4090: RESTRICTED SHARE AWARDS	-	(636)	(636)
3	408110	F5PPZZ4091: Restricted Stock Incentive	(635)	(4,862)	(5,497)
4	880000	F5PPZZ4091: Restricted Stock Incentive	-	(9,631)	(9,631)
5	901000	F5PPZZ4091: Restricted Stock Incentive	(5,815)	(1,539)	(7,354)
6	920000	F5PCZZ4045: LONG-TERM EXECUTIVE INCENTIVE PLAN	(13,949)	(137,730)	(151,679)
7	920000	F5PCZZ4090: RESTRICTED SHARE AWARDS	-	(18,654)	(18,654)
8	920000	F5PPZZ4091: Restricted Stock Incentive	(22,216)	(145,340)	(167,556)
9		Total	(42,616)	(322,570)	(365,186)
10					
11	926000	Total Stock Options Adjustment			(37,290)
12					
13		Total Stock Options and Incentive Adjustment			(402,476)

**Entergy New Orleans, LLC
Formula Rate Plan
Out-of-Period Items
Gas
For the Test Year Ended December 31, 2021**

Not Applicable

Entergy New Orleans, LLC
Formula Rate Plan
AJ08A Plant Transfers
Gas
For the Test Year Ended December 31, 2021

Adjustment to recognize known and measurable additions and retirements of Plant-In-Service and related changes to Accumulated Depreciation and Accumulated Deferred Income Taxes.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	PLD3742G: 374.2 LAND RIGHTS - GAS	1180AM: Other Utility Plant - Gas		1,258
2	PLD375G: 375 STRUCTURES & IMPROVEMENTS - GAS	1180AM: Other Utility Plant - Gas		24,087
3	PLD3761G: 376.1 MAINS - CAST IRON - GAS	1180AM: Other Utility Plant - Gas		21,288
4	PLD3762G: 376.2 MAINS - WELDED STEEL - GAS	1180AM: Other Utility Plant - Gas		2,525,426
5	PLD3763G: 376.3 MAINS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas		3,481,122
6	PLD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas		804,011
7	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas	DV	5,719,947
8	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas		2,994,489
9	PLD382G: 382 METER INSTALLATIONS - GAS	1180AM: Other Utility Plant - Gas		294,261
10	PLD383G: 383 HOUSE REGULATORS - GAS	1180AM: Other Utility Plant - Gas		160,686
11	PLD384G: 384 HOUSE REGULATOR INSTALLATIONS - GAS	1180AM: Other Utility Plant - Gas		24,622
12	PLD385G: 385 MEASURING & REGULATING STATION EQUIP - GAS	1180AM: Other Utility Plant - Gas		2,433
13	PLD379G: 379 MEASURING & REGULATING CG EQUIP - GAS	1180AM: Other Utility Plant - Gas		8,734
14		Subtotal DISTRIBUTION PLANT IN SERVICE		<u>16,062,363</u>
15	PLG390: 390 STRUCTURES & IMPROVEMENTS	1180AM: Other Utility Plant - Gas		(101,800)
16	PLG391: 391 OFFICE FURNITURE & EQUIPMENT	1180AM: Other Utility Plant - Gas		(57,868)
17	PLG392: 392 TRANSPORTATION EQUIPMENT	1180AM: Other Utility Plant - Gas		5,130
18	PLG393: 393 STORES EQUIPMENT	1180AM: Other Utility Plant - Gas		1,268
19	PLG394: 394 TOOLS, SHOP, & GARAGE EQUIP	1180AM: Other Utility Plant - Gas		(58,071)
20	PLG395: 395 LABORATORY EQUIPMENT	1180AM: Other Utility Plant - Gas		222
21	PLG396: 396 POWER OPERATED EQUIPMENT	1180AM: Other Utility Plant - Gas		3,507
22	PLG397: 397 COMMUNICATION EQUIPMENT	1180AM: Other Utility Plant - Gas		(7,303)
23		Subtotal GENERAL PLANT IN SERVICE		<u>(214,916)</u>
24	PLI303CA: 303 CUSTOMER ACCOUNTING	1180AM: Other Utility Plant - Gas		35
25	PLI303CS: 303 CUSTOMER SERVICE	1180AM: Other Utility Plant - Gas		734
26	PLI303CIS: 303 CUSTOMER CIS	1180AM: Other Utility Plant - Gas		836
27	PLI303CCS: 303 CUSTOMER CCS	1180AM: Other Utility Plant - Gas		16,101
28	PLI303D: 303 DISTRIBUTION	1180AM: Other Utility Plant - Gas		11,253
29	PLI303AGM: 303 A&G / MISC	1180AM: Other Utility Plant - Gas		40,720
30	PLI303L: 303 A&G / MISC - LABOR RELATED	1180AM: Other Utility Plant - Gas		163
31	PLI303T: 303 TRANSMISSION	1180AM: Other Utility Plant - Gas		138
32		Subtotal INTANGIBLE PLANT IN SERVICE (A/C 301 AND 303)		<u>69,980</u>
33	ADT3652G: 365.2 RIGHT OF WAY - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(9,068)
34	ADT366G: 366 STRUCTURES & IMPROVEMENTS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(240)
35	ADT367G: 367 TRANSMISSION MAINS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(19,293)
36	ADT3691G: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(15,062)
37		Subtotal TRANSMISSION ACCUMULATED DEPRECIATION		<u>(43,663)</u>
38	ADD3742G: 374.2 LAND RIGHTS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(132)
39	ADD375G: 375 STRUCTURES & IMPROVEMENTS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(8,311)
40	ADD3761G: 376.1 MAINS - CAST IRON - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		4,084
41	ADD3762G: 376.2 MAINS - WELDED STEEL - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		176,410
42	ADD3763G: 376.3 MAINS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(1,937,242)
43	ADD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(356,574)
44	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	DV	(1,034,736)
45	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(2,404,987)
46	ADD382G: 382 METER INSTALLATIONS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(145,581)
47	ADD383G: 383 HOUSE REGULATORS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(77,293)
48	ADD384G: 384 HOUSE REGULATOR INSTALLATIONS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(8,900)
49	ADD385G: 385 MEASURING & REGULATING STATION EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(1,292)

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

AJ08A.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ08A Plant Transfers
Gas
For the Test Year Ended December 31, 2021

Adjustment to recognize known and measurable additions and retirements of Plant-In-Service and related changes to Accumulated Depreciation and Accumulated Deferred Income Taxes.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
50	ADD379G: 379 MEASURING & REGULATING CG EQUIP - GAS	1190AM: Accum Prov Depr Othr Plnt Serv		(4,638)
51		Subtotal DISTRIBUTION ACCUMULATED DEPRECIATION		<u>(5,799,193)</u>
52	ADG390: 390 STRUCTURES & IMPROVEMENTS	1190AM: Accum Prov Depr Othr Plnt Serv		38,473
53	ADG391: 391 OFFICE FURNITURE & EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv		(181,800)
54	ADG394: 394 TOOLS, SHOP, & GARAGE EQUIP	1190AM: Accum Prov Depr Othr Plnt Serv		(70,336)
55	ADG397: 397 COMMUNICATION EQUIPMENT	1190AM: Accum Prov Depr Othr Plnt Serv		(33,565)
56		Subtotal GENERAL PLANT ACCUMULATED DEPRECIATION		<u>(247,228)</u>
57	ADI301O: 301 ORGANIZATION	1191AM: Accum Prov Amort Gas Util Pln		(271,783)
58	ADI303CA: 303 CUSTOMER ACCOUNTING	1191AM: Accum Prov Amort Gas Util Pln		(10,833)
59	ADI303CS: 303 CUSTOMER SERVICE	1191AM: Accum Prov Amort Gas Util Pln		(438,653)
60	ADI303CS: 303 CUSTOMER SERVICE	1191CC: CCA Accum Prov - Gas		(9,198)
61	ADI303CCS: 303 CUSTOMER CCS	1191AM: Accum Prov Amort Gas Util Pln		(122,082)
62	ADI303D: 303 DISTRIBUTION	1191AM: Accum Prov Amort Gas Util Pln		(316,184)
63	ADI303AGM: 303 A&G / MISC	1191AM: Accum Prov Amort Gas Util Pln		(1,435,474)
64	ADI303AGM: 303 A&G / MISC	1191CC: CCA Accum Prov - Gas		(3,009)
65	ADI303L: 303 A&G / MISC LABOR RELATED	1191AM: Accum Prov Amort Gas Util Pln		(14,905)
66	ADI303TD: 303 TRANSMISSION & DISTRIBUTION	1191AM: Accum Prov Amort Gas Util Pln		(36,153)
67		Subtotal INTANGIBLE PLANT ACCUMULATED DEPRECIATION		<u>(2,658,274)</u>
68	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed		(651,084)
69		Subtotal ACCUMULATED DEFERRED FEDERAL INC TAXES		<u>(651,084)</u>
70	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State		(376,937)
71		Subtotal ACCUMULATED DEFERRED STATE INC TAXES		<u>(376,937)</u>
72		Total		<u><u>6,141,047</u></u>

Notes:

⁽¹⁾ Reference AJ08A.3-AJ08A.4

Entergy New Orleans, LLC
Formula Rate Plan
AJ08A - Plant Additions
Gas
For the Test Year Ended December 31, 2021

