

October 26, 2020

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Re: *Midcontinent Independent System Operator, Inc., MISO Transmission Owners, Docket No. ER21-____-000*
Modifications to Transmission Formula Rates to Address Materials & Supplies Inventory

Dear Secretary Bose:

Pursuant to section 205 of the Federal Power Act (“FPA”), 16 U.S.C. § 824d, and 18 C.F.R. part 35, Midcontinent Independent System Operator, Inc. (“MISO”)¹ and the MISO Transmission Owners² (together, the “Filing Parties”) submit to the Federal Energy Regulatory Commission (“Commission” or “FERC”) revisions to certain components of the transmission formula rates included in Attachment O of the Tariff. Specifically, the MISO Transmission Owners seek to revise their formula rate templates to provide for clarifying revisions regarding certain Materials & Supplies (“M&S”)

¹ MISO is submitting this filing in its role as administrator of the MISO Open Access Transmission, Energy and Operating Reserve Markets Tariff (“Tariff”), but takes no position on the substance of this filing and reserves the right to comment or protest.

² The MISO Transmission Owners for this filing consist of: Cleco Power LLC; Duke Energy Business Services, LLC for Duke Energy Indiana, LLC; Entergy Arkansas, LLC; Entergy Louisiana, LLC; Entergy Mississippi, LLC; Entergy New Orleans, LLC; Entergy Texas, Inc.; GridLiance Heartland LLC; Indianapolis Power & Light Company; International Transmission Company d/b/a ITC*Transmission*; ITC Midwest LLC; Michigan Electric Transmission Company, LLC; MidAmerican Energy Company; Minnesota Power (and its subsidiary Superior Water, L&P); Montana-Dakota Utilities Co.; Northern Indiana Public Service Company LLC; Northern States Power Company, a Minnesota corporation, and Northern States Power Company, a Wisconsin corporation, subsidiaries of Xcel Energy Inc.; Northwestern Wisconsin Electric Company; Otter Tail Power Company; Republic Transmission, LLC; Southern Indiana Gas & Electric Company (d/b/a Vectren Energy Delivery of Indiana); Wabash Valley Power Association, Inc.; and Wolverine Power Supply Cooperative, Inc.

inventory costs. The MISO Transmission Owners respectfully request that the Commission accept these changes effective January 1, 2021.

I. BACKGROUND

The MISO Transmission Owners calculate their annual transmission revenue requirements (“ATRR”) pursuant to rate formulas set forth in Attachment O of the MISO Tariff. A number of these formulas are company-specific and include provisions approved by the Commission for use by individual Transmission Owners, while other formulas are generic and apply to Transmission Owners that have not filed their own company-specific formulas. In all cases, the formulas are used to calculate the ATRR for each Transmission Owner.

A number of the MISO Transmission Owners use the FERC Form 1 Generic Rate Template to calculate their transmission revenue requirements for Commission-jurisdictional services. The FERC Form 1 Generic Rate Template is historical-looking and uses FERC Form 1 data from the prior year. The company-specific formula rate templates are either historical-looking or forward-looking, meaning that the Transmission Owner projects its revenue requirement under its formula rate each year. This projection is then subject to a true-up based on actual costs when actual data becomes available (“Annual True-up”).

On April 23, 2018, the Commission issued an order in *Duke Energy Progress, LLC*³ identifying certain errors with respect to Duke Energy Progress’s (“DEP”) reporting of M&S on its FERC Form 1.⁴ The Commission found that DEP reported all of its M&S inventory costs on Page 227, Lines 7-9 of the Form 1, and directed DEP to, instead, report an estimate of the M&S inventory balance that will be used for construction on Page 227, Line 5.⁵ The MISO Transmission Owners seek to add a specific reference to Line 5 of Page 227 in their Attachment O formula rates.⁶

³ *Duke Energy Progress, LLC*, 163 FERC ¶ 61,051 (2018).

⁴ *Id.*

⁵ *Id.* at P 23.

⁶ Certain other utilities have made similar changes. See *Midcontinent Indep. Sys. Operator, Inc. & Ameren Transmission Co. of Ill.*, 171 FERC ¶ 61,141 (2020); *Midcontinent Indep. Sys. Operator, Inc. & Union Elec. Co.*, 171 FERC ¶ 61,140 (2020); *Midcontinent Indep. Sys. Operator, Inc. & Ameren Ill. Co.*, 171 FERC ¶ 61,090, *reh’g denied*, 172 FERC ¶ 61,009 (2020); *PJM Interconnection, L.L.C. & Va. Elec. & Power Co.*, Letter Order, Docket No. ER19-1569-000 (May 7, 2019); *Duke Energy Carolinas, LLC & Duke Energy Progress, LLC*, Letter Order, Docket Nos. ER18-2367-000, ER18-2368-000 (Oct. 19, 2018).

The MISO Transmission Owners propose this filing as a limited-scope, single-issue filing under FPA section 205.⁷ The MISO Transmission Owners propose changes to their Attachment O rate formulas to clarify that Line 5 of Page 227 is included in the revenue requirement. The proposed changes to the Attachment O formula rates are just and reasonable, because the MISO Transmission Owners continue to seek full recovery of the revenue requirement associated with the transmission-related M&S inventory that the MISO Transmission Owners have always been entitled to recover.

II. DESCRIPTION OF PROPOSED FORMULA RATE CHANGES

The M&S inventory balance reported in the MISO Transmission Owners' FERC Form 1 is the source of the M&S assigned to transmission inputs used in Attachment O to determine the actual ATRR and the Annual True-Up. The M&S inventory balance from Form 1 is an input at Page 2, Line 27 of Attachment O.⁸

⁷ Single issue treatment was given to the filings described in note 6. *See also, e.g., Duke Energy Ohio, Inc.*, 163 FERC ¶ 61,173, at P 25 (2018) (accepting proposed tariff changes as “narrow and discrete” and rejecting challenges to other aspects of Duke’s Tariff as “beyond the scope of this proceeding.”); *Sw. Pub. Serv. Co.*, 145 FERC ¶ 61,281, at P 18 (2013) (finding “Golden Spread’s concerns regarding the [return on equity], demand allocator, and depreciation rates are not integral to [the changes proposed by SPS]” and that, accordingly, “Golden Spread’s concerns are not properly before the Commission in this FPA section 205 proceeding”); *Int’l Transmission Co.*, 116 FERC ¶ 61,036, at P 35 (2006) (rejecting arguments that the Commission should investigate the reasonableness of unchanged return on equity and capital structure components as a result of International Transmission Co.’s proposal to switch to forward-looking rates); *Promoting Transmission Investment Through Pricing Reform*, Order No. 679, 116 FERC ¶ 61,057, at P 191 (finding that single-issue ratemaking provides assurance, rather than the additional uncertainty associated with re-opening the applicant’s entire base rates to review and litigation), *order on reh’g*, Order No. 679-A, 117 FERC ¶ 61,345 (2006), *order on reh’g*, Order No. 679-B, 119 FERC ¶ 61,062 (2007); *Boston Edison Co.*, 65 FERC ¶ 61,311, at 62,425-27 (1993) (finding it appropriate to consider an increase in the decommissioning component of a rate without considering the unchanged return on equity component because the increase in decommissioning component did not affect the company’s earnings).

⁸ The MISO Transmission Owners using the FERC Form 1 Generic Attachment O and most of the individual MISO Transmission Owners using company-specific formula rate templates report the M&S inventory balance on Page 2, Line 27 of Attachment O. Of the MISO Transmission Owners on this filing, GridLiance Heartland LLC and the Entergy Operating Companies (Entergy Arkansas, LLC; Entergy Louisiana, LLC; Entergy Mississippi, LLC; Entergy New Orleans, LLC; Entergy Texas, Inc.) are the exception. For GridLiance Heartland LLC the M&S Inventory balance is found on Page 1 of Attachment 4. References in this letter to Attachment O, Page 2, Line 27 include references to Page 1 of Attachment 4 of

Based on the Commission's clarifications in *Duke Energy Progress*, Page 227, Line 5 should reflect the MISO Transmission Owners' estimate of total M&S inventory assigned to Construction (Estimate). Page 227, Line 8 of MISO Transmission Owners' FERC Form 1 will not include M&S assigned to construction, and will only reflect the "Transmission Plant (Estimate)" assigned to operations and maintenance ("O&M").

Attachment O references Lines 8 and 16 of Form 1, Page 227 as inputs to Attachment O, Page 2, Line 27, Column 2, and states in Note G that the amounts are "Identified in Form 1 as being only transmission related."⁹ Given that Line 5 includes "transmission-related" amounts that are broken out in the Form 1, not the balance inputs from Page 227, Line 5, the MISO Transmission Owners seek to add Line 5 of Page 227 as a specific reference. Transmission-related M&S inventory balances are in FERC Account 154, which is appropriately considered a component of working capital, regardless of whether they are estimated for assignment to Construction or assignment to O&M.¹⁰

Therefore, the MISO Transmission Owners propose to add a specific reference to FERC Form 1, Page 227, Line 5 to Attachment O at Page 2, Line 27, Column 2, so that the cell will read: "227.5.c, .8.c & .16.c." In addition, the MISO Transmission Owners propose to add to the associated Note G of Attachment O the following sentence: "The transmission portion of Page 227, Line 5 is specified in a footnote to the Form 1"—or a sentence to otherwise specify transmission-related M&S costs.¹¹

GridLiance Heartland LLC's Attachment O. For the Entergy Operating Companies the M&S Inventory balance is found on Appendix A, Line 53. References in this letter to Attachment O, Page 2, Line 27 include references to Appendix A, Line 53 of the Entergy Operating Companies' Attachment Os.

⁹ For the Entergy Operating Companies, Workpaper 7 (WP07) details the M&S amounts. The proposed revisions add the transmission portion of Line 5 of Form 1, Page 227.

¹⁰ See *Union Elec. Co.*, 8 FERC ¶ 63,026, at 65,243 (1979) ("[M]aterials and supplies are not earmarked to either maintenance or construction while in that status. They only become earmarked when removed; hence, there is no prohibition against including the full materials and supplies amount in rate base."), *opinion & order on initial decision*, Opinion No. 94, 12 FERC ¶ 61,239, at 61,582, *order on clarification & reh'g denied*, Opinion No. 94-A, 13 FERC ¶ 61,148 (1980), *aff'd*, *Union Elec. Co. v. FERC*, 668 F.2d 389, 396 (8th Cir. 1981).

¹¹ For example, GridLiance Heartland LLC, ITC*Transmission*, ITC Midwest LLC, Michigan Electric Transmission Company, LLC, and Republic Transmission, LLC, as transmission-only public utilities, either propose no edits to Note G or

The M&S inventory balances that are estimated to be “Assigned to – Construction” and now included in Line 5 of FERC Form 1, Page 227 represent funds that the MISO Transmission Owners have invested in materials still being held in inventory and for which a construction order has not been issued. The Commission and courts have found that utilities are entitled to earn a return on their investment in such M&S inventory balances.¹² The Commission has specifically permitted utilities to include in rate base transmission-related M&S inventory balance estimated to be assigned to construction in rates.¹³

The proposed changes to the Attachment O formula rates are just and reasonable—the amount of M&S inventory costs reported on the MISO Transmission Owners’ FERC Form 1 will not change; it will be split between Lines 5 and 8 on Page 227.

III. REQUESTED EFFECTIVE DATE

The MISO Transmission Owners request an effective date of January 1, 2021 for the proposed Tariff revisions. This date is consistent with the Commission’s prior notice requirements set forth in Commission Rule 35.3(a)(1), 18 C.F.R. § 35.3(a)(1), because the Tariff revisions are being filed not less than sixty days nor more than 120 days prior to this proposed effective date.

edits to reflect they are transmission-only, and the Entergy Operating Companies propose a slightly different sentence.

¹² See *Union Elec. Co.*, 668 F.2d at 396; *Midwest Indep. Transmission Sys. Operator, Inc.*, 141 FERC ¶ 63,014, at PP 1-2, 1469 (2012) (accepting Wholesale Distribution Service Agreements among Ameren Illinois Company and eight customers to establish the rates, terms, and conditions for Ameren’s provision of service to customers on its distribution network, and which included in rate base materials and supply costs), *aff’d in relevant part*, Opinion No. 534, 148 FERC ¶ 61,206 (2014); *S. Cal. Edison Co.*, Opinion No. 359, 53 FERC ¶ 61,408, at 62,413 (1990) (permitting Southern California Edison Co. to reflect in rate base an adjusted materials and supply balance of \$8,600,000) (citing *S. Cal. Edison Co.*, 34 FERC ¶ 63,016, at 65,024-25 (1986)).

¹³ See *Boston Edison Co.*, 59 FERC ¶ 63,028, at 65,245 (1992); *Cleveland Elec. Illuminating Co.*, Opinion No. 242, 32 FERC ¶ 61,381, at 61,860-61 (1985), *reh’g granted on other grounds*, 33 FERC ¶ 61,309 (1985); Opinion No. 94 at 61,582; *Mo. Utils. Co.*, 6 FERC ¶ 63,041, at 65,234 (1979), *order on initial decision*, Opinion No. 82, 10 FERC ¶ 61,297 (1980); *Cent. Ill. Pub. Serv. Co.*, 8 FERC ¶ 63,022, at 65,196 (1979), *order on initial decision*, Opinion No. 75, 10 FERC ¶ 61,162 (1980).

IV. ADDITIONAL INFORMATION SUBMITTED IN SUPPORT OF FILING¹⁴

A. Information Required by Section 35.13 of the Commission's Regulations, 18 C.F.R. § 35.13

1. Contents of Filing – Section 35.13(b)(1)

In addition to this transmittal letter, the filing includes the following:

Exhibit I – Revised Attachment O rate formulas (clean); and

Exhibit II – Revised Attachment O rate formulas (marked).¹⁵

2. Requested Effective Date – Section 35.13(b)(2)

As described above, the MISO Transmission Owners request an effective date of January 1, 2021, for the revisions contained in this filing.

3. The Names and Address of Persons to Whom a Copy of the Rate Change Has Been Posted – Section 35.13(b)(3)

MISO has served a copy of this filing electronically upon all Tariff Customers, MISO Members, Member representatives of Transmission Owners and Non-

¹⁴ To the extent necessary, the MISO Transmission Owners request a waiver of the full requirements of Commission Rule 35.13, 18 C.F.R. § 35.13. Good cause exists for granting a waiver of the requirement to file the full range of information required by 18 C.F.R. § 35.13 because only one rate element has been amended, and this transmittal letter explains the basis for that amendment. The Commission has permitted single-issue rate filings in similar contexts where the proposed revisions are limited in scope. *See Ameren Ill. Co.*, 141 FERC ¶ 61,264, at P 33 (2012) (accepting for filing Ameren's single-issue filing to update depreciation accrual rates and rejecting arguments that Ameren was prohibited from making a single-issue rate filing because of MISO's forward looking formula rate protocols); *S. Cal. Edison Co.*, 122 FERC ¶ 61,187, at P 45 (2008) (accepting and suspending, subject to the outcome of a paper hearing, Southern California Edison Co.'s proposed tariff changes to implement Construction Work in Progress rate incentives as a single-issue filing).

¹⁵ Language currently pending before the Commission in the following, unrelated dockets is highlighted in yellow: ER17-215-000; ER20-855-001; ER20-1449-002; ER20-1581-000; ER20-1669-000; ER20-3034-000; ER21-161-000. MISO requests that the Commission treat such highlighted language as subject to the outcomes of those pending proceedings. MISO commits to file any revisions to this highlighted language as necessary to comply with any Commission orders in those proceedings.

Transmission Owners, as well as all state commissions within the Region, and the Organization of MISO States. In addition, the filing has been posted electronically on MISO's website at www.misoenergy.org under the heading "FERC Filings" for other interested parties in this matter.

4. Brief Description of Rate Change – Section 35.13(b)(4)

The description of the proposed revisions is provided above. Because the amount of M&S inventory costs reported on the MISO Transmission Owners' FERC Form 1 will not change—it will just be split between Lines 5 and 8 on Page 227—the rate impact, if any, from the proposed changes to the Attachment O revenue requirement is just and reasonable.

5. Statement of Reasons for Rate Change – Section 35.13(b)(5)

The explanation for the proposed Tariff revisions is provided above.

6. Requisite Agreement for Rate Change – Section 35.13(b)(6)

Consistent with the MISO Transmission Owners Agreement, a majority of the MISO Transmission Owners, whose transmission revenue requirement is determined in accordance with Attachment O (FERC Form 1 Generic), voted in favor of this filing.¹⁶ Each of the Transmission Owners participating in this filing whose transmission requirement is determined pursuant to a company-specific Attachment O has approved the revisions.

7. Statement Showing Expenses or Costs Included in Cost-of-Service Statements – Section 35.13(b)(7)

None of the costs related to this filing have been alleged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory practices. As discussed above, the rate impact, if any, from the proposed changes to the Attachment O revenue requirement is just and reasonable because the amount of M&S inventory costs reported on the MISO Transmission Owners' FERC Form 1 will not change—it will just be split between Lines 5 and 8 on Page 227.

¹⁶ See Agreement of Transmission Facilities Owners to Organize the Midcontinent Independent System Operator, Inc., a Delaware Non-Stock Corporation, Rate Schedule FERC No. 1, Appendix K §§ II.B & III-IV.

B. Communications

Communications with respect to this filing should be sent to, and the Filing Parties request the Secretary include on the official service list, the following:¹⁷

Jeffrey L. Small
Midcontinent Independent
System Operator, Inc.
720 City Center Drive
Carmel, Indiana 46032
Telephone: (317) 249-5400
Facsimile: (317) 249-5912
jsmall@misoenergy.org

Wendy N. Reed
Uju Okasi
Wright & Talisman, P.C.
1200 G Street, N.W., Suite 600
Washington, D.C. 20005-3802
Telephone: (202) 393-1200
Facsimile: (202) 393-1240
reed@wrightlaw.com
okasi@wrightlaw.com

*Attorney for the
Midcontinent Independent System
Operator, Inc.*

*Attorneys for the
MISO Transmission Owners*

¹⁷ To the extent necessary, the Filing Parties respectfully request a waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

V. CONCLUSION

For the reasons stated above, the MISO Transmission Owners respectfully request that the Commission accept the Tariff revisions submitted herewith, to be effective January 1, 2021. The MISO Transmission Owners further request a waiver of section 35.13 of the Commission's regulations and of any additional Commission regulations that the Commission may deem applicable.

Respectfully submitted,

/s/ Jeffrey L. Small

Jeffrey L. Small

Midcontinent Independent

System Operator, Inc.

720 City Center Drive

Carmel, Indiana 46032

Telephone: (317) 249-5400

Facsimile: (317) 249-5912

jsmall@misoenergy.org

/s/ Wendy N. Reed

Wendy N. Reed

Uju Okasi

Wright & Talisman, P.C.

1200 G Street, N.W., Suite 600

Washington, D.C. 20005-3802

Telephone: (202) 393-1200

Facsimile: (202) 393-1240

okasi@wrightlaw.com

reed@wrightlaw.com

*Attorney for the
Midcontinent Independent System
Operator, Inc.*

*Attorneys for the
MISO Transmission Owners*

Exhibit I - Clean Tariff Sheets

MISO
FERC Electric Tariff
ATTACHMENTS

3
FERC Form 1 Generic Rate Formula Template
35.0.0

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 1 of 5

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Adjustments to Net Revenue Requirement (Note CC)	0		
6b	Interest on Adjustments (Note DD)	0		
6c	Total Adjustment (line 6a + line 6b)	0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 * 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
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UTILITY NAME

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For the 12 months ended 12/31/____

Page 2 of 5

Line No.	(1) RATE BASE: GROSS PLANT IN SERVICE (Note AA)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
ACCUMULATED DEPRECIATION (Note AA)					
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
NET PLANT IN SERVICE					
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative)	277.9.k	0	NP 0.00000	0
22	Account No. 190	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative)	267.8.h	0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23)		0		0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP 0.00000	0
WORKING CAPITAL (Note H)					
26	CWC	calculated	0		0
27	Materials & Supplies (Note G)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 3 of 5

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
15	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$		0.00%		
22	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R}))$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K. $1 / (1 - T) =$ (from Line 21)		0.00%		
23			0.0000		
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note EE)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note FF)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

3
FERC Form 1 Generic Rate Formula Template
35.0.0

28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0 _____		0 _____

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 4 of 5

Line No.		SUPPORTING CALCULATIONS AND NOTES			
1	TRANSMISSION PLANT INCLUDED IN ISO RATES				
	Total transmission plant (Page 2, Line 2, Column 3)				0
2	Less transmission plant excluded from ISO rates (Note M)				0
3	Less transmission plant included in OATT Ancillary Services (Note N)				0
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000
	TRANSMISSION EXPENSES				
6	Total transmission expenses (Page 3, Line 1, Column 3)				0
7	Less transmission expenses included in OATT Ancillary Services (Note L)				0
8	Included transmission expenses (Line 6 less Line 7)				0
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000
	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Production	354.20.b	0	0.00	0
13	Transmission	354.21.b	0	0.00	0
14	Distribution	354.23.b	0	0.00	0
15	Other	354.24, 25, 26.b	0	0.00	0
16	Total (Sum Lines 12-15)		0		0
					W&S Allocator (\$/Allocation) = 0.00000 = WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		
17	Electric	200.3.c	0		% Electric (Line 17 / Line 20)
18	Gas	201.3.d	0		0.00000
19	Water	201.3.e	0		
20	Total (Sum Lines 17-19)		0		
					W&S Allocator (Line 16) * 0.00000 = CE 0.00000
	RETURN (R)		\$		
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0		
22	Preferred Dividends (118.29c) (positive number)		0		
	Development of Common Stock:				
23	Proprietary Capital (112.16.c)		0		
24	Less Preferred Stock (Line 28)		0		
25	Less Account 216.1 (112.12.c) (enter negative)		0		
26	Common Stock (Sum Lines 23-25)		0		
			\$	%	Cost (Note P)
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000
28	Preferred Stock (112.3.c)		0	0%	0.0000
					Weighted 0.0000 = WCLTD

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3
FERC Form 1 Generic Rate Formula Template
35.0.0

29	Common Stock (Line 26)	0	0%	0.0000	0.0000	
30	Total (Sum Lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					Load
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				0	
33	Total of (a)-(b)				0	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0	
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>				\$0	
37	Total of (a)-(b)-(c)-(d)				\$0	

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 5 of 5

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
- SIT = 0.00% (State Income Tax Rate or Composite SIT)
- p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).

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- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
- Z Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- AA Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- BB Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- CC Adjustments required pursuant to Section V (Changes to Annual Updates) of Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.
- DD Interest required pursuant to Section V (Changes to Annual Updates) of Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharge shall be entered as a positive number to increase the net revenue requirement.
- EE Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
- FF Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including

the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

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ATTACHMENTS

14
ITC Rate Formula Template
37.0.0

Attachment O-ITC

Page 1 of 5

For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Exhibit B-4
Rate Formula Template
Utilizing FERC Form 1 Data

International Transmission Company

Line No.	(1)	(2)	(3)	(4)	(5)
			Allocated Amount \$0	Adjustments \$0	Adjusted Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)				
		12 months			
	REVENUE CREDITS (Note T)	<u>Total</u>			
2	Account No. 454 (Page 4, Line 34)	0	TP	0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP	0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP	0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP	0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)	0	0	0	0
6A	True-Up Adjustment [See Note 1.]		0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)		0		0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)				0
10	Plus 12 CP of Network Load not in Line 8 (Note C)				0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)				0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (Sum Lines 8-14)		0	0	0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000			
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000			
		Peak Rate	Off-Peak Rate		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000	\$0.000		
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate	\$0.000		
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates	\$0.000		
21	FERC Annual Charge (\$ / MWh) (Note E)	Short Term	\$0.000 Short Term		
22		Long Term	\$0.000 Long Term		

Note 1. Calculated in accordance with the International Transmission Company Annual Rate Calculation and True-up Procedures in Attachment O-International of this Tariff.

Effective On: January 1, 2021

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ITC Rate Formula Template
37.0.0

Formula Rate – Non-Levelized		Exhibit B-4 Rate Formula Template Utilizing FERC Form 1 Data				Attachment O-ITC Page 2 of 5 For the 12 months ended 12/31/____	
International Transmission Company							
Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments	(7) Adjusted Amount
	RATE BASE:						
	GROSS PLANT IN SERVICE (Note AA)						
1	Production	205.46.g		NA			
2	Transmission (Note U)	207.58.g		TP 0.00000	0		0
3	Distribution	207.75.g		NA			
4	General & Intangible (Note U)	205.5.g & 207.99.g		W/S 0.00000	0		0
5	Common	356.1		CE 0.00000	<u>0</u>		<u>0</u>
6	TOTAL GROSS PLANT (Sum Lines 1-5)		<u>0</u>	GP = 0.000%	<u>0</u>	<u>0</u>	<u>0</u>
	ACCUMULATED DEPRECIATION (Note AA)						
7	Production	219.20-24.c		NA			
8	Transmission (Note U)	219.25c		TP 0.00000	0		0
9	Distribution	219.26c		NA			
10	General & Intangible (Note U)	219.28c & 200.21.c		W/S 0.00000	0		0
11	Common	356.1		CE 0.00000	<u>0</u>		<u>0</u>
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
	NET PLANT IN SERVICE						
13	Production	(Line 1 – Line 7)	0				
14	Transmission	(Line 2 – Line 8)	0		0		0
15	Distribution	(Line 3 – Line 9)	0				
16	General & Intangible	(Line 4 – Line 10)	0		0		0
17	Common	(Line 5 – Line 11)	<u>0</u>		<u>0</u>		<u>0</u>
18	TOTAL NET PLANT (Sum Lines 13-17)		<u>0</u>	NP = 0.000%	<u>0</u>	<u>0</u>	<u>0</u>
	ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative) (Note V)	273.8.k		NA zero	0		
20	Account No. 282 (enter negative) (Note V)	275.2.k		NP 0.00000	0		0
21	Account No. 283 (enter negative) (Note V) [See Note 2.]	277.9.k		NP 0.00000	0		0
22	Account No. 190 (Note V) [See Note 2.]	234.8.c		NP 0.00000	0		0
23	Account No. 255 (enter negative) (Note V)	267.8.h		NP 0.00000	0		0
23A	Account No. 182.3 Attmt O Def	232.f			0		0
23B	Account No. 114 ADIT Deferral	200.c.12			<u>0</u>		<u>0</u>
24	TOTAL ADJUSTMENTS (Sum Lines 19-23B)		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
25	LAND HELD FOR FUTURE USE (Note V)	214.x.d (Note G)		TP 0.00000	0		0
	WORKING CAPITAL (Note H)						
26	CWC	calculated	0		0	0	0
27	Materials & Supplies (Note G) (Note V)	227.5.c, .8.c & .16.c		TP 0.00000	0		0
28	Prepayments (Account 165) (Note V)	111.57.c		GP 0.00000	<u>0</u>		<u>0</u>
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

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Note 2. Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

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ITC Rate Formula Template
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Formula Rate – Non-Levelized		Exhibit B-4 Rate Formula Template Utilizing FERC Form 1 Data International Transmission Company		Attachment O-ITC Page 3 of 5 For the 12 months ended 12/31/___		
Line	(1) (7) Adjusted Amount	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments
	O&M					
1	Transmission [See Note 3.]	321.112.b		TE	0.00000	0
	0					
2	Less Account 565	321.96.b		TE	0.00000	0
	0					
3	A&G	323.197.b		W/S	0.00000	0
	0					
4	Less FERC Annual Fees			W/S	0.00000	0
	0					
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			W/S	0.00000	0
	0					
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)			TP	0.00000	0
	0					
6	Common	356.1		CE	0.00000	0
	0					
7	Transmission Lease Payments				1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 2, 4, 5)		0		0	0
	0					
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)					
9	Transmission	336.7.b&c		TP	0.00000	0
	0					
10	General & Intangible	336.10.f & 336.1.f		W/S	0.00000	0
	0					
11	Common	336.11.b&c		CE	0.00000	0
	0					
11A	Attachment O Deferral Adjustment	232.e				0
	0					
11B	ADIT Adjustment	114.c.9				0
	0					
12	TOTAL DEPRECIATION (Sum Lines 9-11B)		0		0	0
	0					
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i		W/S	0.00000	0
	0					
14	Highway and vehicle	263.i		W/S	0.00000	0
	0					
15	PLANT RELATED					
16	Property	263.i		GP	0.00000	0
	0					
17	Gross Receipts	263.i		NA	zero	0

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18	Other	263.i	GP	0.00000	0	
19	0		GP	0.00000	0	
19	Payments in lieu of taxes					
20	0					
20	TOTAL OTHER TAXES (Sum Lines 13-19)	0			0	0
21	INCOME TAXES (Note K)					
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%				
22	$CIT= (T/1-T) * (1-(WCLTD/R)) =$	0.00%				
22	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)					
22	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from Line 21)	0.0000				
24	Amortized Investment Tax Credit (266.8f) (enter negative)					
24a	(Excess)/Deficient Deferred Income Taxes (Note AB)					
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AC)					
25	Income Tax Calculation = Line 22 * Line 28	0	NA		0	0
26	0					
26	ITC adjustment (Line 23 * Line 24)	0	NP	0.00000	0	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)	0	NP	0.00000	0	
26b	0					
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)	0	NP	0.00000	0	0
27	0					
27	Total Income Taxes (Line 25 plus Line 26 + 26a + 26b)	0			0	0
28	0					
28	RETURN	0	NA		0	0
28	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]					
29	0					
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0			0	0
30	0					
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W)	0			0	0
30	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]					
30a	0					
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y)	0			0	0
30a	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]					
31	0					
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0			0	0

Note 3. Adjustments to Line 1 will equal the sum of the amounts on ITC's Report on FERC Form No. 1 for Customer Accounts Expenses [FERC Form No. 1, 323.164.b], Customer Service and Informational Expenses [FERC Form No. 1, 323.171.b], and Sales Expenses [FERC Form No. 1, 323.178.b] that are not otherwise recoverable through some other tariff. Adjustments to be made before calculation of allocator for Line 1, Column (4).

Formula Rate – Non-Levelized

Exhibit B-4
Rate Formula Template
Utilizing FERC Form 1 Data
International Transmission Company

Attachment O-ITC
Page 4 of 5
For the 12 months ended 12/31/___

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)								
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP =			0.00000	
	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP			0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE =			0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b		0.00	0				
13	Transmission	354.21.b		0.00	0				
14	Distribution	354.23.b		0.00	0				
15	Other	354.24, 25, 26.b		0.00	0				
16	Total (Sum Lines 12-15)		0		0				
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$						
17	Electric	200.3.c			% Electric				
18	Gas	201.3.d			(Line 17 / Line 20)				
19	Water	201.3.e			0.00000				
20	Total (Sum Lines 17-19)		0						
	RETURN (R)								
21	Long Term Interest (117, sum of 62.c through 67.c)				\$				
22	Preferred Dividends (118.29c) (positive number)								
	Development of Common Stock:								
23	Proprietary Capital (112.16.c) (Note U)								
24	Less Preferred Stock (Line 28) (Note U)				0				
25	Less Account 216.1 (112.12.c) (enter negative) (Note U)								
26	Common Stock (Sum Lines 23-25)				0				
			\$	%	Cost (Note P)				
27	Long Term Debt (112, sum of 18.c through 21.c) (Note U)			0%	0.0000				
28	Preferred Stock (112.3.c) (Note U)			0%	0.0000				
29	Common Stock (Line 26)		0	0%	0.0000				
30	Total (Sum Lines 27-29)		0		0.0000				
	REVENUE CREDITS								
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)								
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								
32	b. Bundled Sales for Resale included in Divisor on Page 1								
33	Total of (a)-(b)								

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ITC Rate Formula Template
37.0.0

34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)	\$0
37	Total of (a)-(b)-(c)-(d)	\$0

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Exhibit B-4
Formula Rate – Non-Levelized
Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-ITC
Page 5 of 5
For the 12 months ended 12/31/___

International Transmission Company

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740.
Exclude ADIT balances when the associated income tax consequences have been paid by others.
Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated.
The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The amount reported on page 227, line 5 is entirely transmission-related unless specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (Page 3, Line 26).
Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE not to exceed the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Calculate using 13 month average balance.

V	For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AB	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 26a).
AC	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/1-T) (page 3, line 26b).

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Attachment O-METC
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Michigan Electric Transmission Company, LLC

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6A	True-Up Adjustment (See Note 1)			0
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000	Peak Rate	Off-Peak Rate
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Note 1: Calculated in accordance with the Michigan Electric Transmission Company, LLC Annual Rate Calculation and True-up Procedures in Attachment O of this Tariff.

