
RESILIENCE PLAN COST RECOVERY RIDER

I. PURPOSE AND APPLICABILITY

The purpose of the Resilience Plan Cost Recovery Rider (“Rider”) is to establish the Rider Rate by which Entergy Louisiana, LLC (“ELL” or the “Company”) will recover the costs associated with the Entergy Future Ready Resilience Plan (“Resilience Plan”) for long-term grid resilience subject to the Louisiana Public Service Commission’s (“LPSC’s” or “Commission”) oversight.

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

II. NET MONTHLY BILL

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

III. SEMI-ANNUAL FILINGS FOR RIDER RATE REDETERMINATION

A. GENERAL

For the Term of this Rider, ELL shall make Semi-Annual Filings with the Commission in LPSC Docket No. U-36625 on or before the dates specified below of each calendar year providing the basis for Rider Rates to be effective in accordance with the schedule below.

1. Defined Terms

- a. Eligible Resilience Plan Costs - Those Resilience Expenses and Resilience Investments authorized for recovery through this Rider by the Commission in Docket U-36625.
- b. Resilience Expenses - expenses to be incurred pursuant to the Company’s Resilience Plan that are not being recovered through ELL’s base rates or Formula Rate Plan, including but not limited to those expenses incurred by the Commission in connection with the ongoing monitoring of the Resilience Plan.
- c. Resilience Investment – those Transmission and Distribution and other investments associated with the Company’s Resilience Plan as approved by the Louisiana Public Service Commission that are not being recovered through ELL’s base rates or Formula Rate Plan and that are expected to be placed in service during the rate effective period associated with each Semi-Annual Filing.
- d. Resilience Plan Revenue Requirement – the calculated revenue requirement of Eligible Resilience Plan Costs
- e. True-up Amount –comparison of the actual Resilience Plan Revenue Requirement to the projected Resilience Plan Revenue Requirement for the rate effective period that has most recently concluded, along with explanations on material variances.
- f. True-up Report - calculates a True-Up Amount, until such time that the costs have been realigned to base rates, that shall be included in the following Semi-Annual Filing’s proposed redetermined Rider Rates, with carrying charges calculated based on the weighted average cost of capital in effect as determined by the most recent rate filing.

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2. Rider Rates shall initially recover the projected revenue requirement associated with Eligible Resilience Plan Costs, as defined above. When and where applicable, the Rider shall recover or return a True-Up Amount based on a comparison of projected to actualized Resilience Plan Revenue Requirements. Such filing shall include workpapers sufficient to document fully the calculations of the redetermined Rider Rates. The Commission Staff (“Staff”) and all intervenors (“Intervenors”) in Docket U-36625 shall receive a copy of each Semi-Annual Filing at the time it is filed with the Commission. Staff and Intervenors are also referred to as the “Parties.”

Date of Filing	Rate Effective Period
January 10	Mar through August of Filing Yr
July 10	Sept of Filing Yr through Feb. of subsequent year

B. RESILIENCE REVENUE REQUIREMENT REDETERMINATION PROCEDURE

Each Semi-Annual Filing shall provide the Resilience Plan Revenue Requirement for projects that are expected to be placed into service during the rate-effective period corresponding with each Semi-Annual Filing. The projected Resilience Plan Revenue Requirement shall also include the costs associated with Resilience Investments previously placed into service to the extent that their costs are not recovered through another mechanism. The Semi-Annual Filing shall provide a complete list of Eligible Resilience Plan Costs that are expected to be incurred and projects placed in service or expected to be placed into service during the rate-effective period corresponding with each Semi-Annual Filing.

The Staff and Intervenors shall have 30 (thirty) days to ensure that the Resilience Revenue Requirement and Rider Rates comply with the requirements of this Rider. If any of the Parties should detect any error(s) in the application of the principles and procedures contained in this Rider or identify issues with any resilience expenses and investments, such error(s), data, or issues (“Disputed Items”) shall be formally communicated in writing to the other Parties by the fortieth day after the Semi-Annual Filing. Each such Disputed Item shall include, if available, documentation of the proposed correction. The Company shall then have 10 (ten) days to review any proposed corrections or identified issues in response to the Disputed Items, to work with the other Parties to resolve any Disputed Items and to file a revised Attachment A containing Rider Rates reflecting all corrections upon which the Parties agree. The Company shall provide the other Parties with appropriate workpapers supporting any revisions made to the Rider Rates initially filed.