Row	Account	Description	As of 12/31/2021	Adjustment Gas Plant in Service	Adjusted to 12/31/2022	As of 12/31/2021	Adjustment Gas Accumulated Provision for Depreciation	Adjusted to 12/31/2022
Summary								
1		Intangible						
2		Transmission	40,557,735	69,980	40,627,715	(26,815,582)	(2,658,274)	(29,473,856)
3		Distribution	9,758,832	0	9,758,832	(6,844,588)	(43,663)	(6,888,252)
4		General	306,891,344	16,062,363	322,953,707	(100,397,976)	(5,799,193)	(106,197,170)
6			13,827,138	(214,916)	13,612,222	(5,710,052)	(247,228)	(5,957,280)
7		Total	371,035,048	15,917,427	386,952,476	(139,768,198)	(8,748,359)	(148,516,557)
8								
9								
Detail								
10	301_0	Organization	4,076,739	0	4,076,739	(3,419,931)	(271,783)	(3,691,713)
11	303_1	Administrative & General/Miscellaneous	17,665,442	40,720	17,706,162	(9,307,771)	(1,438,483)	(10,746,254)
12	303_1	Administrative & General/Miscellaneous - Labor-Related	612,153	163	612,316	(512,785)	(14,905)	(527,690)
13	303_1	Customer Accounting	389,464	35	389,498	(371,087)	(10,833)	(381,920)
14	303_1	Customer CCS	5,608,710	16,101	5,624,812	(5,376,235)	(122,082)	(5,498,317)
15	303_1	Customer CIS	184,955	836	185,791	(184,955)	0	(184,955)
16	303_1	Customer Service	6,972,468	734	6,973,202	(4,109,353)	(447,851)	(4,557,205)
17	303_1	Distribution	4,841,513	11,253	4,852,767	(3,427,286)	(316,184)	(3,743,470)
18	303_1	Transmission	55,281	138	55,419	(55,281)	0	(55,281)
19	303_1	Transmission/Distribution	151,009	(0)	151,009	(50,898)	(36,153)	(87,050)
20		Total Intangible	40,557,735	69,980	40,627,715	(26,815,582)	(2,658,274)	(29,473,856)
21	365_1	Land	2,237,424	0	2,237,424	0	0	0
22	365_2	Land Rights	1,116,794	0	1,116,794	(820,163)	(9,068)	(829,231)
23	366_1	Structure and Improvements	461,393	0	461,393	(432,937)	(240)	(433,176)
24	367_1	Mains	4,859,597	0	4,859,597	(4,588,232)	(19,293)	(4,607,525)
25	369_1	Measuring & Regulating	1,083,624	0	1,083,624	(1,003,256)	(15,062)	(1,018,319)
26		Total Transmission	9,758,832	0	9,758,832	(6,844,588)	(43,663)	(6,888,252)
27	374_1	Land	54,542	0	54,542	0	0	0
28	374_2	Land Rights	20,501	1,258	21,759	(19,384)	(132)	(19,515)
29	375_1	Structures And Improvements	392,420	24,087	416,507	(301,396)	(8,311)	(309,708)
30	376_1	Mains-Cast Iron	653,996	21,288	675,284	(362,426)	4,084	(358,343)
31	376_2	Mains-Steel	72,051,322	2,525,426	74,576,748	(47,393,336)	176,410	(47,216,926)
32	376_3	Mains-Plastic	56,906,756	3,481,122	60,387,878	(10,255,536)	(1,937,242)	(12,192,779)
33	378_1	Measuring & Regulating Station Equipment	15,471,454	804,011	16,275,465	(4,799,075)	(356,574)	(5,155,649)
34	379_1	Measuring & Regulating CG Equipment	142,296	8,734	151,030	419,651	(4,638)	415,012
35	380_1	Services	103,275,399	5,719,947	108,995,346	(26,303,370)	(1,034,736)	(27,338,106)
36	381_1	Meters	39,337,498	2,339,022	41,676,520	(5,142,789)	(1,673,018)	(6,815,807)
37	381_15	Meters & Devices	10,678,766	655,467	11,334,233	(764,885)	(731,969)	(1,496,854)
38	382_1	Meter Installations	4,794,051	294,261	5,088,312	(4,036,962)	(145,581)	(4,182,543)
39	383_1	House Regulators	2,671,575	160,686	2,832,261	(1,072,385)	(77,293)	(1,149,678)
40	384_1	House Regulatory Installations	401,132	24,622	425,754	(365,541)	(8,900)	(374,440)
41	385_1	Measuring & Regulating Station Equipment	39,637	2,433	42,070	(542)	(1,292)	(1,834)
42		Total Distribution	306,891,344	16,062,363	322,953,707	(100,397,976)	(5,799,193)	(106,197,170)

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

Entergy New Orleans, LLC
 Formula Rate Plan
 AJ08A - Plant Additions
 Gas

For the Test Year Ended December 31, 2021

Row	Account	Description	As of 12/31/2021	Adjustment Gas Plant in Service	Adjusted to 12/31/2022	As of 12/31/2021	Adjustment Provision for Depreciation	Adjusted to 12/31/2022
43	389_1	Land	84,795	0	84,795	0	0	0
44	390_0	Structures And Improvements	8,442,102	(101,800)	8,340,302	(2,607,761)	38,473	(2,569,288)
45	391_1	Office Furniture and Equipment	71,390	109	71,499	(165,266)	13,752	(151,514)
46	391_2	Computer Equipment	843,155	(57,977)	785,178	(518,285)	(195,553)	(713,838)
47	391_3	Data Handling Equipment	0	0	0	0	0	0
48	392_1	Transportation Equipment	386,069	5,130	391,199	(386,064)	0	(386,064)
49	393_1	Stores Equipment	95,445	1,268	96,713	(95,443)	0	(95,443)
50	394_1	Tools, Shop & Garage Equipment	2,891,631	(58,071)	2,833,560	(1,305,118)	(70,336)	(1,375,454)
51	395_1	Laboratory Equipment	16,681	222	16,903	(16,681)	0	(16,681)
52	396_1	Power Operated Equipment	263,890	3,507	267,397	(263,887)	0	(263,887)
53	397_1	Communication Equipment	731,980	(7,303)	724,677	(351,546)	(33,565)	(385,111)
54		Total General	13,827,138	(214,916)	13,612,222	(5,710,052)	(247,228)	(5,957,280)
55		Total	371,035,048	15,917,427	386,952,476	(139,768,198)	(8,748,359)	(148,516,557)
56		28211: Liberalized Depreciation-Fed		(651,084)				
57		282112: Liberalized Depreciation-State		(376,937)				
58		Total Accumulated Deferred Income Taxes Adjustment		(1,028,022)				

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

Energy New Orleans, LLC
Formula Rate Plan
AJ08A - Plant Additions
Gas

For the Test Year Ended December 31, 2021

Row	Account	Description	As of		Activity 2022		Adjusted to		Activity 2022		Adjusted to		Proforma Adjustment		
			12/31/2021	12/31/2022	Additions	Retirements ⁽²⁾	Adjustments ⁽¹⁾	12/31/2022	Retirements ⁽²⁾	Net Salvage %	Cost of Removal ⁽¹⁾	Adjustments	12/31/2022	GPIS	GAPD
			As of	Adjusted to	Gas Plant in Service ⁽¹⁾	Gas Accumulated Provision for Depreciation ⁽²⁾	Accrual	Retirements ⁽²⁾	Gas Accumulated Provision for Depreciation ⁽²⁾	Removal ⁽¹⁾	Adjustments	Adjusted to	GPIS	GAPD	
1	301_0	Organization	4,076,739	4,076,739	0	0	0	(271,783)	0	0	0	(3,691,713)	0	(271,783)	
2	303_1	Administrative & General/Miscellaneous	17,665,442	17,706,162	40,720	0	0	(1,438,483)	0	0	0	(10,746,254)	40,720	(1,438,483)	
3	303_1	Administrative & General/Miscellaneous - Labor-Related	612,136	612,316	163	0	0	(14,905)	0	0	0	(527,690)	163	(14,905)	
4	303_1	Customer Accounting	389,468	389,468	35	0	0	(371,087)	0	0	0	(381,920)	35	(10,833)	
5	303_1	Customer CCS	5,608,710	5,624,812	16,101	0	0	(122,082)	0	0	0	(5,498,317)	16,101	(122,082)	
6	303_1	Customer CIS	184,955	185,791	836	0	0	(184,955)	0	0	0	(184,955)	836	0	
7	303_1	Customer Service	6,972,468	6,973,202	734	0	0	(447,851)	0	0	0	(4,557,205)	734	(447,851)	
8	303_1	Distribution	4,841,513	4,852,767	11,253	0	0	(316,184)	0	0	0	(3,743,470)	11,253	(316,184)	
9	303_1	Transmission	55,281	55,419	138	0	0	(55,281)	0	0	0	(55,281)	138	0	
10	303_1	Transmission/Distribution	151,009	151,009	(0)	0	0	(36,153)	0	0	0	(67,050)	0	(36,153)	
11		Total Intangible	40,557,725	40,627,715	69,980	0	0	(2,658,274)	0	0	0	(29,473,856)	69,980	(2,658,274)	
12	365_1	Land	2,237,424	2,237,424	0	0	0	(9,068)	0	0%	0	0	0	0	
13	365_2	Land Rights	1,116,794	1,116,794	0	0	0	(2,400)	0	0%	0	0	0	0	
14	366_1	Structure and Improvements	461,393	461,393	0	0	0	(19,293)	0	0%	0	0	0	0	
15	367_1	Mains	4,859,597	4,859,597	0	0	0	(15,062)	0	0%	0	0	0	0	
16	369_1	Measuring & Regulating	1,093,624	1,083,624	0	0	0	(43,663)	0	0%	0	0	0	0	
17		Total Transmission	9,759,832	9,758,832	0	0	0	(84,458)	0	0%	0	0	0	0	
18	374_1	Land	54,542	54,542	0	0	0	(132)	0	0%	0	0	0	0	
19	374_2	Land Rights	20,501	21,759	1,258	0	0	(301,366)	0	0%	0	0	1,258	(132)	
20	375_1	Structures And Improvements	392,420	416,507	24,087	0	0	(15,524)	754	0%	0	0	24,087	(8,311)	
21	376_1	Mains-Cast Iron	653,996	675,284	40,142	0	0	(1,796,586)	1,897,111	-4%	0	0	21,288	4,084	
22	376_2	Mains-Steel	72,051,322	74,576,748	4,422,537	0	0	(1,949,552)	11,837	-4%	0	0	2,525,426	176,410	
23	376_3	Mains-Plastic	56,906,756	60,387,878	3,482,958	0	0	(502,207)	145,633	0%	0	0	3,481,122	(1,937,242)	
24	378_1	Measuring & Regulating Station Equipment	15,471,454	16,275,465	949,644	0	0	(419,651)	0	0%	0	0	804,011	(356,574)	
25	379_1	Measuring & Regulating CG Equipment	142,296	151,030	8,734	0	0	(1,715,785)	619,136	-10%	0	0	8,734	(4,638)	
26	380_1	Meters	103,275,399	108,995,346	6,339,063	0	0	(5,142,259)	75,528	7%	0	0	5,719,947	(1,034,736)	
27	381_1	Meters	39,337,498	41,676,520	2,141,550	0	0	(764,885)	0	0%	0	0	2,339,022	(1,673,018)	
28	381_15	Meter Installations	10,676,766	11,334,233	657,467	0	0	(731,969)	0	0%	0	0	657,467	(731,969)	
29	382_1	House Regulators	4,794,051	5,088,312	294,261	0	0	(4,036,962)	0	0%	0	0	294,261	(145,581)	
30	383_1	House Regulator Installations	2,671,575	2,832,261	163,982	0	0	(80,589)	3,297	0%	0	0	160,686	(77,293)	
31	384_1	House Regulator Installations	401,132	425,754	24,622	0	0	(365,541)	0	0%	0	0	24,622	(8,900)	
32	385_1	Measuring & Regulating Station Equipment	39,637	42,070	2,433	0	0	(1,292)	0	0%	0	0	2,433	(1,292)	
33		Total Distribution	306,891,344	322,953,707	18,833,759	0	0	(6,704,327)	2,771,395	0%	0	0	16,062,363	(5,799,193)	
34	389_1	Land	84,795	84,795	0	0	0	(175,509)	0	0%	0	0	0	0	
35	390_0	Structures And Improvements	8,442,102	8,340,302	112,192	0	0	(165,266)	213,982	0%	0	0	(101,800)	38,473	
36	391_1	Office Furniture and Equipment	71,390	71,499	949	0	0	(518,285)	840	0%	0	0	109	13,752	
37	391_2	Computer Equipment	843,155	785,178	11,204	0	0	(264,733)	69,181	0%	0	0	(57,977)	(195,553)	
38	391_3	Data Handling Equipment	0	0	0	0	0	0	0	0%	0	0	0	0	
39	392_1	Transportation Equipment	386,069	391,199	5,130	0	0	(95,443)	0	0%	0	0	5,130	0	
40	393_1	Stores Equipment	95,445	96,713	1,268	0	0	(1,305,118)	96,497	0%	0	0	1,268	0	
41	394_1	Tools, Shop & Garage Equipment	2,891,631	2,833,560	38,425	0	0	(166,833)	0	0%	0	0	(68,071)	(70,336)	
42	395_1	Laboratory Equipment	16,681	16,903	222	0	0	(263,887)	0	0%	0	0	222	0	
43	396_1	Power Operated Equipment	263,880	267,397	3,507	0	0	(59,595)	17,030	0%	0	0	3,507	0	
44	397_1	Communication Equipment	731,980	724,677	9,727	0	0	(644,756)	397,530	0%	0	0	(7,303)	(33,865)	
45		Total General	13,827,138	13,612,222	182,614	0	0	(12,051,022)	3,168,925	0%	0	0	(214,916)	(247,228)	
46		Total	371,035,048	386,952,476	19,086,352	0	0	(12,051,022)	3,168,925	0%	0	0	15,917,427	(6,748,359)	