Effective On: January 1, 2021

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For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Michigan Electric Transmission Company, LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE (Note BB)				
1	Production	205.46.g	0	NA zero	0
2	Transmission (Note V)	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA zero	0
4	General & Intangible (Note V)	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note BB)				
7	Production	219.20-24.c	0	NA zero	0
8	Transmission (Note V)	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA zero	0
10	General & Intangible (Note V)	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(Line 1 – Line 7)	0		0
14	Transmission (Note V)	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		0
16	General & Intangible (Note V)	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note W)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note W)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note W)	[See Note 2.] 277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note W) [See Note 2.]	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note W)	267.8.h	0	NP 0.00000	0
23a	Account No. 182.3 Deferral		0	NP 0.00000	0
23b	Account No. 114 ADIT		0	NP 0.00000	0
23c	Amortization of Deferral		0	NP 0.00000	0
23d	Amortization of ADIT		0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23d)		0		0
25	LAND HELD FOR FUTURE USE (Note W)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G) (Note W)	227.5.c, .8.c & .16.c	0	TP 0.00000	0
28	Prepayments (Account 165) (Note W)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

Effective On: January 1, 2021

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Note 2: Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Michigan Electric Transmission Company, LLC

Attachment O-METC
Page 3 of 5
For the 12 months ended 12/31/___

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M				
1	Transmission	321.112.b	0	TE 0.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
2a	Customer Records	322.164.b	0	W/S 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TP 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 2a, 3, 5a, 6, 7 less Lines 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note BB)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
11a	Regulatory Deferral Amortization (Note I-a)		0		0
11b	ADIT Amortization		0		0
12	TOTAL DEPRECIATION (Sum Lines 9-11b)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.3,4,8.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%		
22	$\text{CIT} = (T/1-T) * (1-(\text{WCLTD}/R)) =$		0.00%		
	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Tax (Note CC)				
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note DD)				
25	Income Tax Calculation = Line 22 * Line 28		0	NA zero	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)		0	NP 0.00000	0

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27	Total Income Taxes (Line 25 plus Line 26 plus 26a plus 26b)	0		0
28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note X) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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For the 12 months ended 12/31/___

Formula Rate -- Non-Levelized

Rate Formula Template

Michigan Electric Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTERS

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
6	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				0	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26, 27.b	0	0.00	0	
16	Total (Sum Lines 12-15)		0		0	W&S Allocator (\$/Allocation) = 0.00000 = WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric	W&S Allocator
17	Electric	200.3.c	0		(Line 17 / Line 20)	(Line 16)
18	Gas	201.3.d	0		0.00000	* 0.00000 = CE
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)		0			
	RETURN (R)		\$			
21	Long Term Interest (117, sum of 62.c through 67.c) see footnote to FERC Form 1		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
	Development of Common Stock:					
23	Proprietary Capital (112.16.c) (Note V)		0			
24	Less Preferred Stock (Line 28) (Note V)		0			
25	Less Account 216.1 (112.12.c) (enter negative) (Note V)		0			
25a	Less 2003 Equity Adjustment (253.3.b) (enter negative) (Note V)		0			
26	Common Stock (Sum Lines 23-25a)		0			
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c) (Note V)		0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note V)		0	0%	0.0000	0.0000
29	Common Stock (Line 26)		0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29)		0			0.0000 =R
	REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				Load	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	

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32	<u>b. Bundled Sales for Resale included in Divisor on Page 1</u>	0
33	Total of (a)-(b)	0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note Y)	\$0
36b	<u>d. Transmission charges from Schedules associated with Attachment MM (Note AA)</u>	\$0
37	Total of (a)-(b)-(c)-(d)	\$0

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Michigan Electric Transmission Company, LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as reported on Page 400, Column b of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740.
Exclude ADIT balances when the associated income tax consequences have been paid by others.
Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated.
The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The amount reported on page 227, line 5 is entirely transmission-related unless specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- I-a For the rate period June 1, 2006 through May 31, 2007, this amount will reflect an adjustment (positive or negative) equal to the true-up amount, including interest, determined pursuant to the methodology approved in Docket No. ER06-xx, to eliminate the rate impact of the differences caused by the use of a projected year 2005 deferral balance.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Calculate using 13 month average balance.
W	For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
X	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
Y	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Z	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AA	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
BB	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
CC	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/1-T)$ (page 3, line 26a).
DD	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/1-T)$ (page 3, line 26b).

MISO
FERC Electric Tariff
ATTACHMENTS

17
ITCM Rate Formula Template
45.0.0

Attachment O-ITCM
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

ITC Midwest LLC

Line No.	(1)	(2)	(3) Allocated Amount \$0	(4) Adjustments \$0	(5) Adjusted Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)				
		12 months			
	REVENUE CREDITS (Note T)	<u>Total</u>			
2	Account No. 454 (Page 4, Line 34)	TP 0.00000	0	0	0
3	Account No. 456.1 (Page 4, Line 37)	TP 0.00000	0		0
4	Revenues from Grandfathered Interzonal Transactions	TP 0.00000	0		0
5	Revenues from service provided by the ISO at a discount	TP 0.00000	0		0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)		0	0	0
6A	True-Up Adjustment [See Note I.]		0		0
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)		0		0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)				0
10	Plus 12 CP of Network Load not in Line 8 (Note C)				0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)				0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (Sum Lines 8-14)		0	0	0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000			
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000			
		Peak Rate	Off-Peak Rate		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000	\$0.000		
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate	\$0.000		
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4160; Line 16 / 8760 * 1000)	0.000 Capped at weekly and daily rates	\$0.000		
21	FERC Annual Charge (\$ / MWh) (Note E)	Short Term	\$0.000 Short Term		
22		Long Term	\$0.000 Long Term		

Note 1. Calculated in accordance with the ITC Midwest, LLC Annual Rate Calculation and True-up Procedures in Attachment O-Midwest of this Tariff.

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

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ITCM Rate Formula Template
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Attachment O-ITCM

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For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

ITC Midwest LLC

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments	(7) Adjusted Amount
	GROSS PLANT IN SERVICE (Note AA)						
1	Production	205.46.g		NA			0
2	Transmission & Intangible (Note U)	207.58.g & 205.5.g	0	TP 0.00000	0		0
3	Distribution	207.75.g		NA			
4	General (Note U)	207.99.g	0	W/S 0.00000	0		0
5	Common	356.1		CE 0.00000	0		0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0	0	0
	ACCUMULATED DEPRECIATION (Note AA)						
7	Production	219.20-24.c		NA			
8	Transmission & Intangible (Note U)	219.25c & 200.21.c	0	TP 0.00000	0		0
9	Distribution	219.26c		NA			
10	General (Note U)	219.28c	0	W/S 0.00000	0		0
11	Common	356.1		CE 0.00000	0		0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0	0	0
	NET PLANT IN SERVICE						
13	Production	(Line 1-Line 7)	0				
14	Transmission & Intangible	(Line 2-Line 8)	0		0		0
15	Distribution	(Line 3-Line 9)					
16	General	(Line 4-Line 10)	0		0		0
17	Common	(Line 5-Line 11)	0		0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0	0	0
	ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative) (Note V)	273.8.k		NA zero	0		
20	Account No. 282 (enter negative) (Note V)	275.2.k		NP 0.00000	0		0
21	Account No. 283 (enter negative) (Note V)	277.9.k		NP 0.00000	0		0
22	Account No. 190 (Note V) [See Note 2.]	234.8.c		NP 0.00000	0		0
23	Account No. 255 (enter negative) (Note V)	267.8.h		NP 0.00000	0		0
23a	Unamortized Balance of Abandoned Plant	(Note AD, Note U)		TP 0.00000	0		0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23a)		0		0	0	0
25	LAND HELD FOR FUTURE USE (Note V)	214.x.d (Note G)		TP 0.00000	0		0
	WORKING CAPITAL (Note H)						
26	CWC	calculated	0		0	0	0
27	Materials & Supplies (Note G) (Note V)	227.5.c, .8.c & .16.c	0	TP 0.00000	0		0
28	Prepayments (Account 165) (Note V)	111.57.c		GP 0.00000	0		0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0	0	0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0	0	0

Note 2. Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

17
ITCM Rate Formula Template
45.0.0

Formula Rate -- Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-ITCM
Page 3 of 5
For the 12 months ended 12/31/___

ITC Midwest LLC

Line	(1) (7)	(2)	(3)	(4)	(5)	(6)
		Form No. 1			Transmission	
<u>No.</u>	Adjusted O&M Amount	Page, Line, Col.	Company Total	Allocator	(Col. 3 times Col. 4)	Adjustments
1	Transmission [See Note 3.] 0	321.112.b		TE	0.00000 0	
2	Less Account 565 0	321.96.b		TE	0.00000 0	
3	A&G 0	323.197.b		W/S	0.00000 0	
4	Less FERC Annual Fees 0			W/S	0.00000 0	
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) 0			W/S	0.00000 0	
5a	Plus Transmission Related Reg. Comm. Exp. (Note I) 0			TP	0.00000 0	
6	Common 0	356.1		CE	0.00000 0	
7	Transmission Lease Payments				1.00000 0	
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 2, 4, 5) 0		0		0	0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)					
9	Transmission & Intangible	336.7.b&c and 336.1.f		TP	0.00000 0	0
9a	Abandoned Plant Amortization 0	(Note AD)		TP	0.00000 0	
10	General	336.10.f	W/S	0.00000 0		0
11	Common 0	336.11.b&c		CE	0.00000 0	
12	TOTAL DEPRECIATION (Sum Lines 9-11) 0		0		0	0
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll 0	263.i	0	W/S	0.00000 0	
14	Highway and vehicle 0	263.i		W/S	0.00000 0	
	PLANT RELATED					
16	Property 0	263.i	0	GP	0.00000 0	
17	Gross Receipts	263.i		NA	zero 0	
18	Other	263.i		GP	0.00000 0	0
19	Payments in lieu of taxes 0			GP	0.00000 0	

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

17
ITCM Rate Formula Template
45.0.0

20	TOTAL OTHER TAXES (Sum Lines 13-19)	0		0	0
	0				
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%			
22	$CIT = (T/1-T) * (1-(WCLTD/R)) =$	0.00%			
	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from Line 21)	0.0000			
24	Amortized Investment Tax Credit (266.8f) (enter negative)				
24a	(Excess)/Deficient Deferred Income Taxes (Note AB)				
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AC)				
25	Income Tax Calculation = Line 22 * Line 28	0	NA	0	0
	0				
26	ITC adjustment (Line 23 * Line 24)		NP	0.00000	0
	0				
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)	0	NP	0.00000	0
	0				
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)	0	NP	0.00000	0
	0				
27	Total Income Taxes (Line 25 + Line 26 + 26a + 26b)	0	NP	0	0
	0				
28	RETURN	0	NA	0	0
	0				
	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]				
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0	0
	0				
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W)				
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0	0
	0				
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y)				
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0		0	0
	0				
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0		0	0
	0				

Note 3. Adjustments to Line 1 will equal the sum of the amounts on ITC's Report on FERC Form No. 1 for Customer Accounts Expenses [FERC Form No. 1, 323.164.b], Customer Service and Informational Expenses [FERC Form No. 1, 323.171.b], and Sales Expenses [FERC Form No. 1, 323.178.b] that are not otherwise recoverable through some other tariff. Adjustments to be made before calculation of allocator for Line 1, Column (4).

Effective On: January 1, 2021

Formula Rate -- Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-ITCM
Page 4 of 5
For the 12 months ended 12/31__

ITC Midwest LLC
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)								
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP =		0.00000	
6	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE =		0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b		0.00	0				
13	Transmission	354.21.b	0	0.00	0				
14	Distribution	354.23.b		0.00	0				
15	Other	354.24, 25, 26.b		0.00	0		W&S Allocator		
16	Total (Sum Lines 12-15)		0		0		(\$/Allocation)		
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$				= 0.00000 = WS		
17	Electric	200.3.c	0		% Electric		W&S Allocator		
18	Gas	201.3.d			(Line 17 / Line 20)		(Line 16)	CE	
19	Water	201.3.e	0		0.00000		* 0.00000	=	0.00000
20	Total (Sum Lines 17-19)		0						(7)
	RETURN (R)								Adjusted
21	Long Term Interest (117, sum of 62.c through 67.c)						(5)		Amount
22	Preferred Dividends (118.29c) (positive number)						\$	(6)	
	Development of Common Stock:							Adjustments	
23	Proprietary Capital (112.16.c) (Note U)						0		0
24	Less Preferred Stock (Line 28) (Note U)						0		0
25	Less Account 216.1 (112.12.c) (enter negative) (Note U)								0
26	Common Stock (Sum Lines 23-25)						0	0	0
			\$	%	Cost (Note P)		Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c) (Note U)		0	0%	0.0000		0.0000 = WCLTD		
28	Preferred Stock (112.3.c) (Note U)			0%	0.0000		0.0000		
29	Common Stock (Line 26)		0	0%	0.0000		0.0000		
30	Total (Sum Lines 27-29)		0				0.0000 =R		
	REVENUE CREDITS								
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)						Load		
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								
32	<u>b. Bundled Sales for Resale included in Divisor on Page 1</u>								
33	Total of (a)-(b)						0		
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)						0		
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (330.x.n)								
35	a. Transmission charges for all transmission transactions						\$0		

36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)	\$0
37	Total of (a)-(b)-(c)-(d)	<u>\$0</u>

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

ITC Midwest LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)

References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Exclude ADIT balances when the associated income tax consequences have been paid by others. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The amount reported on page 227, line 5 is entirely transmission-related unless specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE not to exceed the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Calculate using 13 month average balance.
- V For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
- W Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.

X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AB	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 26a).
AC	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/1-T) (page 3, line 26b).
AD	Page 2, Line 23a The Formula Rate shall not recover any charges associated with Abandoned Plant until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket. Page 3, Line 9a The Formula Rate shall not recover any charges associated with Abandoned Plant until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket.

Attachment O-NSP
Page 1 of 5
For the 12 months

Formula Rate – Non-Levelized
ended 12/31/___

Rate Formula Template

Utilizing FERC Form 1 Data

Northern States Power Companies

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (input from prior year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note Z)			0
6e	Interest on Prior Year True-Up			0
7a	NET REVENUE REQUIREMENT (Line 1 - Line 6 + Line 6c through 6e)			\$0
7b	Network Customer 1 (Note II)			0
7c	Network Customer 2 (Note II)			0
7	NSP Adjusted Revenue Requirement (Sum Lines 7a – 7c) (Note II)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$/kW/Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)		0.000	
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/ kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ /MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000

Effective On: January 1, 2021

21 FERC Annual Charge (\$ / MWh) (Note E)
22

\$0.000 Short Term
\$0.000 Long Term

\$0.000 Short Term
\$0.000 Long Term

MISO
FERC Electric Tariff
ATTACHMENTS

19
NSP Rate Formula Template
41.0.0

Attachment O-NSP
Page 2 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Northern States Power Companies						
Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		(5) Transmission (Col. 3 times Col. 4)
	GROSS PLANT IN SERVICE (Note X, Note EE)					
1	Production	205.46.g	0	NA		
2	Transmission	207.58.g	0	TP	0.00000	0
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356.1	0	CE	0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP =	0.000%	0
	ACCUMULATED DEPRECIATION (Note X, Note EE)					
7	Production	219.20-24.c	0	NA		
8	Transmission	219.25c	0	TP	0.00000	0
9	Distribution	219.26c	0	NA		
10	General & Intangible	219.28c & 200.21.c	0	W/S	0.00000	0
11	Common	356.1	0	CE	0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0			0
	NET PLANT IN SERVICE (Note X)					
13	Production	(Line 1 – Line 7)	0			
14	Transmission	(Line 2 – Line 8)	0			0
15	Distribution	(Line 3 – Line 9)	0			
16	General & Intangible	(Line 4 – Line 10)	0			0
17	Common	(Line 5 – Line 11)	0			0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP =	0.000%	0
18a	CWIP for Certificate of Need Projects (Note X)	216.b	0	TP	0.00000	0
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative) (Note F, Note Y)	273.8.k	0	NA	zero	0
20	Account No. 282 (enter negative) (Note F, Note Y)	275.2.k	0	NP	0.00000	0
21	Account No. 283 (enter negative) (Note F, Note Y)	277.9.k	0	NP	0.00000	0
22	Account No. 190 (Note F, Note Y)	234.8.c	0	NP	0.00000	0
23	Account No. 255 (enter negative) (Note F, Note Y)	267.8.h	0	NP	0.00000	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note W1, Note X)	0	TP	0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note W2, Note X)	0	TP	0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0			0
25	LAND HELD FOR FUTURE USE (Note Y)	214.x.d (Note G)	0	TP	0.00000	0
	WORKING CAPITAL (Note H)					
26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note Y)	227.5.c, .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note Y)	111.57.c	0	GP	0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		0			0

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NSP Rate Formula Template
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Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data Northern States Power Companies		Attachment O-NSP Page 3 of 5 For the 12 months ended 12/31/___	
Line No.	(1) O&M (Note FF)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
1	Transmission	321.112.b	0	TE	0.00000 0
1a	Less LSE Expenses Included in Transmission O&M Accounts (Note V)	(Note V)	0		1.00000 0
2	Less Account 565	321.96.b	0	TE	0.00000 0
3	A&G	323.197.b	0	W/S	0.00000 0
4	Less FERC Annual Fees		0	W/S	0.00000 0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S	0.00000 0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000 0
6	Common	356.1	0	CE	0.00000 0
7	Transmission Lease Payments		0		1.00000 0
8	TOTAL O&M (Sum Lines 1, 2a, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
DEPRECIATION & AMORTIZATION EXPENSE (Note EE)					
9	Transmission	336.7.b	0	TP	0.00000 0
9a	Prefunded AFUDC Amortization	(Note W1)	0	TP	0.00000 0
9b	Abandoned Plant Amortization	(Note W2)	0	TP	0.00000 0
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000 0
11	Common & Intangible	336.11.b & d	0	CE	0.00000 0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	0	W/S	0.00000 0
14	Highway and vehicle	263.i	0	W/S	0.00000 0
PLANT RELATED					
16	Property	263.i	0	GP	0.00000 0
17	Gross Receipts	263.i	0	NA	zero 0
18	Other	263.i	0	GP	0.00000 0
19	Payments in lieu of taxes		0	GP	0.00000 0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note GG)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note HH)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000 0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000 0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000 0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note AA) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u><u>0</u></u>		<u><u>0</u></u>

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Formula Rate -- Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-NSP
Page 4 of 5
For the 12 months ended 12/31/___

Northern States Power Companies

SUPPORTING CALCULATIONS AND NOTES

Line No.						
1	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2-Line 2a, Column 3)			0		
2	Less transmission plant excluded from ISO rates (Note M)			0		
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>			<u>0</u>		
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)			0		
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
6	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)			0		
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>			<u>0</u>		
8	Included transmission expenses (Line 6 less Line 7)			0		
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)						
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>	<u>Allocation</u>	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26.b	0	0.00	0	
16	Total (Sum Lines 12-15)		0		0	W&S Allocator (\$/Allocation) = 0.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
			<u>\$</u>	<u>% Electric</u>	<u>W&S Allocator</u>	
17	Electric	200.3.c	0	(Line 17 / Line 20)	(Line 16) CE	
18	Gas	201.3.d	0	0.00000	* 0.00000 = 0.00000	
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)		0			
RETURN (R)						
			<u>\$</u>			
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
Development of Common Stock:						
23	Proprietary Capital (112.16.c)		0			
24	Less Preferred Stock (Line 28)		0			
25	Less Account 216.1 (112.12.c) (enter negative)		0			
26	Common Stock (Sum Lines 23-25)		0			
			<u>\$</u>	<u>%</u>	<u>Cost (Note P)</u>	<u>Weighted</u>
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000
29	Common Stock (Line 26)		0	0%	0.0000	<u>0.0000</u>

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30	Total (Sum Lines 27-29)	0	0.0000	= R
	REVENUE CREDITS			
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)			<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)			0
32	b. Bundled Sales for Resale included in Divisor on Page 1			<u>0</u>
33	Total of (a)-(b)			0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)			
35	a. Transmission charges for all transmission transactions			\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1			\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note BB)			\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note DD)			<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)			\$0

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Northern States Power Companies

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #).

References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A As reported on page 400, column e of Form 1.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1.
- C As reported on page 400, column f of Form 1.
- D Labeled LF on page 328 of Form 1.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculations of ADIT in the annual projection and annual true-up calculation will use the average of beginning-of-year and end-of-year balances for non-plant related items. The projected net revenue requirement and the Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and/or projected net revenue requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2017 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The proration of the Annual True-Up shall apply beginning with the 2017 Annual True-Up. The methodology to remove double averaging from the true-up ADIT proration calculation is effective June 27, 2018.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
Inputs Required: FIT = 0.00%; SIT = 0.00% (State Income Tax Rate or Composite SIT); p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.

W1	Page 2, Line 23a includes the net pre-funded AFUDC amount associated with the CWIP projects included in rate base. The net pre-funded AFUDC amount is a total NSP System number (not jurisdictionalized), and is a reduction to rate base. Page 3, Line 9a includes that annual amortization of the pre-funded AFUDC amounts for the total NSP System (also not jurisdictionalized) and is a reduction to standard depreciation.
W2	Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs. Page 3, Line 9b includes the amortization expense of abandonment costs included in transmission depreciation expense. These amounts are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures. No charges associated with abandoned plant costs will be recovered under this Formula Rate Template until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket.
X	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
Y	For items not subject to proration under Note F, calculate using 13 month average balances for plant related and average of beginning of year and end of year for non-plant related adjustments to rate base, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
Z	Calculation of Prior Year Divisor True-Up: <div> <div>Historic Year Actual Divisor</div> <div>Projected Year Divisor</div> <div>Difference between Historic & Projected Year Divisor</div> <div>Prior Year Projected Annual Cost (\$ per kw per yr.)</div> <div>Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)</div> <div>Page 1, Line 15</div> <div>Page 1, Line 15</div> <div></div> <div>Page 1, Line 16</div> </div>
AA	Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
BB	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
CC	Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
GG	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
HH	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).
II	The sum of Northern States Power Company's net revenue requirement and the individual revenue requirements associated with the integrated facilities eligible under Section 30.9 of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the NSP pricing zone. Only the revenue requirements associated with credits received by Network Customers for their integrated facilities under Section 30.9 are to be included as line items in the Northern States Power Company's Formula Rate Template. Customers 1 and 2 are indicative only, and additional customers may be added or deleted to the extent that they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the Northern States Power Company Network Customer Section 30.9 Credits Calculation Procedure.

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Vectren Rate Formula Template
40.0.0

Attachment O-Vectren
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren				Allocated
Line No.				<u>Amount</u>
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			
6b	Projected ATRR from Historic Year (input from historic year)			
6c	Historic Year ATRR True-Up (Line 6a – Line 6b)			
6d	Historic Year Divisor True-Up (Note Z)			
6e	Interest on Historic Year True-Up			
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 + Line 6c through 6e)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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Vectren Rate Formula Template
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Attachment O-Vectren
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren					
Line	(1) Transmission No. Col 4)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) (Col 3 times)
	GROSS PLANT IN SERVICE (Note X, Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note X, Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note X)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Accepted or Approved Order No. 679 Transmission Incentive Project (Note X)	216.b	0	0.00000	0
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative) (Note F, Note Y)		0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note Y)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note Y)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note Y)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note Y)	267.8.h	0	NP 0.00000	0
23a	Unamortized Balance of Cancelled or Abandoned Plant (Note W)		0	0.00000	0
24	TOTAL ADJUSTMENTS (sum lines 19-23a)		0		0
25	LAND HELD FOR FUTURE USE (Note Y)	214.x.d (Note G)	0	TP 0.00000	0

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	WORKING CAPITAL (Note H)					
26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note Y)	227.5.c, .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note Y)	111.57.c	0	GP	0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, &29)		0			0

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24
Vectren Rate Formula Template
40.0.0

Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data Vectren		Attachment O-Vectren Page 3 of 5 For the 12 months ended 12/31/___	
Line	(1) Transmission	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) (Col 3 times)
No. Col 4)					
1	O&M (Note FF)				
1a	Transmission	321.112.b	0	TE 0.00000	0
2	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
3	Less Account 565	321.96.b	0	TE 0.00000	0
4	A&G	323.197.b	0	W/S 0.00000	0
5	Less FERC Annual Fees		0	W/S 0.00000	0
5a	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
6	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
7	Common	356.1	0	CE 0.00000	0
8	Transmission Lease Payments		0	1.00000	0
9	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
9a	DEPRECIATION & AMORTIZATION EXPENSE (Note EE)				
10	Transmission	336.7.b	0	TP 0.00000	0
11	Abandoned or Cancelled Plant Amortization (Note W)		0	1.00000	0
12	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
13	Common	336.11.b	0	CE 0.00000	0
14	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
15	TAXES OTHER THAN INCOME TAXES (Note J)				
16	LABOR RELATED				
17	Payroll	263.i	0	W/S 0.00000	0
18	Highway and vehicle	263.i	0	W/S 0.00000	0
19	PLANT RELATED				
20	Property	263.i	0	GP 0.00000	0
21	Gross Receipts	263.i	0	NA zero	0
22	Other	263.i	0	GP 0.00000	0
23	Payments in lieu of taxes		0	GP 0.00000	0
24	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
25	INCOME TAXES (Note K)				
26	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
27	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$		0.00%		
28	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
29	and FIT, SIT & p are as given in footnote K.				
30	$1 / (1 - T) =$ (from Line 21)		0.0000		
31	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
32a	(Excess)/Deficient Deferred Income Taxes (Note GG)		0		
32b	Tax Effect of Permanent Differences and AFUDC Equity (Note HH)		0		
33	Income Tax Calculation = Line 22 * Line 28		0	NA	0
34	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
35a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
35b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0
36	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note AA) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren
SUPPORTING CALCULATIONS AND NOTES

Line No.									
1	TRANSMISSION PLANT INCLUDED IN ISO RATES								
	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)							0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>							0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP =		0.00000	
	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE =		0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP		Allocation			
12	Production	354.20.b	0	0.00		0			
13	Transmission	354.21.b	0	0.00		0			
14	Distribution	354.23.b	0	0.00		0			
15	Other	354.24, 25, 26.b	0	0.00		0			
16	Total (sum lines 12-15)		0			0			
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$			% Electric	W&S Allocator		
17	Electric	200.3.c	0			(Line 17 / Line 20)	(Line 16)		CE
18	Gas	201.3.d	0			0.00000	* 0.00000	=	0.00000
19	Water	201.3.e	0						
20	Total (Sum Lines 17-19)		0						
	RETURN (R)		\$						
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0						
22	Preferred Dividends (118.29c) (positive number)		0						
	Development of Common Stock:								
23	Proprietary Capital (112.16.c)		0						
24	Less Preferred Stock (Line 28)		0						
25	Less Account 216.1 (112.12.c) (enter negative)		0						
26	Common Stock (Sum Lines 23-25)		0						

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40.0.0

		\$	%	Cost (Note P)	Weighted	
27	Long Term Debt (112, sum of 18.c through 21.c)	0	0%	0.0000	0.0000	= WCLTD
28	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000	
29	Common Stock (Line 26)	0	0%	0.0000	0.0000	
30	Total (Sum Lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				Load	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				0	
33	Total of (a)-(b)				0	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note BB)				\$0	
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note DD)</u>				\$0	
37	Total of (a)-(b)-(c)-(d)				\$0	

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Vectren

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the Annual Projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the Annual Projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the Annual Projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- FIT = 0.00%
- SIT = 0.00% (State Income Tax Rate or Composite SIT) (Provide SIT work papers if required)
- p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.

W	Vectren would need to make a separate Section 205 filing and obtain Commission acceptance or approval for the specific amounts that Vectren would propose to include in the formula rate placeholders for cancelled or abandoned plant for the Project. Page 2, Line 23a includes any unamortized balances related to the recovery of abandoned or cancelled plant costs accepted or approved by FERC. Page 3, Line 9a includes the unamortization expense of abandoned or cancelled plant costs accepted or approved by FERC.		
X	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
Y	For items not subject to proration under Note F, calculate using average of beginning of year and end of year balance reconciling to FERC Form 1 by page, line and column as shown in Column 2.		
Z	Calculation of Historic year Divisor True-Up:		
	Historic Year Actual Divisor	Page 1, Line 15	0
	Projected Historic Year Divisor	Page 1, Line 15	0 _____
	Difference between Actual and Projected Historic Year Divisor		0
	Historic Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.0000
	Historic Year Divisor True-up (Difference * Historic Year Projected Annual Cost)		0
AA	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirement calculated pursuant to Attachment GG.		
BB	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirement.		
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirement calculated pursuant to Attachment MM.		
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirement.		
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.		
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.		
GG	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).		
HH	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).		

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MidAmerican Rate Formula Template
38.0.0

Attachment O-MEC
Page 1 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (Import from Prior Year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note GG)			0
6e	Interest on Prior Year True-Up			0
6f	Adjustment to Net Revenue Requirement (Note JJ)			0
6g	Interest on Prior Year True-Up (Note KK)			0
6h	Total Adjustments (line 6f + Line 6g)			0
7a	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c through 6e + Line 6h)			\$0
7b	NITS Customer 1			\$0
7c	NITS Customer 2			\$0
7d	NITS Customer 3			\$0
7e	NITS Customer 4			\$0
7d	NITS Customer 5			\$0
7f	MidAmerican Adjusted Revenue Req. (Note Y) (Sum Lines 7a-7f)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000

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21 FERC Annual Charge (\$ / MWh) (Note E)
22

\$0.000 Short Term
\$0.000 Long Term

\$0.000 Short Term
\$0.000 Long Term

Attachment O-MEC
Page 2 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u> times Col. 4)	RATE BASE:	Page, Line, Col.	Company Total	Allocator	(Col. 3)
	GROSS PLANT IN SERVICE (Note BB and Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note BB and Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note EE)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	CWIP for Certificate of Need Projects (Note EE)	216.b	0	TP 0.00000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	ADIT	(Note F)	0	TP -	0
20	Reserved		0	NA	
21	Reserved		0	NA	
22	Reserved		0	NA	
23	Account No. 255 (enter negative)	267.8.h (Note FF)	0	NP 0.00000	0

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23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE)	0	TP	0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE)	<u>0</u>	TP	0.00000	<u>0</u>
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0			0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	0.00000	0
	WORKING CAPITAL (Note H)					
26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note EE)	227.5.c, .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note EE)	111.57.c	<u>0</u>	GP	0.00000	<u>0</u>
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		<u><u>0</u></u>			<u><u>0</u></u>

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Attachment O-MEC

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u> times Col. 4)	Page, Line, Col.	Company Total	Allocator		(Col. 3)
1	O&M (Note CC) Transmission	321.112.b	0	TE	0.00000
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0		1.00000
2	Less Account 565	321.96.b	0	TE	0.00000
3	A&G	323.197.b	0	W/S	0.00000
4	Less FERC Annual Fees	350.7.b	0	W/S	0.00000
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)	353.1.f	0	W/S	0.00000
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000
6	Common	356.1	0	CE	0.00000
7	Transmission Lease Payments		0		1.00000
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		
	DEPRECIATION & AMORTIZATION EXPENSE (Note BB)				
9	Transmission	336.7.b	0	TP	0.00000
9a	Prefunded AFUDC Amortization	(Note DD)	0	TP	0.00000
9b	Abandoned Plant Amortization	(Note DD)	0	TP	0.00000
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000
11	Common	336.11.b	0	CE	0.00000
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S	0.00000
14	Highway and vehicle	263.i	0	W/S	0.00000
15	PLANT RELATED				
16	Property	263.i	0	GP	0.00000
17	Gross Receipts	263.i	0	NA	zero
18	Other	263.i	0	GP	0.00000
19	Payments in lieu of taxes		0	GP	0.00000
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD=(Page 4, Line 27) and R=(Page 4, Line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	TP	0.00000
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	TP	0.00000
27	Total Income Taxes (Line 25 + Line 26 plus Lines 26a and 26b)		0		0

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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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Attachment O-MEC
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
MidAmerican Energy Company
SUPPORTING CALCULATIONS AND NOTES

Estimated – For the 12 months ended 12/31/___

Line No.								
1	TRANSMISSION PLANT INCLUDED IN ISO RATES							
	Total transmission plant (Page 2, Line 2, Column 3)					0		
2	Less transmission plant excluded from ISO rates (Note M)					0		
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>					0		
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					0		
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP =	0.00000		
6	TRANSMISSION EXPENSES							
	Total transmission expenses (Page 3, Line 1, Column 3)					0		
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>					0		
8	Included transmission expenses (Line 6 less Line 7)					0		
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.00000		
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	0.00000		
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE =	0.00000		
	WAGES & SALARY ALLOCATOR (W&S)							
	Form 1 Reference	\$	TP	Allocation				
12	Production 354.20.b	0	0.00	0				
13	Transmission 354.21.b	0	0.00	0				
14	Distribution 354.23.b	0	0.00	0				
15	Other 354.24, 25, 26.b	0	0.00	0				
16	Total (Sum Lines 12-15)	0		0				
	COMMON PLANT ALLOCATOR (CE) (Note O)	\$		% Electric				
17	Electric 200.3.c	0		(Line 17 / Line 20)				
18	Gas 201.3.d	0		0.00000				
19	Water 201.3.e	0						
20	Total (Sum Lines 17-19)	0						
	RETURN (R)	\$						
21	Long Term Interest (117, sum of 62.c through 67.c)	\$0						
22	Preferred Dividends (118.29c) (positive number)	0						
	Development of Common Stock:							
23	Proprietary Capital (112.16.c)	0						
24	Less Preferred Stock (Line 28)	0						
25	Less Account 216.1 (112.12.c) (enter negative)	0						
26	Common Stock (Sum Lines 23-25)	0						
		\$	%	Cost (Note P)		Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)	0	0%	0.0000		0.0000	= WCLTD	

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28	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000
29	Common Stock (Line 26)	0	0%	0.0000	<u>0.0000</u>
30	Total (Sum Lines 27-29)	0			0.0000 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				<u>0</u>
33	Total of (a)-(b)				0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>				<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)				\$0

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6) pursuant to ADIT Summary Worksheet line 46. Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of the ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. The Annual True-up or projected net revenue requirement ADIT Summary Worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6).
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Payroll Taxes should only be included in Line 13 and should not be included in A&G.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	The sum of MidAmerican Energy Company's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MidAmerican pricing zone. Customers 1 - 5 are indicative only, and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the MidAmerican Network Customers Section 30.9 Credits Calculation Procedure set forth on Sheet 2758Z.03.
Z	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AA	Removes from revenue credits that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

BB	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.															
CC	Schedule 10-FERC charges should not be included in O&M.															
DD	Page 2, Line 23a includes the net prefunded AFUDC on CWIP included in rate base and Page 3 Line 9a includes the annual amortization of the prefunded AFUDC amounts. Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 9b includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.															
EE	Calculate using 13 month average balance reconciling to FERC Form No. 1 by page, line and Column as shown in Column 2.															
FF	The Account 255 balances are calculated using a simple average of beginning of year and end of year balances.															
GG	Calculation of Prior Year Divisor True-Up <table><tr><td>Historic Year Actual Divisor</td><td>Page 1, Line 15</td><td>0</td></tr><tr><td>Projected Year Divisor</td><td>Page 1, Line 15</td><td>0 _____</td></tr><tr><td>Difference Between Historic and Projected Yr Divisor</td><td></td><td>0</td></tr><tr><td>Prior Year Projected Annual Cost (\$ per kW per year)</td><td>Page 1, Line 16</td><td>0.000</td></tr><tr><td>Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)</td><td></td><td>0.00</td></tr></table>	Historic Year Actual Divisor	Page 1, Line 15	0	Projected Year Divisor	Page 1, Line 15	0 _____	Difference Between Historic and Projected Yr Divisor		0	Prior Year Projected Annual Cost (\$ per kW per year)	Page 1, Line 16	0.000	Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)		0.00
Historic Year Actual Divisor	Page 1, Line 15	0														
Projected Year Divisor	Page 1, Line 15	0 _____														
Difference Between Historic and Projected Yr Divisor		0														
Prior Year Projected Annual Cost (\$ per kW per year)	Page 1, Line 16	0.000														
Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)		0.00														
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).															
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).															
JJ	Adjustments required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.															
KK	Interest required pursuant to Section V (changes to Annual Updates) to this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.															