Except where there are unresolved Disputed Items, which shall be addressed in accordance with the provisions of Section III.C below, the Rider Rates initially filed or such corrected Rider Rates shall become effective for bills rendered on and after the first billing cycle for the month of March or September, as described above. Those Rider Rates shall then remain in effect until changed pursuant to the provisions of this Rider.

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C. TRUE-UP REPORT AND PRUDENCE REVIEW

Beginning with the third Semi-Annual Filing, ELL shall also include a report of the True-Up Amount. For example, the Company's January filing will include a comparison of actual and projected Resilience Plan Revenue Requirements for the period from March through August and the Company's July filing will include a comparison of actual and projected Resilience Plan Revenue Requirements for the period from September through February. The January True-Up Report shall contain the True-Up Amount to be returned to or recovered from customers effective the first billing cycle of the following September. The July True-Up Report shall contain a True-Up Amount to be returned to or recovered from customers effective the first billing cycle of the following March.

The Staff and Intervenors in Docket No U-36625 shall have one hundred and twenty days to ensure that the True-Up Amount complies with the requirements of this Rider and to review the prudence of any expenses or investments included therein. If any of the Parties should detect any error(s) in the True-Up Amount or identify issues as to the prudence of any expense or investment, such error(s), data, or issues and pertinent amounts shall be formally communicated in writing to the other Parties by the one hundred and twentieth day after the filing. Each such indicated Dispute shall include, if available, documentation of the proposed correction or prudence issue and the calculation of each amount in Dispute. The Company shall then have thirty days to review any proposed corrections or identified issues, to work with the other Parties to resolve any Disputes and to file a revised True-Up Amount reflecting all corrections upon which the Parties agree. The Company shall provide the other Parties with appropriate workpapers supporting any revisions made to the True-Up Amount initially filed.

Except where there are Unresolved Disputes, which shall be addressed in accordance with the provisions of Section III.D below, the True-Up Amount initially filed or such corrected True-Up Amount shall become effective for bills rendered on and after the first billing cycle for the month of March or September, as described above. The True-Up Amount shall then remain in effect until changed pursuant to the provisions of this Rider.

D. DISPUTED ISSUES HEARING

In the event there are unresolved Disputed Items regarding any Semi-Annual Filing, the Parties shall work together in good faith to resolve such Disputed Item(s). If the Parties are unable to resolve the disputes or reasonably believe they will be unable to resolve the disputes by the end of the periods provided for in Section III.B and III.C above, the remaining Disputed Items shall be submitted to the Commission for resolution in a separately docketed proceeding.

If the Commission's final ruling on any Disputed Items requires changes in the current Rider Rates, including any True-Up Amounts initially implemented pursuant to the above provisions, the Company shall file a revised Attachment A containing such further modified Rate Adjustments within fifteen (15) days after receiving the Commission's order resolving the Disputes. The Company shall provide a copy of the filing to the other Parties together with appropriate supporting documentation. Such

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modified Rider Rates shall then be implemented either with the next applicable monthly billing cycle after filing and shall remain in effect until superseded by Rider Rates established in accordance with the provisions of this Rider or implemented in some other manner or timeframe as ordered by the Commission.

Within sixty (60) days after receipt of the Commission's final ruling on any Disputes, the Company shall determine the amount to be refunded or surcharged to customers, if any, together with interest at the legal rate of interest in effect at the time of the Filing. Such refund/surcharge amount shall be effective as an input to the next regular True-up Amount. Such refund/surcharge amount shall be applied to customers' bills in the manner prescribed by the Commission.

IV. RATE DETERMINATION

A. RIDER RATES

i. Resilience Revenue Requirement

The Resilience Revenue Requirement shall be redetermined semi-annually as set forth in Attachment A to this Rider. The Resilience Revenue Requirement shall be comprised of functionalized Transmission and Distribution revenue requirements. For the purposes of calculating the revenue requirements, an annual depreciation rate of 3% shall be used for all Distribution Resilience Investments and an annual depreciation rate of 2% shall be used for all Transmission Resilience Investments.

ii. Allocation of the Functionalized Revenue Requirements

The functionalized revenue requirements shall be allocated among rate classes based on each rate class's share of base revenue from the most recent calendar year. Transmission voltage customers shall be assigned 16% of the Distribution revenue requirement and the 12 coincident peak ("12 CP") share of the Transmission revenue requirement. The costs assigned to Transmission voltage customers shall then be divided by the amount that Transmission voltage customers would have been assigned if costs were based solely on their proportion of base revenue for the applicable period. The resulting percentage shall be applied to the total combined revenue requirements for the period and the resulting allocation shall be used to determine an equal percentage factor, expressed as a percentage of applicable base revenue, that applies to all retail customers. The remainder of the total combined revenue requirements, or the revenue requirement that is not assigned to transmission voltage retail customers, shall be used to determine an additional equal percentage factor, expressed as a percentage of applicable base revenues, that applies to distribution voltage customers. This allocation methodology is set forth in Attachment A to this Rider.