Notes

(1) Plant balances and activity include accounts 1180AM, 1180CC, 10600G, and 106GCC.

(2) Accumulated depreciation balances and activity include accounts 1190AM, 1191AM, 1191CC, 119220, and 119230.

(3) Retirements are calculated by multiplying the 3 year historical average retirement percentage to the adjusted PIS book balances.

(4) Cost of removal is calculated at the utility account level by multiplying the annual retirement amount by the applicable net salvage rate as per ENO's most recently approved Depreciation Study.

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

Entergy New Orleans, LLC
Formula Rate Plan
AJ08B K&M ADIT
Gas
For the Test Year Ended December 31, 2021

Adjustment to synchronize known and measurable ADIT items with amounts included in rate base as of December 31, 2022.

Line No.	Account and Description	AJ03A Total Adjusted 12/31/2021	K&M 2022 Activity ⁽¹⁾	Adjusted Total 12/31/22
1	190112: Intrst/Tax-Tax Deficienci-St	-	-	-
2	190151: Taxable Unbilled Revenue-Fed	-	-	-
3	190152: Taxable Unbilled Revenue-St	-	-	-
4	190161: Property Ins Reserve-Fed	-	-	-
5	190162: Property Ins Reserve-State	-	-	-
6	190171: Inj & Damages Reserve-Fed	329,297	-	329,297
7	190172: Inj & Damages Reserve-State	127,142	-	127,142
8	190181: Contrib In Aid Of Constr-Fed	263,876	(20,831)	243,046
9	190182: Contrib In Aid Of Constr-St	101,883	(8,043)	93,840
10	190211: Unfunded Pension Exp-Fed	(1,321,536)	-	(1,321,536)
11	190212: Unfunded Pension Exp-State	(510,246)	-	(510,246)
12	190215: Supplemental Pension Plan-Fed	32,420	-	32,420
13	190216: Supplemental Pension Plan-St	12,517	-	12,517
14	190221: Fas 106 Other Retire Ben-Fed	(191,397)	-	(191,397)
15	190222: Fas 106 Other Retire Ben-State	(73,899)	-	(73,899)
16	190251: Removal Cost - Fed	3,528,788	(291,764)	3,237,024
17	190252: Removal Cost - State	1,362,466	(112,650)	1,249,816
18	190331: Accrued Medical Claims-Fed	-	-	-
19	190332: Accrued Medical Claims-State	-	-	-
20	190351: Uncollect Accts Reserve-Fed	-	-	-
21	190352: Uncollect Accts Reserve-St	-	-	-
22	190421: Environmental Reserve-Fed	-	-	-
23	190422: Environmental Reserve-State	-	-	-
24	190451: Incentive-Fed	-	-	-
25	190452: Incentive-State	-	-	-
26	190517: Long-Term Incentive Comp-Feder	-	-	-
27	190518: Long-Term Incentive Comp-State	-	-	-
28	190519: Stock Op ions - Federal	25,454	-	25,454
29	190520: Stock Op ions - State	9,828	-	9,828
30	190603: Rate Refund-Federal	-	-	-
31	190609: Sale Of Epa Allowances - Fed	-	-	-
32	190641: Re-Organization Costs-Federal	(0)	-	(0)
33	190642: Re-Organization Costs - State	(0)	-	(0)
34	190701: Fas 109 Adjustment - Fed	-	-	-
35	190702: Fas 109 Adjustment - State	-	-	-
36	190709: FAS109 taxrate change Fed	-	-	-
37	190710: FAS 109 taxrate change State	-	-	-
38	190793: NOL Protected Excess Fed	96,946	(4,140)	92,806
39	190871: ADIT-NOL-SRLY Fed NonCur	1,241,717	-	1,241,717
40	190882: Adit-Nol C/F - State-Current	-	-	-
41	190887: Fed Offset-St NonCur Carryover	(308,013)	(44,532)	(352,545)

Entergy New Orleans, LLC
Formula Rate Plan
AJ08B K&M ADIT
Gas
For the Test Year Ended December 31, 2021

Adjustment to synchronize known and measurable ADIT items with amounts included in rate base as of December 31, 2022.

Line No.	Account and Description	AJ03A Total Adjusted 12/31/2021	K&M 2022 Activity ⁽¹⁾	Adjusted Total 12/31/22
42	190983: ADIT-NOL C/F TAP-Fed-Non-curr	2,865,117	1,157,297	4,022,414
43	190984: ADIT-NOL C/F-State-Non-current	1,466,726	212,060	1,678,787
44	Subtotal 190	9,059,087	887,397	9,946,484
45	282111: Liberalized Depreciation-Fed	(66,740,510)	-	(66,740,510)
46	282112: Liberalized Deprec - State	(11,822,600)	-	(11,822,600)
47	282123: Insurance Federal	22,220,804	-	22,220,804
48	282124: Insurance State	7,268,918	-	7,268,918
49	282171: Interest Cap - Afdc - Fed	(337,549)	15,262	(322,287)
50	282172: Interest Cap - Afdc - State	(130,328)	5,893	(124,435)
51	282221: Fiber Optics-Fed	0	-	0
52	282222: Fiber Optics - State	0	-	0
53	282223: Repairs & Maint Exp - Federal	(7,241)	239	(7,001)
54	282224: Repairs & Maint Exp - State	(2,790)	92	(2,697)
55	282241: R&E Deduction - Fed	(12,288)	3,015	(9,273)
56	282242: R&E Deduction - St	(4,744)	1,164	(3,580)
57	282245: Warranty Expense - Federal	1	-	1
58	282246: Warranty Expense - State	(1)	-	(1)
59	282351: Tax Int (Avoided Cost)-Fed	15,194	(5,426)	9,768
60	282352: Tax Int (Avoided Cost) - St	5,866	(2,095)	3,771
61	282461: Computer Software Cap - Fed	(762,284)	41,916	(720,368)
62	282462: Computer Software Cap - State	(294,318)	16,184	(278,134)
63	282469: Comm Dev Block Grant-Federal	1,438,813	(47,233)	1,391,580
64	282470: Comm Dev Block Grant-State	(370,162)	9,757	(360,405)
65	282533: Casualty Loss Deduction-Fed	(60,558)	1,421	(59,136)
66	282534: Casualty Loss Deduction-St	(23,381)	549	(22,832)
67	282701: Fas 109 Adjustment - Fed	-	-	-
68	282702: Fas 109 Adjustment - State	-	-	-
69	282709: FAS109 TaxRate Change PTAX Fed	-	-	-
70	282710: FAS109 TaxRate Change PTAX St	-	-	-
71	282901: 263A Method Change-DSC - Fed	(3,847,615)	(284,345)	(4,131,960)
72	282902: 263A Method Change - DSC-State	(1,485,566)	(117,132)	(1,602,697)
73	282903: Units of Production Ded - Fed	(1,333)	37	(1,295)
74	282904: Units of Production Ded - St	(515)	14	(500)
75	Subtotal 282	(54,954,186)	(360,685)	(55,314,871)
76	283111: Deferred Fuel/Gas - Fed	-	-	-
77	283112: Deferred Fuel/Gas - State	-	-	-
78	283149: Reg Asset Covid 19 - Fed	(794,446)	-	(794,446)
79	283150: Reg Asset Covid 19 - State	(306,736)	-	(306,736)
80	283221: Bond Reacquisition Loss - Fed	(23,880)	-	(23,880)
81	283222: Bond Reacquisition Loss - St	(9,220)	-	(9,220)
82	283225: Section 475 Adjustment-Fed	-	-	-

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

AJ08B.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ08B K&M ADIT
Gas
For the Test Year Ended December 31, 2021

Adjustment to synchronize known and measurable ADIT items with amounts included in rate base as of December 31, 2022.