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Allete Rate Formula Template
42.0.0

Attachment O-Allete
Page 1 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

Line No.				Allocated Amount \$0	AC Allocator	AC System \$0	DC Allocator	DC System \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)							
	REVENUE CREDITS (Note T)	Total	Allocator					
2	Account No. 454 (Page 5, Line 18)	0	TP 0.00000	0	DA	0	DA	0
3	Account No. 456.1 (Page 5, Line 21)	0	TP 0.00000	0	DA	0	DA	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0	DA	0	DA	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0	DA	0	DA	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			0		0		0
6a	Historic Year Actual Revenue Requirements							
6b	Historic Year Projected Revenue Requirements							
6c	Historic Year True-Up (Line 6a – Line 6b)			0		0		0
6d	Historic Year Actual Divisor							
6e	Historic Year Projected Divisor							
6f	Difference in Divisor (Line 6e – Line 6d)					0		0
6g	Historic Year Projected Annual Cost (\$/kW/Yr)							
6h	Historic Year Divisor True-Up (Line 6f * Line 6g)			0		0		0
6i	Interest on Historic Year True-Up			0				
7	NET REVENUE REQUIREMENT (Line 1 – Line 6 + Line 6c + Line 6h + Line 6i)			0		0		0
7a	Revenue Requirements for Attachment N-1 Projects			0	DA	0	DA	0
7b	Adjusted NET REVENUE REQUIREMENTS (Line 7 minus Line 7a)			0		0		0
	DIVISOR							
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0	DA	0	DA	0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0	DA	0	DA	0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0	DA	0	DA	0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0	DA	0	DA	0
12	Plus Contract Demand of firm P-T-P over one year			0	DA	0	DA	0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0	DA	0	DA	0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0	DA	0	DA	0
15	Divisor (sum lines 8-14)			0		0		0
16	Annual Cost (\$/kW/Yr) (Line 7b / Line 15)					\$0		\$0
17	Network & P-to-P Rate (\$/kW/Mo) (Line 16 / 12)					\$0		\$0
18	Point-To-Point Rate (\$/kW/Wk) (Line 16 / 52)					\$0.000		\$0.000
					Peak Rate		Peak Rate	
19	Point-To-Point Rate (\$/kW/Day) (Line 16 / 260)	Capped at weekly rate				\$0.000		\$0.000
20	Point-To-Point Rate (\$/MWh) (Line 16 / 4160 * 1000)	Capped at weekly and daily rates				\$0.000		\$0.000
						Off-Peak Rate		Off-Peak
Rate								
21	Point-To-Point Rate (\$/kW/Day) (Line 16 / 365) (Note AA)	Capped at weekly rate				\$0.000		\$0.000
22	Point-To-Point Rate (\$/MWh) (Line 16 / 8760 * 1000) (Note AA)	Capped at weekly and daily rates				\$0.000		\$0.000
23	FERC Annual Charge (\$/MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term				
24		\$0.000 Long Term		\$0.000 Long Term				

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Allete Rate Formula Template
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Attachment O-Allete
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

Line	(1) (9)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DC System	Form No. 1			Transmission	AC	AC System	DC
No.	RATE BASE: (Col. 5 times Col. 8)	Page, Line, Col.	Company Total	Allocator	(Col. 3 times Col. 4)	Allocator	(Col. 5 times Col. 6)	Allocator
	GROSS PLANT IN SERVICE (Note AG)							
1	Production	205.46.g (Note AB)	0	NA				
2	Transmission	207.58.g (Note Y) (Note AB)	0	TP	0.00000 0	DA	0	DA
3	Distribution	207.75.g (Note AB)	0	NA				
4	General & Intangible	205.5.g & 207.99.g (Note AB)	0	W/S	0.00000 0	GrPlt AC	0	GrPlt DC
5	Common	356.1 (Note AB)	0	CE	0.00000 0	GrPlt AC	0	GrPlt DC
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP =	0.000% 0		0	
	ACCUMULATED DEPRECIATION (Note AG)							
7	Production	219.20-24.c (Note AB)	0	NA				
8	Transmission	219.25c (Note Y) (Note AB)	0	TP	0.00000 0	DA	0	DA
9	Distribution	219.26c (Note AB)	0	NA				
10	General & Intangible	219.28.c & 200.21.c (Note AB)	0	W/S	0.00000 0	GrPlt AC	0	GrPlt DC
11	Common	356.1 (Note AB)	0	CE	0.00000 0	GrPlt AC	0	GrPlt DC
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0		0	
	NET PLANT IN SERVICE							
13	Production	(Line 1-Line 7)	0					
14	Transmission	(Line 2-Line 8)	0		0		0	
15	Distribution	(Line 3-Line 9)	0					
16	General & Intangible	(Line 4-Line 10)	0		0		0	
17	Common	(Line 5-Line 11)	0		0		0	
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP =	0.000% 0		0	
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects	(Note AB)	0		1.00000 0	DA	0	DA

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Allete Rate Formula Template
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18b	100% CWIP Recovery for GNTL 0	(Note AB)	0		1.00000	0	DA	0	DA
19	ADJUSTMENTS TO RATE BASE (Note F) Account No. 281 (enter negative) 0	273.8.k (Note AC)	0	NA	zero	0		0	
20	Account No. 282 (enter negative) 0	275.2.k (Note AC)	0	NP	0.00000	0	NPlt AC	0	NPlt DC
21	Account No. 283 (enter negative) 0	277.9.k (Note AC)	0	NP	0.00000	0	NPlt AC	0	NPlt DC
22	Account No. 190 0	234.8.c (Note AC)	0	NP	0.00000	0	NPlt AC	0	NPlt DC
23	Account No. 255 (enter negative) 0	267.8.h (Note AC)	0	NP	0.00000	0	NPlt AC	0	NPlt DC
23a	Pre-Funded AFUDC on CWIP (Account 254) 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23b	Unamortized Balance of Abandoned Plant 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23c	Pre-Funded AFUDC on CWIP for GNTL 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23d	Unamortized Balance of Abandoned Plant for GNTL (Notes AB and AD) 0		0		1.00000	0	DA	0	DA
24	TOTAL ADJUSTMENTS (Sum Lines 19-23d) 0		0			0		0	
25	LAND HELD FOR FUTURE USE 0	214.x.d (Notes G, Y and AC)	0	TP	0.00000	0	DA	0	DA
26	WORKING CAPITAL (Note H) CWC 0	calculated	0			0		0	
27	Materials & Supplies (Note G) 0	227.5.c, .8.c & .16.c (Note AC)	0	TE	0.00000	0	GrPlt AC	0	GrPlt DC
28	Prepayments (Account 165) 0	111.57.c (Note AC)	0	GP	0.00000	0	GrPlt AC	0	GrPlt DC
29	TOTAL WORKING CAPITAL (Sum Lines 26-28) 0		0			0		0	
30	RATE BASE (Sum Lines 18, 18a, 18b, 24, 25, & 29) 0		0			0		0	

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Allete Rate Formula Template
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Formula Rate – Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data				Attachment O-Allete Page 3 of 6 For the 12 months ended 12/31/___	
Allete, Inc. dba Minnesota Power								
Line	(1) (8)	(9)	(2)	(3)	(4)	(5)	(6)	(7)
	DC	DC System	Form No. 1			Transmission	AC	AC System
No.			Page, Line, Col.	Company Total	Allocator	(Col 3 times Col 4)	Allocator (Col 5 times Col 6)	
	O&M (Note AH)							
1	Transmission		321.112.b (Note Y)	0	TE	0.00000 0	DA	0
	DA	0						
1a	Less LSE Expenses included in Transmission O&M Accounts (Notes V and Y)			0		1.00000 0	DA	0
	DA	0						
2	Less Account 565		321.96.b (Note Y)	0	TE	0.00000 0	DA	0
	DA	0						
3	A&G		323.197.b	0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
4	Less FERC Annual Fees			0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
5a	Plus Transmission Related Reg. Comm. Exp. (Notes I and Y)			0	TE	0.00000 0	DA	0
	DA	0						
6	Common		356.1 (Note Y)	0	CE	0.00000 0	DA	0
	DA	0						
7	Transmission Lease Payments (Note Y, Note AI)			0		1.00000 0	DA	0
	DA	0						
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)			0		0		0
	0							
	DEPRECIATION & AMORTIZATION EXPENSE (Note AG)							
9	Transmission		336.7.b (Note Y and Z)	0	TP	0.00000 0	DA	0
	DA	0						
9a	Pre-Funded AFUDC Amortization (Note AD)			0		1.00000 0	DA	0
	DA	0						
9b	Abandoned Plant Amortization (Note AD)			0		1.00000 0	DA	0
	DA	0						
9c	Pre-Funded AFUDC Amortization for GNTL (Note AD)			0		1.00000 0	DA	0
	DA	0						
9d	Abandoned Plant Amortization for GNTL (Note AD)			0		1.00000 0	DA	0
	DA	0						
10	General & Intangible		336.10.f & 336.1.f (Note Z)	0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
11	Common		336.11.b	0	CE	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
12	TOTAL DEPRECIATION (Sum Lines 9-11)			0		0		0
	0							
	TAXES OTHER THAN INCOME TAXES (Note J)							

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LABOR RELATED									
13	Payroll	263.i	0	W/S	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
14	Highway and vehicle	263.i	0	W/S	0.00000	0			
PLANT RELATED									
16	Property	263.i (Note Y)	0	GP	0.00000	0	DA	0	
	DA 0								
17	Gross Receipts	263.i	0	NA	zero	0			
	0								
18	Other	263.i	0	GP	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
19	Payments in lieu of taxes		0	GP	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0			0		0	
	0								
INCOME TAXES (Note K)									
21	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%						
22	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.00%						
	where WCLTD= (Page 5, Line 11) and R= (Page 5, Line 14)								
	and FIT, SIT & p are as given in footnote K.								
23	1 / (1 - T) = (from Line 21)		0.0000						
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		0						
24a	(Excess)/Deficient Deferred Income Taxes (Note AL)		0						
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AM)		0						
25	Income Tax Calculation = Line 22 * Line 28		0	NA		0		0	
	0								
26	ITC adjustment (Line 23 * Line 24)	(Note Y)	0	NP	0.00000	0	DA	0	
	0								
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000			0	
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000			0	
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0			0		0	
	0								
28	RETURN		0	NA		0		0	
	0								
	[Rate Base (Page 2, Line 30) * Rate of Return (Page 5, Line 14)]								
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)		0			0			
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Lines 2, 4, Column 10] (Note W)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG] 0					0	DA	0	
	DA	0							
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note AE)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]					0	DA	0	
	DA	0							
30b	LESS ATTACHMENT ZZ ADJUSTMENT [Attachment ZZ, Page 2, Lines 2, 4, Column 10] (Note AJ)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment ZZ]					0	DA	0	
	DA	0							
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a-30b)					0		0	
	0								

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total transmission plant (Page 2, Line 2, Column 3)			0	
2	Less transmission plant excluded from ISO rates (Note M)			0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>			0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)			0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)		TP =	0.00000	
6	Total Allocated Transmission Plant (Page 2, Line 2, Column 5)	0			
7	Amount Directly Assigned to the MP AC System (Page 2, Line 2, Column 7)	0	GrPlt AC =	0.00000	
8	Amount Directly Assigned to the MP DC System (Page 2, Line 2, Column 9)	0	GrPlt DC =	0.00000	
9	Total Allocated Net Transmission Plant (Page 2, Line 18, Column 5)	0			
10	Amount Directly Assigned to the MP AC System (Page 2, Line 18, Column 7)	0	NPlt AC =	0.00000	
11	Amount Directly Assigned to the MP DC System (Page 2, Line 18, Column 9)	0	NPlt DC =	0.00000	
TRANSMISSION EXPENSES					
12	Total transmission expenses (Page 3, Line 1, Column 3)			0	
13	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>			0	
14	Included transmission expenses (Line 12 less Line 13)			0	
15	Percentage of transmission expenses after adjustment (Line 14 divided by Line 12)			0.00000	
16	Percentage of transmission plant included in ISO Rates (Line 5)		TP	0.00000	
17	Percentage of transmission expenses included in ISO Rates (Line 15 times Line 16)		TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation
18	Production	354.20.b	0	0.00	0
19	Transmission	354.21.b	0	0.00	0
20	Distribution	354.23.b	0	0.00	0
21	Other	354.24, 25, 26.b	0	0.00	0
22	Total (Sum Lines 18-21)		0		0
					= 0.00000 = WS

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Rate Formula Template
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For the 12 months ended 12/31/___

		Allete, Inc. dba Minnesota Power			
Line					
No.	COMMON PLANT ALLOCATOR (CE) (Note O)	\$	% Electric	W&S Allocator	
1	Electric 200.3.c	0	(Line 1 / Line 4)	(Page 4, Line 22)	CE
2	Gas 201.3.d	0	0.00000	*	0.00000 = 0.00000
3	Water 201.3.e	0			
4	Total (Sum Lines 1-3)	0			
	RETURN (R)			\$	
5	Long Term Interest (117, sum of 62.c through 67.c)			0	
6	Preferred Dividends (118.29c) (positive number)			0	
	Development of Common Stock:				
7	Proprietary Capital (112.16.c)			0	
8	Less Preferred Stock (Line 12)			0	
9	Less Account 216.1 (112.12.c) (enter negative)			0	
10	Common Stock (Sum Lines 7-9)			0	
		\$ %	Cost (Note P)	Weighted	
11	Long Term Debt (112, sum of 18.c through 21.c)	0 0%	0.0000	0.0000	= WCLTD
12	Preferred Stock (112.3.c)	0 0%	0.0000	0.0000	
13	Common Stock (Line 10)	0 0%	0.0000	0.0000	
14	Total (Sum Lines 11-13)	0		0.0000	=R
REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)			Load	
15	a. Bundled Non-RQ Sales for Resale (311.x.h)			0	
16	b. Bundled Sales for Resale included in Divisor on Page 1			0	
17	Total of (a)-(b)			0	
18	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			0	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)				
19	a. Transmission charges for all transmission transactions			0	
20	b. Transmission charges for all transmission transactions included in Divisor on Page 1			0	
20a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		0		
20b	d. Transmission charges from Schedules associated with Attachment MM (Note AF)				
20c	e. Transmission charges from Schedules associated with Attachment ZZ (Note AK)		0		
21	Total of (a)-(b)-(c)-(d)-(e)				0

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- FIT = 0.00%
- SIT = 0.00% (State Income Tax Rate or Composite SIT) (Provide SIT work papers if required)
- p = 0.00% (percent of federal income deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The ISO will report separately revenue derived from the AC system from revenue derived from the DC system thus allowing for Direct Assignment of those revenue credits.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Minnesota Power will provide supporting calculations and work papers for all DA (Direct Assignment) DC Amounts.
Z	Minnesota Power Transmission and General Plant Depreciation Rates are shown in an attached schedule.
AA	The transmission charge for Non-Firm Point to Point Transmission Service over ALLETE's HVDC Facilities under Schedule 8 of the Tariff will be \$1/MWh.
AB	Identifies line items in which rate base balances are using a 13 month average balance reconciling to FERC Form No.1 by page, line and column. As stipulated in FERC Docket No. ER16-118-000, CWIP for the GNTL excludes accruals not expected to be paid within a reasonable billing cycle.
AC	For items not subject to proration under Note F, identifies which rate base balances are using average of the beginning of year and end of year balances reconciling to FERC Form No.1 by page, line and column.
AD	Page 2, Lines 23a and 23c includes the net prefunded AFUDC on CWIP included in rate base and Page 3, Lines 9a and 9c includes the annual amortization of the prefunded AFUDC amounts included in Account No. 407.4 as required by Commission Order 129 FERC ¶ 61,287 (2009). Page 2, Lines 23b and 23d includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Lines 9b and 9d includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.
AE	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AF	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AG	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AH	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
AI	ALLETE records transmission lease payments to Account 567 - Rents, which are included in Transmission O&M, Page 3, Line 1. ALLETE removes those payments from Transmission O&M, Page 3, Line 1 and reclassifies them to Transmission Lease Payments, Page 3, Line 7.
AJ	Pursuant to Attachment ZZ of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment ZZ.
AK	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment ZZ of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment ZZ revenue requirements.
AL	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
AM	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Otter Tail Power Company

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (input from prior year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note BB)			0
6e	Interest on Prior Year True-Up			0
6f	Adjustment to Net Revenue Requirement (Note JJ)			0
6g	Interest on Adjustment (Note KK)			0
6h	Total Adjustments (Line 6f + Line 6g)			0
7a	NET REVENUE REQUIREMENT (Line 1 - Line 6 + Line 6c through 6e + Line 6h)			0
7b	Network Customer 1 (Note GG)			0
7c	Network Customer 2 (Note GG)			\$0
7	OTP Adjusted Revenue Requirement (Sum Lines 7a – 7c) (Note GG)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Otter Tail Power Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u>	RATE BASE:	Page, Line, Col.	Company Total	Allocator	(Col 3.
times Col. 4)					
	GROSS PLANT IN SERVICE (Note Z, Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note Z, Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note Z)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note Z)	216.b	0	TP 0.00000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note F, Note AA)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note AA)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note AA)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note AA)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note AA)	267.8.h	0	NP 0.00000	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note Y, Note Z)	0	TP 0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note Y, Note Z)	0	TP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0		0
25	LAND HELD FOR FUTURE USE (Note Z)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				

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26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note Z)	227.5.c, .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note Z)	111.57.c	0	GP	0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		0			0

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Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		Attachment O-OTP Page 3 of 5 For the 12 months ended 12/31/___	
		Otter Tail Power Company			
Line	(1) Transmission	(2) Form No. 1	(3)	(4)	(5)
No. times Col. 4)		Page, Line, Col.	Company Total	Allocator	(Col. 3)
1	O&M (Note FF) Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses Included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
DEPRECIATION & AMORTIZATION EXPENSE (Note EE)					
9	Transmission	336.7.b	0	TP 0.00000	0
9a	Prefunded AFUDC Amortization (Note Y)		0	TP 0.00000	0
9b	Abandoned Plant Amortization (Note Y)		0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11b)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
PLANT RELATED					
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%		
22	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$ where WCLTD=(page 4, line 27) and R=(page 4, line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0

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27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)	0		0
28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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Attachment O-OTP
Page 4 of 5
For the 12 months ended 12/31/___

Otter Tail Power Company
SUPPORTING CALCULATIONS AND NOTES

1	TRANSMISSION PLANT INCLUDED IN ISO RATES					
	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				<u>0</u>	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
TRANSMISSION EXPENSES						
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				<u>0</u>	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)						
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>	<u>Allocation</u>	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26.b	<u>0</u>	<u>0.00</u>	<u>0</u>	W&S Allocator
16	Total (Sum Lines 12-15)		0		0	(<u>\$/Allocation</u>)
						= 0.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
			<u>\$</u>		% Electric	W&S Allocator
17	Electric	200.3.c	0		(line 17/line 20)	(line 16)
18	Gas	201.3.d	0		0.00000	* 0.00000 = CE
19	Water	201.3.e	<u>0</u>			
20	Total (Sum Lines 17-19)		0			
RETURN (R)						
			<u>\$</u>			
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
Development of Common Stock:						
23	Proprietary Capital (112.16.c) (Note Z)		0			
24	Less Preferred Stock (line 28)		0			
25	Less Account 216.1 (112.12.c) (enter negative)		<u>0</u>			
26	Common Stock (Sum Lines 23-25)		0			
			<u>\$</u>	<u>%</u>	<u>Cost (Note P)</u>	<u>Weighted</u>

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27	Long Term Debt (112, sum of 18.c through 21.c) (Note Z)	0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note Z)	0	0%	0.0000	0.0000
29	Common Stock (Line 26)	0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29)	0			0.0000 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					Load
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				0
33	Total of (a)-(b)				0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note DD)</u>				\$0
37	Total of (a)-(b)-(c)-(d)				\$0

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Otter Tail Power Company

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|---|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.																				
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.																				
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.																				
Y	Page 2, Line 23a includes the net prefunded AFUDC on CWIP included in rate base and Page 3, Line 9a includes the annual amortization of the prefunded AFUDC amounts included in Account No. 407.4 as required by Commission Order 129 FERC ¶ 61,287 (2009). Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 9b includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.																				
Z	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.																				
AA	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.																				
BB	Calculation of Prior Year Divisor True-Up: <table><tr><td>Historic Year Actual Divisor</td><td>Page 1, Line 15</td><td>0</td><td></td></tr><tr><td>Projected Year Divisor</td><td>Page 1, Line 15</td><td><u>0</u></td><td></td></tr><tr><td>Difference between Historic & Project Yr Divisor</td><td></td><td>0</td><td></td></tr><tr><td>Prior Year Projected Annual Cost (\$ per kw per yr.)</td><td>Page 1, Line 16</td><td>0.000</td><td></td></tr><tr><td>Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)</td><td></td><td>0</td><td></td></tr></table>	Historic Year Actual Divisor	Page 1, Line 15	0		Projected Year Divisor	Page 1, Line 15	<u>0</u>		Difference between Historic & Project Yr Divisor		0		Prior Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.000		Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0	
Historic Year Actual Divisor	Page 1, Line 15	0																			
Projected Year Divisor	Page 1, Line 15	<u>0</u>																			
Difference between Historic & Project Yr Divisor		0																			
Prior Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.000																			
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0																			
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.																				
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.																				
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.																				
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.																				
GG	The sum of Otter Tail Power Company's net revenue requirement and the individual revenue requirements associated with the integrated facilities eligible under Section 30.9 of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the Otter Tail pricing zone. Only the revenue requirements associated with credits received by Network Customers for their integrated facilities under Section 30.9 are to be included as line items in Otter Tail Power Company's Formula Rate Template. Customers 1 and 2 are indicative only, and additional customers may be added or deleted to the extent that they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the Otter Tail Power Company Network Customer Section 30.9 Credits Calculation Procedure.																				
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).																				
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).																				
JJ	Adjustments required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.																				
KK	Interest required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharges shall be entered as a positive number to increase the net revenue requirement.																				

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Attachment O
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Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended XX/XX/XX

Northern Indiana Public Service Company LLC

Line No.					Allocated Amount	
1	GROSS REVENUE REQUIREMENT (page 3, line 31, column 5)				\$	-
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34, column 5)	0	TP 0.00000	0	
3	Account No. 456.1	(page 4, line 37, column 5)	0	TP 0.00000	0	
4	Revenues from Grandfathered Interzonal Transactions		0	TP 0.00000	0	
5	Revenues from service provided by the ISO at a discount		0	TP 0.00000	0	
6	TOTAL REVENUE CREDITS (sum lines 2-5)				0	
6a	Historic Year Actual ATRR				0	
6b	Projected ATRR from Prior Year	Input from Prior Year			0	
6c	Prior Year ATRR True-Up	(line 6a - line 6b)			0	
6d	Prior Year Divisor True-Up	(Note BB)			0	
6e	Interest on Prior Year True-Up				0	
7	NET REVENUE REQUIREMENT	(line 1 - line 6 + line 6c through 6e)			\$	-
	DIVISOR					
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	0	
9	Plus 12 CP of firm bundled sales over one year not in line 8			(Note B)	0	
10	Plus 12 CP of Network Load not in line 8			(Note C)	0	
11	Less 12 CP of firm P-T-P over one year (enter negative)			(Note D)	0	
12	Plus Contract Demand of firm P-T-P over one year				0	
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0	
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0	
15	Divisor (sum lines 8-14)				0	
16	Annual Cost (\$/kW/Yr)	(line 7 / line 15)	0.000			
17	Network & P-to-P Rate (\$/kW/Mo)	(line 16 / 12)	0.000			
			Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.000		\$0.000	
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.000	Capped at weekly rate	\$0.000	
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160 times 1000; line 16 / 8,760 times 1,000)	0.000	Capped at weekly and daily rates	\$0.000	
21	FERC Annual Charge (\$/MWh)	(Note E)	\$0.0000	Short Term	\$0.0000	Short Term
22			\$0.0000	Long Term	\$0.0000	Long Term

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Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended XX/XX/XX

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	Northern Indiana Public Service Company LLC		(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	
	RATE BASE:				
	GROSS PLANT IN SERVICE (Note Z, Note GG)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1 (Note O)	0	CE 0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		0	GP= 0.000%	0
	ACCUMULATED DEPRECIATION (Note Z, Note GG)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25.c	0	TP 0.00000	0
9	Distribution	219.26.c	0	NA	
10	General & Intangible	219.28.c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1 (Note O)	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(line 1- line 7)	0		
14	Transmission	(line 2- line 8)	0		0
15	Distribution	(line 3 - line 9)	0		
16	General & Intangible	(line 4 - line 10)	0		0
17	Common	(line 5 - line 11)	0		0
18	TOTAL NET PLANT (sum lines 13-17)		0	NP= 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note Z)	216.b	0	NA 1.00000	0
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative) (Note F, Note AA)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note AA)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note AA)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note AA)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note AA)	267.8.h	0	NP 0.00000	0
23a	Unamortized Balance of Abandoned Plant	(Note Y, Note Z)	0	NA 1.00000	0
24	TOTAL ADJUSTMENTS	(sum lines 19- 23a)	0		0
25	LAND HELD FOR FUTURE USE (Note AA)	214.x.d (Note G)	0	TP 0.00000	0

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	WORKING CAPITAL (Note H)				
26	CWC	1/8 page 3, line 8, column 3 & 5	0		0
27	Materials & Supplies (Note G, Note FF)	227.5.c, .8.c & .16.c	0	TE	0.00000
28	Prepayments (Account 165, Note AA)	111.57.c	0	GP	0.00000
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		0		0
30	RATE BASE	(sum lines 18, 18a, 24, 25, & 29)	0		0

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Attachment O
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For the 12 months ended XX/XX/XX

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Northern Indiana Public Service Company LLC
(3)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	O&M (Note EE)				
1	Transmission	321.112.b	0	TE	0.00000
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0		1.00000
2	Less Account 565	321.96.b	0	TE	0.00000
3	A&G	323.197.b	0	W/S	0.00000
4	Less FERC Annual Fees		0	W/S	0.00000
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S	0.00000
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000
6	Common	356.1 (Note O)	0	CE	0.00000
7	Transmission Lease Payments		0		1.00000
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 1a, 2, 4, 5)		0		0
	DEPRECIATION AND AMORTIZATION EXPENSE (Note GG)				
9	Transmission	336.7.b	0	TP	0.00000
9a	Abandoned Plant Amortization	(Note Y)	0	NA	1.00000
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000
11	Common	336.11.f (Note O)	0	CE	0.00000
12	TOTAL DEPRECIATION	(sum lines 9 - 11)	0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S	0.00000
14	Highway and vehicle	263.i	0	W/S	0.00000
15	PLANT RELATED				
16	Property	263.i	0	GP	0.00000
17	Gross Receipts	263.i	0	NA	zero
18	Other	263.i	0	GP	0.00000
19	Payments in lieu of taxes		0	GP	0.00000
20	TOTAL OTHER TAXES (sum lines 13 - 19)		0		0
	INCOME TAXES	(Note K)			
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD=(page 4, line 27) and R=(page 4, line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = line 22 * line 28		0	NA	0
26	ITC adjustment (line 23 * line 24)		0	NP	0.00000

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26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)	0	NP	0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)	0	NP	0.00000	0
27	Total Income Taxes (line 25 plus line 26 plus Lines 26a and 26b)	0			0
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]	0	NA		0
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	0			0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]	0			0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note CC) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]	0			0
30b	LESS ER20-855 ADJUSTMENT (effective January 1, 2020) (Note JJ)	0			0
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line30a - line 30b)	0			0

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For the 12 months ended XX/XX/XX

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Rate Formula Template
Utilizing FERC Form 1 Data
Northern Indiana Public Service Company LLC
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (page 2, line 2, column 3)					0			
2	Less transmission plant excluded from ISO rates (Note M)					0			
3	Less transmission plant included in OATT Ancillary Services (Note N)					0			
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					0			
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)					TP=		0.00000	
	TRANSMISSION EXPENSES								
6	Total transmission expenses (page 3, line 1, column 3)					0			
7	Less transmission expenses included in OATT Ancillary Services (Note L)					0			
8	Included transmission expenses (line 6 less line 7)					0			
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (line 5)					TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)					TE=		0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b	0	0.00	0				
13	Transmission	354.21.b	0	0.00	0				
14	Distribution	354.23.b	0	0.00	0				
15	Other	354.24, 25, 26.b	0	0.00	0			W&S Allocator (\$ / Allocation)	
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric (line 17 / line 20)		W&S Allocator (line 16)		CE
17	Electric	200.3.c	0		0.00000	*	0.00000	=	0.00000
18	Gas		0						
19	Water		0						
20	Total (sum lines 17 - 19)		0						
	RETURN (R)								
21		Long Term Interest (117, sum of 62.c through 67.c)					\$		\$0
22		Preferred Dividends (118.29c) (positive number)					\$		-
	Development of Common Stock:								
23		Proprietary Capital (112.16.c) (Note AA)					0		
24		Less Preferred Stock (line 28) (Note AA)					0		
25		Less Account 216.1 (112.12.c) (enter negative) (Note AA)					0		
26		Common Stock (sum lines 23-25)					0		
							Cost		

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		\$	%	(Note P)	Weighted	
27	Long Term Debt (112, sum of 18.c through 21.c) (Note AA)	0	0%	0.0000	0.0000	=WCLTD
28	Preferred Stock (112.3.c) (Note AA)	0	0%	0.0000	0.0000	
29	Common Stock (line 26) (Note AA)	0	0%	0.0000	0.0000	
30	Total (sum lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
	ACCOUNT 447 (SALES FOR RESALE)	(310-311)	(Note Q)		Load	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)			0		
32	b. Bundled Sales for Resale included in Divisor on page 1			0		
33	Total of (a)-(b)			0		
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			\$0		
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)				
35	a. Transmission charges for all transmission transactions			\$0		
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1			\$0		
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)			\$0		
36b	d. Transmission charges from Schedules associated with Attachment MM (Note DD)			\$0		
37	Total of (a)-(b)-(c)-(d)			\$0		

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For the 12 months ended XX/XX/XX

Northern Indiana Public Service Company LLC

General Note:	References to pages in this formulary rate are indicated as: (page#, line#, col.#)
Note Letter	References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)
A	Peak as would be reported on page 401b, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
B	Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
C	Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
D	Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
E	The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
F	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
G	Identified in Form 1 as being only transmission related balances. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
H	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
I	Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
J	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
K	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).
	Inputs Required:
	FIT = 0.00%
	SIT = 0.00% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of federal income tax deductible for state purposes)
L	Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
M	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
N	Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
O	NIPSCO is a combined gas and electric company and does have common plant assets. As all common plant balances and related depreciation expenses are allocated to either gas or electric plant on page(s) 356 of FERC Form 1 using ratios approved by the state jurisdiction, NIPSCO has not included a balance for gas assets in lines 5 and 11 of page 2 nor gas expenses in lines 6 and 11 of page 3. Therefore, there is no need to populate line 18 on page 4 as the gas plant balances and expenses have been eliminated from amounts reported in this Attachment O.
P	Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). The allowed base ROE shall be established by FERC and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
Q	Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
R	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S	Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
T	The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

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U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Page 2, line 23a includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC. Page 3, line 9a includes the Amortization expense of abandonment plant costs approved by FERC. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-Up Procedures.
Z	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
AA	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
BB	Calculation of Prior Year Divisor True-Up:
	Historic Year Actual Divisor Pg 1, Line 15 0
	Projected Year Divisor Pg 1, Line 15 0
	Difference between Historic & Project Yr Divisor 0
	Prior Year Projected Annual Cost (\$ per kw per yr.) Pg 1, Line 16 0.00000
	Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost) 0
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
EE	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
FF	Stores Expense Undistributed (Account 163) will be the average of the beginning of the year and the end of year balances, multiplied by the "Ratio O&M" percentage for electric, as reported on page(s) 356 of the Form 1, multiplied by the Net Plant (NP) Allocator, as calculated on page 2, line 18, column 4 of this Attachment O.
GG	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).
JJ	NIPSCO agrees to provide an annual Attachment O adjustment of \$5,250,000 pursuant to Docket No. ER20-855 until NIPSCO files for new Attachment O depreciation and amortization rates. To the extent NIPSCO files for new Attachment O depreciation and amortization rates with an effective date other than January 1 of a particular year, NIPSCO will prorate the adjustment to cover only the portion of the year covered by the ER20-855 depreciation and amortization rates. The depreciation and amortization rates cannot be changed absent a filing pursuant to section 205 or 206 of the Federal Power Act.