B. REVENUE ANNUALIZATION AND REALIGNMENT OF RESILIENCE REVENUE REQUIREMENT

During the Term of this Rider, and for as long as the Company remains subject to an FRP, the Resilience Revenue Requirement and associated present rate revenue shall be realigned and annualized into the FRP Evaluation Report and taken into account within the bandwidth calculation of the applicable FRP, if ordered to do so by the Commission.

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If at any point during the Term of this Rider the Company no longer remains subject to an FRP, ELL shall continue to make Semi-Annual update filings pursuant to Section III subject to the limitation in Section V below.

V. TERM

This Rider shall remain in effect from the date of implementation unless otherwise modified on terms mutually agreeable to the Company and other parties or terminated by a future order.

If this Rider is terminated by a future order of the Commission, the Rider Rates then in effect shall continue to be applied until the Commission approves an alternative mechanism by which the Company can recover the costs reflected in the then-current Rider Rate or until such costs can be realigned to base rates (or the FRP, as applicable). At that time, any cumulative over-recovery or under-recovery resulting from application of the then-current Rider Rate, inclusive of carrying costs at the pre-tax weighted average cost of capital, shall be applied to customer billings over the twelve (12) month billing period beginning on the first billing cycle of the second month following the termination of the Rider in a manner prescribed by the Commission.

Entergy Louisiana, LLC
Resilience Plan Cost Recovery Rider
Transmission & Distribution Allocations
Electric
For the Twelve Months Ended December 2023

Line No.		Rate Class ⁽¹⁾	Applicable Base Revenue ⁽²⁾	Transmission & Distribution		Billing Factor	
(a)	(b)	(c)	(d)	(e)	(f)		
1	Residential	\$	679,712,251	39.899219%	\$	95,038	0.0140%
2	SGS	\$	336,055,053	19.726486%	\$	46,987	0.0140%
3	LGS	\$	205,175,141	12.043814%	\$	28,687	0.0140%
4	ECS	\$	-	0.000000%	\$	-	0.0140%
5	LIPS	\$	10,485,541	0.615503%	\$	1,466	0.0140%
6	LIS & LPS	\$	160,601,965	9.427361%	\$	22,455	0.0140%
7	LLHLFPS & HLFS	\$	266,960,199	15.670607%	\$	37,326	0.0140%
8	Lighting	\$	42,312,935	2.483776%	\$	5,916	0.0140%
9	Municipal Water Pumping Service	\$	2,269,735	0.133234%	\$	317	0.0140%
10	Total	\$	1,703,572,819	100.000000%	\$	238,192	0.0140%
11	Resilience Revenue Requirement (T&D)				\$	238,192	
Line No.		Rate Class ⁽¹⁾	Applicable Base Revenue ⁽³⁾	Distribution Only		Billing Factor	TOTAL
(a)	(b)	(c)	(d)	(e)	(e) / (c) = (f)	(g)	
12	Residential	\$	679,712,251	51.237973%	\$	640,734	0.0943%
13	SGS	\$	325,644,323	24.547674%	\$	306,971	0.0943%
14	LGS	\$	200,539,836	15.117065%	\$	189,040	0.0943%
15	ECS	\$	-	0.000000%	\$	-	0.0140%
16	LIPS	\$	-	0.000000%	\$	-	0.0140%
17	LIS & LPS	\$	59,491,861	4.484807%	\$	56,080	0.0943%
18	LLHLFPS & HLFS	\$	16,608,193	1.251956%	\$	15,656	0.0943%
19	Lighting	\$	42,312,935	3.189628%	\$	39,887	0.0943%
20	Municipal Water Pumping Service	\$	2,269,735	0.171097%	\$	2,140	0.0943%
21	Total	\$	1,326,579,133	100.000000%	\$	1,250,508	0.0943%
22	Resilience Revenue Requirement (D Only)				\$	1,250,508	
23	Distribution Revenue Requirement				\$	1,488,700	
24	Transmission Revenue Requirement				\$	-	
25	Combined T&D Revenue Requirement				\$	1,488,700	
26	Percent Applicable Revenue from T-level Customers					22.13%	
27	Transmission Voltage Allocation	Line 25 * Line 26			\$	329,443	
28	Distribution Revenue Requirement				\$	1,488,700	
29	Percentage Assignment to Transmission					16%	
30	Distribution Revenue Requirement to be Shared	Line 28 * Line 29			\$	238,192	
31	T-level Customers Percent of 12CP ⁽⁴⁾					42.59%	
32	Distribution Revenue Requirement Allocated to Transmission	Line 26 * Line 30			\$	52,711	
33	Transmission Revenue Requirement Allocated to Transmission	Line 24 * Line 31			\$	-	
34	Total Allocated to Transmission				\$	52,711	
35	Transmission & Distribution Revenue Requirement	Line 34 / Line 27				16%	
36	Combined T&D Revenue Requirement Allocation to T-level Customers & D-level Customers	Line 25 * Line 35			\$	238,192	
37	Portion Allocated to D-level Customers Only	Line 25 - Line 36			\$	1,250,508	