Line No.	Account and Description	AJ03A Total Adjusted 12/31/2021	K&M 2022 Activity ⁽¹⁾	Adjusted Total 12/31/22
83	283247: Transco Costs - Federal	5	-	5
84	283248: Transco Costs - State	(4)	-	(4)
85	283307: ADIT Other - Reg Assets - Fed	(1,719,039)	-	(1,719,039)
86	283308: ADIT Other - Reg Assets - St	(663,722)	-	(663,722)
87	283345: Misc Cap Costs-Fed	-	-	-
88	283346: Misc Cap Costs-State	-	-	-
89	283347: Insurance Escrow-Fed	-	-	-
90	283348: Insurance Escrow-State	-	-	-
91	283349: Reg Asset-Storm Costs-Fed	-	-	-
92	283350: Reg Asset-Storm Costs-State	-	-	-
93	283361: Prepaid Expenses Federal	(40,867)	-	(40,867)
94	283362: Prepaid Expenses State	(15,779)	-	(15,779)
95	283701: Fas 109 Adjustment - Fed	-	-	-
96	283702: Fas 109 Adjustment - State	-	-	-
97	Subtotal 283	(3,573,688)	-	(3,573,688)
98	Total	(49,468,787)	526,712	(48,942,075)

Notes:

⁽¹⁾ To adjust to the appropriate level.

Entergy New Orleans, LLC
Formula Rate Plan
AJ08C Revenues
Gas
For the Test Year Ended December 31, 2021

Adjust Revenues for Known and Measurable changes for the Evaluation Period.

Line No.	Line Item	Account and Description	Amount
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There is no Known and Measurable Revenue Adjustment required for Test Year Ended December 31, 2021.

Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

Line No.	Account and Description	Amount
1	242309: Non-QualPenFundedStats -Curr	(8,670)
2	253012: PensionLiab-Funded Status	(395,005)
3	253013: Supplemental Pension Plan	(19,081)
4	Sub-Total UNFUNDED PENSION ⁽¹⁾	<u>(422,756)</u>
5	926000: Employee Pension & Benefits	(303,652)
6	926NS1: ASC 715 NSC - Emp Pens & Ben	1,335,780
7	Sub-Total OPERATING EXPENSE ⁽²⁾	<u>1,032,128</u>

Notes:

⁽¹⁾ Reference AJ08F.2

⁽²⁾ Reference AJ08F.4 - AJ08F.7

Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

Line No.	Account and Description	Electric	Gas	Total
1	242309: Non-Qualified Pension Funded Status - Current Portion	(25,515)	(5,226)	(30,741)
2	253012: Qualified Pension Funded Status	35,144,537	7,198,279	42,342,816
3	253013: Non-Qualified Pension Funded Status - Non-Current Portion	(653,841)	(133,919)	(787,760)
4	Total Per Book excluding SFAS 158 ⁽¹⁾	34,465,182	7,059,134	41,524,315
5				
6	242309: Non-Qualified Pension Funded Status - Current Portion	(42,330)	(8,670)	(51,000)
7	253012: Qualified Pension Funded Status	(1,928,554)	(395,005)	(2,323,559)
8	253013: Non-Qualified Pension Funded Status - Non-Current Portion	(93,159)	(19,081)	(112,240)
9	Total 2022 K&M Forecast Adjustment	(2,064,043)	(422,756)	(2,486,799)
10				
11	242309: Non-Qualified Pension Funded Status - Current Portion	(67,845)	(13,896)	(81,741)
12	253012: Qualified Pension Funded Status	33,215,983	6,803,274	40,019,257
13	253013: Non-Qualified Pension Funded Status - Non-Current Portion	(747,000)	(153,000)	(900,000)
14	Total 2022 Adjusted Pension ^{(2) (3)}	32,401,138	6,636,378	39,037,516

Notes:

⁽¹⁾ Per book prepaid pension calculated in AJ06D.2

⁽²⁾ Adjusted pension balances do not include a forecasted settlement charge

⁽³⁾ Ties to total column on AJ08F.3

Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas

For the Test Year Ended December 31, 2021

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

Line No.	A	B	C = A + B	D	E	F = D + E	G	H = C + F + G
	253012: Pension Liab-Funded Status	SFAS 158 Amount Adjusted for Pension Settlement ⁽¹⁾	253012 Excluding SFAS 158 Adjusted for Pension Settlement	253013: Supplemental Pension Plan	SFAS 158 Amt ⁽²⁾	253013 Excluding SFAS 158	242309: Non-Qual Pen Funded Stats - Curr ⁽³⁾	Total
1	Dec - 2020	(47,735,832)	91,991,585	44,255,753	(230,292)	(558,070)	(16,796)	43,450,595
2	Jan - 2021	(46,575,414)	91,234,976	44,659,562	(231,264)	(559,681)	(16,796)	43,851,821
3	Feb - 2021	(46,309,996)	90,478,367	44,168,371	(229,502)	(561,292)	(16,796)	43,360,781
4	Mar - 2021	(44,310,578)	89,721,758	45,411,180	(229,054)	(562,903)	(16,849)	44,602,374
5	Apr - 2021	(43,123,160)	88,965,149	45,841,989	(228,659)	(564,514)	(16,849)	45,031,967
6	May - 2021	(42,857,742)	88,208,540	45,350,798	(228,265)	(566,125)	(16,849)	44,539,559
7	Jun - 2021	(42,600,835)	85,852,255	43,251,420	(227,817)	(567,736)	(16,902)	42,438,965
8	Jul - 2021	(41,421,928)	85,282,378	43,860,450	(227,422)	(569,347)	(16,902)	43,046,779
9	Aug - 2021	(41,165,021)	84,712,500	43,547,479	(227,027)	(570,958)	(16,902)	42,732,592
10	Sep - 2021	(39,967,157)	83,560,130	43,592,973	(226,605)	(572,245)	(16,955)	42,777,168
11	Oct - 2021	(39,691,293)	82,974,456	43,283,163	(226,236)	(573,532)	(16,955)	42,466,440
12	Nov - 2021	(39,415,429)	82,408,653	42,993,225	(225,867)	(574,819)	(16,955)	42,175,583
13	Dec - 2021	(23,013,731)	65,356,547	42,342,816	(1,038,594)	250,834	(30,741)	41,524,315
14	Dec - 2022 ⁽⁴⁾⁽⁵⁾	(30,230,000)	70,249,257	40,019,257	(1,091,000)	191,000	(81,741)	39,037,516

Notes:

⁽¹⁾ SFAS 158 liability amounts are offset in Regulatory Asset Account 18238P and adjusted for pension settlement deferral charges offset in regulatory account 1823S1 which is not included in rate base.

⁽²⁾ SFAS 158 liability amounts are offset in Regulatory Asset Account 18238N which is not included in rate base.

⁽³⁾ This account is to record the Current Liability portion separate from the Long-Term Liability per SFAS 158 requirements. There is no SFAS 158 amount in this account.

⁽⁴⁾ Forecasted through December 31, 2022

⁽⁵⁾ Adjusted pension balances do not include a forecasted settlement charge

Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

ENO Pension Expense

Line No.	Description	Amount
1	Total 12ME 12/31/21 Pension Costs	4,427,785
2	Estimated 2022 Pension Costs (1)	2,977,513
3	Estimated Change in Pension Costs	(1,450,272)
4	O&M Expense Allocation (12ME 12/31/21)	61.16%
5	Total O&M Pension Costs Estimated Increase	(886,986)
6		
7	Total Direct ENO Increase(Decrease) to Account 926	(886,986)

ESL Pension Expense

Line No.	Description	Amount
12	Total 12ME 12/31/21 Pension Costs	87,526,178
13	Estimated 2022 Pension Costs (1)	77,386,404
14	Estimated Change in Pension Costs	(10,139,774)
15	ENO Allocated Portion of O&M Expense Allocation (12ME 12/31/21)	4.69%
16	Total Affiliate Billed O&M Pension Costs Estimated Increase	(475,555)
17		
18	Total ESL Increase(Decrease) to Account 926	(475,555)
19		
20	Total ENO Increase(Decrease) to Account 926	(1,362,542)
21		
22	Allocation to Electric and Gas:	
23	Electric	83%
24	Gas	17%
25		
26	Adjustment to Electric Pension Expense:	
27	Total ENO Electric Increase(Decrease) to Account 926	(1,130,910)
28		
29	Adjustment to Gas Pension Expense:	
30	Total ENO Gas Increase(Decrease) to Account 926	(231,632)

Notes:

(1) Forecasted pension expense does not include a forecast for pension settlement.

**Entergy New Orleans, LLC
 Formula Rate Plan
 AJ08F Pension
 Gas
 For the Test Year Ended December 31, 2021**

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

ENO Per Book ASC 715-60 Expense

Line No.	Description	Amount
1	Total Per Book ENO ASC 715-60 Expenses:	
2		
3	926000: Employee Pension & Benefits	78,019
4	926NS1: ASC 715 NSC - Emp Pens & Ben	<u>(1,252,203)</u>
5	Total Direct Per Book Gas Expenses	<u>(1,174,185)</u>

**Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas
For the Test Year Ended December 31, 2021**

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

ESL ASC 715-60 Expense

Line No.	Description	Amount
1	Total 12ME 12/31/21 ASC 715-60 Costs	7,141,992
2	Estimated 2022 ASC 715-60 Costs	8,168,000
3	Estimated Change in ASC 715-60 Costs	1,026,008
4	ENO Allocated Portion of O&M Expense Allocation (12ME 12/31/21)	3.44%
5	Total Affiliate Billed O&M ASC 715-60 Costs Estimated Increase	35,287
6		
7	Total ESL Increase(Decrease) to Account 926	35,287
8		
9	Total ENO Increase(Decrease) to Account 926	35,287
10		
11	Allocation to Electric and Gas:	
12	Electric	83%
13	Gas	17%
14		
15	Adjustment to Electric ASC 715-60 Expense:	
16	Total ENO Electric Increase(Decrease) to Account 926	29,288
17		
18	Adjustment to Gas ASC 715-60 Expense:	
19	Total ENO Gas Increase(Decrease) to Account 926	5,999

Entergy New Orleans, LLC
Formula Rate Plan
AJ08F Pension
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the known and measurable changes to the prepaid pension asset in rate base, adjust the 2021 level of pension expense and Other Post-Retirement Benefits ("OPEB") expense billed by ESL in operating expense, remove the ENO per books 2021 OPEB credit from operating expense, and annualize the amortization of the deferred settlement expense.