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

MONTANA-DAKOTA UTILITIES

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$ -
	REVENUE CREDITS (Note T)			
2	Account No. 454 (Page 4, Line 34)	Total	Allocator	
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)	0	TP 0.00000	0
				\$ -
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year	Input from Prior Year		0
6c	Prior Year ATRR True-Up	(line 6a – line 6b)		0
6d	Prior Year Divisor True-Up	(Note FF)		0
6e	Interest on Prior Year True-Up			0
7a	NET REVENUE REQUIREMENT (Line 1 – Line 6 + line 6c through 6e)			\$ -
7b	NITS Customer 1			0
7c	NITS Customer 2			0
7	MDU's Adjusted Revenue Requirement (Sum lines 7a-7c) (Note GG)			\$ -
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 32)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4160; Line 16 / 8760 * 1000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

MONTANA-DAKOTA UTILITIES

Line	(1)	(2)	(3)	(4)	(5)
No.	Transmission RATE BASE:	Form No. 1 Page, Line, Col.	Company Total	Allocator	(Col. 3 * Col. 4)
	GROSS PLANT IN SERVICE (Note AA, Note DD)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note AA, Note DD)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note DD)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note DD)	216.b	0	N/A 1.0000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note F, Note EE)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note EE)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note EE)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note EE)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note EE)	267.8.h	0	NP 0.00000	0
23a	RESERVED FOR FUTURE USE				
23b	Unamortized Balance of Abandoned Plant (Note CC, Note DD)		0	N/A 1.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0		0
25	LAND HELD FOR FUTURE USE (Note DD)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G, Note DD)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165, Note DD)	111.57.c	0	GP 0.00000	0

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29	TOTAL WORKING CAPITAL (Sum Lines 26-28)	0	0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)	<u>0</u>	<u>0</u>

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Utilizing FERC Form 1 Data
MONTANA-DAKOTA UTILITIES

For the 12 months ended 12/31/___

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 * Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
9a	Abandoned Plant Amortization (Note CC)		0	N/A 1.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		0.00%		
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0
28	RETURN		0	NA	0

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	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]		
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0	
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0	0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0	0
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0 _____	0 _____

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
MONTANA-DAKOTA UTILITIES
SUPPORTING CALCULATIONS AND NOTES

For the 12 months ended 12/31/

Line No.		TRANSMISSION PLANT INCLUDED IN ISO RATES		SUPPORTING CALCULATIONS AND NOTES	
1	Total transmission plant (Page 2, Line 2, Column 3)	0			
2	Less transmission plant excluded from ISO rates (Note M)	0			
3	Less transmission plant included in OATT Ancillary Services (Note N)	0			
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)	0			
5	Percentage of transmission plant included in ISO Rates (Line 4 / Line 1)	TP =	0.00000		
TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)	0			
7	Less transmission expenses included in OATT Ancillary Services (Note L)	0			
8	Included transmission expenses (Line 6 less Line 7)	0			
9	Percentage of transmission expenses after adjustment (Line 8 / Line 6)		0.00000		
10	Percentage of transmission plant included in ISO Rates (Line 5)	TP	0.00000		
11	Percentage of transmission expenses included in ISO Rates (Line 9 * Line 10)	TE =	0.00000		
WAGES & SALARY ALLOCATOR (W&S)					
	Form 1 Reference	\$	TP	Allocation	
12	Production 354.20.b	0	0.00	0	
13	Transmission 354.21.b	0	0.00	0	
14	Distribution 354.23.b	0	0.00	0	W&S Allocator
15	Other 354.24, 25, 26.b	0	0.00	0	(\$/Allocation)
16	Total (Sum Lines 12-15)	0		0	= 0.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)					
		\$		% Electric	W&S Allocator
17	Electric 200.3.c	0		(Line 17 / Line 20)	(Line 16)
18	Gas 201.3.d	0		0.00000	* 0.00000
19	Water 201.3.e	0			=
20	Total (Sum Lines 17-19)	0			CE 0.00000
RETURN (R)					
21	Long Term Interest (117, sum of 62.c through 66.c)	\$0			
22	Preferred Dividends (118.29c) (positive number)	-			
Development of Common Stock:					
23	Proprietary Capital (112.16.c) (Note DD)	0			
24	Less Preferred Stock (Line 28) (Note DD)	0			
25	Less Account 123.1 (225.42(g)) (enter negative) (Note DD)	0			
26	Common Stock (Sum Lines 23-25) (Note DD)	0			
		\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c) (Note DD)	0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note DD)	0	0%	0.0000	0.0000
29	Common Stock (Line 26) (Note DD)	0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29) (Note DD)	0			0.0000 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	Load			
32	b. Bundled Sales for Resale included in Divisor on Page 1	0			
33	Total of (a)-(b)	0			
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0			

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41.0.0

	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)		
35	a. Transmission charges for all transmission transactions	\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)		\$0
37	Total of (a)-(b)-(c)-(d)	\$0	

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
MONTANA-DAKOTA UTILITIES

For the 12 months ended 12/31/___

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|---|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

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U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.		
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.		
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.		
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.		
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.		
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.		
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.		
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.		
CC	Page 2 line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3 line 9a includes the Amortization expense of abandonment costs approved by FERC under a separate docket. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-Up Procedures.		
DD	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
EE	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
FF	Calculation of Prior Year Divisor True-Up:		
	Historic Year Actual Divisor	Pg 1, Line 15	0
	Projected Year Divisor	Pg 1, Line 15	<u>0</u>
	Difference between Historic & Project Yr Divisor		<u>0</u>
	Prior Year Projected Annual Cost (\$ per kw per yr.)	Pg 1, Line 16	0.000
	Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0
GG	The sum of MDU's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MDU pricing zone. Customers 1-2 are indicative only and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in MDU's Network Customers Section 30.9 Credits Calculation Procedure.		
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).		
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).		

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)
RATE BASE:						
GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA		
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-
3	Distribution	WP04 PIS Line 16 Column I	-	NA		
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-
5	Reserved for Future Use (1)					
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-			-
ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA		
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-
8a	Transmission - Capital Additions					
9	Distribution	WP04 PIS Line 35 Column I	-	NA		
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-
11	Reserved for Future Use (1)					
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-			-
NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-			
14	Transmission	(Line 2 - Line 8)	-			-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-
15	Distribution	(Line 3 - Line 9)	-			
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Reserved for Future Use (1)					
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-			-
18a	Reserved for Future Use (1)					
ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-
20	Reserved for Future Use (1)					
21	Reserved for Future Use (1)					
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-
23	Reserved for Future Use (1)					
23a	Reserved for Future Use (1)					
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-			-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-
WORKING CAPITAL						
26	Reserved for Future Use (1)					
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-			-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-			-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column		-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column		-	
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-		
	Reserved for Future Use (1)	\$			
17	Reserved for Future Use (1)	-			
18	Reserved for Future Use (1)	-			
19	Reserved for Future Use (1)	-			
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.000% = R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Arkansas, LLC
True-up Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Effective on: January 1, 2021

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.								
TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total Transmission plant	Appendix A Line 170 True-up Column					-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column					-	
3	Reserved for Future Use (1)							
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)					-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)				TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation			
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-			
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-			
14	Reserved for Future Use (1)							
15	Reserved for Future Use (1)							
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-					
						W&S Allocator (\$ / Allocation)		
	Reserved for Future Use (1)		\$					
17	Reserved for Future Use (1)		-					
18	Reserved for Future Use (1)		-					
19	Reserved for Future Use (1)		-					
20	Total	(Sum of Line 17 to Line 19)	-					
21 - 26 RETURN (R)								
			\$	%	Cost	Weighted		
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%	=	WCLTD
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%		
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%		
30	Total	(Sum of Lines 27 to 29)	-			0.000%	=	R
REVENUE CREDITS								
ACCOUNT 447 (SALES FOR RESALE)								
31	Reserved for Future Use (1)							
32	Reserved for Future Use (1)							
33	Total	(Sum of Line 31 + Line 32)						
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column						
Account 456.1 Other Electric Revenues								
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column						
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column						
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column						
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column						
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)						
INCOME TAX RATES								
38	FIT =	Appendix A Line 147 True-up Column	0.00%					
39	SIT=	Appendix A Line 148 True-up Column	0.00%	(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%	(% of FIT deductible for state purposes)				

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Allocators				(Note Y)			
Wages & Salary Allocation Factor							
1	Transmission Wages Expense				WP03 W&S Line 2 Column B	-	-
2	Adjustment to Transmission Wages Expense			(Note FF)	WP02 Support Line 5 Column C	-	-
3	Net Transmission Wage Expense				(Line 1 + Line 2)	-	-
4	Total Wages Expense				WP03 W&S Line 5 Column B	-	-
5	Adjustment to Wages Expense			(Note FF)	WP02 Support Line 8 Column C	-	-
6	Net Wages Expense				(Line 4 + Line 5)	-	-
7	A&G Wages Expense				WP03 W&S Line 8 Column B	-	-
8	Adjustment to A&G Wages Expense			(Note FF)	WP02 Support Line 11 Column C	-	-
9	Net A&G Wages Expense				(Line 7 + Line 8)	-	-
10	Total Wages Expense Less A&G				(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator				(Line 3 / Line 10)	0.0000%	0.0000%
Plant Allocation Factors							
12	Total Electric Plant In Service			(Notes B & S)	WP04 PIS Line 18, Line 16 Column K	-	-
13	Total Accumulated Depreciation Electric Plant			(Notes B & S)	WP04 PIS Line 37, Line 35 Column K	-	-
14	Net Electric Plant				(Line 12 - Line 13)	-	-
15	TOTAL Plant In Service - Transmission				(Line 27)	-	-
16	Gross Plant Allocator				(Line 15 / Line 12)	0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission			(Notes B & S)	(Line 35)	-	-
18	Net Plant Allocator				(Line 17 / Line 14)	0.0000%	0.0000%
Plant Calculations							
Plant In Service							
19	Transmission Plant In Service			(Notes B & S)	WP04 PIS Line 18, Line 16 Column F	-	-
20	Projected Transmission Plant Capital Additions			(Notes B & S)	WP05 CapAds Line 16 Column C	-	-
21	Total Transmission Plant In Service				(Line 19 + Line 20)	-	-
22	General			(Notes B & S)	WP04 PIS Line 18, Line 16 Column J	-	-
23	Intangible			(Notes B & S)	WP04 PIS Line 18, Line 16 Column B	-	-
24	Total General Plant and Intangibles				(Line 22 + Line 23)	-	-
25	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission				(Line 24 * Line 25)	-	-
27	TOTAL Plant In Service - Transmission				(Line 21 + Line 26)	-	-
Accumulated Depreciation							
28	Total Transmission Accumulated Depreciation			(Notes B & S)	WP04 PIS Line 37, Line 35 Column F	-	-
29	Accumulated General Depreciation			(Notes B, S & LL)	WP04 PIS Line 37, Line 35 Column J	-	-
30	Accumulated Intangible Depreciation			(Notes B & S)	WP04 PIS Line 37, Line 35 Column B	-	-
31	Total General & Intangible Accumulated Depreciation				(Sum Line 29 + Line 30)	-	-
32	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
33	General & Intangible Allocated to Transmission				(Line 31 * Line 32)	-	-
34	TOTAL Accumulated Depreciation - Transmission				(Line 28 + Line 33)	-	-
35	TOTAL Net Property, Plant & Equipment - Transmission				(Line 27 - Line 34)	-	-
Adjustments To Rate Base							
ADIT							
36	Transmission			(Note JJ)	WP06 ADIT Line 7 Columns F, J	-	-
37	Plant			(Note JJ)	WP06 ADIT Line 7 Columns G, K	-	-
38	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%
39	Total Transmission Allocated Plant				(Line 37 * Line 38)	-	-
40	Labor			(Note JJ)	WP06 ADIT Line 7 Columns H, L	-	-
41	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
42	Total Transmission Allocated Labor				(Line 40 * Line 41)	-	-
43	ADIT net of FASB 109 Allocated to Transmission				(Line 36 + Line 39 + Line 42)	-	-
44	ADIT Credit - Account 255			(Note I)	FF1 p.267.8.h	-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
45	Transmission			(Notes FF & W)	WP02 Support Line 27 Column E	-	-
46	Plant			(Notes FF & W)	WP02 Support Line 27 Column F	-	-
47	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
48	Total Transmission Allocated Plant				(Line 46 * Line 47)	-	-
49	Labor			(Notes FF & W)	WP02 Support Line 27 Column G	-	-
50	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
51	Total Transmission Allocated Labor				(Line 49 * Line 50)	-	-
52	Unfunded Reserves Rate Base Credits/Debits			(Note V)	(Line 45 + Line 48 + Line 51)	-	-
Materials and Supplies							
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P	-	-

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H
54	Undistributed Stores Expense	(Notes A & KK)	WP07 M&S Line 3 Column P		-	-	
55	Wage & Salary Allocation Factor		(Line 11)		0.0000%	0.0000%	
56	Total Transmission Allocated		(Line 54 * Line 55)		-	-	
57	Total Materials & Supplies Allocated to Transmission		(Line 56 + Line 53)		-	-	
Prepayments							
58	Transmission	(Note KK)	WP08 Prepay Line 8 Column E		-	-	
59	Plant	(Note KK)	WP08 Prepay Line 8 Column F		-	-	
60	Net Plant Allocation Factor		(Line 18)		0.0000%	0.0000%	
61	Total Transmission Allocated Plant		(Line 59 * Line 60)		-	-	
62	Labor	(Note KK)	WP08 Prepay Line 8 Column G		-	-	
63	Wage & Salary Allocation Factor		(Line 11)		0.0000%	0.0000%	
64	Total Transmission Allocated Labor		(Line 62 * Line 63)		-	-	
65	Prepayments Allocated to Transmission	(Note A)	(Line 58 + Line 61 + Line 64)		-	-	
66	Electric Plant Held for Future Use	(Notes B & C)	WP09 PHFU Line 5 Columns O, N		-	-	
Cash Working Capital							
67	Operation & Maintenance Expense		(Line 102)		-	-	
68	Cash Working Capital Allowance	(Note H)			-	-	
69	Total Cash Working Capital Allocated to Transmission		(Line 67 * Line 68)		-	-	
Network Credits							
70	Outstanding Network Credits	(Notes B & N)			-	-	
71	Accumulated Depreciation for Network Credits	(Notes B & N)			-	-	
72	Net Outstanding Credits		(Line 70 - Line 71)		-	-	
73	TOTAL Adjustment to Rate Base	(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)			-	-	
74	Rate Base		(Line 35 + Line 73)		-	-	
O&M							
Transmission O&M (EOY)							
75	Transmission O&M	(Note O)	FF1 p321.112.b		-	-	
76	Less Accounts 561.0 to 561.8	(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B		-	-	
77	Less Account 565 - Transmission of Electricity By Others		FF1 p321.96.b		-	-	
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies		FF1 p332.h		-	-	
79	Plus O&M Adjustments	(Note FF)	WP02 Support Line 32 Column C		-	-	
80	Transmission O&M		(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)		-	-	
Allocated General Expenses (EOY)							
81	Total A&G	(Note O)	FF1 p323.197.b		-	-	
82	Less Post Retirement Benefits Other Than Pensions	(Note D)	WP12 PBOP Line 3 Column B		-	-	
83	Less Property Insurance Account 924		FF1 p323.185.b		-	-	
84	Less Regulatory Commission Expense Account 928	(Note E)	FF1 p323.189.b		-	-	
85	Less General Advertising Expense Account 930.1		FF1 p323.191.b		-	-	
86	Less Selected Costs from 930.2	(Notes X & FF)	WP02 Support Line 38 Column C		-	-	
87	Less EPRI dues booked to A&G		FF1 p353.f		-	-	
88	Other A&G Adjustments	(Note FF)	WP02 Support Line 35 Column C		-	-	
89	Adjusted A&G		(Line 81 - Sum (82 to 87) + 88)		-	-	
90	Wage & Salary Allocation Factor		(Line 11)		0.0000%	0.0000%	
91	Allocated General Expenses (EOY)		(Line 89 * 90)		-	-	
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928	(Notes G & FF)	WP02 Support Line 42 Column C		-	-	
93	General Advertising Expense Account 930.1 - Transmission	(Notes K & FF)			-	-	
94	Subtotal - Transmission Related		(Line 92 + 93)		-	-	
95					-	-	
96	Property Insurance Account 924 Without Storm Damage Accrual	(Note F)	WP10 Storm Line 28 Column D		-	-	
97	General Advertising Acct 930.1 - Safety, Education & Outreach	(Notes II & FF)			-	-	
98	Total		(Line 96 + 97)		-	-	
99	Net Plant Allocation Factor		(Line 18)		0.0000%	0.0000%	
100	A&G Directly Assigned to Transmission		(Line 98 * 99)		-	-	
101					-	-	
102	Total Transmission O&M		(Line 80 + 91 + 94 + 100)		-	-	
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense	(Note P)	WP18 Deprec Line 6.14 Column C		-	-	
104					-	-	
105	Intangible Amortization	(Note A)	WP18 Deprec Line 4.08 Column C		-	-	
106	General Plant Depreciation Expense	(Notes A & P)	WP18 Deprec Line 2.14 Column C		-	-	
107	Other Adjustments Depreciation Expense & GPRD Amortization	(Note FF & LL)	WP02 Support Line 48 Column C		-	-	
108	Total		(Line 105 + 106 + 107)		-	-	
109	Wage & Salary Allocation Factor		(Line 11)		0.0000%	0.0000%	
110	General & Intangible Allocated to Transmission		(Line 108 * 109)		-	-	
111					-	-	
112	Total Transmission Depreciation & Amortization		(Line 103 + 110)		-	-	
Taxes Other than Income							

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A					Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H	
113	Transmission Associated TOTI				WP13 TOTI Line 2 Column D	-	-	
114								
115	Plant Associated				WP13 TOTI Line 2 Column E	-	-	
116	Plus Adjustment to Plant Associated			(Note FF)	WP02 Support Line 53 Column C	-	-	
117	Total Plant Associated				(Line 115 + 116)	-	-	
118	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%	
119	Total Transmission Allocated Total Plant Associated				(Line 117 * 118)	-	-	
120								
121	Labor				WP13 TOTI Line 2 Column F	-	-	
122	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
123	Total Transmission Allocated Labor				(Line 121 * 122)	-	-	
124	Total Taxes Other than Income (EOY)				(Line 113 + 119 + 123)	-	-	
(Gain) or Loss on Sale of Assets								
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-	
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-	
127	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets				(Line 126 * 127)	-	-	
129	Total (Gain) or Loss on Sales of Assets			(Note DD)	(Line 125 + 128)	-	-	
Return / Capitalization Calculations								
130	Long Term Debt - Gross Proceeds			(Notes R & HH)	WP14 COC Line 6 Column P, Column O	-	-	
131	Long Term Debt - Net Proceeds			(Notes R & HH)	WP14 COC Line 14 Column P, Column O	-	-	
132	Long Term Debt Cost - Total			(Notes Q & R)	WP14 COC Line 24 Column O	-	-	
133	Preferred Stock			(Note HH)	WP14 COC Line 33 Column P, Column O	-	-	
134	Preferred Dividend				WP14 COC Line 35 Column O	-	-	
135	Common Stock - Total			(Note HH)	WP14 COC Line 42 Column P, Column O	-	-	
136	Debt Capitalization	Total Long Term Debt			(1 - (Line 137 + Line 138))	0.00%	0.00%	
137	Preferred Capitalization	Preferred Stock			(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
138	Common Capitalization	Common Stock			(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt			(Line 132 / Line 131)	0.00%	0.00%	
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock			(Line 134 / Line 133)	0.00%	0.00%	
141	Common Cost	Common Stock		(Note J)				
142	Weighted Cost of Debt				(Line 136 * 139)	0.00%	0.00%	
143	Weighted Cost of Preferred				(Line 137 * 140)	0.00%	0.00%	
144	Weighted Cost of Common				(Line 138 * 141)	0.00%	0.00%	
145	Total Return (R)				(Line 142 + Line 143 + Line 144)	0.00%	0.00%	
146	Investment Return = Rate Base * Rate of Return				(Line 74 * Line 145)	0	0	
Composite Income Taxes								
Income Tax Rates								
147	FIT=Federal Income Tax Rate			(Note I)		0.00%	0.00%	
148	SIT=State Income Tax Rate or Composite			(Note I)		0.00%	0.00%	
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax			(Note I)		0.00%	0.00%	
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%	
151	T/ (1-T)					0.00%	0.00%	
Income Tax Adjustments								
152	Amortization Investment Tax Credit-Elect	Enter as negative		(Note A)	FF1 266.8.f	-	-	
152a	Amortization of Income Tax Adjustments - Plant Related				WP22 IT Adj Lines 5.1 & 5.2 Column E	-	-	
152b	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%	
152c	Amortization of Income Tax Adjustments - Transmission Related				WP22 IT Adj Lines 5.1 & 5.2 Column C	-	-	
152d	Amortization of Income Tax Adjustments - Labor Related				WP22 IT Adj Lines 5.1 & 5.2 Column D	-	-	
152e	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
152f	Total Income Tax Adjustments				((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)	-	-	
153	1/(1-T)				(1 / (1 - Line 150))	-	-	
154	Reserved for Future Use							
155	Total Allocated Income Tax Adjustments				(Line 152f * Line 153)	-	-	
156	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1- (WCLTD/R)) =			[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-	
157	Total Income Taxes				(Line 155 + Line 156)	-	-	
Revenue Requirement								
Summary								

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F		G	H
158	TOTAL Net Property, Plant & Equipment - Transmission			(Line 35)			-	-
159	Adjustment to Rate Base			(Line 73)			-	-
160	Rate Base			(Line 74)			-	-
161	O&M			(Line 102)			-	-
162	Depreciation & Amortization			(Line 112)			-	-
163	Taxes Other than Income			(Line 124)			-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)			-	-
165	Investment Return			(Line 146)			-	-
166	Income Taxes			(Line 157)			-	-
167	Less Attachment GG Adj.			(Note T)			-	-
168	Less Attachment MM Adj.			(Note U)			-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168			-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities								
170	Total Transmission Plant In Service			(Line 21)			-	-
171	Excluded Transmission Facilities			(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)			-	-
173	Inclusion Ratio			(Line 172 / Line 170)			0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)			-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)			-	-
Revenue Credits & Interest on Network Credits								
Rent from Electric Property								
176	Transmission			WP17 Rev Line 2 Column C			-	-
177	General Plant			WP17 Rev Line 2 Column E			-	-
178	Wages & Salary Allocator			(Line 11)			0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)			-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)			-	-
Other Electric Revenue								
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C			-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D			-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)			-	-
184	General Plant			WP17 Rev Line 7 Column E			-	-
185	Wages & Salary Allocator			(Line 11)			0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)			-	-
187	Total Revenue Credits			(Line 183 + 186)			-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)			-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z)	WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA)	WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)			-	-
192	Interest on Network Credits			(Note N)			-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)			-	-
194	True-up with Interest			(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)				-
196	Network Customer OATT Section 30.9 Facilities Credits							
197	Network Customer 1			(Note GG)				-
198	Network Customer 2			(Note GG)				-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)				-
Annual Point-to-Point Transmission Rate								
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 25 Column N			-
201	Annual Point-to-Point Transmission Rate				(Line 199 / Line 200)			-
202	Monthly rate				(Line 201 / 12)			-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A							
A	B	C	D	E	F	G	H
D	The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.						
E	Includes all Regulatory Commission Expenses						
F	Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.						
G	FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.						
H	Cash working capital allowance is 0.00% of O&M						
I	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.						
J	The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K	General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L	The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M	Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N	Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O	The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.						
P	The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q	The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R	Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S	Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V	Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W	Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X	Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y	The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB	Reserved for future use.						
CC	Reserved for future use.						
DD	The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE	Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF	In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG	Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH	The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.						
II	General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ	Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.						
KK	Use 13-month average balance for both the True-up and Projected columns.						
LL	In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$1,718,723 for Entergy Arkansas, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$1,718,723 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

Entergy Arkansas, LLC

WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-

Entergy Arkansas, LLC

WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-	-	-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 8 Col. C
4.2		MISO Implementation Costs Deferral Adjustment	-					WP AJ1 MISO Ln 8 Col. G
4.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
4.5		Additional Items As Applicable						
...		Additional Items As Applicable						
4.x		Additional Items As Applicable						
5		Total Adjustments to Transmission Wages Expense (1) (2)	-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 22 Col. C
7.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 22 Col. G
7.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
7.5		Additional Items As Applicable						
...		Additional Items As Applicable						
7.x		Additional Items As Applicable						
8		Total Adjustment to Total Wages Expense (1) (2)	-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 21 Col. C
10.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 21 Col. G
10.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
10.5		Additional Items As Applicable						
...		Additional Items As Applicable						
10.x		Additional Items As Applicable						
11		Total Adjustment to A&G Wages Expense (1) (2)	-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1		228100 - Accumulated Provision For Property Insurance	-	-				WP20 Reserves Ln 2.01 Col. P
16.2		228101 - Interest on Accumulated Provision for Property Insurance	-	-				WP20 Reserves Ln 2.02 Col. P
16.3		228102 - EAI 2009 Ice Storm Non-Retail	-	-				WP20 Reserves Ln 2.03 Col. P
16.4		228151 - Insurance Proceeds-O&M	-	-				WP20 Reserves Ln 2.04 Col. P
16.5		228153 - Securitization Proceeds	-	-				WP20 Reserves Ln 2.05 Col. P
16.6		2281FR - Property Ins. Prov. Reclassification	-	-				WP20 Reserves Ln 2.06 Col. P
16.7		2281LB - Storm Damage Reserve Lock Box	-	-				WP20 Reserves Ln 2.07 Col. P
16.8		Additional Items As Applicable						
...		Additional Items As Applicable						
16.x		Additional Items As Applicable						
17		2281 Total Accumulated Provision for Property Insurance	-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1		228200 - Accumulated Provision For Injuries & Damages	-					WP20 Reserves Ln 2.08 Col. P
18.2		228210 - Reserve For Injuries & Dam - Legal	-					WP20 Reserves Ln 2.09 Col. P
18.3		Additional Items As Applicable						
...		Additional Items As Applicable						
18.x		Additional Items As Applicable						
19		2282 Total Accumulated Provision for Injuries and Damages	-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1		228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.	-					WP20 Reserves Ln 2.10 Col. P
20.2		228308 - Accumulated Provision-Pension & Benefits - OPEB	-	-				WP20 Reserves Ln 2.11 Col. P
20.3		Additional Items As Applicable						
...		Additional Items As Applicable						
20.x		Additional Items As Applicable						
21		2283 Total Accumulated Provision for Pensions and Benefits	-	-	-	-	-	Sum Ln 20 Subparts
22	Accumulated Miscellaneous Operating Provisions							
22.1		228400 - Accumulated Misc.-Operating Provision Accrual	-	-				WP20 Reserves Ln 2.12 Col. P
22.2		228401 - Accumulated Provision - Coal Car Maintenance	-	-				WP20 Reserves Ln 2.13 Col. P
22.3		228402 - Ltd - Decommissioning & Decontamination	-	-				WP20 Reserves Ln 2.14 Col. P
22.4		228403 - Accumulated Provision-Commercial Litigation	-	-				WP20 Reserves Ln 2.15 Col. P
22.5		Additional Items As Applicable						

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
...	Additional	Items As Applicable						
22.x	Additional	Items As Applicable						
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.6
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional	Items As Applicable						
...	Additional	Items As Applicable						
25.x	Additional	Items As Applicable						
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 8 Column F
31.5	Ouachita Transmission Upgrade		-					WP AJ4 Ouachita Ln 8 Column D
31.6	Additional	Items As Applicable						
...	Additional	Items As Applicable						
31.x	Additional	Items As Applicable						
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 21 Column F
34.5	Additional	Items As Applicable						
...	Additional	Items As Applicable						
34.x	Additional	Items As Applicable						
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Irrigation Load Control Amortization		-					
37.2	Amortization of MISO Costs		-					
37.3	Capital Avenue Development Company		-					
37.4	SPO 2013 RFP		-					
37.5	Additional	Items As Applicable						
...	Additional	Items As Applicable						
37.x	Additional	Items As Applicable						
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional	Items As Applicable						
...	Additional	Items As Applicable						
41.x	Additional	Items As Applicable						
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
44	Depreciation Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 13 Column F
47.5	General Plant Reserve Deficiency Amortization		-					WP AJ5 GPRD Ln 2 Column D
47.6	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 14 Column F
52.5	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		True-up 13-Mo Avg.		Projected EOY			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Arkansas, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESL	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESL - Production	-	p.354.96.d (1)
4.03	ESL - Transmission	-	Line 1.2
4.04	ESL - Regional Market	-	p.354.96.d (1)
4.05	ESL - Distribution	-	p.354.96.d (1)
4.06	ESL - Customer Accounts	-	p.354.96.d (1)
4.07	ESL - Customer Service	-	p.354.96.d (1)
4.08	ESL - Sales	-	p.354.96.d (1)
4.09	ESL - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESL - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Arkansas, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>				(Col. C + Col. D)						(Col B+C+F+I+J)
2		Intangible	Production	ARO	Production	Transmission	Step-Up	Supplemental	Distribution	General	Total
3	Reference	p.204.5.b	excluding - ARO		p.204.46.b	p.206.58b	Facilities	Upgrades	p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production	ARO	Production	Transmission	Step-Up	Supplemental	Distribution	General	Total
23	Dec	-	excluding - ARO		-	-	Facilities	Upgrades	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Arkansas, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or	Transmission			Gas, Prod Or	Transmission			
					Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	Reference or Description
					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
					Year	End of Year			Year				
1			Beginning of										
2			Year	End of Year									
3			ADIT-190		-	-	-	-	-	-	-	-	Ln 15
4			ADIT- 281		-	-	-	-	-	-	-	-	N/A
5			ADIT- 282		-	-	-	-	-	-	-	-	Ln 21
6			ADIT-283		-	-	-	-	-	-	-	-	Ln 27
7			Subtotal ADIT		-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
8													
9													
10			Beginning of										
			Year	End of Year									Justification
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11.01	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48
11.02	190112	Intrst/Tax-Tax Deficienci-St	-	-	-				-				accrued interest.
11.03	190121	ANO Shutdown Costs - Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48
11.04	190122	ANO Shutdown Costs - State	-	-	-				-				accrued interest.
11.05	190131	Ggi-Arrc-Over/Under Rcv-Fed	-	-	-				-				Nuclear plant related.
11.06	190132	Ggi-Arrc-Over/Under Rcv-St	-	-	-				-				Nuclear plant related.
11.07	190151	Taxable Unbilled Revenue-Fed	-	-	-				-				Nuclear plant related.
11.08	190152	Taxable Unbilled Revenue-St	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.09	190161	Property Ins Reserve-Fed	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.10	190162	Property Ins Reserve-State	-	-	-				-				Reserve for Property insurance - a book accrual.
11.11	190163	Capitalized Repairs - Fed	-	-				-			-		Reserve for Property insurance - a book accrual.
11.12	190164	Capitalized Repairs - State	-	-			-				-		Property O&M repair costs for book required to be depreciated for tax.
11.13	190171	Inj & Damages Reserve-Fed	-	-								-	Property O&M repair costs for book required to be depreciated for tax.
11.14	190172	Inj & Damages Reserve-State	-	-				-				-	Reserve for Injuries and Damages - a book accrual.
11.15	190191	Customer Deposits-Fed	-	-	-				-				Reserve for Injuries and Damages - a book accrual.
11.16	190192	Customer Depsoits-State	-	-	-				-				Customer deposit recorded in account 253
11.17	190211	Unfunded Pension Exp-Fed	-	-				-				-	Customer deposit recorded in account 253
11.18	190212	Unfunded Pension Exp-State	-	-								-	Employee Benefit
11.19	190213	SFAS 158 Def Tax Asset - Fed	-	-	-				-				Employee Benefit
11.20	190214	SFAS 158 Def Tax Asset - State	-	-	-				-				Employee Benefit
11.21	190215	Supplemental Pension Plan-Fed	-	-				-				-	Employee Benefit
11.22	190216	Supplemental Pension Plan-St	-	-				-				-	Employee Benefit
11.23	190221	Fas 106 Other Retire Ben-Fed	-	-	-				-				Employee Benefit
11.24	190222	Fas 106 Other Retire Ben-State	-	-	-				-				Employee Benefit
11.25	190241	Deferred Fuel/Gas-Fed	-	-	-				-				Employee Benefit
11.26	190242	Deferred Fuel/Gas-St	-	-	-				-				Production related.
11.27	190251	Removal Cost - Fed	-	-			-				-		Production related.
11.28	190252	Removal Cost - State	-	-			-				-		Net negative salvage is related to plant.
11.29	190311	Decommissioning-Fed	-	-	-				-				Net negative salvage is related to plant.
11.30	190312	Decommissioning-State	-	-	-				-				Nuclear plant related.
11.31	190325	Litigation Settlement - Fed	-	-				-				-	Nuclear plant related.
11.32	190326	Litigation Settlement - State	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.33	190331	Accrued Medical Claims-Fed	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.34	190332	Accrued Medical Claims-State	-	-				-				-	Employee Benefit
11.35	190351	Uncollect Accts Reserve-Fed	-	-									Employee Benefit
11.36	190352	Uncollect Accts Reserve-St	-	-	-				-				FERC account 144 - Book reserve for uncollectible accounts.
11.37	190375	Regulatory Liability-Federal	-	-	-				-				FERC account 144 - Book reserve for uncollectible accounts.
11.38	190376	Regulatory Liability-State	-	-	-				-				Rounding
11.39	190381	Partnership Income/Loss - Fed	-	-	-				-				Rounding
11.40	190382	Partnership Income/Loss-State	-	-	-				-				Unregulated partnership interest.
11.41	190391	Contract Def Revenue-Fed	-	-	-				-				Unregulated partnership interest.
11.42	190392	Contract Def Revenue-State	-	-	-				-				Unregulated partnership interest.
11.43	190421	Environmental Reserve-Fed	-	-			-				-		Deferred Revenue FERC account 242500
11.44	190422	Environmental Reserve-State	-	-			-				-		Deferred Revenue FERC account 242500
11.45	190451	Incentive-Fed	-	-	-				-				FERC Accounts 228400 and 228403
11.46	190452	Incentive-State	-	-	-				-				FERC Accounts 228400 and 228403
11.47	190465	Ano Bldg Sale-Fed	-	-	-				-				Employee Benefit
11.48	190466	Ano Bldg Sale-State	-	-	-				-				Employee Benefit
11.49	190513	Entergy Stck Invstmnt Plan-Fed	-	-	-				-				Production related.
11.50	190514	Entergy Stock Invstmnt Plan-St	-	-	-				-				Production related.
11.51	190517	Long-Term Incentive Comp-Feder	-	-	-				-				Employee Benefit

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
11.52	190518	Long-Term Incentive Comp-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.53	190519	Stock Options - Federal	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.54	190520	Stock Options - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.55	190523	Stock Options Exercised-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.56	190524	Stock Options Excerised-St	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.57	190525	Restricted Stock Awards-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.58	190526	Restricted Stock Awards-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.59	190531	Deferred Director'S Fees-Fed	-	-	-	-	-	-	-	-	-	-	Deferred directors compensation.
11.60	190532	Deferred Director'S Fees-St	-	-	-	-	-	-	-	-	-	-	Deferred directors compensation.
11.61	190603	Rate Refund-Federal	-	-	-	-	-	-	-	-	-	-	FERC account 229 - Accum provision for rate refund not deducted for tax.
11.62	190604	Rate Refund-State	-	-	-	-	-	-	-	-	-	-	FERC account 229 - Accum provision for rate refund not deducted for tax.
11.63	190609	Sale Of Epa Allowances - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
11.64	190610	Sale Of Epa Allowances - St	-	-	-	-	-	-	-	-	-	-	Production related.
11.65	190613	Severance Accrual - Federal	-	-	-	-	-	-	-	-	-	-	VSP (Severance)
11.66	190614	Severance Accrual - State	-	-	-	-	-	-	-	-	-	-	VSP (Severance)
11.67	190641	Re-Organization Costs-Federal	-	-	-	-	-	-	-	-	-	-	EAI Retail AFUDC disallowance.
11.68	190642	Re-Organization Costs - State	-	-	-	-	-	-	-	-	-	-	EAI Retail AFUDC disallowance.
11.69	190701	Fas 109 Adjustment - Fed	-	-	-	-	-	-	-	-	-	-	FASB 109 is removed from filing.
11.70	190702	Fas 109 Adjustment - State	-	-	-	-	-	-	-	-	-	-	FASB 109 is removed from filing.
11.71	190881	ADIT-NOL C/F-TAP-FED - Current	-	-	-	-	-	-	-	-	-	-	Fed NOL carry forward is related to all tax deductions including bonus tax deprec. (9)
11.72	190882	Adit-Nol C/F - State-Current	-	-	-	-	-	-	-	-	-	-	State NOL carry forward is related to all tax deductions including bonus tax deprec. (9)
11.73	190883	ADIT-Contrib CF-TAP-FED-NonCur	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried
11.74	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-	-	-	-	-	-	-	-	-	Employee tax credit carry forwards.
11.75	190886	Fed Cap Loss-C/F-TAP-NonCur	-	-	-	-	-	-	-	-	-	-	Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.76	190887	Fed Offset-St NonCur Carryover	-	-	-	-	-	-	-	-	-	-	Federal ADIT on state tax accruals is related to net operating loss carry forward. (9)
11.77	190981	Fed Offset-State Cur Carryover	-	-	-	-	-	-	-	-	-	-	Federal ADIT on state tax accruals is related to net operating loss carry forward. (9)
11.78	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.79	190986	ADIT-Contrib C/F St Non-Cur	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried
11.80	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-	-	-	-	-	-	-	-	Other.
11.81	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.82		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
....		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
11.xx		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	282111	Liberalized Depreciation-Fed	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.03	282117	Section 481A Adj Fed	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.04	282118	Section 481A Adj State	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.05	282139	Constr Fund Interest-Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.06	282140	Constr Fund Interest-St	-	-	-	-	-	-	-	-	-	-	Production related.
17.07	282141	Cost Of Money On Aeccc - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.08	282142	Cost Of Money On Aeccc - St	-	-	-	-	-	-	-	-	-	-	Production related.
17.09	282167	Taxes & Pensions Cap - Fed	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.10	282168	Taxes & Pensions Cap - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.11	282175	Afdc Book Only Gross - Fed	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.12	282176	Afdc Book Only Gross - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.13	282211	Nuclear Fuel - Federal	-	-	-	-	-	-	-	-	-	-	Production related.
17.14	282212	Nuclear Fuel - State	-	-	-	-	-	-	-	-	-	-	Production related.
17.15	282217	Coal Car - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.16	282218	Coal Car - State	-	-	-	-	-	-	-	-	-	-	Production related.
17.17	282221	Fiber Optics-Fed	-	-	-	-	-	-	-	-	-	-	General plant related
17.18	282222	Fiber Optics - State	-	-	-	-	-	-	-	-	-	-	General plant related
17.19	282223	Repairs & Maint Exp - Federal	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.20	282224	Repairs & Maint Exp - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.21	282241	R&E Deduction - Fed	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
17.22	282242	R&E Deduction - St	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
17.23	282245	Warranty Expense - Federal	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.24	282246	Warranty Expense - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.25	282311	Int Inc Pol Control Bonds-Fed	-	-	-	-	-	-	-	-	-	-	Production related.