Notes:

- [1] Reference Excluded Schedules on Attachment A Page 1
- [2] Applicable Base Revenues from ELL's most recent Formula Rate Plan filing if subject to an FRP, or from most recent calendar year
- [3] Applicable Base Revenues from Distribution voltage customers only
- [4] Transmission Voltage 12CP allocation as determined by the last filed ELL Cost of Service Study

Entergy Louisiana, LLC
Resilience Plan Cost Recovery Rider
Revenue Requirement - Transmission
Electric
For the Six Months Ended February 2025

	Beginning Balance	Ending Balance	B/E Average
1 Transmission Plant in Service ⁽¹⁾	-	-	-
2 Accumulated Depreciation ⁽²⁾	-	-	-
3 Rate Base	-	-	-
4 Benchmark Return on Rate Base ⁽³⁾			-
5 Depreciation Expense			-
6 Total			-
7 Vegetation Management Expenses			-
8 Other Resilience Expenses			-
9 Total Transmission Resilience Expenses			-
10 True-Up w Carrying Charges ⁽⁴⁾			-
11 Revenue Related Expense Factor ⁽⁵⁾			1.0107
12 Retail Allocation Revenue Factor ⁽⁵⁾			100.0%
13 Transmission Revenue Requirement			-

(1) Ending Balance from prior filing subject to true up + WP1 Line 1

(2) Per Rider Schedule FRRCR Section IV.A.i annual depreciation rate for Transmission closings shall be 2%

(3) Line 3 * WP5 Before Tax BRORB Line 11

(4) WP3

(5) From most recently filed Formula Rate Plan Filing, Summary of Results of Formula Rate Plan Test Year 2022 Compliance Update, filed April 29, 2024, LPSC Docket U-36822

Entergy Louisiana, LLC
Resilience Plan Cost Recovery Rider
Revenue Requirement - Distribution
Electric
For the Six Months Ended February 2025

	Beginning Balance	Ending Balance	B/E Average	
1	Distribution Plant in Service ⁽¹⁾	-	26,140,248	13,070,124
2	Accumulated Depreciation ⁽²⁾	-	(392,104)	(196,052)
3	Rate Base	-	25,748,145	12,874,072
4	Benchmark Return on Rate Base ⁽³⁾			1,080,868
5	Depreciation Expense			392,104
6	Total			1,472,972
7	Vegetation Management Expenses			-
8	Other Resilience Expenses			-
9	Total Distribution Resilience Expenses			-
10	True-Up w Carrying Charges ⁽⁴⁾			-
11	Revenue Related Expense Factor ⁽⁵⁾			1.0107
12	Retail Allocation Revenue Factor ⁽⁵⁾			100.0%
13	Distribution Revenue Requirement			1,488,700

(1) Ending Balance from prior filing subject to true up + WP1 Line 24

(2) Per Rider Schedule FRRCR Section IV.A.i annual depreciation rate for Distribution closings shall be 3%

(3) Line 3 * WP5 Before Tax BRORB Line 11

(4) WP2

(5) From most recently filed Formula Rate Plan Filing, Summary of Results of Formula Rate Plan Test Year 2022 Compliance Update, filed April 29, 2024, LPSC Docket U-36822