Deferred Pension Settlement Charge Amortization Summary

Line No.	Description	Total Amount 12/31/2022 ⁽¹⁾	Per Book Amount 12/31/21	Total Adjustment
1	Electric Amortization	175,444	82,006	93,438
2	Gas Amortization	93,056	39,742	53,314
2	Total Direct Amortization Expense (926NS1)	268,501	121,748	146,752
3				
3	Electric Indirect Amortization	162,156	53,507	108,648
4	Gas Indirect Amortization	46,540	16,277	30,263
4	Total Indirect Amortization Expense (926NS1)	208,696	69,785	138,911
5				
5	Total Electric Amortization	337,600	135,514	202,086
6	Total Gas Amortization	139,596	56,019	83,577
6	Pension Settlement Amortization	477,196	191,533	285,663
7				
7	Electric Adjustment to Account 926NS1	337,600	135,514	202,086
8				
8	Gas Adjustment to Account 926NS1	139,596	56,019	83,577

Notes:

⁽¹⁾ Per CNO Resolution R-21-180, ENO received regulatory approval to defer the expense portion of the settlement costs, with future amortization of the deferred settlement expense over the period in which the expense otherwise would be recorded had the immediate recognition not occurred. ENO will include the amortization costs associated with the deferred settlement costs.

Entergy New Orleans, LLC
Formula Rate Plan
AJ08G Customer Deposits and Interest
Gas
For the Test Year Ended December 31, 2021

Adjust for Known and Measurable change in Customer Deposit balance and Interest Expense on Customer Deposits for calendar year 2022.

Line No.	Account and Description	Amount ⁽¹⁾
1	235001: Customer Deposits (Active)	8,345
2	Subtotal CUSTOMER DEPOSITS	8,345
3	COSADJ: Interest Exp on Customer Dep	6,471
4	Subtotal OPERATING EXPENSES	6,471

Notes:

⁽¹⁾ Reference AJ08G.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ08G Customer Deposits and Interest
Gas
For the Test Year Ended December 31, 2021

Adjust for Known and Measurable change in Customer Deposit balance and Interest Expense on Customer Deposits for calendar year 2022.

Line No.	Description	Amount
1	Historical Test Year Customer Deposit Balance ⁽¹⁾	(28,539,257)
2	Allocation To Gas	22.00%
3	Adjusted Historical Test Year Customer Deposit Balance ⁽⁵⁾	(6,278,637)
4	Adjusted Historical Test Year Customer Deposit Balance	(6,278,637)
5	Growth Rate ⁽²⁾	(0.13%)
6	Customer Deposits Ending Balance Rate Effective Test Year	(6,270,292)
7	Adjusted Historical Test Year Customer Deposit Balance	(6,278,637)
8	Customer Deposits Ending Balance Rate Effective Test Year	(6,270,292)
9	Increase (Decrease) in Rate Base	8,345
10	Customer Deposits Ending Balance Rate Effective Test Year	(6,270,292)
11	Rate Effective Test Year Interest Rate ⁽³⁾	3.50%
12	Projected Interest on Customer Deposits	219,460
13	Historical Test Year Interest on Customer Deposits ⁽⁴⁾	212,990
14	Projected Interest on Customer Deposits	219,460
15	Increase (Decrease) in Interest on Customer Deposits	6,471

Notes:

⁽¹⁾ Reference RB 8.1. The per book customer deposit balance is recorded to electric only and is split between electric and gas in AJ06D Product Line Reclass.

⁽²⁾ Calculated using a 3 year average based on historical balances

⁽³⁾ Louisiana Jurisdictional interest rate effective January 1 of the rate effective period.

⁽⁴⁾ Reference AJ06B.1

⁽⁵⁾ Reference AJ06D.1

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Account and Description	FN	Amount ⁽¹⁾
1	859000: Other Expenses-Gas Transm		87
2	Subtotal TRANSMISSION EXPENSES		87
3			
4	870000: Operation Supervision & Eng		35,737
5	871000: Distribution Load Dispatching		13,896
6	874000: Mains & Services Expense		25,427
7	877000: Meas & Reg Sta Exp-Cty Gate Chk		2,300
8	878000: Meter & House Regulator Expens		15,107
9	879000: Customer Installations Expense		11,773
10	880000: Other Expenses		10,385
11	885000: Maint Supervision & Engineerin		11,990
12	887000: Maint. Of Mains		32,485
13	889000: Mnt Of Meas&Reg Sta Equip-Genl		4,069
14	890000: Mnt Of Meas& Reg.Sta.Equip-Ind		476
15	891000: Mnt Of Meas&Reg Sta.Eqp-Cty Ga		4,222
16	892000: Maint. Of Services		4,902
17	893000: Mnt Of Metrs & House Regulatrs		6,270
18	Subtotal DISTRIBUTION EXPENSES		179,038
19			
20	901000: Supervision		872
21	903001: Customer Records		8,493
22	903002: Collection Expense		7,886
23	905000: Misc Customer Accounts Exp		0
24	Subtotal CUSTOMER ACCOUNTING EXPENSES		17,252
25			
26	907000: Supervision		1,589
27	908000: Customer Assistance Expenses		162
28	909000: Information & Instruct Adv Ex		1,961
29	910000: Misc Cust Ser & Information Ex		3,639
30	Subtotal CUSTOMER SERVICES EXPENSES		7,352
31			
32	912000: Demon. & Selling Exp.		2,491
33	916000: Miscellaneous Sales Expenses		355
34	Subtotal SALES EXPENSES		2,846
35			
36	920000: Adm & General Salaries		91,381
37	923000: Outside Services Employed		0
38	924000: Property Insurance Expense		231
39	925000: Injuries & Damages Expense		1,925
40	926000: Employee Pension & Benefits		15,247
41	928000: Regulatory Commission Expense		10,394
42	930100: General Advertising Expenses		0
43	930200: Miscellaneous General Expense		10
44	935000: Maintenance Of General Plant		442
45	Subtotal ADMINISTRATIVE & GENERAL EXPENSES		119,631
46			
47	408110: Employment Taxes		27,164
48	Subtotal 408.110 EMPLOYMENT TAXES		27,164
49			
50	Total		353,370

Notes:

(1) Reference AJ08I.2 & AJ08I.8

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll - Direct
Electric & Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Description	Wages Increase ⁽¹⁾	Payroll (Decrease) Increase ⁽²⁾	Total	Allocated to Electric	Allocated to Gas ⁽³⁾
Other O&M Expense	472,690	-	472,690	304,742	167,947
Benefits Expense	23,162	-	23,162	14,932	8,229
Total O&M	<u>495,852</u>	<u>-</u>	<u>495,852</u>	<u>319,675</u>	<u>176,177</u>
Payroll Taxes					
FICA	36,161	-	36,161	23,313	12,848
FUTA	2,836	-	2,836	1,828	1,008
SUTA	945	-	945	609	336
Total Payroll Taxes	<u>39,942</u>	<u>-</u>	<u>39,942</u>	<u>25,751</u>	<u>14,192</u>
Total Payroll Direct Adjustment	<u>535,794</u>	<u>-</u>	<u>535,794</u>	<u>345,426</u>	<u>190,368</u>
Total Electric O&M Payroll			10,101,783	64.47%	
Total Gas O&M Payroll			5,567,215		35.53%
Total ENO O&M Payroll			<u>15,668,998</u>	<u>64.47%</u>	<u>35.53%</u>

Notes:

(1) Reference AJ08I.5 - AJ08I.6

(2) Reference AJ08I.7

(3) Reference AJ08I.3 - AJ08I.4

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Direct
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
859000	841	0.02%	26	-	26
Transmission	<u>841</u>	<u>0.02%</u>	<u>26</u>	<u>-</u>	<u>26</u>
870000	455,790	8.26%	13,871	-	13,871
874000	835,466	15.14%	25,427	-	25,427
877000	75,559	1.37%	2,300	-	2,300
878000	494,189	8.96%	15,040	-	15,040
879000	386,842	7.01%	11,773	-	11,773
880000	193,059	3.50%	5,876	-	5,876
885000	300,239	5.44%	9,137	-	9,137
887000	1,067,082	19.34%	32,476	-	32,476
889000	133,690	2.42%	4,069	-	4,069
890000	15,656	0.28%	476	-	476
891000	112,191	2.03%	3,414	-	3,414
892000	161,039	2.92%	4,901	-	4,901
893000	206,023	3.73%	6,270	-	6,270
Distribution	<u>4,436,825</u>	<u>80.40%</u>	<u>135,030</u>	<u>-</u>	<u>135,030</u>
901000	6,423	0.12%	195	-	195
903001	93,341	1.69%	2,841	-	2,841
903002	4,732	0.09%	144	-	144
905000	-	0.00%	-	-	-
Customer Accounting	<u>104,496</u>	<u>1.89%</u>	<u>3,180</u>	<u>-</u>	<u>3,180</u>
907000	35,801	0.65%	1,090	-	1,090
908000	5,337	0.10%	162	-	162
909000	52,167	0.95%	1,588	-	1,588
910000	119,456	2.16%	3,636	-	3,636
Customer Service	<u>212,761</u>	<u>3.86%</u>	<u>6,475</u>	<u>-</u>	<u>6,475</u>
912000	81,855	1.48%	2,491	-	2,491
Sales	<u>81,855</u>	<u>1.48%</u>	<u>2,491</u>	<u>-</u>	<u>2,491</u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Direct
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
920000	560,803	10.16%	17,067	-	17,067
928000	120,840	2.19%	3,678	-	3,678
Admin & General	<u>681,642</u>	<u>12.35%</u>	<u>20,745</u>	<u>-</u>	<u>20,745</u>
Total O&M Payroll	<u>5,518,419</u>	<u>100%</u>	<u>167,947</u>	<u>-</u>	<u>167,947</u>
408110			14,192	-	14,192
926000			8,229	-	8,229
Total Payroll Direct Adjustment			<u><u>190,368</u></u>	<u><u>-</u></u>	<u><u>190,368</u></u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Direct
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
1	Wage Increases	
2	Total O&M Payroll (Electric & Gas)	15,668,998
3	O&M Payroll (Decrease) Increase ⁽¹⁾	-
4	Adjusted O&M Payroll ⁽²⁾	15,668,998
5		
6	Bargaining Unit Payroll	
7	Bargaining Unit % of Payroll	
8	Bargaining Unit Payroll ⁽³⁾	-
9	Test Year Wage Increase % (2021)	
10	Test Year Wage Increase (2021) ⁽⁴⁾	-
11	Post Test Year Wage Increase % (2022)	
12	Post Test Year Wage Increase (2022) ⁽⁵⁾	-
13	Total Bargaining Unit Payroll ⁽⁶⁾	-
14		
15	Non-Bargaining Unit Payroll	
16	Non-Bargaining Unit % of Payroll	100.00%
17	Non-Bargaining Unit Payroll ⁽⁷⁾	15,668,998
18	Test Year Wage Increase % (2021)	0.74%
19	Test Year Wage Increase (2021) ⁽⁸⁾	115,908
20	Post Test Year Wage Increase % (2022)	2.26%
21	Post Test Year Wage Increase (2022) ⁽⁹⁾	356,782
22	Total Non-Bargaining Unit Payroll ⁽¹⁰⁾	16,141,688
23		
24	Total Payroll ⁽¹¹⁾	16,141,688
25		
26	O&M Wage Increases ⁽¹²⁾	472,690
27		
28	Other Payroll-related Expenses	
29	Savings Plan %	4.90%
30	FICA %	7.65%
31	FUTA %	0.60%
32	SUTA %	0.20%
33	Savings Plan ⁽¹³⁾	23,162