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E True-up: Average Beginning of Year and End of Year				I Projected: End of Year				M
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
1													
17.26	282312	Int Inc Pol Control Bonds-St	-	-	-				-				Production related.
17.27	282331	Misc Intangible Plant-Federal	-	-				-				-	Intangible and General plant
17.28	282332	Misc Intangible Plant-State	-	-								-	Intangible and General plant
17.29	282341	Interest - Deferred Pay - Fed	-	-	-				-				Production related.
17.30	282342	Interest - Deferred Pay - St	-	-	-				-				Production related.
17.31	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
17.32	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
17.33	282371	Cont In Aid Of Constr - Fed	-	-	-				-				Not Applicable for Attachment O purposes.
17.34	282372	Cont In Aid Of Constr - State	-	-	-				-				Not Applicable for Attachment O purposes.
17.35	282381	Construction Power - Fed	-	-	-				-				Production related.
17.36	282382	Construction Power - State	-	-	-				-				Production related.
17.37	282391	Ises Book Deprec Cap - Fed	-	-	-				-				Production related.
17.38	282392	Ises Book Deprec Cap - State	-	-	-				-				Production related.
17.39	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
17.40	282456	Business Dev Costs Cap- St	-	-	-				-				Plant basis difference.
17.41	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.42	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.43	282465	Ises Synchronization Adj - Fed	-	-	-				-				Production related.
17.44	282466	Ises Synchronization Adj - St	-	-	-				-				Production related.
17.45	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
17.46	282476	Contra Securitization - State	-	-	-				-				Securitized Plant Related.
17.47	282481	Full Norm Of Prod Plant - Fed	-	-	-				-				Production related.
17.48	282482	Full Norm Of Prod Plant - St	-	-	-				-				Production related.
17.49	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.50	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.51	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.52	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.53	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
17.54	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
17.55	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.56	282904	Units of Production Ded - St	-	-	-				-				Production related.
17.57	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
17.58	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
17.59	282907	Unit of Property Ded-Trans-Fed	-	-			-			-			Units of Property Deduction - transmission
17.60	282908	Unit of Property Ded-Trans-St	-	-			-			-			Units of Property Deduction - transmission
17.61	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.62	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.63		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.xx		Additional Items As Applicable	-	-									
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment	-	-			-				-		Liberalized tax depreciation adjustment for FERC-only (7)
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
22													
23	ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	283151	Regulatory Asset - Federal	-	-	-				-				Ice Storm Related.
23.02	283152	Regulatory Asset - State	-	-	-				-				Ice Storm Related.
23.03	283157	Regulatory Asset-MISO-Fed											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.04	283158	Regulatory Asset-MISO-State											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.05	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production cost related.
23.06	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production cost related.
23.07	283181	Maint/Refueling - Fed	-	-	-				-				Production cost related.
23.08	283182	Maint/Refueling - St	-	-	-				-				Production cost related.
23.09	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.10	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.11	283221	Bond Reacquisition Loss - Fed											Tax deduction when reacquired, book amortizes to expense.
23.12	283222	Bond Reacquisition Loss - St	-	-									Tax deduction when reacquired, book amortizes to expense.
23.13	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.14	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.15	283247	Transco Costs - Federal	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.16	283248	Transco Costs - State	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.17	283301	Regulatory Asset-HCM-Fed	-	-	-				-				Account 1823HC - HCM Deferral
23.18	283302	Regulatory Asset-HCM-State	-	-	-				-				Account 1823HC - HCM Deferral
23.19	283305	Regulatory Asset-MOARK-Fed	-	-	-				-				Source A/c 1823MK - Reg asset related to EAI payment for MO ARK agreement
23.20	283306	Regulatory Asset-MOARK-State	-	-	-				-				Source A/c 1823MK - Reg asset related to EAI payment for MO ARK agreement
23.21	283325	Tcby Tower (Cadc)-Fed	-	-	-				-				Unregulated partnership interest.
23.22	283326	Tcby Tower (Cadc)-St	-	-	-				-				Unregulated partnership interest.
23.23	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
23.24	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous including Account 186
23.25	283357	Tca - 30 Year Retail - Federal	-	-	-				-				Account 182357 - Regulatory Asset - 30Yr Retail
23.26	283358	Tca - 30 Year Retail - State	-	-	-				-				Account 182357 - Regulatory Asset - 30Yr Retail
23.27	283361	Prepaid Expenses Federal	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.28	283362	Prepaid Expenses State	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.29	283371	Decon & Decomm Fund - Fed	-	-	-				-				Nuclear plant related.
23.30	283372	Decon & Decomm Fund - St	-	-	-				-				Nuclear plant related.
23.31	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.32	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.33	283901	263A Method Change - Federal	-	-	-				-				Nuclear plant related.
23.34	283902	263A Method Change - State	-	-	-				-				Related to nuclear decommissioning
23.35	283F48	FIN 48 adjustment	-	-	-				-				Nuclear plant related.
23.36		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.xx		Additional Items As Applicable	-	-									
24													
25	Reference FF1 p.276.9b & p.277.9.k		-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
26	Less FASB 109 p.276 & 277 Footnote		-	-	-	-	-	-	-	-	-	-	
26.1	Other ADIT-283 Adjustments (8)		-	-	-	-	-	-	-	-	-	-	
27	Total ADIT 283 Less FASB 109		-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1
28													

Instructions for Account 190, 281, 282, & 283

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected
- ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected
- ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected
- ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed
- A supporting work paper with additional detail for this value will be provided.
- A supporting work paper with additional detail for this value will be provided.
- A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.

Entergy Arkansas, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) p.227.8.b (BOY); p.227.8.c (EOY)
(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)
(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Arkansas, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004: Pp Taxes-Regulatory Commis.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165101: Pp Taxes - Franchise - Ar		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165143: Ano#1 Shutdown Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165403: Pp Taxes Franchise-La		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165506: Prepaid Dues - INPO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165507: Prepaid Dues - Nuc Energy Inst		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165508: PPD Emergency Planning Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165525: Prepaid NRC Dues		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	165SAI: PrePaid Designated Servic-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			p.111.57.d												p.111.57.c	
4																
5			13 Month	(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	Average	Other	Transmissio	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165004: Pp Taxes-Regulatory Commis.		-	-												
7.03	165100: Prepaid Insurance		-			-										
7.04	165101: Pp Taxes - Franchise - Ar		-	-												
7.05	165143: Ano#1 Shutdown Costs		-	-												
7.06	165400: Prepaid Ins Directors&Officers		-				-									
7.07	165403: Pp Taxes Franchise-La		-	-												
7.08	165506: Prepaid Dues - INPO		-	-												
7.09	165507: Prepaid Dues - Nuc Energy Inst		-	-												
7.10	165508: PPD Emergency Planning Fees		-	-												
7.11	165510: Prepaid Dues to EEI		-				-									
7.12	165525: Prepaid NRC Dues		-	-												
7.13	165603: PPD IQNavigator, Inc		-				-									
7.14	165RNT: Prepaid Rent Expense		-	-												
7.15	165SAI: PrePaid Designated Servic-SAIC		-				-									
7.16	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Arkansas, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Arkansas, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C
1	Account	Non - Payroll	Payroll	D Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable	-	-	-
....	Additional Items As Applicable	-	-	-
1.XX	Additional Items As Applicable	-	-	-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Arkansas, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Arkansas, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAL, EML, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo (ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Arkansas, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Railcar	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-			-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-			-		
1.16	Non Income Taxes	-	-				
1.17	Payroll Loading	-	-				
1.18	Entergy Services, LLC. 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, LLC 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, LLC 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, LLC 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, LLC 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, LLC. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, LLC 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.25	Entergy Services, LLC Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, LLC Taxes Other Than Income Reported Ab	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, LLC. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Arkansas, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Arkansas, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Arkansas, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	E		F
				D Beginning of Year	End of Year	
1						Average
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
6	Asset Location	Related	Group	E		F
				D Beginning of Year	End of Year	
6.01	F City S 161Kv Sub - TSA - EAI - 3220	APL - 3220		-	-	-
6.02	Moses-Parkin (F City N Tap) 16 - TAR - EAI - 6327	APL - 3220		-	-	-
6.03	Hamlet 161Kv Sub - TSA - EAI - 3231	APL - 3231		-	-	-
6.04	Conway West-Hamlet 161Kv Ln - TAR - EAI - 6306	APL - 3231		-	-	-
6.05	Benton N 115Kv Sub - TSA - EAI - 3614	APL - 3614		-	-	-
6.06	L R South-Blakely(Benton N Tap - TAR - EAI - 6646	APL - 3614		-	-	-
6.07	Crstt N-Crstt Paper Mill 115Kv - TAR - EAI - 6627	APL - 3632		-	-	-
6.08	Maumelle East 115/13.8Kv Sub - TSA - EAI - 3657	APL - 3657		-	-	-
6.09	N L R Levy-Cnwy W 115Kv Ln - TAR - EAI - 6665	APL - 3657		-	-	-
6.10	Hot Springs Royal 115Kv Sub - TSA - EAI - 3675	APL - 3675		-	-	-
6.11	Mt Pine S-Hot Spgs Milton 115K - TAR - EAI - 6663	APL - 3675		-	-	-
6.12	Hot Spgs N 115Kv Sub - TSA - EAI - 3679	APL - 3679		-	-	-
6.13	Crossett Paper Mill 115Kv Sub - TSA - EAI - 3632	APL - 3632		-	-	-
6.14	Dermott 115Kv Sub (Tr-Ds) - TSA - EAI - 3636	APL - 3636		-	-	-
6.15	Wdwrd-Lk Vill Bagby(Dermott Ta - TAR - EAI - 6686	APL - 3636		-	-	-
6.16	Alcoa 115/13.8Kv Sub - TSA - EAI - 3205	APL - 3205		-	-	-
6.17	L R South-Carpenter (Alcoa Tap - TAR - EAI - 6705	APL - 3205		-	-	-
6.18	Osceola Indl 161Kv Sub - TSA - EAI - 3257	APL - 3257		-	-	-
6.19	Osceola-Osceola Indl 161Kv Ln - TAR - EAI - 6336	APL - 3257		-	-	-
6.20	W Memp Gatwy 161Kv Sub - TSA - EAI - 3272	APL - 3272		-	-	-
6.21	Omaha 161Kv Sub - TSA - EAI - 3255	APL - 3255		-	-	-
6.22	Norfolk-Ozk Bch(Bull Shoals Ta - TAR - EAI - 6335	APL - 3255		-	-	-
6.23	Hot Spgs E 115Kv Sub - TSA - EAI - 3676	APL - 3676		-	-	-
6.24	L R South-Hs Ehv-Carptr 115Kv - TAR - EAI - 6647	APL - 3676		-	-	-
6.25	Reynolds Casting Plt 115Kv Sub - TSA - EAI - 3760	APL - 3760		-	-	-
6.26	Arklahoma - Cheetah 115 Kv Ln - TAR - EAI - 6600	APL - 3760		-	-	-
6.27	Kerlin 115Kv Sub - TSA - EAI - 3691	APL - 3691		-	-	-
6.28	Eld Dn-Eld W-Couch(Emerson Tap - TAR - EAI - 6632	APL - 3691		-	-	-
6.29	Bull Shoals 161/13.8Kv - TSA - EAI - 3301	APL - 3301		-	-	-
6.30	Bull Shoal Dam Bull Shoals Sub - TAR - EAI - 6370	APL - 3301		-	-	-
6.31	Little Rock Roland Road 115/13 - TSA - EAI - 3804	APL - 3804		-	-	-
6.32	Little Rock Roland Rd Tap 115K - TAR - EAI - 6708	APL - 3804		-	-	-
6.33	Fordyce Orient 115/34.8Kv Sub - TSA - EAI - 2249	APL - 2249		-	-	-
6.34	W Dwrd-Camd Mag(Camd N Tap)115 - TAR - EAI - 6678	APL - 2249		-	-	-
6.35	Imboden Jct Switching Sta 69Kv - TSA - EAI - 2502	APL - 2502		-	-	-
6.36	Hrsbrg 161Kv Sub - TSA - EAI - 3232	APL - 3232		-	-	-
6.37	Jnsbro-Parkin (Hrsbrg Tap) 161 - TAR - EAI - 6318	APL - 3232		-	-	-
6.38	Mt View 161Kv Sub - TSA - EAI - 3249	APL - 3249		-	-	-
6.39	Btsvl-Norfolk (Mt View Tap) 16 - TAR - EAI - 6304	APL - 3249		-	-	-
6.40	W Memp Dover 161Kv Sub - TSA - EAI - 3271	APL - 3271		-	-	-
6.41	Parkin-W Memp(W Memp Gatwy Tap - TAR - EAI - 6339	APL - 3271		-	-	-
6.42	Cave City 161Kv Sub - TSA - EAI - 3305	APL - 3305		-	-	-
6.43	Cushman-Cave City 161 Kv Line - TAR - EAI - 6369	APL - 3305		-	-	-
6.44	Alzheimer 115Kv Sub - TSA - EAI - 3603	APL - 3603		-	-	-
6.45	Wdwrd-Brnkly (Alzheimer Tap) 1 - TAR - EAI - 6673	APL - 3603		-	-	-
6.46	El Dor Upland 115Kv Sub - TSA - EAI - 3649	APL - 3649		-	-	-
6.47	Wyatt-La St Ln-(El D Upland Ta - TAR - EAI - 6695	APL - 3649		-	-	-
6.48	Hardin W 115Kv Sub - TSA - EAI - 3664	APL - 3664		-	-	-
6.49	Wdwrd-Buttf Jct(Hardin W Tap)1 - TAR - EAI - 6676	APL - 3664		-	-	-
6.50	Hays City 115Kv Sub - TSA - EAI - 3666	APL - 3666		-	-	-
6.51	C Mag-El D Dn-La St Ln(Hays Ta - TAR - EAI - 6614	APL - 3666		-	-	-
6.52	Hot Spgs Milton 115Kv Sub - TSA - EAI - 3678	APL - 3678		-	-	-
6.53	Huttig 115Kv Sub - TSA - EAI - 3685	APL - 3685		-	-	-
6.54	C Mag-El D Dn-La St Ln(Hutg Ta - TAR - EAI - 6615	APL - 3685		-	-	-
6.55	Malvern N 115Kv Sub - TSA - EAI - 3724	APL - 3724		-	-	-
6.56	Wdwrd-Buttf Jct(Mlvn N Tap)11 - TAR - EAI - 6677	APL - 3724		-	-	-
6.57	Rohwer 115Kv Sub - TSA - EAI - 3762	APL - 3762		-	-	-
6.58	Wdwrd-Lk Vill Bagby(Rohwer Tap - TAR - EAI - 6688	APL - 3762		-	-	-
6.59	Pine Bluff Port 115Kv Substati - TSA - EAI - 3769	APL - 3769		-	-	-
6.60	Wdwrd-L Vil Bagby(Pb I P Co Ta - TAR - EAI - 6704	APL - 3769		-	-	-
6.61	Strong 115Kv Sub - TSA - EAI - 3772	APL - 3772		-	-	-
6.62	C Mag-Eld Dn-La Stln(Strong Ta - TAR - EAI - 6617	APL - 3772		-	-	-
6.63	Stuttg N 115Kv Sub - TSA - EAI - 3773	APL - 3773		-	-	-
6.64	Wdwrd-Brnkly (Stuttg N Tap) 11 - TAR - EAI - 6674	APL - 3773		-	-	-
6.65	Lake Chicot Pumping Station 11 - TSA - EAI - 3792	APL - 3792		-	-	-
6.66	Wdwrd-Lk Vil Bagby(Lk Chic P P - TAR - EAI - 6703	APL - 3792		-	-	-
6.67	Water Valley Ap&L-Imboden Jct - TAR - EAI - 6904	APL - 6904		-	-	-
6.68	Pocahontas South 33/12Kv - DSA - EAI - 4480	APL - 4480		-	-	-
6.69	Additional Items As Applicable			-	-	-
6.70	Additional Items As Applicable			-	-	-
6.71	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Arkansas, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Hot Spring Power Block 1 - Prod. Other - EAI 1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Ouachita Plant Common - Prod. Other - 1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Ouachita Plant Unit 1 - Prod. Other - EAI - 1501	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Ouachita Plant Unit 2 - Prod. Other - EAI - 1502	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Ouachita Plant Unit 3 - Prod. Other - EGSL - 1503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Ouachita 500KV Switch Yard-EAI-LA - 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Arkansas, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other		Distribution	Generation
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-			-	-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Allocation Category (5)					
			Transmission					
			Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmisn Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-					
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-				
6.26	456138: MISO Sch 8 Non-firm	-	-					
6.27	456139: MISO Sch 9 Network	-		-				
6.28	456141: MISO Sch 41 Stm Securitization	-				-	MISO Schedule 42a	42b
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-	-	-
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable	-						
....	Additional Items As Applicable	-						
6.XX	Additional Items As Applicable	-						
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Arkansas, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>
1			
2	<u>General Plant</u>		
2.01	389_1_ Land	0.00%	-
2.02	390_0_ Structures & Improvements	1.35%	-
2.03	391_1_ Office Furn & Equip	6.67%	-
2.04	391_2_ Information Systems	20.00%	-
2.05	391_3_ Data Handling Equipment	6.67%	-
2.06	392_0_ Transportation Equipment	12.00%	-
2.07	393_0_ Stores Equipment	6.67%	-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_ Laboratory Equipment	10.00%	-
2.10	396_0_ Power Operated Equipment	6.67%	-
2.11	397_1_ Misc. Comm Equip	10.00%	-
2.12	397_2_ Comm & Microwave Equip	6.67%	-
2.13	398_0_ Miscellaneous Equipment	10.00%	-
2.14	Total General Plant		-
3			
4	<u>Intangibles</u>		
4.01	302-Franchises and Consents (30 year life)	3.33%	-
4.02	302-Franchises and Consents (50 year life)	2.00%	-
4.03	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.04	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.05	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.06	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.07	303-Miscellaneous Intangible Plant (30 year life) (2)	3.03%	-
4.08	Total Intangibles		-
5			
6	<u>Transmission</u>		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.17%	-
6.03	350_3_Land Rights - Low Voltage	1.17%	-
6.04	352_0_Structure & Improvements	1.46%	-
6.05	353_0_Stn Eqpt-Trans	1.79%	-
6.06	354_0_Twrs & Fxtrs-Trans	2.59%	-
6.07	355_0_Poles & Fxtrs -Trans	2.63%	-
6.08	356_1_Overhd Cond & Devices	2.06%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	2.06%	-
6.10	356_3_Overhd Cond & Dev - Clr&Gra	2.06%	-
6.11	357_0_Undergrnd Conduit-Trans	1.82%	-
6.12	358_0_Undergrnd Cond&Devices	1.30%	-
6.13	359_0_Roads & Trails - Trans	1.35%	-
6.14	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.

Entergy Arkansas, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	EATO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	AMEREN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	BENTON	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	CONWAY	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	MJMEUC THAYER	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	NORTH LITTLE ROCK	-	-	-	-	-	-	-	-	-	-	-	-	-
8.06	OSCEOLA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.07	PRESCOTT	-	-	-	-	-	-	-	-	-	-	-	-	-
8.08	WEST MEMPHIS	-	-	-	-	-	-	-	-	-	-	-	-	-
8.09	HOPE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10	JONESBORO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.11	AECC	-	-	-	-	-	-	-	-	-	-	-	-	-
8.12	AECC (pseudo ties)	-	-	-	-	-	-	-	-	-	-	-	-	-
8.13	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	SPA DEGRAY	-	-	-	-	-	-	-	-	-	-	-	-	-
11.02	SPA BLAKELY	-	-	-	-	-	-	-	-	-	-	-	-	-
11.03	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Plum Point	-	-	-	-	-	-	-	-	-	-	-	-	-
14.02	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	EAMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EATO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as required.

Entergy Arkansas, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228102:	EAI 2009 Ice Storm Non-Retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Arkansas, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Arkansas, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments (Sum of Line 1 to Line 4.3)			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Arkansas, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4) (5)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		F - H - I	
		B	C	D		F		G		J	
		Current Year	Project Costs	Deferral		Adjustment	Payroll (3)	Deferral	Amortization	Retail	Adjustment
1	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail	Total	
1.01	143983	-	-	-	-	-	-	-	-	-	
1.02	143985	-	-	-	-	-	-	-	-	-	
1.03	143987	-	-	-	-	-	-	-	-	-	
1.04	143995	-	-	-	-	-	-	-	-	-	
1.05	4031AM	-	-	-	-	-	-	-	-	-	
1.06	408110	-	-	-	-	-	-	-	-	-	
1.07	500000	-	-	-	-	-	-	-	-	-	
1.08	506000	-	-	-	-	-	-	-	-	-	
1.09	507000	-	-	-	-	-	-	-	-	-	
1.10	510000	-	-	-	-	-	-	-	-	-	
1.11	556000	-	-	-	-	-	-	-	-	-	
1.12	557000	-	-	-	-	-	-	-	-	-	
1.13	560000	-	-	-	-	-	-	-	-	-	
1.14	561100	-	-	-	-	-	-	-	-	-	
1.15	561200	-	-	-	-	-	-	-	-	-	
1.16	5612BA	-	-	-	-	-	-	-	-	-	
1.17	561300	-	-	-	-	-	-	-	-	-	
1.18	561500	-	-	-	-	-	-	-	-	-	
1.19	562000	-	-	-	-	-	-	-	-	-	
1.20	566000	-	-	-	-	-	-	-	-	-	
1.21	567000	-	-	-	-	-	-	-	-	-	
1.22	568000	-	-	-	-	-	-	-	-	-	
1.23	569000	-	-	-	-	-	-	-	-	-	
1.24	569100	-	-	-	-	-	-	-	-	-	
1.25	573000	-	-	-	-	-	-	-	-	-	
1.26	575100	-	-	-	-	-	-	-	-	-	
1.27	903002	-	-	-	-	-	-	-	-	-	
1.28	905000	-	-	-	-	-	-	-	-	-	
1.29	909000	-	-	-	-	-	-	-	-	-	
1.30	912000	-	-	-	-	-	-	-	-	-	
1.31	920000	-	-	-	-	-	-	-	-	-	
1.32	921000	-	-	-	-	-	-	-	-	-	
1.33	923000	-	-	-	-	-	-	-	-	-	
1.34	924000	-	-	-	-	-	-	-	-	-	
1.35	925000	-	-	-	-	-	-	-	-	-	
1.36	926000	-	-	-	-	-	-	-	-	-	
1.37	928000	-	-	-	-	-	-	-	-	-	
1.38	930100	-	-	-	-	-	-	-	-	-	
1.39	930200	-	-	-	-	-	-	-	-	-	
1.40	931000	-	-	-	-	-	-	-	-	-	
1.41	935000	-	-	-	-	-	-	-	-	-	
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	
3											
4	Account 561										
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	
10											
11	Summary										
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-	-	
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	
23											
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)	-									

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.
- (5) MISO retail implementation costs were deferred in Docket 10-011-U Order 76.

Entergy Arkansas, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Arkansas, LLC
Attachment O
WP AJ3 - Human Capital Management Retail Deferral & Amortization (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D		C + D	B + E
				Amortization (3)		E	F
	Account	Deferral (3)	Year 1 (3)	Year 2 (3)		Total	Total Adjustment
1							
1.01	407348 - Regulatory Debits	-	-	-		-	-
1.02	408110 - Employment Taxes	-	-	-		-	-
1.02	500000 - Steam Oper Super & Engineering	-	-	-		-	-
1.03	506000 - Steam Misc Expenses	-	-	-		-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-		-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-		-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-		-	-
1.07	549000 - Other Power Misc Expenses	-	-	-		-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-		-	-
1.09	566000 - Transm Misc Expenses	-	-	-		-	-
1.10	569000 - Transm Maint of Structures	-	-	-		-	-
1.11	573000 - Transm Maint of Misc Plant	-	-	-		-	-
1.12	580000 - Distrib Oper Super & Engineering	-	-	-		-	-
1.13	586000 - Distrib Meter Expenses	-	-	-		-	-
1.14	588000 - Distrib Misc Expenses	-	-	-		-	-
1.15	907000 - Customer Serv Oper Super	-	-	-		-	-
1.16	913000 - Customer Serv Adver Expense	-	-	-		-	-
1.17	920000 - Adm & General Salaries	-	-	-		-	-
1.18	921000 - Office Supplies And Expenses	-	-	-		-	-
1.19	923000 - Outside Services Employed	-	-	-		-	-
1.20	926000 - Employee Pension & Benefits	-	-	-		-	-
1.21	931000 - Rents	-	-	-		-	-
1.22	935000 - Maint of General Plant	-	-	-		-	-
2	Total (Sum of Line 1 Subparts)	-	-	-		-	-
3							
4	Account 561						
5	A/C 5611 to 5613						
6	A/C 5614 to 5618						
7	Total Lines 5 + 6	-	-	-		-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-		-	-
9	Total Transmission Sum of (Line 7 & 8)	-	-	-		-	-
10							
11	Summary						
12	Other Accounts Not Included Below	-	-	-		-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-		-	-
14	Payroll Taxes (Account 408110)	-	-	-		-	-
15	Production O&M (Accounts 500 to 557)	-	-	-		-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-		-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-		-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-		-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-		-	-
20	Customer Services (Accounts (906 to 917)	-	-	-		-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-		-	-
22	Total Sum of (Line 12 to Line 21)	-	-	-		-	-
23							
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)					-	

Notes:

- (1) The HCM deferral was approved by the APSC in Docket No. 12-028U, Order 21 and is amortized through 2017. The deferral only includes incremental, non-payroll costs. Employment taxes were incurred based on severance costs.
- (2) This is a retail-only deferral reflected on the Company's books and in FERC Form 1. For FERC purposes, deferral amounts and amortization amounts are reversed in the year in which they occurred.
- (3) Reversal of deferrals not approved by FERC are entered as positive amounts so that the full amount of the deferral is reflected in the True-up Year values. True-up Year amortizations of deferrals not approved by FERC are entered as negative amounts to decrease O&M.

Entergy Arkansas, LLC
WP AJ4 - Ouachita Transmission Upgrade Expense (1) (2)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	163000	-	-	-
1.02	184001	-	-	-
1.03	4031AM	-	-	-
1.04	408110	-	-	-
1.05	417100	-	-	-
1.06	500000	-	-	-
1.07	506000	-	-	-
1.08	556000	-	-	-
1.09	557000	-	-	-
1.10	560000	-	-	-
1.11	561200	-	-	-
1.12	561500	-	-	-
1.13	566000	-	-	-
1.14	568000	-	-	-
1.15	580000	-	-	-
1.16	586000	-	-	-
1.17	588000	-	-	-
1.18	592000	-	-	-
1.19	903001	-	-	-
1.20	903002	-	-	-
1.21	907000	-	-	-
1.22	909000	-	-	-
1.23	920000	-	-	-
1.24	921000	-	-	-
1.25	923000	-	-	-
1.26	926000	-	-	-
1.27	928000	-	-	-
1.28	930200	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 through 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 Thru Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery of the Ouachita transmission upgrade expenses that are reflected in FERC Form 1 amounts.
- (2) Positive values above result in decreases to expense. Similarly, negative amounts are increases to expense.

Entergy Arkansas, LLC
WP AJ5 - General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
1.15					
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$1,718,723.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-			-	
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-			-	
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-			-	
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-			-	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-			-	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-			-	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	- TP	-	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	- TP	-	-
2	Less Account 565	Appendix A Line 77 Projected Column	- TP	-	-
3	A&G	Appendix A Line 81 Projected Column	- W/S	-	-
4	Property Insurance	Appendix A Line 100 Projected Column	- TP	-	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	- W/S	-	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	- TP	-	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	- W/S	-	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	- TP	-	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	- TP	-	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	- TP	-	-
10	General & Intangible	Appendix A Line 110 Projected Column	- TP	-	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	- TP	-	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	- TP	-	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	- TP	-	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	- DA	1.0000	-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	- DA	1.0000	-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.									
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total Transmission plant	Appendix A Line 170 Projected Column						-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column						-	
3	Reserved for Future Use (1)								
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)						-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)					TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)									
		Form 1 Reference	\$		TP		Allocation		
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-		-		-		
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-		-		-		
14	Reserved for Future Use (1)								
15	Reserved for Future Use (1)								
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-					-	
	Reserved for Future Use (1)		\$						
17	Reserved for Future Use (1)		-						
18	Reserved for Future Use (1)		-						
19	Reserved for Future Use (1)		-						
20	Total	(Sum of Line 17 to Line 19)	-						
21 - 26 RETURN (R)									
			\$		%		Cost		
27	Long Term Debt	Appendix A Line 130 Projected Column	-		0.00%		0.00%	0.000%	
28	Preferred Stock	Appendix A Line 133 Projected Column	-		0.00%		0.00%	0.000%	
29	Common Stock	Appendix A Line 135 Projected Column	-		0.00%		0.00%	0.000%	
30	Total	(Sum of Lines 27 to 29)	-					0.000%	= R
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
31	Reserved for Future Use (1)								
32	Reserved for Future Use (1)								
33	Total	(Sum of Line 31 + Line 32)							-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column							-
Account 456.1 Other Electric Revenues									
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column							-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column							-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column							-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column							-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)							-
INCOME TAX RATES									
38	FIT =	Appendix A Line 147 Projected Column			0.00%				
39	SIT=	Appendix A Line 148 Projected Column			0.00%		(State Income Tax Rate or Composite SIT)		
40	p =	Appendix A Line 149 Projected Column			0.00%		(% of FIT deductible for state purposes)		

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	DA	1.0000
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA	1.0000
4	Reserved for Future Use (1)			NA	Zero
5	Reserved for Future Use (1)			NA	Zero
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA	1.00000
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate
(2)

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate
(2)

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	- TP	-	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	- TP	-	-
2	Less Account 565	Appendix A Line 77 True-up Column	- TP	-	-
3	A&G	Appendix A Line 81 True-up Column	- W/S	-	-
4	Property Insurance	Appendix A Line 100 True-up Column	- TP	-	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	- W/S	-	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	- TP	-	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	- W/S	-	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	- TP	-	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	- TP	-	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	- TP	-	-
10	General & Intangible	Appendix A Line 110 True-up Column	- TP	-	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	- TP	-	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	- TP	-	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	- TP	-	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	- DA	1.0000	-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	- DA	1.0000	-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20__

(1) (2) (3) (4) (5)

SUPPORTING CALCULATIONS AND NOTES

Line No.									
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total Transmission plant	Appendix A Line 170 True-up Column						-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column						-	
3	Reserved for Future Use (1)								
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)						-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)					TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)									
		Form 1 Reference	\$	TP	Allocation				
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-				
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-				
14	Reserved for Future Use (1)								
15	Reserved for Future Use (1)								
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-						
								W&S Allocator (\$ / Allocation)	
									= WS
	Reserved for Future Use (1)		\$						
17	Reserved for Future Use (1)		-						
18	Reserved for Future Use (1)		-						
19	Reserved for Future Use (1)		-						
20	Total	(Sum of Line 17 to Line 19)	-						
21 - 26 RETURN (R)									
			\$	%	Cost	Weighted			
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%			= WCLTD
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%			
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%			
30	Total	(Sum of Lines 27 to 29)	-			0.000%			= R
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
31	Reserved for Future Use (1)								
32	Reserved for Future Use (1)								
33	Total	(Sum of Line 31 + Line 32)							
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column						-	
Account 456.1 Other Electric Revenues									
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column						-	
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column						-	
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column						-	
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column						-	
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)						-	
INCOME TAX RATES									
38	FIT =	Appendix A Line 147 True-up Column	0.00%						
39	SIT=	Appendix A Line 148 True-up Column	0.00%		(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%		(% of FIT deductible for state purposes)				

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	H
Allocators						
(Note Y)						
	Wages & Salary Allocation Factor			WP03 W&S Line 2 Column B	-	-
1	Transmission Wages Expense			WP02 Support Line 5 Column C	-	-
2	Adjustment to Transmission Wages Expense	(Note FF)			-	-
3	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-
4	Total Wages Expense			WP03 W&S Line 5 Column B	-	-
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-
6	Net Wages Expense			(Line 4 + Line 5)	-	-
7	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-
9	Net A&G Wages Expense			(Line 7 + Line 8)	-	-
10	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%
Plant Allocation Factors						
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-
14	Net Electric Plant			(Line 12 - Line 13)	-	-
15	TOTAL Plant In Service - Transmission			(Line 27)	-	-
16	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-
18	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%
Plant Calculations						
Plant In Service						
19	Transmission Plant in Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-
21	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-
24	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-
25	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-
Accumulated Depreciation						
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-
32	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-
Adjustments To Rate Base						
ADIT						
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-
38	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%
39	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-
41	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
42	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets						
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-
47	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%
48	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-
50	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
51	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A					Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F		G	H	
Materials and Supplies									
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P		-	-	
54	Undistributed Stores Expense			(Notes A & KK)	WP07 M&S Line 3 Column P		-	-	
55	Wage & Salary Allocation Factor				(Line 11)		0.0000%	0.0000%	
56	Total Transmission Allocated				(Line 54 * Line 55)		-	-	
57	Total Materials & Supplies Allocated to Transmission					(Line 56 + Line 53)		-	-
Prepayments									
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E		-	-	
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F		-	-	
60	Net Plant Allocation Factor				(Line 18)		0.0000%	0.0000%	
61	Total Transmission Allocated Plant				(Line 59 * Line 60)		-	-	
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G		-	-	
63	Wage & Salary Allocation Factor				(Line 11)		0.0000%	0.0000%	
64	Total Transmission Allocated Labor				(Line 62 * Line 63)		-	-	
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)		-	-	
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N		-	-	
Cash Working Capital									
67	Operation & Maintenance Expense				(Line 102)		-	-	
68	Cash Working Capital Allowance			(Note H)			-	-	
69	Total Cash Working Capital Allocated to Transmission					(Line 67 * Line 68)		-	-
Network Credits									
70	Outstanding Network Credits			(Notes B & N)			-	-	
71	Accumulated Depreciation for Network Credits			(Notes B & N)			-	-	
72	Net Outstanding Credits				(Line 70 - Line 71)		-	-	
73	TOTAL Adjustment to Rate Base					(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)		-	-
74	Rate Base					(Line 35 + Line 73)		-	-
O&M									
Transmission O&M (EOY)									
75	Transmission O&M			(Note O)	FF1 p321.112.b		-	-	
76	Less Accounts 561.0 to 561.8			(Note FF)	FF1 p321 Sum Lines 85 to 92 Column B		-	-	
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b		-	-	
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h		-	-	
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C		-	-	
80	Transmission O&M					(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)		-	-
Allocated General Expenses (EOY)									
81	Total A&G			(Note O)	FF1 p323.197.b		-	-	
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B		-	-	
83	Less Property Insurance Account 924				FF1 p323.185.b		-	-	
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b		-	-	
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b		-	-	
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C		-	-	
87	Less EPRI dues booked to A&G				FF1 p353.f		-	-	
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C		-	-	
89	Adjusted A&G					(Line 81 - Sum (82 to 87) + 88)		-	-
90	Wage & Salary Allocation Factor				(Line 11)		0.0000%	0.0000%	
91	Allocated General Expenses (EOY)					(Line 89 * 90)		-	-
Directly Assigned A&G									
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C		-	-	
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)			-	-	
94	Subtotal - Transmission Related				(Line 92 + 93)		-	-	
95							-	-	
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D		-	-	
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)			-	-	
98	Total				(Line 96 + 97)		-	-	
99	Net Plant Allocation Factor				(Line 18)		0.0000%	0.0000%	
100	A&G Directly Assigned to Transmission					(Line 98 * 99)		-	-
101							-	-	
102	Total Transmission O&M					(Line 80 + 91 + 94 + 100)		-	-
Depreciation & Amortization Expense									
Depreciation Expense (EOY)									
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.14 Column C		-	-	
104							-	-	
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.11 Column C		-	-	
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.15 Column C		-	-	
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Note FF & LL)	WP02 Support Line 48 Column C		0	0	
108	Total				(Line 105 + 106 + 107)		-	-	
109	Wage & Salary Allocation Factor				(Line 11)		0.0000%	0.0000%	
110	General & Intangible Allocated to Transmission					(Line 108 * 109)		-	-
111							-	-	
112	Total Transmission Depreciation & Amortization					(Line 103 + 110)		-	-

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H
Taxes Other than Income							
113	Transmission Associated TOTI			WP13 TOTI Line 2 Column D		-	-
114							
115	Plant Associated			WP13 TOTI Line 2 Column E		-	-
116	Plus Adjustment to Plant Associated	(Note FF)		WP02 Support Line 53 Column C		-	-
117	Total Plant Associated			(Line 115 + 116)		-	-
118	Gross Plant Allocator			(Line 16)		0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated			(Line 117 * 118)		-	-
120							
121	Labor			WP13 TOTI Line 2 Column F		-	-
122	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
123	Total Transmission Allocated Labor			(Line 121 * 122)		-	-
124	Total Taxes Other than Income (EOY)			(Line 113 + 119 + 123)		-	-
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets		Enter Gains as Negative Value & Losses as Positive Values			-	-
126	(Gain) or Loss on Sales of General Plant Assets		Enter Gains as Negative Value & Losses as Positive Values			-	-
127	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets			(Line 126 * 127)		-	-
129	Total (Gain) or Loss on Sales of Assets	(Note DD)		(Line 125 + 128)		-	-
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds		(Notes R & HH)	WP14 COC Line 6 Column P, Column O		-	-
131	Long Term Debt - Net Proceeds		(Notes R & HH)	WP14 COC Line 14 Column P, Column O		-	-
132	Long Term Debt Cost - Total		(Notes Q & R)	WP14 COC Line 24 Column O		-	-
133	Preferred Stock		(Note HH)	WP14 COC Line 33 Column P, Column O		-	-
134	Preferred Dividend			WP14 COC Line 35 Column O		-	-
135	Common Stock - Total		(Note HH)	WP14 COC Line 42 Column P, Column O		-	-
136	Debt Capitalization	Total Long Term Debt		(1 - (Line 137 + Line 138))		0.00%	0.00%
137	Preferred Capitalization	Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
138	Common Capitalization	Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt		(Line 132 / Line 131)		0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 134 / Line 133)		0.00%	0%
141	Common Cost	Common Stock	(Note J)				
142	Weighted Cost of Debt			(Line 136 * 139)		0.00%	0.00%
143	Weighted Cost of Preferred			(Line 137 * 140)		0.00%	0.00%
144	Weighted Cost of Common			(Line 138 * 141)		0.00%	0.00%
145	Total Return (R)			(Line 142 + Line 143 + Line 144)		0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return			(Line 74 * Line 145)		0	0
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate		(Note I)			0.00%	0.00%
148	SIT=State Income Tax Rate or Composite		(Note I)			0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax		(Note I)			0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%
151	T/ (1-T)					0.00%	0.00%
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative	(Note I)	FF1 266.8.f		-	-
152a	Amortization of Income Tax Adjustments - Plant Related		(Note A)	WP22 IT Adj Lines 5.1 & 5.2 Column E		-	-
152b	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
152c	Amortization of Income Tax Adjustments - Transmission Related			WP22 IT Adj Lines 5.1 & 5.2 Column C		-	-
152d	Amortization of Income Tax Adjustments - Labor Related			WP22 IT Adj Lines 5.1 & 5.2 Column D		-	-
152e	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
152f	Total Income Tax Adjustments			((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)		-	-
153	1/(1-T)			(1 / (1 - Line 150))		-	-
154	Reserved for Future Use						
155	Total Allocated Income Tax Adjustments			(Line 152f * Line 153)		-	-
156	Income Tax Component =	CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]		-	-
157	Total Income Taxes			(Line 155 + Line 156)		-	-

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission			(Line 35)		-	-
159	Adjustment to Rate Base			(Line 73)		-	-
160	Rate Base			(Line 74)		-	-
161	O&M			(Line 102)		-	-
162	Depreciation & Amortization			(Line 112)		-	-
163	Taxes Other than Income			(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.		(Note T)			-	-
168	Less Attachment MM Adj.		(Note U)			-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168		-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities		(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG		(Note Z)	WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM		(Note AA)	WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits		(Note N)			-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest		(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)			-
196	Network Customer OATT Section 30.9 Facilities Credits						
197	Network Customer 1		(Note GG)				-
198	Network Customer 2		(Note GG)				-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)		(Note L)	WP19 Load Line 24 Column N			-
201	Annual Point-to-Point Transmission Rate			(Line 199 / Line 200)			-
202	Monthly rate			(Line 201 / 12)			-

Notes

- A Electric portion only.
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.
- D The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.
- E Includes all Regulatory Commission Expenses.
- F Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.
- G FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.
- H Cash working capital allowance is 0.00% of O&M.

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
I		The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement, (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.					
J		The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.					
K		General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.					
L		The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.					
M		Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).					
N		Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.					
O		The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed					
P		The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.					
Q		The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.					
R		Include only the balances associated with long-term debt and exclude balances associated with short-term debt.					
S		Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.					
T		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.					
U		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.					
V		Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.					
W		Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.					
X		Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.					
Y		The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.					
Z		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.					
AA		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.					
BB		Reserved for future use.					
CC		Reserved for future use.					
DD		The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.					
EE		Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.					
FF		In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.					
GG		Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.					
HH		The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.					
II		General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.					
JJ		Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.					
KK		Use 13-month average balance for both the True-up and Projected columns.					
LL		In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$132,845,637 for Entergy Louisiana, LLC. to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$132,845,637 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.					

Entergy Louisiana, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20____
(In Dollars)

Line	A	B	C	D	E	F	G	H
	(OVER) / UNDER COLLECTIONS BALANCE							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	True-up Amortization & Interest Calculation							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-

Entergy Louisiana, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20____
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Col. C
4.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
4.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Col. C
4.6	Additional Items As Applicable							
...	Additional Items As Applicable							
4.x	Additional Items As Applicable							
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 22 Col. C
7.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
7.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 22 Col. C
7.6	Additional Items As Applicable							
...	Additional Items As Applicable							
7.x	Additional Items As Applicable							
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Col. C
10.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
10.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Col. C
10.6	Additional Items As Applicable							
...	Additional Items As Applicable							
10.x	Additional Items As Applicable							
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional Items As Applicable							
...	Additional Items As Applicable							
16.x	Additional Items As Applicable							
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional Items As Applicable							
...	Additional Items As Applicable							
18.x	Additional Items As Applicable							
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.09 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits		-	-	-	-	-	Sum Ln 20 Subparts
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 8 Column F
31.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Col. F
31.6	Acadia Power Block 2 Deferral Adjustment (Enter as Negative)		-					WP AJ5 Acadia PB2 Ln 8 Col. D
31.7	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 21 Column F
34.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Col. D
34.6	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	MTM Vidalia Initial Tax Year		-					
37.2	Little Gypsy Securitization		-					
37.3	Co-owner Big Cajun		-					
37.4	Co-owner credits		-					
37.5	Additional Items As Applicable							
37.6	Additional Items As Applicable							
37.7	Additional Items As Applicable							
37.8	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 13 Column F
47.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 13 Col. D
47.6	General Plant Reserve Deficiency Amortization		-					WP AJ6 GPRD Ln 2 Column D
47.7	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 14 Column F
52.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 14 Col. D
52.6	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		True-up 13-Mo Avg.		Projected EOY			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Louisiana, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	Transmission Wages Expense		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	Total Wages Expense		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	A&G Wages Expense		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Louisiana, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>										(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Louisiana, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
1	Month	Transmission PIS (2)	Cumulative
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
(2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Louisiana, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1			Beginning of Year	End of Year	True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
2					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
3				ADIT-190	-	-	-	-	-	-	-	-	Ln 15
4				ADIT- 281	-	-	-	-	-	-	-	-	N/A
5				ADIT- 282	-	-	-	-	-	-	-	-	Ln 27
6				ADIT-283	-	-	-	-	-	-	-	-	Ln 33
7				Subtotal ADIT	-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
8					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
9					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Justification
10			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11	ADIT-190												
11.001	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48 accrued interest.
11.002	190112	Intrst/Tax-Tax Deficienci-St	-	-	-				-				Accrued interest on tax deficiencies - FIN48 accrued interest.
11.003	190115	New Nuclear DevelopmntCost-Fed	-	-	-				-				Production related.
11.004	190116	New Nuclear Developmnt Cost-St	-	-	-				-				Production related.
11.005	190143	Securitization-Cont Saving-Fed	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.006	190144	Securitization-Cont Saving-St	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.007	190145	Securitization-Guarnty Sav-Fed	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.008	190146	Securitization-Guarnty Sav-St	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.009	190151	Taxable Unbilled Revenue-Fed	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.010	190152	Taxable Unbilled Revenue-St	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.011	190161	Property Ins Reserve-Fed	-	-	-				-				Reserve for Property insurance - a book accrual.
11.012	190162	Property Ins Reserve-State	-	-	-				-				Reserve for Property insurance - a book accrual.
11.013	190163	Capitalized Repairs - Fed	-	-			-				-		Property O&M repair costs for book required to be depreciated for tax.
11.014	190164	Capitalized Repairs - State	-	-			-				-		Property O&M repair costs for book required to be depreciated for tax.
11.015	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.016	190166	Sys Agrmt Equal Reg Liab-State	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.017	190171	Inj & Damages Reserve-Fed	-	-				-				-	Reserve for Injuries and Damages - a book accrual.
11.018	190172	Inj & Damages Reserve-State	-	-				-				-	Reserve for Injuries and Damages - a book accrual.
11.019	190181	Contrib In Aid Of Constr-Fed	-	-	-				-				Not Applicable for Attachment O purposes.
11.020	190182	Contrib In Aid Of Constr-St	-	-	-				-				Not Applicable for Attachment O purposes.
11.021	190191	Customer Deposits-Fed	-	-	-				-				Customer deposit recorded in account 253
11.022	190192	Customer Deposits-State	-	-	-				-				Customer deposit recorded in account 253
11.023	190211	Unfunded Pension Exp-Fed	-	-				-				-	Employee Benefit
11.024	190212	Unfunded Pension Exp-State	-	-				-				-	Employee Benefit
11.025	190213	SFAS 158 Def Tax Asset - Fed	-	-	-				-				Employee Benefit
11.026	190214	SFAS 158 Def Tax Asset - State	-	-	-				-				Employee Benefit
11.027	190215	Supplemental Pension Plan-Fed	-	-				-				-	Employee Benefit
11.028	190216	Supplemental Pension Plan-St	-	-				-				-	Employee Benefit
11.029	190221	Fas 106 Other Retire Ben-Fed	-	-	-				-				Employee Benefit
11.030	190222	Fas 106 Other Retire Ben-State	-	-	-				-				Employee Benefit
11.031	190241	Deferred Fuel/Gas-Fed	-	-	-				-				Production related.
11.032	190242	Deferred Fuel/Gas-St	-	-	-				-				Production related.
11.033	190251	Removal Cost - Fed	-	-			-				-		Net negative salvage is related to plant.
11.034	190252	Removal Cost - State	-	-			-				-		Net negative salvage is related to plant.
11.035	190261	Obsolete Inventory - Fed	-	-	-				-				Rounding
11.036	190307	Sale/Leaseback-Fed	-	-	-				-				Production related.
11.037	190308	Sale/Leaseback-State	-	-	-				-				Production related.
11.038	190311	Decommissioning-Fed	-	-	-				-				Nuclear plant related.
11.039	190312	Decommissioning-State	-	-	-				-				Nuclear plant related.

WP06 ADIT

Effective on: January 1, 2021

Entergy Louisiana, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
			Beginning of Year	End of Year									
11.040	190317	Fas 143 - Federal	-	-	-				-				Production related.
11.041	190318	Fas 143 - State	-	-	-				-				Production related.
11.042	190325	Litigation Settlement - Fed	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.043	190326	Litigation Settlement - State	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.044	190331	Accrued Medical Claims-Fed	-	-				-				-	Employee Benefit
11.045	190332	Accrued Medical Claims-State	-	-				-				-	Employee Benefit
11.046	190351	Uncollect Accts Reserve-Fed	-	-	-				-				uncollectible accounts.
11.047	190352	Uncollect Accts Reserve-St	-	-	-				-				uncollectible accounts.
11.048	190355	Restructuring StepUp Intan-Fed	-	-				-				-	Step up in tax basis of intangible plant.
11.049	190356	Restructuring StepUp Intang-St	-	-				-				-	Step up in tax basis of intangible plant.
11.050	190357	Restructuring Basis StepUp-Fed	-	-			-				-		Step up in tax basis of plant.
11.051	190358	Restructuring Basis Step Up-St	-	-			-				-		Step up in tax basis of plant.
11.052	190359	ACT 55 TPP 481a - Fed	-	-	-				-				Securitized Plant related.
11.053	190361	Nsep Expenses-Fed	-	-	-				-				
11.054	190362	Nsep Expenses-State	-	-	-				-				
11.055	190363	Basis Step Up - Fed	-	-			-				-		Business Combination of EGSL & ELL
11.056	190364	Basis Step Up - State	-	-			-				-		Business Combination of EGSL & ELL
11.057	190375	Regulatory Liability-Federal	-	-	-				-				Regulatory liability regarding retail costs.
11.058	190376	Regulatory Liability-State	-	-	-				-				Regulatory liability regarding retail costs.
11.059	190381	Partnership Income/Loss - Fed	-	-	-				-				Unregulated partnership interest.
11.060	190382	Partnership Income/Loss-State	-	-	-				-				Unregulated partnership interest.
11.061	190391	Contract Def Revenue-Fed	-	-	-				-				Deferred Revenue FERC account 242500
11.062	190392	Contract Def Revenue-State	-	-	-				-				Deferred Revenue FERC account 242500
11.063	190397	Def. Misc. Services - Fed	-	-	-				-				FERC Account 253017
11.064	190398	Def. Misc. Services - State	-	-	-				-				FERC Account 253018
11.065	190421	Environmental Reserve-Fed	-	-			-				-		FERC Accounts 228400 and 228403
11.066	190422	Environmental Reserve-State	-	-			-				-		FERC Accounts 228400 and 228403
11.067	190427	Mark to Market - Oth Contract - Fed	-	-	-				-				Mark to market of purchase power contracts
11.068	190428	Mark to Market - Oth Contract - State	-	-	-				-				Mark to market of purchase power contracts
11.069	190443	Waste Site Clean Up Costs Fed	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.070	190444	Waste Site Clean Up Cost State	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.071	190445	Waste Disposal Reserve - Fed	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.072	190446	Waste Disposal Reserve - State	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 253U09 & 253U25)
11.073	190451	Incentive-Fed	-	-	-				-				Employee Benefit
11.074	190452	Incentive-State	-	-	-				-				Employee Benefit
11.075	190519	Stock Options - Federal	-	-	-				-				Employee Benefit
11.076	190520	Stock Options - State	-	-	-				-				Employee Benefit
11.077	190523	Stock Options Exercised-Fed	-	-	-				-				Employee Benefit
11.078	190524	Stock Options Exerised-St	-	-	-				-				Employee Benefit
11.079	190525	Restricted Stock Awards-Fed	-	-	-				-				Employee Benefit
11.080	190526	Restricted Stock Awards-State	-	-	-				-				Employee Benefit
11.081	190531	Deferred Director'S Fees-Fed	-	-	-				-				Deferred directors compensation.
11.082	190532	Deferred Director'S Fees-St	-	-	-				-				Deferred directors compensation.
11.083	190561	Def Compensation - Fed	-	-			-				-		Employee Benefit
11.084	190562	Def Compensation - State	-	-			-				-		Employee Benefit
11.085	190603	Rate Refund-Federal	-	-	-				-				Rate Refund accts 1823IL, 229000, 242010, 253000, 253060
11.086	190604	Rate Refund-State	-	-	-				-				Rate Refund accts 1823IL, 229000, 242010, 253000, 253060
11.087	190609	Sale Of Epa Allowances - Fed	-	-	-				-				Production related.
11.088	190610	Sale Of Epa Allowances - St	-	-	-				-				Production related.
11.089	190611	Retention Accrual- Fed	-	-			-				-		Source Account 232RET

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For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
			Beginning of Year	End of Year									
11.090	190612	Retention Accrual-State	-	-				-				-	Source Account 232RET
11.091	190613	Severance Accrual - Federal	-	-				-				-	VSP (Severance)
11.092	190614	Severance Accrual - State	-	-				-				-	VSP (Severance)
11.093	190631	Outage Accrual-Fed	-	-	-				-				Nuclear Related
11.094	190632	Outage Accrual-State	-	-	-				-				Nuclear Related
11.095	190653	Retroact. Rate Red Cont - Fed	-	-	-				-				Abeyed River Bend
11.096	190654	Retroact. Rate Red Cont - St	-	-	-				-				Abeyed River Bend
11.097	190655	W/O-Plant - Fed	-	-	-				-				W3 SGR Disallowance
11.098	190656	W/O-Plant - St	-	-	-				-				W3 SGR Disallowance
11.099	190701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
11.100	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.101	190731	Adit Wholesale Fed	-	-			-				-		Wholesale
11.102	190732	Adit Wholesale Stat	-	-			-				-		Wholesale
11.103	190791	Tax Attribute-NOL/CR C/F-Fed	-	-	-				-				Not Applicable for Attachment O purposes. (9)
11.104	190792	Tax Attribute-NOL/CR C/F-St	-	-	-				-				Not Applicable for Attachment O purposes. (9)
11.105	190871	ADIT-NOL-SRLY/Dec Fed NonCur	-	-	-	-	-	-	-	-	-	-	(9)
11.106	190880	LA ADIT on Deferred FITD	-	-	-		-				-		ADIT for tax attributes left at old company
11.107	190881	ADIT-NOL C/F-TAP-FED - Current	-	-	-		-				-		Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.108	190882	Adit-Nol C/F - State-Current	-	-			-				-		State Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.109	190883	ADIT-Contribution C/F-TAP-FED	-	-	-				-				Charitable contributions deduction carried forward.
11.110	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-								-	Employee tax credit carryforwards.
11.111	190886	ADIT-AMT Cr C/F-TAP-Fed-NonCur	-	-			-				-		Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.112	190887	Fed Offset-St NonCur Carryover	-	-			-				-		Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.113	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.114	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.115	190986	ADIT-Contrib C/F St Non-Cur	-	-	-				-		-		Charitable contributions deduction carried forward.
11.116	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-				Other.
11.117		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
11.XXX		Additional Items As Applicable	-	-									
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 281 (amounts are entered as sign opposite of FF1 presentation)						-				-	Justification
17.01	281121	Start Up Costs-Fed	-	-	-				-				Production Related
17.02	281122	Start Up Costs-State	-	-	-				-				Production Related
17.03	281123	Start Up Costs-Fed-Retail	-	-	-				-				Production Related
17.04	281124	Start Up Costs-State-Retail	-	-	-				-				Production Related
17.05		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.XX		Additional Items As Applicable	-	-									
18													
19		Reference FF1 p.272.8.b & 273.8.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-281 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT-281 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 19 - Ln 20 + Ln 20.1
22													
23		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	282111	Liberalized Depreciation-Fed	-	-							-		Liberalized tax depreciation.
23.02	282112	Liberalized Deprec - State	-	-							-		Liberalized tax depreciation.
23.03	282116	Liberalized Deprec-State-Whlse	-	-							-		Liberalized tax depreciation.
23.04	282117	Section 481A Adj Fed	-	-							-		Liberalized tax depreciation.
23.05	282121	W3 Nuclear Plant Depr - Fed	-	-	-				-				Production related.
23.06	282122	W3 Nuclear Plant Depr-St	-	-	-				-				Production related.
23.07	282151	Pensions Capitalized - Fed	-	-			-				-		for tax.
23.08	282152	Pensions Capitalized - State	-	-							-		for tax.
23.09	282161	Taxes Capitalized - Fed	-	-							-		tax.
23.10	282162	Taxes Capitalized - State	-	-							-		tax.
23.11	282171	Interest Cap - Afdc - Fed	-	-							-		Plant related - account 432000
													WP06 ADIT

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For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	
1			Beginning of Year	End of Year									
23.12	282172	Interest Cap - Afdc - State	-	-			-				-		Plant related - account 432000
23.13	282185	Nonbase - Federal - Whlse	-	-			-				-		Plant basis difference.
23.14	282201	Nuclear Plant Deprec-Fed	-	-	-				-				Production related.
23.15	282204	Nuclear Plant Deprec-St-Retail	-	-	-				-				Production related.
23.16	282206	Nuclear Plant Deprec-St-Whsale	-	-	-				-				Production related.
23.17	282211	Nuclear Fuel - Federal	-	-	-				-				Production related.
23.18	282212	Nuclear Fuel - State	-	-	-				-				Production related.
23.19	282221	Fiber Optics-Fed	-	-				-				-	General Plant related
23.20	282222	Fiber Optics - State	-	-				-				-	General Plant related
23.21	282223	Repairs & Maint Exp - Federal	-	-			-				-		Plant basis difference.
23.22	282224	Repairs & Maint Exp - State	-	-			-				-		Plant basis difference.
23.23	282241	R&E Deduction - Fed	-	-	-				-				Nuclear plant related.
23.24	282242	R&E Deduction - St	-	-	-				-				Nuclear plant related.
23.25	282245	Warranty Expense - Federal	-	-			-				-		Plant basis difference.
23.26	282246	Warranty Expense - State	-	-			-				-		Plant basis difference.
23.27	282311	Int Inc Pol Control Bonds - Fed	-	-	-				-				Production Related
23.28	282312	Int Inc Pol Control Bonds - State	-	-					-				Production Related
23.29	282331	Misc Intangible Plant-Federal	-	-				-				-	Intangible Plant basis difference.
23.30	282332	Misc Intangible Plant-State	-	-				-				-	Intangible Plant basis difference.
23.31	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
23.32	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
23.33	282451	Contract Termination Costs-Fed	-	-	-				-				Production related.
23.34	282452	Contract Termination Costs-St	-	-	-				-				Production related.
23.35	282455	Business Dev Costs Cap- Fed	-	-					-				Production related.
23.36	282456	Business Dev Costs Cap- St	-	-	-				-				Production related.
23.37	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
23.38	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
23.39	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
23.40	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
23.41	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
23.42	282476	Contra Securitization - State	-	-	-				-				Securitized Plant Related.
23.43	282515	Spec Assigned-Fed Ws	-	-			-				-		Plant basis difference.
23.44	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
23.45	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
23.46	282535	Adl Straight Line-Fed Ws	-	-			-				-		Plant basis difference.
23.47	282543	Reg Asset-Spec Assign-Fed	-	-	-				-				Regulatory Asset
23.48	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.49	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.50	282713	Fas 109 Adj -Fed-Retail-Abeyed	-	-	-				-				FASB 109 is removed from filing.
23.51	282723	Fas 109 Adj -Fed-Retail-Disall	-	-	-				-				FASB 109 is removed from filing.
23.52	282733	Fas 109 Adj -State-Retail-Unire	-	-	-				-				FASB 109 is removed from filing.
23.53	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
23.54	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
23.55	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
23.56	282904	Units of Production Ded - St	-	-	-				-				Production related.
23.57	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
23.58	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
23.59	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
23.60	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
23.61	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
23.62	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
23.63	2823NW	New Nuclear-DIT	-	-	-				-				Nuclear
23.64		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.XX		Additional Items As Applicable	-	-									
24													
25		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
25.1		FERC Liberalized Depreciation Adjustment	-	-									Liberalized tax depreciation adjustment for FERC-only (7)
26		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
26.1		Other ADIT-282 Adjustments (8)	-	-					-	-	-	-	
27		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 25 + Ln 25.1 - Ln 26 + Ln 26.1
28													
29		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
29.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
29.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
29.03	283151	Regulatory Asset - Federal	-	-									Miscellaneous including Account 186
29.04	283152	Regulatory Asset - State	-	-	-				-				Miscellaneous including Account 186

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1					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission			Gas, Prod Or	Transmission			
					Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	
			Beginning of Year	End of Year									
29.05	283153	Reg Asset-LG3-Fed	-	-	-				-				Production related.
29.06	283154	Reg Asset-LG3-State	-	-	-				-				Production related.
29.07	283155	Reg Asset LG3 O/U-Fed	-	-	-				-				Production related.
29.08	283156	Reg Asset LG3 O/U-State	-	-	-				-				Production related.
29.09	283157	Regulatory Asset-MISO-Fed	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
29.10	283158	Regulatory Asset-MISO-State	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
29.11	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production related.
29.12	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production related.
29.13	283181	Maint/Refueling - Fed	-	-	-				-				Production related.
29.14	283182	Maint/Refueling - St	-	-	-				-				Production related.
29.15	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
29.16	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
29.17	283215	Pension - Federal	-	-	-			-	-			-	Employee Benefit
29.18	283216	Pension - State	-	-	-			-	-			-	Employee Benefit
29.19	283221	Bond Reacquisition Loss - Fed	-	-	-			-	-		-		to expense.
29.20	283222	Bond Reacquisition Loss - St	-	-	-			-	-		-		to expense.
29.21	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts
29.22	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts
29.23	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
29.24	283246	Distribution Maintenance - St	-	-	-				-				Miscellaneous including Account 186
29.25	283247	Transco Costs - Federal	-	-	-			-	-				Transmission related costs deducted as repairs for tax and capitalized for books.
29.26	283248	Transco Costs - State	-	-	-			-	-				Transmission related costs deducted as repairs for tax and capitalized for books.
29.27	283249	Deferred Storm Costs - Federal	-	-	-				-				128313 - Prefund prop ins escrw Gus/Ike
29.28	283250	Deferred Storm costs - State	-	-	-				-				128313 - Prefund prop ins escrw Gus/Ike
29.29	283261	Amort W-3 Design Basis - Fed	-	-	-				-				Nuclear
29.30	283262	Amort W-3 Design Basis - St	-	-	-				-				Nuclear
29.31	283273	Rider SCO - Federal	-	-	-				-				Storm Rider SCO (182)
29.32	283274	Rider SCO - State	-	-	-				-				Storm Rider SCO (182)
29.33	283301	Regulatory Asset-HCM-Fed	-	-	-				-				Account 1823HC - HCM Deferral
29.34	283302	Regulatory Asset-HCM-State	-	-	-				-				Account 1823HC - HCM Deferral
29.35	283303	Reg Asset-MISO Non Fuel-Fed	-	-	-				-				MISO cost deferral account 1823MN.
29.36	283304	Reg Asset-MISO Non Fuel-State	-	-	-				-				MISO cost deferral account 1823MN.
29.37	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous
29.38	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous
29.39	283349	Reg Asset-Storm Costs-Fed	-	-	-				-				Regulatory Asset
29.40	283350	Reg Asset-Storm Costs-State	-	-	-				-				Regulatory Asset
29.41	283361	Prepaid Expenses Federal	-	-	-			-	-		-		deducted for tax.
29.42	283362	Prepaid Expenses State	-	-	-			-	-		-		deducted for tax.
29.43	283371	Decon & Decomm Fund - Fed	-	-	-				-				Nuclear
29.44	283372	Decon & Decomm Fund - St	-	-	-				-				Nuclear
29.45	283401	Acc Dfit Turgen	-	-	-				-				Relates to Nelson 6 generator, included in rate basis
29.46	283402	Acc Dsit Turgen	-	-	-				-				Relates to Nelson 6 generator, included in rate basis
29.47	283411	Acc Dfit Gideon	-	-	-				-				RiverBend related
29.48	283412	Acc Dsit Gideon	-	-	-				-				RiverBend related
29.49	283457	Spindletop Capital Cost-Federa	-	-	-				-				Accounts 182348 & 253348-Current balance amt owed to ETI
29.50	283458	Spindletop Capital Cost-State	-	-	-				-				Accounts 182348 & 253348-Current balance amt owed to ETI
29.51	283471	Interest Cap-Fuel Burn-Fed	-	-	-				-				Nuclear plant related
29.52	283472	Interest Cap-Fuel Burn-State	-	-	-				-				Nuclear plant related
29.53	283535	Sgr Spur Capital Costs-Federal	-	-	-				-				Southern Gulf Railway
29.54	283536	Sgr Spur Capital Costs-State	-	-	-				-				Southern Gulf Railway
29.55	283537	Rb Litigation Settlement-Fed	-	-	-				-				Nuclear plant related
29.56	283538	Rb Litigation Settlement - Sta	-	-	-				-				Nuclear plant related
29.57	283561	Adit-Vidalia Contract - Fed	-	-	-				-				Mark to market of purchase power contracts.
29.58	283562	Adit-Vidalia Contract-State	-	-	-				-				Mark to market of purchase power contracts.
29.59	283565	Federal DIT LLC Formation	-	-	-				-				
29.60	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
29.61	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
29.62	283707	Fas 109 Adj-Retl Unregultd-Fed	-	-	-				-				FASB 109 is removed from filing.
29.63	283708	Fas 109 Adj-Retl Unregulatd-St	-	-	-				-				FASB 109 is removed from filing.

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					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
					Other Related	Only Related			Other Related	Only Related			
1													
29.64	283901	263A Method Change - Fed	-	-			-				-		Plant basis difference.
29.65	283902	263A Method Change - State	-	-			-				-		Plant basis difference.
29.66	283F48	FIN 48 adjustment	-	-	-				-				Nuclear related.
29.67		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
29.XX		Additional Items As Applicable	-	-									
30													
31		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 29 Subparts
32		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
32.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
33		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 31 - Ln 32 + Ln 32.1
34													
35		Instructions for Account 190, 281, 282, & 283											
36		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected											
37		2. ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected											
38		3. ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected											
39		4. ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected											
40		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded											
41		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.											
42		7. A supporting work paper with additional detail for this value will be provided.											
43		8. A supporting work paper with additional detail for this value will be provided.											
44		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.											