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Direct
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
34	FICA ⁽¹⁴⁾	36,161
35	FUTA ⁽¹⁵⁾	2,836
36	SUTA ⁽¹⁶⁾	945
37	Total Other Payroll-related Expenses ⁽¹⁷⁾	63,104
38		
39	Total Wage Increases and Other Related Expenses ⁽¹⁸⁾	535,794

Notes:

- ⁽¹⁾ Reference AJ08I.7
- ⁽²⁾ Line 2 + Line 3
- ⁽³⁾ Line 4 * Line 7
- ⁽⁴⁾ Line 8 * Line 9
- ⁽⁵⁾ (Line 8 + Line 10) * Line 11
- ⁽⁶⁾ Line 8 + Line 10 + Line 12
- ⁽⁷⁾ Line 4 * Line 16
- ⁽⁸⁾ Line 17 * Line 18
- ⁽⁹⁾ (Line 17 + Line 19) * Line 20
- ⁽¹⁰⁾ Line 17 + Line 19 + Line 21
- ⁽¹¹⁾ Line 13 + Line 22
- ⁽¹²⁾ Line 24 - Line 4
- ⁽¹³⁾ Line 26 * Line 29
- ⁽¹⁴⁾ Line 26 * Line 30
- ⁽¹⁵⁾ Line 26 * Line 31
- ⁽¹⁶⁾ Line 26 * Line 32
- ⁽¹⁷⁾ Line 33 + Line 34 + Line 35 + Line 36
- ⁽¹⁸⁾ Line 26 + Line 37

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Direct
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount ⁽⁹⁾
1	Payroll (Decrease) Increase	
2	Payroll (Decrease) Increase ^{(1) (9)}	-
3	Total O&M % of Payroll	45.09%
4	Total O&M Payroll (Decrease) Increase ⁽²⁾⁽⁹⁾	-
5		
6	Other Payroll-related Expenses	
7	Benefits %	17.97%
8	FICA %	7.65%
9	FUTA %	0.60%
10	SUTA %	0.20%
11	Benefits ⁽³⁾	-
12	FICA ⁽⁴⁾	-
13	FUTA ⁽⁵⁾	-
14	SUTA ⁽⁶⁾	-
15	Total Payroll-related Expenses (Decrease) Increase ⁽⁷⁾⁽⁹⁾	-
16		
17	Total Labor and Other Related Expenses (Decrease) Increase ^{(8) (9)}	-

Notes:

⁽¹⁾ Reference AJ08I.14

⁽²⁾ Line 2 * Line 3

⁽³⁾ Line 4 * Line 7

⁽⁴⁾ Line 4 * Line 8

⁽⁵⁾ Line 4 * Line 9

⁽⁶⁾ Line 4 * Line 10

⁽⁷⁾ Line 11 + Line 12 + Line 13 + Line 14

⁽⁸⁾ Line 4 + Line 15

⁽⁹⁾ There is no projected change in headcount for ENO employees.

As such, there is no projected increase/decrease to direct payroll.

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll - Affiliate
Electric and Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Description	Wages Increase ⁽¹⁾	Payroll (Decrease) Increase ⁽²⁾	Total	Allocated to Electric	Allocated to Gas ⁽³⁾
Other O&M Expense	732,749	-	732,749	589,727	143,021
Benefits Expense	35,905	-	35,905	28,897	7,008
Total O&M	768,653	-	768,653	618,624	150,029
Payroll Taxes					
FICA	56,055	-	56,055	45,114	10,941
FUTA	4,396	-	4,396	3,538	858
SUTA	6,009	-	6,009	4,836	1,173
Total Payroll Taxes	66,460	-	66,460	53,488	12,972
Total Payroll Affiliate Adjustment	835,114	-	835,114	672,112	163,001
Total Electric O&M Payroll			19,548,633	80.48%	
Total Gas O&M Payroll			4,740,952		19.52%
Total ENO O&M Payroll			24,289,585	80.48%	19.52%

Notes:

⁽¹⁾ Reference AJ08.11 - AJ08.12

⁽²⁾ Reference AJ08.13

⁽³⁾ Reference AJ08.9 - AJ08.10

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Affiliate
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
859000	2,022	0.04%	62	-	62
Transmission	<u>2,022</u>	<u>0</u>	<u>62</u>	<u>-</u>	<u>62</u>
870000	718,339	15.29%	21,865	-	21,865
871000	456,512	9.72%	13,896	-	13,896
878000	2,198	0.05%	67	-	67
880000	148,140	3.15%	4,509	-	4,509
885000	93,712	1.99%	2,852	-	2,852
887000	320	0.01%	10	-	10
891000	26,524	0.56%	807	-	807
892000	37	0.00%	1	-	1
Distribution	<u>1,445,781</u>	<u>30.77%</u>	<u>44,008</u>	<u>-</u>	<u>44,008</u>
901000	22,237	0.47%	677	-	677
903001	185,708	3.95%	5,653	-	5,653
903002	254,355	5.41%	7,742	-	7,742
905000	10	0.00%	0	-	0
Customer Accounting	<u>462,309</u>	<u>9.84%</u>	<u>14,072</u>	<u>-</u>	<u>14,072</u>
907000	16,408	0.35%	499	-	499
909000	12,263	0.26%	373	-	373
910000	123	0.00%	4	-	4
Customer Service	<u>28,794</u>	<u>0.61%</u>	<u>876</u>	<u>-</u>	<u>876</u>
916000	11,667	0.25%	355	-	355
Sales	<u>11,667</u>	<u>0.25%</u>	<u>355</u>	<u>-</u>	<u>355</u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Affiliate
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Account</u>	<u>Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
920000	2,441,432	51.96%	74,314	-	74,314
923000	1	0.00%	0	-	0
924000	7,598	0.16%	231	-	231
925000	63,241	1.35%	1,925	-	1,925
926000	327	0.01%	10	-	10
928000	220,668	4.70%	6,717	-	6,717
930100	9	0.00%	0	-	0
930200	320	0.01%	10	-	10
935000	14,510	0.31%	442	-	442
Admin & General	<u>2,748,105</u>	<u>58.49%</u>	<u>83,649</u>	<u>-</u>	<u>83,649</u>
Total O&M Payroll	<u>4,698,678</u>	<u>100.0%</u>	<u>143,021</u>	<u>-</u>	<u>143,021</u>
408110			12,972	-	12,972
926000			7,008	-	7,008
Total Payroll Affiliate Adjustment			<u><u>163,001</u></u>	<u><u>-</u></u>	<u><u>163,001</u></u>

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Affiliate
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
1	Wage Increases	
2	O&M Payroll	24,289,585
3	O&M Payroll (Decrease) Increase ⁽¹⁾	-
4	Adjusted O&M Payroll ⁽²⁾	24,289,585
5		
6	Bargaining Unit Payroll	
7	Bargaining Unit % of Payroll	
8	Bargaining Unit Payroll ⁽³⁾	-
9	Test Year Wage Increase % (2021)	
10	Test Year Wage Increase (2021) ⁽⁴⁾	-
11	Post Test Year Wage Increase % (2022)	
12	Post Test Year Wage Increase (2022) ⁽⁵⁾	-
13	Total Bargaining Unit Payroll ⁽⁶⁾	-
14		
15	Non-Bargaining Unit Payroll	
16	Non-Bargaining Unit % of Payroll	100.00%
17	Non-Bargaining Unit Payroll ⁽⁷⁾	24,289,585
18	Test Year Wage Increase % (2021)	0.74%
19	Test Year Wage Increase (2021) ⁽⁸⁾	179,676
20	Post Test Year Wage Increase % (2022)	2.26%
21	Post Test Year Wage Increase (2022) ⁽⁹⁾	553,072
22	Total Non-Bargaining Unit Payroll ⁽¹⁰⁾	25,022,333
23		
24	Total Payroll ⁽¹¹⁾	25,022,333
25		
26	O&M Wage Increases ⁽¹²⁾	732,749
27		
28	Other Payroll-related Expenses	
29	Savings Plan %	4.90%
30	FICA %	7.65%
31	FUTA %	0.60%
32	SUTA %	0.82%
33	Savings Plan ⁽¹³⁾	35,905

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Affiliate
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
34	FICA ⁽¹⁴⁾	56,055
35	FUTA ⁽¹⁵⁾	4,396
36	SUTA ⁽¹⁶⁾	6,009
37	Total Other Payroll-related Expenses ⁽¹⁷⁾	102,365
38		
39	Total Wage Increases and Other Related Expenses ⁽¹⁸⁾	835,114

Notes:

- ⁽¹⁾ Reference AJ08I.13
- ⁽²⁾ Line 2 + Line 3
- ⁽³⁾ Line 4 * Line 7
- ⁽⁴⁾ Line 8 * Line 9
- ⁽⁵⁾ (Line 8 + Line 10) * Line 11
- ⁽⁶⁾ Line 8 + Line 10 + Line 12
- ⁽⁷⁾ Line 4 * Line 16
- ⁽⁸⁾ Line 17 * Line 18
- ⁽⁹⁾ (Line 17 + Line 19) * Line 20
- ⁽¹⁰⁾ Line 17 + Line 19 + Line 21
- ⁽¹¹⁾ Line 13 + Line 22
- ⁽¹²⁾ Line 24 - Line 4
- ⁽¹³⁾ Line 26 * Line 29
- ⁽¹⁴⁾ Line 26 * Line 30
- ⁽¹⁵⁾ Line 26 * Line 31
- ⁽¹⁶⁾ Line 26 * Line 32
- ⁽¹⁷⁾ Line 33 + Line 34 + Line 35 + Line 36
- ⁽¹⁸⁾ Line 26 + Line 37

Entergy New Orleans, LLC
Formula Rate Plan
AJ08I Payroll-Affiliate
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the Known and Measureable changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line No.	Description	Amount
1	Payroll (Decrease) Increase	
2	Payroll (Decrease) Increase ^{(1) (10)}	-
3	Percentage to ENO ⁽¹⁾	5.35%
4	Total to ENO ⁽¹⁾⁽²⁾	-
5	Total O&M % of Payroll	62.98%
6	Total O&M Payroll (Decrease) Increase ⁽³⁾	-
7		
8	Other Payroll-related Expenses	
9	Benefits %	42.75%
10	FICA %	7.65%
11	FUTA %	0.60%
12	SUTA %	0.82%
13	Benefits ⁽⁴⁾	-
14	FICA ⁽⁵⁾	-
15	FUTA ⁽⁶⁾	-
16	SUTA ⁽⁷⁾	-
17	Total Payroll-related Expenses (Decrease) Increase ⁽⁸⁾	-
18		
19	Total Labor and Other Related Expenses (Decrease) Increase ^{(9) (10)}	-

Notes:

⁽¹⁾ Reference AJ08I.15

⁽²⁾ Line 2 * Line 3

⁽³⁾ Line 4 * Line 5

⁽⁴⁾ Line 6 * Line 9

⁽⁵⁾ Line 6 * Line 10

⁽⁶⁾ Line 6 * Line 11

⁽⁷⁾ Line 6 * Line 12

⁽⁸⁾ Line 13 + Line 14 + Line 15 + Line 16

⁽⁹⁾ Line 6 + Line 17

⁽¹⁰⁾ There is no projected change in headcount for ESL employees.

As such, there is no projected increase/decrease to affiliate payroll.

**Entergy New Orleans, LLC
 Formula Rate Plan
 AJ08I Payroll - Direct
 Electric and Gas
 For the Test Year Ended December 31, 2021**

Payroll (Decrease) Increase				
Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
Dec-21	291			
Jan-22	291	0	0.5	0
Feb-22	291	0	1.5	0
Mar-22	291	0	2.5	0
Apr-22	291	0	3.5	0
May-22	291	0	4.5	0
Jun-22	291	0	5.5	0
Jul-22	291	0	6.5	0
Aug-22	291	0	7.5	0
Sep-22	291	0	8.5	0
Oct-22	291	0	9.5	0
Nov-22	291	0	10.5	0
Dec-22	291	0	11.5	0
Effective (Decrease) Increase in Employees				0
Annual Salary				126,991
Payroll (Decrease) Increase				0

**Entergy New Orleans, LLC
 Formula Rate Plan
 AJ08I Payroll - Affiliate
 Electric and Gas
 For the Test Year Ended December 31, 2021**

Payroll (Decrease) Increase				
Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
Dec-21	3,675			
Jan-22	3,675	0	0.5	0
Feb-22	3,675	0	1.5	0
Mar-22	3,675	0	2.5	0
Apr-22	3,675	0	3.5	0
May-22	3,675	0	4.5	0
Jun-22	3,675	0	5.5	0
Jul-22	3,675	0	6.5	0
Aug-22	3,675	0	7.5	0
Sep-22	3,675	0	8.5	0
Oct-22	3,675	0	9.5	0
Nov-22	3,675	0	10.5	0
Dec-22	3,675	0	11.5	0
Effective (Decrease) Increase in Employees				0
Annual Salary				126,784
Payroll (Decrease) Increase				0
Percentage to ENO				5.35%
Total to ENO				0

Entergy New Orleans, LLC
Formula Rate Plan
AJ08J Depreciation
Gas
For the Test Year Ended December 31, 2021

Adjustment to annualize known and measurable depreciation expense.

Line No.	Line Item	Account and Description	FN	Amount ⁽¹⁾
1	DXT3652G: 365.2 RIGHT OF WAY - GAS	4030AM: Depreciation Expense		5
2	DXT366G: 366 STRUCTURES & IMPROVEMENTS - GAS	4030AM: Depreciation Expense		(0)
3	DXT367G: 367 TRANSMISSION MAINS - GAS	4030AM: Depreciation Expense		4
4	DXT3691G: 369.1 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense		(2)
5		Subtotal TRANSMISSION DEPRECIATION EXPENSE		6
6	DXD3742G: 374.2 LAND RIGHTS - GAS	4030AM: Depreciation Expense		8
7	DXD375G: 375 STRUCTURES & IMPROVEMENTS - GAS	4030AM: Depreciation Expense		1,128
8	DXD3761G: 376.1 MAINS - CAST IRON - GAS	4030AM: Depreciation Expense		238
9	DXD3762G: 376.2 MAINS - WELDED STEEL - GAS	4030AM: Depreciation Expense		1,885
10	DXD3763G: 376.3 MAINS - PLASTIC - GAS	4030AM: Depreciation Expense		362,389
11	DXD378G: 378 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense		37,306
12	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense	DV	174,826
13	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense		346,651
14	DXD382G: 382 METER INSTALLATIONS - GAS	4030AM: Depreciation Expense		8,693
15	DXD383G: 383 HOUSE REGULATORS - GAS	4030AM: Depreciation Expense		9,272
16	DXD384G: 384 HOUSE REGULATOR INSTALLATIONS - GAS	4030AM: Depreciation Expense		532
17	DXD385G: 385 MEASURING & REGULATING STATION EQUIP - GAS	4030AM: Depreciation Expense		792
18	DXD379G: 379 MEASURING & REGULATING CG EQUIP - GAS	4030AM: Depreciation Expense		2,236
19		Subtotal DISTRIBUTION DEPRECIATION EXPENSE		945,956
20	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		(16,814)
21	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		(152,224)
22	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		4,212
23	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		222
24	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		(744)
25		Subtotal GENERAL PLANT DEPRECIATION EXPENSE		(165,348)
26	AXI3010: 301 ORGANIZATION	4040AM: Amort Limited Term Electr Plt		0
27	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electr Plt		7
28	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electr Plt		7,633
29	AXI303CIS: 303 CUSTOMER CIS	4040AM: Amort Limited Term Electr Plt		167
30	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electr Plt		147
31	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		1,763
32	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electr Plt		6,790
33	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		(2,039)
34	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electr Plt		33
35	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electr Plt		0
36	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electr Plt		28
37		Subtotal INTANGIBLE PLANT DEPRECIATION EXPENSE		14,528
38	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(152,495)
39		Subtotal PROVISION FOR DEFERRED INCOME TAXES - FEDERAL		(152,495)
40	DTSLIB: LIBERALIZED DEPRECIATION - STATE	411120: Prov Def Inc Tax-Cr-Op Inc-Sta		(58,878)
41		Subtotal PROVISION FOR DEFERRED INCOME TAXES - STATE		(58,878)
42	CTAAFUDCE: AFUDC EQUITY FT PTAX	EXNUSM: Current Tax Schedule M		10,098
43	CTALD: LIBERALIZED DEPRECIATION	EXNUSM: Current Tax Schedule M		785,043
44		Subtotal ADJUSTMENTS TO NET INCOME		795,142
45		Total		1,378,910

Notes:

⁽¹⁾ Reference AJ08J.2-AJ08J.3

Entergy New Orleans, LLC
Formula Rate Plan
AJ08J - Depreciation Annualization

Gas

For the Test Year Ended December 31, 2021

Row	Account	Description	Adjusted to 12/31/2022		Annualization				2021 Expense (1)	Total Adjustment
			GPIS	GAPD	Net Salvage Pct	Depr Rate	Depr Limit	Annualized Accrual		
Summary										
1		Intangible	40,627,715	(29,473,856)						14,528
2		Transmission	9,758,832	(6,888,252)						6
3		Distribution	322,953,707	(106,197,170)						945,956
4		General	13,612,222	(5,957,280)						(165,348)
6		Total	386,952,476	(148,516,557)						795,142
8										
9										
Detail										
10	301_0	Organization	4,076,739	(3,691,713)	N/A	N/A	N/A	N/A		0
12	303_1	Administrative & General/Miscellaneous	17,706,162	(10,746,254)	N/A	N/A	N/A	N/A	(271,763)	4,751
13	303_1	Administrative & General/Miscellaneous - Labor-Related	612,316	(527,690)	N/A	N/A	N/A	N/A	(1,438,254)	33
14	303_1	Customer Accounting	389,498	(381,920)	N/A	N/A	N/A	N/A	(15,330)	7
15	303_1	Customer CCS	5,624,812	(5,498,317)	N/A	N/A	N/A	N/A	(10,833)	7,633
16	303_1	Customer CIS	185,791	(184,955)	N/A	N/A	N/A	N/A	(159,362)	167
17	303_1	Customer Service	6,973,202	(4,557,205)	N/A	N/A	N/A	N/A	(461,915)	147
18	303_1	Distribution	4,852,767	(3,743,470)	N/A	N/A	N/A	N/A	(322,520)	1,763
19	303_1	Transmission	55,419	(55,281)	N/A	N/A	N/A	N/A	-	28
20	303_1	Transmission/Distribution	151,009	(87,050)	N/A	N/A	N/A	N/A	(25,742)	0
21		Total Intangible	40,627,715	(29,473,856)					(2,705,740)	14,528
23	365_1	Land	2,237,424	-	0.00%	0.00%	2,237,424	-	-	-
24	365_2	Land Rights	1,116,794	(829,231)	0.00%	0.81%	287,563	9,073	(9,068)	5
25	366_1	Structure and Improvements	461,393	(433,178)	0.00%	0.05%	28,216	240	(240)	(0)
26	367_1	Mains	4,859,597	(4,607,525)	-4.00%	0.40%	446,455	19,296	(19,293)	4
27	369_1	Measuring & Regulating	1,083,624	(1,018,319)	0.00%	1.39%	65,305	15,060	(15,062)	(2)
28		Total Transmission	9,758,832	(6,888,252)				43,669	(43,663)	6
30	374_1	Land	54,542	-	0.00%	0.00%	54,542	-	-	-
31	374_2	Land Rights	21,759	(19,515)	0.00%	0.63%	2,244	136	(128)	8
32	375_1	Structures And Improvements	416,507	(309,708)	0.00%	2.06%	106,799	8,583	(7,455)	1,128
33	376_1	Mains-Cast Iron	675,284	(358,343)	-4.00%	2.34%	343,953	15,803	(15,564)	238
34	376_2	Mains-Steel	74,576,748	(47,216,926)	-4.00%	2.46%	30,342,892	1,833,787	(1,831,903)	1,885
35	376_3	Mains-Plastic	60,387,878	(12,192,779)	-4.00%	3.33%	50,610,614	2,013,429	(1,651,040)	362,389
36	378_1	Measuring & Regulating Station Equipment	16,275,465	(5,155,649)	0.00%	3.17%	11,119,816	516,296	(478,990)	37,306
37	379_1	Measuring & Regulating CG Equipment	151,030	415,012	0.00%	3.17%	566,042	4,791	(2,555)	2,236
38	380_1	Services	108,995,346	(27,338,106)	-10.00%	1.62%	92,556,775	1,766,985	(1,592,159)	174,826
39	381_1	Meters	41,676,520	(6,815,807)	7.00%	4.32%	31,943,357	1,798,998	(1,633,231)	165,767
40	381_15	Gas Meters & Devices	11,334,233	(1,496,854)	0.00%	6.67%	9,837,378	755,993	(575,109)	180,885
41	382_1	Meter Installations	5,088,312	(4,182,543)	0.00%	2.95%	905,768	150,357	(141,664)	8,693
42	383_1	House Regulators	2,832,261	(1,149,678)	0.00%	2.94%	1,682,582	83,189	(73,917)	9,272
43	384_1	House Regulatory Installations	425,754	(374,440)	0.00%	2.16%	51,313	9,192	(8,660)	532
44	385_1	Measuring & Regulating Station Equipment	42,070	(1,834)	0.00%	3.17%	40,236	1,334	(542)	792
45		Total Distribution	322,953,707	(106,197,170)				8,958,873	(8,012,917)	945,956

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

Entergy New Orleans, LLC
 Formula Rate Plan
 AJ08J - Depreciation Annualization

Gas

For the Test Year Ended December 31, 2021

Row	Account	Description	Adjusted to 12/31/2022		Annualization						Total Adjustment	
			GPIS	GAPD	Net Salvage Pct	Depr Rate	Depr Limit	Annualized Accrual	2021 Expense ⁽¹⁾			
46												
47	389_1	Land	84,795	-	0.00%	84,795	-	-	-	-	-	-
48	390_0	Structures And Improvements	8,340,302	(2,569,288)	0.00%	5,771,014	174,588	(191,402)	(16,814)			
49	391_1	Office Furniture and Equipment	71,499	(151,514)	0.00%	-	(12,938)	12,068	(871)			
50	391_2	Computer Equipment	785,178	(713,838)	0.00%	71,340	71,340	(222,694)	(151,354)			
51	391_3	Data Handling Equipment	-	-	0.00%	-	-	-	-			
52	392_1	Transportation Equipment	391,199	(386,064)	0.00%	5,135	-	-	-			
53	393_1	Stores Equipment	96,713	(95,443)	0.00%	1,269	-	-	-			
54	394_1	Tools, Shop & Garage Equipment	2,833,560	(1,375,454)	0.00%	1,458,106	165,192	(160,979)	4,212			
55	395_1	Laboratory Equipment	16,903	(16,681)	0.00%	222	222	-	222			
56	396_1	Power Operated Equipment	267,397	(263,887)	0.00%	3,510	-	-	-			
57	397_1	Communication Equipment	724,677	(385,111)	0.00%	339,566	50,382	(51,126)	(744)			
58		Total General	13,612,222	(5,957,280)			448,785	(614,133)	(165,348)			
59												
60		Total	386,952,476	(148,516,557)			12,171,594	(11,376,453)	795,142			
61												
62	EXNUSM									785,043		
63	EXNUSM									10,098		
64	EXNUSM									795,142		
65	411110									(152,495)		
66	411120									(58,878)		
67										(211,373)		

Notes:

⁽¹⁾ 2021 Depreciation Expense shown excludes billed Service Company Depreciation Expense (4031AM) and Amortization Of Property Loss (407000).

Entergy New Orleans, LLC
Formula Rate Plan
AJ08M Underground Utility Conflicts
Gas
For the Test Year Ended December 31, 2021

Adjustment to annualize one year of a ten year amortization period for ENOL Gas Boring as per Council Resolution R-19-457, as amended by Resolution R-20-67.

Line No.	Account and Description	Amount ⁽¹⁾
1	870000: Operation Supervision & Eng	1,591,172
2	887000: Maint. Of Mains	60,182
3	926000: Employee Pension & Benefits	9,785
4	926NS1: ASC 715 NSC - Emp Pens & Ben	3,402
5	408110: Employment Taxes	2,126
6	Subtotal OPERATING EXPENSES	1,666,667

Notes:

⁽¹⁾ Reference AJ08M.2

Entergy New Orleans, LLC
Formula Rate Plan
AJ08M Underground Utility Conflicts
Gas
For The Test Year Ended December 31, 2021

Adjustment to annualize one year of a ten year amortization period for ENOL Gas Boring as per Council Resolution R-19-457, as amended by Resolution R-20-67.

Line No.	Account	Description	Total Amount 12/31/2022 (A)	Per Book Amount 12/30/2021 (B)	Total Adjustment (C)
To annualize the amortization expense.					
1	408110	Employment Taxes	2,746	620	2,126
2	870000	Operation Supervision & Eng	1,889,941	298,770	1,591,172
3	887000	Maint. Of Mains	91,112	30,931	60,182
4	926000	Employee Pension & Benefits	12,152	2,367	9,785
5	926NS1	ASC 715 NSC - Emp Pens & Ben	4,048	646	3,402
6		Total One Year Amortization ^{(1) (2)}	2,000,000	333,333	1,666,667

Note:

⁽¹⁾ Reference AJ08M.3

⁽²⁾ The amortization of the regulatory asset began in November 2021 with the change in rates from the 2021 FRP filing.

Entergy New Orleans, LLC
Utility Conflict Survey Cost Amortization
Council Resolution R-19-457, as amended by Resolution R-20-67

Periods	Date	Expected spending over 5y	10 Year Amortization ⁽¹⁾	Regulatory Asset Balance
1	12/31/2020	4,000,000	-	4,000,000
2	12/31/2021	4,000,000	2,000,000	6,000,000
3	12/31/2022	4,000,000	2,000,000	8,000,000
4	12/31/2023	4,000,000	2,000,000	10,000,000
5	12/31/2024	4,000,000	2,000,000	12,000,000
6	12/31/2025		2,000,000	10,000,000
7	12/31/2026		2,000,000	8,000,000
8	12/31/2027		2,000,000	6,000,000
9	12/31/2028		2,000,000	4,000,000
10	12/31/2029		2,000,000	2,000,000
11	12/31/2030		2,000,000	-
		20,000,000	20,000,000	

Note:

⁽¹⁾ The amortization of the regulatory asset began in November 2021 with the change in rates from the 2021 FRP filing

Entergy New Orleans, LLC
Formula Rate Plan
AJ080 Non-Payroll AMI Savings
Gas
For the Test Year Ended December 31, 2021

Adjustment to reflect the incremental Known and Measurable change in O&M expense associated with AMI savings.

Line No.	Account and Description	Amount
1	902000: Meter Reading Expenses	(1,310,820)
2	Subtotal OPERATING EXPENSES	(1,310,820)

Entergy New Orleans, LLC
Formula Rate Plan
AJ08R Make Ready Investment for Backup Generators
Gas
For the Test Year Ended December 31, 2021

Adjustment to recognize known and measurable capital additions related to "make ready" infrastructure investments at critical locations identified by the New Orleans Office of Homeland Security and Preparedness ("NOHSEP") and the plant related changes to Accumulated Depreciation, Depreciation Expense, and Accumulated Deferred Income Taxes.

Line No.	Line Item	Account and Description	Amount
1	PLD3763G: 376.3 MAINS - PLASTIC - GAS	1180AM: Other Utility Plant - Gas	66,274
2	PLD380G: 380 DISTRIBUTION SERVICES - GAS	1180AM: Other Utility Plant - Gas	116,264
3	PLD381G: 381 METERS - GAS	1180AM: Other Utility Plant - Gas	89,162
4		Subtotal PLANT IN SERVICE	<u>271,700</u>
5	ADD3763G: 376.3 MAINS - PLASTIC - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(2,210)
6	ADD380G: 380 DISTRIBUTION SERVICES - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(1,885)
7	ADD381G: 381 METERS - GAS	1190AM: Accum Prov Depr Othr Plnt Serv	(3,849)
8		Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION	<u>(7,943)</u>
9	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed ⁽¹⁾	(319)
10	ADSIT282: 282 ADIT - STATE	282112: Liberalized Deprec - State ⁽¹⁾	(123)
11		Subtotal ACCUMULATED DEFERRED INCOME TAXES	<u>(443)</u>
12	DXD3763G: 376.3 MAINS - PLASTIC - GAS	4030AM: Depreciation Expense	2,210
13	DXD380G: 380 DISTRIBUTION SERVICES - GAS	4030AM: Depreciation Expense	1,885
14	DXD381G: 381 METERS - GAS	4030AM: Depreciation Expense	3,849
15		Subtotal OPERATING EXPENSES	<u>7,943</u>

**Entergy New Orleans, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Gas
For the Period Ended December 31, 2021**

Please refer to Section 8.2 - Miscellaneous Data.

**Entergy New Orleans, LLC
Formula Rate Plan
Capital Project Information Pursuant to Attachment G
Gas
For the Period Ended December 31, 2021**

Please refer to the file labeled **Capital Project Information Pursuant to Attachment G.pdf** for the year ended December 31, 2021.