Entergy Louisiana, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) p.227.8.b (BOY); p.227.8.c (EOY)
- (2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)
- (3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Louisiana, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165222: Toledo Bend Power Account		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165408: Pp Taxes - Gas Safety Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165506: Prepaid Dues - INPO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165507: Prepaid Dues - Nuc Energy Inst		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165508: Prepaid Fees - FEMA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165730: Pp Tax-Lic-Occup		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	165SAI: PrePaid Designated Serv-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	165U39: Prepaid Life Insurance Kidco		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165100: Prepaid Insurance		-			-										
7.03	165222: Toledo Bend Power Account		-	-												
7.04	165400: Prepaid Ins Directors&Officers		-				-									
7.05	165408: Pp Taxes - Gas Safety Fee		-	-												
7.06	165506: Prepaid Dues - INPO		-	-												
7.07	165507: Prepaid Dues - Nuc Energy Inst		-	-												
7.08	165508: Prepaid Fees - FEMA		-	-												
7.09	165510: Prepaid Dues to EEI		-				-									
7.10	165520: Ad Valorem Taxes		-			-										
7.11	165603: PPD IQNavigator, Inc		-				-									
7.12	165730: Pp Tax-Lic-Occup		-	-												
7.13	165RNT: Prepaid Rent Expense		-	-												
7.14	165SAI: PrePaid Designated Serv-SAIC		-				-									
7.15	165U39: Prepaid Life Insurance Kidco		-				-									
7.16	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Louisiana, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Louisiana, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts 906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Louisiana, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Louisiana, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOI, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Louisiana, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
				Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1	Taxes Other Than Income	Amount	Other (1)(2)(3)				
1.01	Federal Income Taxes	-	-				
1.02	FICA	-	-			-	
1.03	Federal Unemployment Tax	-	-			-	
1.04	Federal Excise Tax	-	-		-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-	-			-	
1.07	Inspection & Supervision Fee	-	-		-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Occupational License	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-	-		-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-	-		-		
1.16	Non Income Taxes	-	-		-		
1.17	Payroll Loading	-	-				
1.18	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-	-			-	
1.19	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-	-		-		
1.20	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-	-		-		
1.21	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-	-		-		
1.22	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-	-		-		
1.23	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-	-		-		
1.25	Entergy Services, Inc. Income Taxes	-	-				
1.26	Pipeline Safety Inspect Fee	-	-				
1.27	State and Local Use Taxes	-	-		-		
1.28	Corporate Franchise Tax	-	-		-		
1.29	Additional Items As Applicable	-	-				
....	Additional Items As Applicable	-	-				
1.XX	Additional Items As Applicable	-	-				
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Louisiana, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c	-	-	-	-	-	-	-
41	Subsidiary Earnings								
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Louisiana, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L2						-	
25									
26	<u>Preferred Stock & Dividend</u>								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	<u>Common Stock</u>								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c	-	-	-	-	-	-	-
41	Subsidiary Earnings								
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Louisiana, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D Beginning of Year	E End of Year	F Average
1						
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
6	Asset Location	Related	Group	Beginning of Year	End of Year	Average
6.001	Lg-Snake Farm-Orleans Airline - TLA - ELI - 0187	LPL - 0549		-	-	-
6.002	Norco (North) 115Kv Sub - TSL - ELI - 0549	LPL - 0549		-	-	-
6.003	Amite-Bogalusa - TLA - ELI - 0114	LPL - 0562		-	-	-
6.004	Bogalusa (Camelia) 115Kv Sub - TSL - ELI - 0562	LPL - 0562		-	-	-
6.005	Port Nickel-Carisle 115kv - TLA - ELI - 0168	LPL - 0608		-	-	-
6.006	Port Nickel 115Kv Sub - TSL - ELI - 0608	LPL - 0608		-	-	-
6.007	Waterford 230Kv Sub - TSL - ELI - 0627	LPL - 0627		-	-	-
6.008	Lg-Bayou Steel - TLA - ELI - 0240	LPL - 0240		-	-	-
6.009	Winnfield-Hodge - TLA - ELI - 0112	LPL - 0426		-	-	-
6.010	Jonesboro 115Kv Sub - TSL - ELI - 0426	LPL - 0426		-	-	-
6.011	Vienna-Ruston - TLA - ELI - 0173	LPL - 0173		-	-	-
6.012	Clovelly-Loop - TLA - ELI - 0236	LPL - 0236		-	-	-
6.013	Alliance to Happy Jack 115kV Transmission Line - TLA - ELI - 0268	LPL - 0408		-	-	-
6.014	Happy Jack 115kV Substation - TSL - ELI - 0408	LPL - 0408		-	-	-
6.015	Minden-La Ordinance Plant - TLA - ELI - 0138	LPL - 0425		-	-	-
6.016	La Ordinance Plant 115Kv Sub - TSL - ELI - 0425	LPL - 0425		-	-	-
6.017	Sarepta-Cullen - TLA - ELI - 0132	LPL - 0453		-	-	-
6.018	Internatl Paper Co 115Kv Sub - TSL - ELI - 0453	LPL - 0453		-	-	-
6.019	Monroe 69Kv System - TLA - ELI - 0225	LPL - 0481		-	-	-
6.020	Buckhorn 69Kv Sub - TSL - ELI - 0481	LPL - 0481		-	-	-
6.021	Jena-Midway - TLA - ELI - 0165	LPL - 0486		-	-	-
6.022	Midway 115Kv Sub - TSL - ELI - 0486	LPL - 0486		-	-	-
6.023	Sorrento-Burnside - TLA - ELI - 0152	LPL - 0539		-	-	-
6.024	Burnside 115Kv Sub - TSL - ELI - 0539	LPL - 0539		-	-	-
6.025	Leeville-Caminada - TLA - ELI - 0169	LPL - 0169		-	-	-
6.026	Alliance-Buras - TLA - ELI - 0234	LPL - 0234		-	-	-
6.027	Grand Isle 34.5Kv Sub - TSL - ELI - 0654	LPL - 0654		-	-	-
6.028	Venice 34.5Kv Sub (Inactive) - DSL - ELI - 6824	LPL - 6824		-	-	-
6.029	Poydras-Yscloskey (Inactive) - TLA - ELI - 0167	LPL - 0167		-	-	-
6.030	Ninemile Point Generator #6: 115kV (Ln.305) Circuit 6A & 6B - TLA - ELL - 0305	ELL - 0305		-	-	-
6.031	Ninemile Point Generator #6: 230kV (Ln.306) Circuit 6C - TLA - ELL - 0306	ELL - 0306		-	-	-
6.032	Seventy Second Substation - TSL - EGSI - 37008	GSU - 37008		-	-	-
6.033	Jaguar To Mickens 69Kv Ln - TLA - EGSI - 67370	GSU - 37008		-	-	-
6.034	Baker Substation - TSL - EGSI - 37030	GSU - 37030		-	-	-
6.035	Maurice Substation - TSL - EGSI - 38019	GSU - 38019		-	-	-
6.036	Ford Substation - TSL - EGSI - 38148	GSU - 38148		-	-	-
6.037	East Broad To Lake 69Kv Ln - TLA - EGSI - 67624	GSU - 38148		-	-	-
6.038	Lone Star - TSL - EGSI - 38174	GSU - 38174		-	-	-
6.039	Line #15 To Lone Star Cement 6 - TLA - EGSI - 67293R	GSU - 38174		-	-	-
6.040	Carlin Trans. Metering Sub-Lak - TSL - EGSI - 28284	GSU - 28284		-	-	-
6.041	Line #280 To Texas Erath 69Kv - TLA - EGSI - 67281R	GSU - 28284		-	-	-
6.042	Duson Substation - TSL - EGSI - 38024	GSU - 38024		-	-	-
6.043	Dixie Suplhur Substation - TSL - EGSI - 38056	GSU - 38056		-	-	-
6.044	Line #630 To Hillebrandt 69Kv - TLA - EGSI - 67231R	GSU - 38056		-	-	-
6.045	Parks Substation - TSL - EGSI - 38062	GSU - 38062		-	-	-
6.046	Cecelia To Moril 69Kv Ln - TLA - EGSI - 67625	GSU - 38062		-	-	-
6.047	St Martinville Substation - TSL - EGSI - 38076	GSU - 38076		-	-	-
6.048	Line #220 To St Martinville 69 - TLA - EGSI - 67294	GSU - 38076		-	-	-
6.049	Colonial L C Substation - TSL - EGSI - 38078	GSU - 38078		-	-	-
6.050	Line #285-Colonial Lake Charle - TLA - EGSI - 67633R	GSU - 38078		-	-	-
6.051	Maplewood Substation - TSL - EGSI - 38087	GSU - 38087		-	-	-
6.052	Sulphur Switching To Mossville - TLA - EGSI - 67227	GSU - 38087		-	-	-
6.053	Air Force Base - TSL - EGSI - 38100	GSU - 38100		-	-	-
6.054	Chlomal To Smith 69Kv Ln - TLA - EGSI - 67278	GSU - 38100		-	-	-
6.055	Egan Substation - TSL - EGSI - 38181	GSU - 38181		-	-	-
6.056	Jennings To Scott 69Kv Ln - TLA - EGSI - 67018	GSU - 38181		-	-	-
6.057	Line #623 To Alligator 69Kv Ln - TLA - EGSI - 67208	GSU - 38211		-	-	-
6.058	Pci To Hercules #2 69Kv Ln - TLA - EGSI - 67284	GSU - 38305		-	-	-
6.059	Port Barre Substation - TSL - EGSI - 38044	GSU - 38044		-	-	-
6.060	Line #637 To Ort Barre 69Kv Ln - TLA - EGSI - 67632R	GSU - 38044		-	-	-
6.061	Colonial Springs - TSL - EGSI - 38123	GSU - 38123		-	-	-
6.062	Line #641 To Colonial Springs - TLA - EGSI - 64642R	GSU - 38123		-	-	-
6.063	Butadiene To Cities Service 69 - TLA - EGSI - 67291R	GSU - 38193		-	-	-
6.064	Expline Substation - TSL - EGSI - 38210	GSU - 38210		-	-	-
6.065	Line #292 To Expline 69Kv Ln - TLA - EGSI - 67285	GSU - 38210		-	-	-
6.066	Sweet Crude Substation - TSL - EGSI - 38300	GSU - 38300		-	-	-
6.067	Line #292 To Sweet Crude Sub 6 - TLA - EGSI - 67238R	GSU - 38300		-	-	-
6.068	Sidco Substation - TSL - EGSI - 37166	GSU - 37166		-	-	-
6.069	Line #739 To Sidco 69Kv Ln - TLA - EGSI - 67725R	GSU - 37166		-	-	-
6.070	Gillis Gas - TSL - EGSI - 38264	GSU - 38264		-	-	-
6.071	Line #602 To Gillis Gas 69Kv L - TLA - EGSI - 67673R	GSU - 38264		-	-	-
6.072	Plantation Pipe Line - TSL - EGSI - 38311	GSU - 38311		-	-	-
6.073	Starhill Substation - TSL - EGSI - 37091	GSU - 37091		-	-	-

Entergy Louisiana, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D Beginning of Year	E End of Year	F Average
1						
6.074	Line #368 To Starhill 138Kv Ln - TLA - EGSI - 64338R	GSU - 37091		-	-	-
6.075	Grant Substation - TSL - EGSI - 37199	GSU - 37199		-	-	-
6.076	Line #723 To Grant 69Kv Ln - TLA - EGSI - 67724R	GSU - 37199		-	-	-
6.077	Interstate Pipe Line Substatio - TSL - EGSI - 38021	GSU - 38021		-	-	-
6.078	Line #216 To Interstate Pipeli - TLA - EGSI - 67622R	GSU - 38021		-	-	-
6.079	Iowa Substation - TSL - EGSI - 38093	GSU - 38093		-	-	-
6.080	Line 288-La - TLA - EGSI - 67288	GSU - 38093		-	-	-
6.081	Cokhan Substation - TSL - EGSI - 38118	GSU - 38118		-	-	-
6.082	Line #282 To Cokhan 69Kv Ln - TLA - EGSI - 67655R	GSU - 38118		-	-	-
6.083	Dixie Breaux Substation - TSL - EGSI - 38054	GSU - 38054		-	-	-
6.084	Line #259 To Dixie Breaux 69Kv - TLA - EGSI - 67626R	GSU - 38054		-	-	-
6.085	Angola Substation - TSL - EGSI - 37018	GSU - 37018		-	-	-
6.086	Francis To Angola 69Kv Ln - TLA - EGSI - 67386R	GSU - 37018		-	-	-
6.087	Salt Dome Substation - TSL - EGSI - 37019	GSU - 37019		-	-	-
6.088	Line #739 To Salt Dome 69Kv Ln - TLA - EGSI - 67310R	GSU - 37019		-	-	-
6.089	Dixie Baker Substation - TSL - EGSI - 37028	GSU - 37028		-	-	-
6.090	Blount To Zachary 69Kv Ln - TLA - EGSI - 67332	GSU - 37028		-	-	-
6.091	Colfel Substation - TSL - EGSI - 37085	GSU - 37085		-	-	-
6.092	Coly To Colfel 230Kv Ln - TLA - EGSI - 62747	GSU - 37085		-	-	-
6.093	Fairground Substation - TSL - EGSI - 37185	GSU - 37185		-	-	-
6.094	Coly To Fairground 69Kv Ln - TLA - EGSI - 67360R	GSU - 37185		-	-	-
6.095	Nesser Substation - TSL - EGSI - 37188	GSU - 37188		-	-	-
6.096	Nesser To Line #399 69Kv Ln - TLA - EGSI - 67372R	GSU - 37188		-	-	-
6.097	Pam Substation - TSL - EGSI - 37228	GSU - 37228		-	-	-
6.098	Line #739 To Pam 69Kv Ln - TLA - EGSI - 67349R	GSU - 37228		-	-	-
6.099	Church Substation - TSL - EGSI - 38006	GSU - 38006		-	-	-
6.100	Jennings To Church 69Kv Ln - TLA - EGSI - 67611R	GSU - 38006		-	-	-
6.101	Estherwood Substation - TSL - EGSI - 38046	GSU - 38046		-	-	-
6.102	Line #18 To Estherwood 69Kv Ln - TLA - EGSI - 67045R	GSU - 38046		-	-	-
6.103	Texas Erath Substation - TSL - EGSI - 38058	GSU - 38058		-	-	-
6.104	Barnett Oil Mill Substation - TSL - EGSI - 38059	GSU - 38059		-	-	-
6.105	Line #217 To Barnet Oil Mill 6 - TLA - EGSI - 67658	GSU - 38059		-	-	-
6.106	Gulf Krotz Substation - TSL - EGSI - 38064	GSU - 38064		-	-	-
6.107	Champagne To Str #294 69Kv Ln - TLA - EGSI - 67612	GSU - 38064		-	-	-
6.108	Line #216 To Gulk Krotz 69Kv L - TLA - EGSI - 67689R	GSU - 38064		-	-	-
6.109	Dischler Substation - TSL - EGSI - 38065	GSU - 38065		-	-	-
6.110	Line #18 To Dischler 69Kv Ln - TLA - EGSI - 67212R	GSU - 38065		-	-	-
6.111	Jungle Gardens Substation - TSL - EGSI - 38074	GSU - 38074		-	-	-
6.112	Line #224 To Jungle Gardens 69 - TLA - EGSI - 67635R	GSU - 38074		-	-	-
6.113	Colonial Welsh Substation - TSL - EGSI - 38122	GSU - 38122		-	-	-
6.114	Line #298 To Colonial Welsh 13 - TLA - EGSI - 64640R	GSU - 38122		-	-	-
6.115	Averico Substation - TSL - EGSI - 38129	GSU - 38129		-	-	-
6.116	Line #249 To Averico 69Kv Ln - TLA - EGSI - 67645	GSU - 38129		-	-	-
6.117	Ellis Substation - TSL - EGSI - 38176	GSU - 38176		-	-	-
6.118	Line #18 To Ellis 69Kv Ln - TLA - EGSI - 67662R	GSU - 38176		-	-	-
6.119	International Substation - TSL - EGSI - 38202	GSU - 38202		-	-	-
6.120	Mobil To International 69Kv Ln - TLA - EGSI - 67224R	GSU - 38202		-	-	-
6.121	Mermentau Sub - TSL - EGSI - 38223	GSU - 38223		-	-	-
6.122	Opel Substation - TSL - EGSI - 38205	GSU - 38205		-	-	-
6.123	Sunset To Champagne 69Kv Ln - TLA - EGSI - 67217	GSU - 38205		-	-	-
6.124	Brittany - Westlake #1 230Kv Line (Ln. 239) - TLA - EGSL - 62239	EGSL - 62239		-	-	-
6.125	Brittany - Westlake #2 230Kv Line (Ln. 246) - TLA - EGSL - 62246	EGSL - 62246		-	-	-
6.126	Brittany - Westlake #3 230Kv Line (Ln. 261) - TLA - EGSL - 62261	EGSL - 62261		-	-	-
6.127	Additional Items As Applicable			-	-	-
6.128	Additional Items As Applicable			-	-	-
6.129	Additional Items As Applicable			-	-	-
6.129	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XXX	Additional Items As Applicable			-	-	-
7	Total			-	-	-

Notes:

- (1) Reference Appendix A Note M

Entergy Louisiana, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Acadia Block 2 Unit ELL - 0751	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Calcasieu Generation Facility Common - CGC - EGSI - 0150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Calcasieu Generation Facility Unit 1 - CG1 - EGSI - 0151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Calcasieu Generation Facility Unit 2 - CG2 - EGSI - 0152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Ouachita Plant Unit 3 - Prod. Other - EGSL - 1503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Acadia 138kV Switching Station - TSL - ELI - C205	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Acadia-Richard 138kV L3 - TLA - ELI - 0303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.3	Acadia-Richard 138kV L4 - TLA - ELI - 0304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.4	Ouachita 500KV Switch Yard-EAI-LA - 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Louisiana, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other		Distribution	Generation
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-			-	-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Transmission	Rev Credits	Network Rev (2)	Labor	Other	
6.01	456000: Other Electric Revenues	-					-	
6.02	456001: Fees-Gustav/Ike Securitization	-					-	
6.03	456002: Distribution Substation Svc.	-					-	
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-					-	
6.05	456010: Misc Rec - Ouachita Upgrades	-					-	
6.06	4560MS: Third Party Sales of Inventory	-					-	
6.07	456100: Miscellaneous Revenue	-					-	
6.08	456101: Side Lights	-					-	
6.09	456102: Gia Annual Fees	-					-	
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmisn Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-					-	
6.14	456108: Schdlg Syst Control & Dispatch	-					-	
6.15	456110: Ar Gross Receipts Tax	-					-	
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-					-	
6.20	456118: Spinning Reserve Ptp Tran Rev	-					-	
6.21	456119: Suppl Reserve Ptp Tran Rev	-					-	
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-					-	
6.24	456136 - Short Term Firm Transm Revenue	-	-					
6.25	456137 - Long Term Firm Transm Revenue	-		-				
6.26	456138 - Non Firm Transm Revenue	-	-					
6.27	456139: MISO Sch 9 Network	-		-				MISO Schedule
6.28	456141: MISO Sch 41 Stm Securitization	-					-	42a 42b
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-					-	-
6.30	456147: MISO Sch47 Transition Cost Rec	-					-	
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-					-	
6.33	456200: Unbilled Revenue	-					-	
6.34	456300: Unbilled Revenue-Wholesale	-					-	
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-					-	
6.37	456500: Other Elec Rev - Discounts	-					-	
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable	-					-	
....	Additional Items As Applicable	-						
6.XX	Additional Items As Applicable	-						
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes: Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.

- (1) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (2) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (3) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix
- (4) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Louisiana, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
	Utility Account and Description	Rate	Expense
1			
2	General Plant		
2.01	389_1_ Land	0.00%	-
2.02	390_0_ Structures & Improvements	1.48%	-
2.03	391_1_ Office Furn & Equip	6.67%	-
2.04	391_2_ Information Systems	20.32%	-
2.05	391_3_ Data Handling Equipment	6.67%	-
2.06	392_0_ Transportation Equipment	12.00%	-
2.07	393_0_ Stores Equipment	6.67%	-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_ Laboratory Equipment	10.00%	-
2.10	396_0_ Power Operated Equipment	6.67%	-
2.11	397_1_ Misc. Comm Equip	10.00%	-
2.12	397_2_ Comm & Microwave Equip	6.67%	-
2.13	398_0_ Miscellaneous Equipment	10.00%	-
2.14	399_0_ Other Tangible Property	10.00%	-
2.15	Total General Plant		-
3			
4	Intangibles		
4.01	301-Organization (5 year life)	20.00%	-
4.02	302-Franchises and Consents (5 year life)		
4.03	302-Franchises and Consents (30 year life)		
4.04	302-Franchises and Consents (50 year life)		
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.09	303-Miscellaneous Intangible Plant (30 year life) (2)	2.92% / 3.00%	-
4.10	303-Miscellaneous Intangible Plant (40 year life) (3)	2.44% / 2.47% / 2.50%	-
4.11	Total Intangibles		-
5			
6	Transmission		
6.01	350_1_ Land	0.00%	-
6.02	350_2_ Land Rights - High Voltage	1.17%	-
6.03	350_3_ Land Rights - Low Voltage	1.17%	-
6.04	352_0_ Structure & Improvements	1.35%	-
6.05	353_0_ Stn Eqpt-Trans	1.55%	-
6.06	354_0_ Twrs & Fxtrs-Trans	1.86%	-
6.07	355_0_ Poles & Fxtrs -Trans	2.17%	-
6.08	356_1_ Overhd Cond & Devices	1.85%	-
6.09	356_2_ Overhd Cond & Devs - Dmgs	1.85%	-
6.10	356_3_ Overhd Cond & Dev - Clr&Gra	1.85%	-
6.11	357_0_ Undergrnd Conduit-Trans	1.64%	-
6.12	358_0_ Undergrnd Cond&Devices	1.63%	-
6.13	359_0_ Roads & Trails - Trans	1.39%	-
6.14	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.
- (3) The 303-Miscellaneous Intangible Plant (40 year life) category reflects amortization periods ranging from 39.83 to 41 years.

Entergy Louisiana, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ELTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	AEP	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	AEP MINDEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	CLECO NORTHLAKE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	CLECO VALLEY	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	EWOM/SRMPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.06	LAGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.07	DEMCO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.08	LEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.09	RUSTON	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10	CLECO ABBEVILLE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.11	CLECO STMVL	-	-	-	-	-	-	-	-	-	-	-	-	-
8.12	LAGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.13	DEMCO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.14	LEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.15	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ELMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	ELTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
22	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as applicable or needed.
- (8) Sum (Ln 20 + 22)

Entergy Louisiana, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Louisiana, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C C3 = C1-C2	D	E	F F3 = F1-F2	G G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss plus Amount Recognized as AOCI (before tax), Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C C7 = C5-C6	D	E	F F7 = F5-F6	G G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) plus Accumulated Other Comprehensive Income and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Louisiana, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Louisiana, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F	G					J	
		Current Year	Project Costs		Deferral	Adjustment				Deferral Amortization		Adjustment	
	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)			FERC	Retail	Total	
1.01	143983	-	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-	-
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-	-
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)						-						

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Louisiana, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
1.34	931 - Rents	-	-	-
1.35	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Louisiana, LLC
Attachment O

WP AJ3 - Human Capital Management Retail Deferral & Amortization (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	C + D E	B + E F
				Amortization (3)		
1	Account	Deferral (3)	Year 1 (3)	Year 2 (3)	Total	Total Adjustment
1.01	407348 - Regulatory Debits	-	-	-	-	-
1.02	408110 - Employment Taxes	-	-	-	-	-
1.02	500000 - Steam Oper Super & Engineering	-	-	-	-	-
1.03	506000 - Steam Misc Expenses	-	-	-	-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-	-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-	-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-	-	-
1.07	549000 - Other Power Misc Expenses	-	-	-	-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-	-	-
1.09	566000 - Transm Misc Expenses	-	-	-	-	-
1.10	569000 - Transm Maint of Structures	-	-	-	-	-
1.11	573000 - Transm Maint of Misc Plant	-	-	-	-	-
1.12	580000 - Distrib Oper Super & Engineering	-	-	-	-	-
1.13	586000 - Distrib Meter Expenses	-	-	-	-	-
1.14	588000 - Distrib Misc Expenses	-	-	-	-	-
1.15	907000 - Customer Serv Oper Super	-	-	-	-	-
1.16	913000 - Customer Serv Adver Expense	-	-	-	-	-
1.17	920000 - Adm & General Salaries	-	-	-	-	-
1.18	921000 - Office Supplies And Expenses	-	-	-	-	-
1.19	923000 - Outside Services Employed	-	-	-	-	-
1.20	926000 - Employee Pension & Benefits	-	-	-	-	-
1.21	931000 - Rents	-	-	-	-	-
1.22	935000 - Maint of General Plant	-	-	-	-	-
2	Total (Sum of Line 1 Subparts)	-	-	-	-	-
3						
4	Account 561					
5	A/C 5611 to 5613					-
6	A/C 5614 to 5618					-
7	Total Lines 5 + 6	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-
9	Total Transmission Sum of (Line 7 & 8)	-	-	-	-	-
10						
11	Summary					
12	Other Accounts Not Included Below	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)				-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)				-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)				-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-
22	Total Sum of (Line 12 to Line 21)	-	-	-	-	-
23						
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)				-	

Notes:

- (1) The deferral only includes incremental, non-payroll costs.
- (2) This is a retail-only deferral reflected on the Company's books and in FERC Form 1. For FERC purposes, deferral amounts and amortization amounts are reversed in the year in which they occurred.
- (3) Reversal of deferrals not approved by FERC are entered as positive amounts so that the full amount of the deferral is reflected in the True-up Year values. True-up Year amortizations of deferrals not approved by FERC are entered as negative amounts to decrease O&M.

Entergy Louisiana, LLC
WP AJ4 - EGSL & ELL Merger Costs (1) (2)
For the 12 Months Ended 12/31/2014

Ln	A	B	C	D	E	B + C + D + E F
	Account	Nonpayroll Costs	Payroll Costs	Deferral	Def Amort	Total Adjustment
1						
1.01	163000	-	-	-	-	-
1.02	184001	-	-	-	-	-
1.03	4031AM	-	-	-	-	-
1.04	408110	-	-	-	-	-
1.05	417100	-	-	-	-	-
1.06	500000	-	-	-	-	-
1.07	506000	-	-	-	-	-
1.08	556000	-	-	-	-	-
1.09	557000	-	-	-	-	-
1.10	560000	-	-	-	-	-
1.11	561200	-	-	-	-	-
1.12	561500	-	-	-	-	-
1.13	566000	-	-	-	-	-
1.14	568000	-	-	-	-	-
1.15	580000	-	-	-	-	-
1.16	586000	-	-	-	-	-
1.17	588000	-	-	-	-	-
1.18	592000	-	-	-	-	-
1.19	903001	-	-	-	-	-
1.20	903002	-	-	-	-	-
1.21	907000	-	-	-	-	-
1.22	909000	-	-	-	-	-
1.23	913000	-	-	-	-	-
1.24	920000	-	-	-	-	-
1.25	921000	-	-	-	-	-
1.26	923000	-	-	-	-	-
1.27	926000	-	-	-	-	-
1.28	928000	-	-	-	-	-
1.29	930200	-	-	-	-	-
2	Total Sum Line 1 Subparts	-	-	-	-	-
3						
4	Account 561					
5	A/C 5611 to 5613	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-	-	-
8	Transmission O&M Excluding Acct 561 (Accts 560 through 574)	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-
10						
11	Summary					
12	Other Accounts Not Included Below	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-
22	Total Sum Line 1 Subparts	-	-	-	-	-
23						
24	Payroll O&M Excl A&G Sum (Ln 12 Thru Ln 20)	-	-	-	-	-

Note:

- (1) Entergy is not seeking recovery at FERC of the EGSL and ELL merger expenses that are included in FERC Form 1.
- (2) Positive values above result in decreases to O&M expense. Similarly, negative amounts are increases to O&M expense.

Entergy Louisiana, LLC
WP AJ5 - Acadia PB2 Deferral Amortization (1)
For the 12 Months Ended 12/31/2014

Ln	A	B	C	B + C D
1	Account	Deferral (3)	Amortization (3)	Total Adjustment
1.01	407348 - Regulatory Debits	-	-	-
1.02	408110 - Employment Taxes	-	-	-
1.02	500000 - Oper Supervision & Engineerin	-	-	-
1.03	506000 - Misc Steam Power Expenses	-	-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-
1.07	549000 - Other Power Misc Expenses	-	-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-
1.09	566000 - Misc. Transmission Expenses	-	-	-
1.10	568000 - Maint. Supervision & Engineer	-	-	-
1.11	569000 - Transm Maint of Structures	-	-	-
1.12	573000 - Transm Maint of Misc Plant	-	-	-
1.13	580000 - Operation Supervision&Enginee	-	-	-
1.14	586000 - Meter Expenses	-	-	-
1.15	588000 - Misc Distribution Expense	-	-	-
1.16	907000 - Supervision	-	-	-
1.17	913000 - Customer Serv Adver Expense	-	-	-
1.18	920000 - Adm & General Salaries	-	-	-
1.19	921000 - Office Supplies And Expenses	-	-	-
1.20	923000 - Outside Services Employed	-	-	-
1.21	926000 - Employee Pension & Benefits	-	-	-
1.22	931000 - Rents	-	-	-
1.23	935000 - Maint of General Plant	-	-	-
2	Total (Sum of Line 1 Subparts)	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Lines 5 + 6	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-
9	Total Transmission O&M Add sum of line numbers	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total All Add sum of line numbers	-	-	-

Note:

- (1) Reversal of the retail deferral and amortization expenses for transmission improvements associated with Acadia PB2.

Entergy Louisiana, LLC
WP AJ6 - ELL General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$132,845,637.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Mississippi, LLC
Projected Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-		-
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-	-	-
	Reserved for Future Use (1)	\$			
17	Reserved for Future Use (1)	-			
18	Reserved for Future Use (1)	-			
19	Reserved for Future Use (1)	-			
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.000%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.000%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.000%
30	Total	(Sum of Lines 27 to 29)	-		0.000%
					= R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	-
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
Line No.		Source	Company Total	Allocator	Transmission Net (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE				
1	Production	WP04 PIS Line 18 Column C	-	NA	
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-
3	Distribution	WP04 PIS Line 18 Column I	-	NA	
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-
5	Reserved for Future Use (1)				
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-		-
	ACCUMULATED DEPRECIATION				
7	Production	WP04 PIS Line 37 Column C	-	NA	
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-
8a	Transmission - Capital Additions				
9	Distribution	WP04 PIS Line 37 Column I	-	NA	
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-
11	Reserved for Future Use (1)				
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-		-
	NET PLANT IN SERVICE				
13	Production	(Line 1 - Line 7)	-		
14	Transmission	(Line 2 - Line 8)	-		-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-		-
15	Distribution	(Line 3 - Line 9)	-		
16	General & Intangible	(Line 4 - Line 10)	-		-
17	Reserved for Future Use (1)				
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-		-
18a	Reserved for Future Use (1)				
	ADJUSTMENTS TO RATE BASE				
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000
20	Reserved for Future Use (1)				
21	Reserved for Future Use (1)				
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000
23	Reserved for Future Use (1)				
23a	Reserved for Future Use (1)				
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-		-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-
	WORKING CAPITAL				
26	Reserved for Future Use (1)				
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-		-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.								
TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total Transmission plant	Appendix A Line 170 True-up Column					-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column					-	
3	Reserved for Future Use (1)							
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)					-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)				TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation			
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-			
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-			
14	Reserved for Future Use (1)							
15	Reserved for Future Use (1)							
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-					
	Reserved for Future Use (1)		\$					
17	Reserved for Future Use (1)		-					
18	Reserved for Future Use (1)		-					
19	Reserved for Future Use (1)		-					
20	Total	(Sum of Line 17 to Line 19)	-					
21 - 26 RETURN (R)								
			\$	%	Cost	Weighted		
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%	=	WCLTD
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%		
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%		
30	Total	(Sum of Lines 27 to 29)	-			0.000%	=	R
REVENUE CREDITS								
ACCOUNT 447 (SALES FOR RESALE)								
31	Reserved for Future Use (1)							
32	Reserved for Future Use (1)							
33	Total	(Sum of Line 31 + Line 32)						
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column						
Account 456.1 Other Electric Revenues								
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column						
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column						
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column						
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column						
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)						
INCOME TAX RATES								
38	FIT =	Appendix A Line 147 True-up Column	0.00%					
39	SIT=	Appendix A Line 148 True-up Column	0.00%	(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%	(% of FIT deductible for state purposes)				

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Allocators							
(Note Y)							
Wages & Salary Allocation Factor							
1	Transmission Wages Expense			WP03 W&S Line 2 Column B	-	-	
2	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C	-	-	
3	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-	
4	Total Wages Expense			WP03 W&S Line 5 Column B	-	-	
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-	
6	Net Wages Expense			(Line 4 + Line 5)	-	-	
7	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-	
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-	
9	Net A&G Wages Expense			(Line 7 + Line 8)	-	-	
10	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-	
11	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%	
Plant Allocation Factors							
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-	
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-	
14	Net Electric Plant			(Line 12 - Line 13)	-	-	
15	TOTAL Plant In Service - Transmission			(Line 27)	-	-	
16	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%	
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-	
18	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%	
Plant Calculations							
Plant In Service							
19	Transmission Plant in Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-	
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-	
21	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-	
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-	
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-	
24	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-	
25	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-	
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-	
Accumulated Depreciation							
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-	
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-	
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-	
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-	
32	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-	
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-	
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-	
Adjustments To Rate Base							
ADIT							
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-	
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-	
38	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%	
39	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-	
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-	
41	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
42	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-	
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-	
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-	
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-	
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-	
47	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%	
48	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-	
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-	
50	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
51	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-	
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-	
Materials and Supplies							

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P	-	-
54	Undistributed Stores Expense			(Notes A & KK)	WP07 M&S Line 3 Column P	-	-
55	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
56	Total Transmission Allocated				(Line 54 * Line 55)	-	-
57	Total Materials & Supplies Allocated to Transmission				(Line 56 + Line 53)	-	-
Prepayments							
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E	-	-
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F	-	-
60	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
61	Total Transmission Allocated Plant				(Line 59 * Line 60)	-	-
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G	-	-
63	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
64	Total Transmission Allocated Labor				(Line 62 * Line 63)	-	-
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)	-	-
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N	-	-
Cash Working Capital							
67	Operation & Maintenance Expense				(Line 102)	-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission				(Line 67 * Line 68)	-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits				(Line 70 - Line 71)	-	-
73	TOTAL Adjustment to Rate Base				(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)	-	-
74	Rate Base				(Line 35 + Line 73)	-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O)	FF1 p321.112.b	-	-
76	Less Accounts 561.0 to 561.8			(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B	-	-
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b	-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h	-	-
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C	-	-
80	Transmission O&M				(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)	-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O)	FF1 p323.197.b	-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B	-	-
83	Less Property Insurance Account 924				FF1 p323.185.b	-	-
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b	-	-
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b	-	-
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C	-	-
87	Less EPRI dues booked to A&G				FF1 p353.f	-	-
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C	-	-
89	Adjusted A&G				(Line 81 - Sum (82 to 87) + 88)	-	-
90	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
91	Allocated General Expenses (EOY)				(Line 89 * 90)	-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C	-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related				(Line 92 + 93)	-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D	-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes I & FF)		-	-
98	Total				(Line 96 + 97)	-	-
99	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
100	A&G Directly Assigned to Transmission				(Line 98 * 99)	-	-
101						-	-
102	Total Transmission O&M				(Line 80 + 91 + 94 + 100)	-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.13 Column C	-	-
104						-	-
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.11 Column C	-	-
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.15 Column C	-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Note FF & LL)	WP02 Support Line 48 Column C	-	-
108	Total				(Line 105 + 106 + 107)	-	-
109	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
110	General & Intangible Allocated to Transmission				(Line 108 * 109)	-	-
111						-	-
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)	-	-
Taxes Other than Income							

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H	
113	Transmission Associated TOTI				WP13 TOTI Line 2 Column D	-	-	
114								
115	Plant Associated				WP13 TOTI Line 2 Column E	-	-	
116	Plus Adjustment to Plant Associated			(Note FF)	WP02 Support Line 53 Column C	-	-	
117	Total Plant Associated				(Line 115 + 116)	-	-	
118	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%	
119	Total Transmission Allocated Total Plant Associated				(Line 117 * 118)	-	-	
120								
121	Labor				WP13 TOTI Line 2 Column F	-	-	
122	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
123	Total Transmission Allocated Labor				(Line 121 * 122)	-	-	
124	Total Taxes Other than Income (EOY)				(Line 113 + 119 + 123)	-	-	
(Gain) or Loss on Sale of Assets								
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-	
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-	
127	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets				(Line 126 * 127)	-	-	
129	Total (Gain) or Loss on Sales of Assets			(Note DD)	(Line 125 + 128)	-	-	
Return / Capitalization Calculations								
130	Long Term Debt - Gross Proceeds			(Notes R & HH)	WP14 COC Line 6 Column P, Column O	-	-	
131	Long Term Debt - Net Proceeds			(Notes R & HH)	WP14 COC Line 14 Column P, Column O	-	-	
132	Long Term Debt Cost - Total			(Notes Q & R)	WP14 COC Line 24 Column O	-	-	
133	Preferred Stock			(Note HH)	WP14 COC Line 33 Column P, Column O	-	-	
134	Preferred Dividend				WP14 COC Line 35 Column O	-	-	
135	Common Stock - Total			(Note HH)	WP14 COC Line 42 Column P, Column O	-	-	
136	Debt Capitalization	Total Long Term Debt			(1 - (Line 137 + Line 138))	0.00%	0.00%	
137	Preferred Capitalization	Preferred Stock			(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
138	Common Capitalization	Common Stock			(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt			(Line 132 / Line 131)	0.00%	0.00%	
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock			(Line 134 / Line 133)	0.00%	0.00%	
141	Common Cost	Common Stock	(Note J)					
142	Weighted Cost of Debt				(Line 136 * 139)	0.00%	0.00%	
143	Weighted Cost of Preferred				(Line 137 * 140)	0.00%	0.00%	
144	Weighted Cost of Common				(Line 138 * 141)	0.00%	0.00%	
145	Total Return (R)				(Line 142 + Line 143 + Line 144)	0.00%	0.00%	
146	Investment Return = Rate Base * Rate of Return				(Line 74 * Line 145)	0	0	
Composite Income Taxes								
Income Tax Rates								
147	FIT=Federal Income Tax Rate			(Note I)		0.00%	0.00%	
148	SIT=State Income Tax Rate or Composite			(Note I)		0.00%	0.00%	
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax			(Note I)		0.00%	0.00%	
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%	
151	T/(1-T)					0.00%	0.00%	
Income Tax Adjustments								
152	Amortization Investment Tax Credit-Elect	Enter as negative		(Note I)	FF1 266.8.f	-	-	
152a	Net Amortization of Income Tax Adjustments			(Note A)	WP22 It Adj Line 5 Columns C & D	-	-	
152b	Net Income Tax Adjustments				Sum of (Line 152 + Line 152a)	-	-	
153	1/(1-T)				(1 / (1 - Line 150))	-	-	
154	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%	
155	Total Allocated Income Tax Adjustments				(Line 152b * Line 153 * Line 154)	-	-	
156	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =			[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-	
157	Total Income Taxes				(Line 155 + Line 156)	-	-	
Revenue Requirement								
Summary								
158	TOTAL Net Property, Plant & Equipment - Transmission				(Line 35)	-	-	
159	Adjustment to Rate Base				(Line 73)	-	-	
160	Rate Base				(Line 74)	-	-	
161	O&M				(Line 102)	-	-	
162	Depreciation & Amortization				(Line 112)	-	-	
163	Taxes Other than Income				(Line 124)	-	-	
164	(Gain) or Loss on Sale of Assets				(Line 129)	-	-	
165	Investment Return				(Line 146)	-	-	
166	Income Taxes				(Line 157)	-	-	
167	Less Attachment GG Adj.			(Note T)		-	-	

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement				Sum of (Line 161 to Line 166) - Line 167 - Line 168	-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities			(Notes B, M, S)	WP02 Support Line 58 Columns C & E	-	-
172	Included Transmission Facilities				(Line 170 - Line 171)	-	-
173	Inclusion Ratio				(Line 172 / Line 170)	0.00%	0.00%
174	Gross Revenue Requirement				(Line 169)	-	-
175	Adjusted Gross Revenue Requirement				(Line 173 * Line 174)	-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission				WP17 Rev Line 2 Column C	-	-
177	General Plant				WP17 Rev Line 2 Column E	-	-
178	Wages & Salary Allocator				(Line 11)	0.0000%	0.0000%
179	Total Transmission Allocated General Plant				(Line 177 * Line 178)	-	-
180	Revenue Credits from Rent of Electric Property				(Line 176 + Line 179)	-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits				WP17 Rev Line 7 Column C	-	-
182	Transmission Network & LTF Service Revenues				WP17 Rev Line 7 Column D	-	-
183	Transmission Service Revenue Credits				(Line 181 + Line 182)	-	-
184	General Plant				WP17 Rev Line 7 Column E	-	-
185	Wages & Salary Allocator				(Line 11)	0.0000%	0.0000%
186	Total Transmission Allocated General Plant				(Line 184 * 185)	-	-
187	Total Revenue Credits				(Line 183 + 186)	-	-
188	Less Transmission Network & LTF Service Revenues				(Line 182)	-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z)	WP17 Rev Line 6.38 Column C	-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA)	WP17 Rev Line 6.39 Column C	-	-
191	Revenue Credits - Transmission Service Other Revenue Credits				(Line 187 - Line 188 - Line 189 - Line 190)	-	-
192	Interest on Network Credits			(Note N)		-	-
193	Net Revenue Requirement				(Line 175 - Line 180 - Line 191 + Line 192)	-	-
194	True-up with Interest		(Over)/Under Collection		WP01 True-up Line 29 (EOY) Column E		-
195	Net Adjusted Revenue Requirement				(Line 193 + Line 194)		-
196	Network Customer OATT Section 30.9 Facilities Credits						
197	Network Customer 1			(Note GG)			-
198	Network Customer 2			(Note GG)			-
199	Total Net Adjusted Revenue Requirement				(Line 195 + Line 197 + Line 198)		-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 25 Column N		-
201	Annual Point-to-Point Transmission Rate				(Line 199 / Line 200)		-
202	Monthly rate				(Line 201 / 12)		-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F
D		The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.			
E		Includes all Regulatory Commission Expenses			
F		Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.			
G		FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.			
H		Cash working capital allowance is 0.00% of O&M			
I		The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.			
J		The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.			
K		General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.			
L		The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.			
M		Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).			
N		Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.			
O		The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.			
P		The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.			
Q		The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.			
R		Include only the balances associated with long-term debt and exclude balances associated with short-term debt.			
S		Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.			
T		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.			
U		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.			
V		Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.			
W		Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.			
X		Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.			
Y		The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.			
Z		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.			
AA		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.			
BB		Reserved for future use.			
CC		Reserved for future use.			
DD		The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.			
EE		Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.			
FF		In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.			
GG		Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.			
HH		The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.			
II		General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.			
JJ		Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.			
KK		Use 13-month average balance for both the True-up and Projected columns.			
LL		In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$62,922,127 for Entergy Mississippi, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$62,922,127 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.			

END

Entergy Mississippi, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-		
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-

Entergy Mississippi, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20____
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Col. C
4.4	Additional Items As Applicable							
...	Additional Items As Applicable							
4.x	Additional Items As Applicable							
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 22 Col. C
7.4	Additional Items As Applicable							
...	Additional Items As Applicable							
7.x	Additional Items As Applicable							
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Col. C
10.4	Additional Items As Applicable							
...	Additional Items As Applicable							
10.x	Additional Items As Applicable							
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional Items As Applicable							
...	Additional Items As Applicable							
16.x	Additional Items As Applicable							
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional Items As Applicable							
...	Additional Items As Applicable							
18.x	Additional Items As Applicable							
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.09 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits		-	-	-	-	-	Sum Ln 20 Subparts

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Additional Items As Applicable							
37.2	Additional Items As Applicable							
37.3	Additional Items As Applicable							
37.4	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 13 Column D
47.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 13 Column J
47.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 13 Column D
47.4		General Plant Reserve Deficiency Amortization	-					WP AJ3 GPRD Ln 2 Column D
47.5		Additional Items As Applicable						
...		Additional Items As Applicable						
47.x		Additional Items As Applicable						
48		Total Depreciation Expense Adjustments	-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 14 Column D
52.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 14 Column J
52.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 14 Column D
52.4		Additional Items As Applicable						
...		Additional Items As Applicable						
52.x		Additional Items As Applicable						
53		Total Taxes Other Than Income Tax Adjustments	-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		<u>True-up 13-Mo Avg.</u>		<u>Projected EOY</u>			
57.1		Step-Up Facilities	-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2		Supplemental Upgrades	-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3		Radial Lines (BOY/EOY Average Used for True-up)	-		-			WP15 Radials Ln3 Col F & E
57.4		Interconnection Facilities	-		-			WP16 Interconn Ln 7 Col O & N
58		Total Excluded Transmission Facilities	-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Mississippi, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESL	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESL - Production	-	p.354.96.d (1)
4.03	ESL - Transmission	-	Line 1.2
4.04	ESL - Regional Market	-	p.354.96.d (1)
4.05	ESL - Distribution	-	p.354.96.d (1)
4.06	ESL - Customer Accounts	-	p.354.96.d (1)
4.07	ESL - Customer Service	-	p.354.96.d (1)
4.08	ESL - Sales	-	p.354.96.d (1)
4.09	ESL - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESL - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Mississippi, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>				(Col. C + Col. D)						(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Mississippi, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
1	Month	Transmission PIS (2)	Cumulative
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M		
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description		
					Gas, Prod Or	Transmission	Plant Related	Labor	Gas, Prod Or	Transmission	Plant Related	Labor			
					Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related			
1			Beginning of	End of Year	Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)						
2			Year	End of Year											
3			ADIT-190		-	-	-	-	-	-	-	-	Ln 15		
4			ADIT- 281		-	-	-	-	-	-	-	-	N/A		
5			ADIT- 282		-	-	-	-	-	-	-	-	Ln 21		
6			ADIT-283		-	-	-	-	-	-	-	-	Ln 27		
7			Subtotal ADIT		-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6		
8															
9															
10			Beginning of	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor	Gas, Prod Or	Transmission	Plant Related	Labor	Justification		
					Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related			
					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)						
11	ADIT-190														
11.01	190100	Federal Dit	-	-	-	-	-	-	-	-	-	-	Related to new nuclear		
11.02	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48 accrued		
11.03	190112	Intrst/Tax-Tax Deficienci-St	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48 accrued		
11.04	190151	Taxable Unbilled Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and		
11.05	190152	Taxable Unbilled Revenue-St	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and		
11.06	190161	Property Ins Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.		
11.07	190162	Property Ins Reserve-State	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.		
11.08	190163	Capitalized Repairs - Fed	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.		
11.09	190164	Capitalized Repairs - State	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.		
11.10	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.		
11.11	190166	Sys Agrmt Equal Reg Liab-State	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.		
11.12	190171	Inj & Damages Reserve-Fed	-	-	-	-	-	-	-	-	-	-	- Reserve for Injuries and Damages - a book accrual.		
11.13	190172	Inj & Damages Reserve-State	-	-	-	-	-	-	-	-	-	-	- Reserve for Injuries and Damages - a book accrual.		
11.14	190181	Contrib In Aid Of Constr-Fed	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.		
11.15	190182	Contrib In Aid Of Constr-St	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.		
11.16	190191	Customer Deposits-Fed	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253		
11.17	190192	Customer Depsoits-State	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253		
11.18	190200	State Dit	-	-	-	-	-	-	-	-	-	-	Related to new nuclear		
11.19	190211	Unfunded Pension Exp-Fed	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.20	190212	Unfunded Pension Exp-State	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.21	190213	SFAS 158 Def Tax Asset - Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.22	190214	SFAS 158 Def Tax Asset - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.23	190215	Supplemental Pension Plan-Fed	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.24	190216	Supplemental Pension Plan-St	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.25	190221	Fas 106 Other Retire Ben-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.26	190222	Fas 106 Other Retire Ben-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.27	190241	Deferred Fuel/Gas-Fed	-	-	-	-	-	-	-	-	-	-	Production related.		
11.28	190242	Deferred Fuel/Gas-St	-	-	-	-	-	-	-	-	-	-	Production related.		
11.29	190251	Removal Cost - Fed	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.		
11.30	190252	Removal Cost - State	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.		
11.31	190331	Accrued Medical Claims-Fed	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.32	190332	Accrued Medical Claims-State	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.33	190341	Accrued Dues & Contrib-Fed	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.		
11.34	190342	Accrued Dues & Contr-St	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.		
11.35	190351	Uncollect Accts Reserve-Fed	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible		
11.36	190352	Uncollect Accts Reserve-St	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible		
11.37	190381	Partnership Income/Loss - Fed	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.		
11.38	190382	Partnership Income/Loss-State	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.		
11.39	190391	Contract Def Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500		
11.40	190392	Contract Def Revenue-State	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500		
11.41	190421	Environmental Reserve-Fed	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403		
11.42	190422	Environmental Reserve-State	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403		
11.43	190451	Incentive-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.44	190452	Incentive-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit		
11.45	190511	Equity Own 2-Fed	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		
11.46	190512	Equity Own 2-State	-	-	-	-	-	-	-	-	-	-	- Employee Benefit		

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
11.47	190513	Entergy Stck Invstmnt Plan-Fed	-	-	-				-				Employee Benefit
11.48	190514	Entergy Stock Invstmnt Plan-St	-	-	-				-				Employee Benefit
11.49	190517	Long-Term Incentive Comp-Feder	-	-	-				-				Employee Benefit
11.50	190518	Long-Term Incentive Comp-State	-	-	-				-				Employee Benefit
11.51	190519	Stock Options - Federal	-	-	-				-				Employee Benefit
11.52	190520	Stock Options - State	-	-	-				-				Employee Benefit
11.53	190523	Stock Options Exercised-Fed	-	-	-				-				Employee Benefit
11.54	190524	Stock Options Excerised-St	-	-	-				-				Employee Benefit
11.55	190525	Restricted Stock Awards-Fed	-	-	-				-				Employee Benefit
11.56	190526	Restricted Stock Awards-State	-	-	-				-				Employee Benefit
11.57	190531	Deferred Director'S Fees-Fed	-	-	-				-				Deferred directors compensation.
11.58	190532	Deferred Director'S Fees-St	-	-	-				-				Deferred directors compensation.
11.59	190541	Taxable Relocations-Fed	-	-	-			-	-			-	Employee Benefit
11.60	190542	Taxable Relocations-State	-	-	-			-	-			-	Employee Benefit
11.61	190561	Def Compensation - Fed	-	-	-			-	-			-	Employee Benefit
11.62	190562	Def Compensation - State	-	-	-			-	-			-	Employee Benefit
11.63	190603	Rate Refund-Federal	-	-	-				-				Production related.
11.64	190604	Rate Refund-State	-	-	-				-				Production related.
11.65	190609	Sale Of Epa Allowances - Fed	-	-	-				-				Production related.
11.66	190610	Sale Of Epa Allowances - St	-	-	-				-				Production related.
11.67	190611	Retention Accrual- Fed	-	-	-			-	-			-	Source Account 232RET
11.68	190612	Retention Accrual-State	-	-	-			-	-			-	Source Account 232RET
11.69	190613	Severance Accrual - Federal	-	-	-			-	-			-	VSP (Severance)
11.70	190614	Severance Accrual - State	-	-	-			-	-			-	VSP (Severance)
11.71	190701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
11.72	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.73	190881	ADIT-NOL C/F-TAP-FED - Current	-	-			-				-		Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation. (9)
11.74	190883	ADIT-Contribution C/F-TAP-FED	-	-	-				-				Charitable contributions deduction carried forward.
11.75	190884	ADIT-Tax CR C/F-TAP-FED	-	-				-				-	Employee tax credit carryforwards.
11.76	190886	ADIT-AMT Cr C/F-TAP-Fed-NonCur	-	-			-				-		Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.77	190887	FED ADIT on State Tax Accrual	-	-			-				-		Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.78	190888	ADIT-State Tax Cr-NonCurrent	-	-	-				-			-	Offset is in Account 255
11.79	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.80	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-			-	Other.
11.81	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.82		Additional Items As Applicable											
....		Additional Items As Applicable											
11.xx		Additional Items As Applicable											
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	282111	Liberalized Depreciation-Fed	-	-			-				-		Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-			-				-		Liberalized tax depreciation.
17.03	282117	Section 481A Adj Fed	-	-			-				-		Liberalized tax depreciation.
17.04	282118	Section 481A Adj State	-	-			-				-		Liberalized tax depreciation.
17.05	282161	Taxes Capitalized - Fed	-	-			-				-		Taxes capitalized to plant for book deducted for tax.
17.06	282162	Taxes Capitalized - State	-	-			-				-		Taxes capitalized to plant for book deducted for tax.
17.07	282171	Interest Cap - Afdc - Fed	-	-			-				-		Plant related - account 432000
17.08	282172	Interest Cap - Afdc - State	-	-			-				-		Plant related - account 432000
17.09	282223	Repairs & Maint Exp - Federal	-	-			-				-		Plant basis difference.
17.10	282224	Repairs & Maint Exp - State	-	-			-				-		Plant basis difference.
17.11	282241	R&E Deduction - Fed	-	-			-				-		Plant basis difference.
17.12	282242	R&E Deduction - St	-	-			-				-		Plant basis difference.
17.13	282245	Warranty Expense - Federal	-	-			-				-		Plant basis difference.
17.14	282246	Warranty Expense - State	-	-			-				-		Plant basis difference.
17.15	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
17.16	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
17.17	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
17.18	282456	Business Dev Costs Cap- St	-	-	-				-				Plant basis difference.
17.19	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.20	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.21	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
17.22	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
17.23	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
17.24	282476	Contra Securitization - State	-	-	-				-				Securitized Plant Related.
17.25	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.26	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.27	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.28	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.29	282901	263A Method Change-DSC - Fed	-	-				-				-	Plant basis difference.
17.30	282902	263A Method Change - DSC-State	-	-			-					-	Plant basis difference.
17.31	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.32	282904	Units of Production Ded - St	-	-	-				-				Production related.
17.33	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
17.34	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
17.35	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
17.36	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
17.37	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.38	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.39	2823NW	New Nuclear-DIT	-	-	-				-				Nuclear
17.40		Additional Items As Applicable											
....		Additional Items As Applicable											
17.xx		Additional Items As Applicable											
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment											Liberalized tax depreciation adjustment for FERC-only (7)
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)			-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1
22													
23		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				Column D				Justification
23.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
23.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
23.03	283151	Regulatory Asset - Federal	-	-		-				-			MISO cost deferral account 1823MD.
23.04	283152	Regulatory Asset - State	-	-		-				-			MISO cost deferral account 1823MD.
23.05	283157	Regulatory Asset-MISO-Fed											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.06	283158	Regulatory Asset-MISO-State			-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.07	283161	Gq1 Under Recovery - Fed	-	-	-				-				Production related.
23.08	283162	Gq1 Under Recovery - State	-	-	-				-				Production related.
23.09	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production related.
23.10	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production related.
23.11	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.12	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.13	283221	Bond Reacquisition Loss - Fed											Tax deduction when reacquired, book amortizes to expense.
23.14	283222	Bond Reacquisition Loss - St	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.15	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.16	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.17	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
23.18	283246	Distribution Maintenance - St	-	-	-				-				Miscellaneous including Account 186
23.19	283247	Transco Costs - Federal	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.20	283248	Transco Costs - State	-	-			-				-		Transmission related costs deducted as repairs for tax and capitalized for books.
23.21	283249	Deferred Storm Costs - Federal	-	-	-				-				Regulatory Asset

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E				F	G	H	I				J	K	L	M					
					True-up: Average Beginning of Year and End of Year								Projected: End of Year											
					Beginning of		Gas, Prod Or	Transmission		Labor		Gas, Prod Or	Transmission		Labor		Reference or Description							
					Year	End of Year	Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related						
1																								
23.22	283250	Deferred Storm costs - State	-	-			-				-				-				Regulatory Asset					
23.23	283303	Reg Asset-MISO Non Fuel-Fed	-	-			-				-				-				MISO cost deferral account 1823MN.					
23.24	283304	Req Asset-MISO Non Fuel-State	-	-			-				-				-				MISO cost deferral account 1823MN.					
23.25	283345	Misc Cap Costs-Fed	-	-			-				-				-				Miscellaneous including Account 186					
23.26	283346	Misc Cap Costs-State	-	-			-				-				-				Miscellaneous including Account 186					
23.27	283361	Prepaid Expenses Federal	-	-													-		Prepaid costs in FERC account 165 that were deducted for tax.					
23.28	283362	Prepaid Expenses State	-	-						-							-		Prepaid costs in FERC account 165 that were deducted for tax.					
23.29	283701	Fas 109 Adjustment - Fed	-	-			-				-				-				FASB 109 is removed from filing.					
23.30	283702	Fas 109 Adjustment - State	-	-			-				-				-				FASB 109 is removed from filing.					
23.31		Additional Items As Applicable																						
....		Additional Items As Applicable																						
23.xx		Additional Items As Applicable																						
24																								
25		Reference FF1 p.276.9b & p.277.9.k	-	-			-	-	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts					
26		Less FASB 109 p.276 & 277 Footnote	-	-			-	-	-	-	-	-	-	-	-	-	-	-						
26.1		Other ADIT-283 Adjustments (8)	-	-			-	-	-	-	-	-	-	-	-	-	-	-						
27		Total ADIT 283 Less FASB 109	-	-			-	-	-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1					
28																								
29		Instructions for Account 190, 281, 282, & 283																						
30		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected																						
31		2. ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected																						
32		3. ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected																						
33		4. ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected																						
34		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded																						
35		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.																						
36		7. A supporting work paper with additional detail for this value will be provided.																						
37		8. A supporting work paper with additional detail for this value will be provided.																						
38		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.																						

Entergy Mississippi, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) p.227.8.b (BOY); p.227.8.c (EOY)
(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)
(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Mississippi, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004: Pp Taxes-Regulatory Commis.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165101: Pp Taxes - Franchise - Ar		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165SAI: PrePaid Designated Servic-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165303: Pp Taxes - Franchise - Ms		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165305: Pp Tax-Privilege - Line Mile		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165312: Lake Hico For Rbses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			p.111.57.d												p.111.57.c	

4																
5				(1) (2)	(3)	(4)	(5)(6)									
			13 Month													
6	Account	Account Name	Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165004: Pp Taxes-Regulatory Commis.		-	-												
7.03	165100: Prepaid Insurance		-			-										
7.04	165101: Pp Taxes - Franchise - Ar		-	-												
7.05	165400: Prepaid Ins Directors&Officers		-				-									
7.06	165510: Prepaid Dues to EEI		-				-									
7.07	165603: PPD IQNavigator, Inc		-				-									
7.08	165RNT: Prepaid Rent Expense		-	-												
7.09	165SAI: PrePaid Designated Servic-SAIC		-				-									
7.10	165303: Pp Taxes - Franchise - Ms		-	-												
7.11	165305: Pp Tax-Privilege - Line Mile		-			-										
7.12	165312: Lake Hico For Rbses		-	-												
7.13	Additional Items As Applicable		-													
....	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Mississippi, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Mississippi, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Mississippi, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Mississippi, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For accrual OpCo's (EAL, EML, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed
- (2) See Appendix A Note D. For PAYGO OpCo (ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Mississippi, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	State Use Tax	-	-				
1.08	Receipts & Sales Tax	-	-				
1.09	Franchise - City	-	-				
1.10	Corporate Franchise Tax - MS	-			-		
1.11	Corporate Franchise Tax - AR	-			-		
1.12	Ad Valorem Tax - MS	-			-		
1.13	Ad Valorem Tax - AR	-			-		
1.14	Privilege License	-			-		
1.15	Regulatory commission	-	-				
1.16	Non Income Taxes	-	-				
1.17	State Excise Tax	-	-				
1.18	Entergy Services, LLC 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, LLC 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, LLC 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, LLC 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, LLC 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, LLC 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.24	Entergy Services, LLC 408165 City Occupation Tax (Ln 4)	-	-				
1.25	Entergy Services, LLC Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, LLC Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) - (6), above.

Entergy Mississippi, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c							
41	Subsidiary Earnings		-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Mississippi, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c							
41	Subsidiary Earnings		-	-	-	-	-	-	-
42	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Mississippi, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F
				Beginning of Year	End of Year	Average
1				-	-	-
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
				Beginning of Year	End of Year	Average
6	Asset Location	Related	Group			
6.01	Ragsdale 230Kv Sub - TSM - EMI - 3006	MPL - 3006		-	-	-
6.02	South Canton - Ragsdale 230 Ln - TMS - EMI - 5271	MPL - 3006		-	-	-
6.03	Spring Ridge Rd. 115Kv Sub. - DSM - EMI - 4298	MPL - 4298		-	-	-
6.04	Liberty Interstate Pipeline 11 - TSM - EMI - 3850	MPL - 3850		-	-	-
6.05	Liberty Tap Trans Line - TMS - EMI - 6260	MPL - 3850		-	-	-
6.06	Liberty Capline 115Kv Substati - TSM - EMI - 3840	MPL - 3840		-	-	-
6.07	Liberty Capline Tap Trans Line - TMS - EMI - 6220	MPL - 3840		-	-	-
6.08	Vicksburg-Vertac 115Kv Substat - TSM - EMI - 4365	MPL - 4365		-	-	-
6.09	Vertac-Spencer Potash Trans Li - TMS - EMI - 7530	MPL - 4365		-	-	-
6.10	Jackson-Treatment Plant 115Kv - TSM - EMI - 3770	MPL - 3770		-	-	-
6.11	Jaxn-Treatment Plant Trans Lin - TMS - EMI - 6120	MPL - 3770		-	-	-
6.12	Nesbit 115Kv Substation - TSM - EMI - 4070	MPL - 4070		-	-	-
6.13	Nesbitt Tap Trans Line - TMS - EMI - 6600	MPL - 4070		-	-	-
6.14	Raymond 115Kv Substation - TSM - EMI - 4140	MPL - 4140		-	-	-
6.15	Raymond Capline-Raymond Substa - TMS - EMI - 6875	MPL - 4140		-	-	-
6.16	Jackson-Northwest 115Kv Substa - TSM - EMI - 3730	MPL - 3730		-	-	-
6.17	Northwest Jackson Tap Trans Li - TMS - EMI - 6680	MPL - 3730		-	-	-
6.18	Benton-Capline 115Kv Substatio - TSM - EMI - 3030	MPL - 3030		-	-	-
6.19	Benton Capline Tap Trans Line - TMS - EMI - 5100	MPL - 3030		-	-	-
6.20	Birmingham Steel 230/34.5 Sub. - TSM - EMI - 3055	MPL - 3055		-	-	-
6.21	South Jackson-Birmingham 115Kv - TMS - EMI - 7330	MPL - 3055		-	-	-
6.22	Flowers 115/13.8Kv Substation - TSM - EMI - 3395	MPL - 3395		-	-	-
6.23	Flowers 115Kv Loop Line - TMS - EMI - 5477	MPL - 3395		-	-	-
6.24	Jonestown 115Kv Substation - TSM - EMI - 3790	MPL - 3790		-	-	-
6.25	Jonestown Tap Trans Line - TMS - EMI - 6180	MPL - 3790		-	-	-
6.26	Mayersville(Midvalley) 115Kv S - TSM - EMI - 3910	MPL - 3910		-	-	-
6.27	Rolling Fork-Mayersville Trans - TMS - EMI - 7160	MPL - 3910		-	-	-
6.28	Mid-Valley Pipeline 115Kv Subs - TSM - EMI - 3980	MPL - 3980		-	-	-
6.29	Midvalley Tap-Minter City Tran - TMS - EMI - 6460	MPL - 3980		-	-	-
6.30	Raleigh 115Kv Substation - TSM - EMI - 4120	MPL - 4120		-	-	-
6.31	Magee-Raleigh Trans Line - TMS - EMI - 6360	MPL - 4120		-	-	-
6.32	Vicksburg-East 115Kv Substatio - TSM - EMI - 4380	MPL - 4380		-	-	-
6.33	East Vicksburg Tap Trans Line - TMS - EMI - 5460	MPL - 4380		-	-	-
6.34	Bozeman Road Substation	MPL - 4568		-	-	-
6.35	Yandell Rd 230/13kV Sub. to Bozeman Rd 230kV Sub.- TMS - EMI - 5112	MPL - 4568		-	-	-
6.36	Glen Allan 115/13.8Kv Subst - DSM - EMI - 4917	MPL - 4917		-	-	-
6.37	Tillatoba Shell Trans Line - TMS - EMI - 7470	MPL - 7470		-	-	-
6.38	Additional Items As Applicable			-	-	-
6.39	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Mississippi, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Hinds County Power Block 1 - Prod. Other - EMI - 1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Lakeover-Duke Hinds 230Kv - TMS - EMI - 6666	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subpart:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Mississippi, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission		General Plant	Other	Distribution	Generation
1.1	454000 - Total	-	-		-	-	-	-
1.2	454100 - Distribution	-				-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue							
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmision Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-					
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-				
6.26	456138: MISO Sch 8 Non-firm	-	-					
6.27	456139: MISO Sch 9 Network	-		-				
6.28	456141: MISO Sch 41 Stm Securitization	-				-		
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-		
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable							
....	Additional Items As Applicable							
6.XX	Additional Items As Applicable							
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Mississippi, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
1	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>
2	<u>General Plant</u>		
2.01	389_1_ Land	0.00%	-
2.02	389_2_ Land Rights	1.73%	-
2.03	390_0_ Structures & Improvements	1.89%	-
2.04	391_1_ Office Furn & Equip	6.67%	-
2.05	391_2_ Information Systems	20.00%	-
2.06	391_3_ Data Handling Equipment	6.67%	-
2.07	392_0_ Transportation Equipment	12.00%	-
2.08	393_0_ Stores Equipment	6.67%	-
2.09	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.1	395_0_ Laboratory Equipment	10.00%	-
2.11	396_0_ Power Operated Equipment	6.67%	-
2.12	397_1_ Misc. Comm Equip	10.00%	-
2.13	397_2_ Comm & Microwave Equip	10.00%	-
2.14	398_0_ Miscellaneous Equipment	10.00%	-
2.15	Total General Plant		-
3			
4	<u>Intangibles</u>		
4.01	301-Organization (5 year life)		
4.02	302-Franchises and Consents (5 year life)		
4.03	302-Franchises and Consents (30 year life)		
4.04	302-Franchises and Consents (50 year life)		
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.09	303-Miscellaneous Intangible Plant (30 year life)		
4.1	303-Miscellaneous Intangible Plant (50 year life)		
4.11	Total Intangibles		-
5			
6	<u>Transmission</u>		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.27%	-
6.03	350_3_Land Rights - Low Voltage	1.27%	-
6.04	352_0_Structure & Improvements	1.43%	-
6.05	353_0_Stn Eqpt-Trans	1.69%	-
6.06	354_0_Twrs & Fxtrs-Trans	2.39%	-
6.07	355_0_Poles & Fxtrs -Trans	2.39%	-
6.08	356_1_Overhd Cond & Devices	2.02%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	2.02%	-
6.1	356_3_Overhd Cond & Dev - Clr&Gra	2.02%	-
6.11	357_0_Undergrnd Conduit-Trans	2.02%	-
6.12	358_0_Undergrnd Cond&Devices	2.21%	-
6.13	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.

Entergy Mississippi, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	EMTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	MDEA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	TVA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	MEAM	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	SMEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	EAMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EMTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24														
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1
- (7) Adjustments As Needed or Applicable.
- (8) Sum (Ln 21 + 23)

Entergy Mississippi, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																13 Month
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(2)												(2)	

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Mississippi, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
		Beginning Balance	Net Periodic	Employer	Ending Balance	Beginning / Ending
	Description	Debit / (Credit)	Pension	Contributions (5)	Debit / (Credit)	Average
			(Cost)/Income (4)			
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
		Beginning Balance	Net Periodic	Benefit	Ending Balance	Beginning
	Description	Debit / (Credit)	Pension	Payments (5)		/ Ending Average
			(Cost)/Income (4)			
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Mississippi, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	Total Amortization	
			C True-up	D Projected
1	Amortization of Excess Deferred Income Tax (Note 2) (Note 4)		-	-
2	Amortization of Permanent Differences in Income Taxes (Note 3)			
3	AFUDC - Equity		-	-
4	AFUDC - Interest		-	-
5	Net Amortization of Income Tax Adjustments (Lines 1 + 3 + 4)		-	-

Notes:

- (1) See Note I to Appendix A.
- (2) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (3) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (4) Other amortization adjustments as needed or required. Supporting workpapers will be provided.

Entergy Mississippi, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F		G				J	
		Current Year	Project Costs	Deferral		Adjustment		Deferral Amortization	Adjustment				
	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail			Total	
1													
1.01	143983	-	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-	-
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-	-
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)	-	-	-	-	-	-	-	-	-	-	-	-

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

WP AJ1 MISO

Effective on: January 1, 2021

Entergy Mississippi, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Mississippi, LLC
WP AJ3 - General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$62,922,127.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.	RATE BASE:	Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	<u>-</u>			<u>-</u>	
	ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	<u>-</u>			<u>-</u>	
	NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	<u>-</u>			<u>-</u>	
18a	Reserved for Future Use (1)						
	ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	<u>-</u>			<u>-</u>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
	WORKING CAPITAL						
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	<u>-</u>			<u>-</u>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	<u><u>-</u></u>			<u><u>-</u></u>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-	-	-
				W&S Allocator (\$ / Allocation)	
					= WS
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.000%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.000%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.000%
30	Total	(Sum of Lines 27 to 29)	-		0.000%
					= R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	Allocator DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-Up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-Up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-Up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-Up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total	Allocator		Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-Up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-Up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-Up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-Up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-Up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-Up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate
(2)

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-Up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-Up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-Up Column	-	TP	-
3	A&G	Appendix A Line 81 True-Up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-Up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-Up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-Up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-Up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-Up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-Up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-Up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-Up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-Up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-Up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-Up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-Up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-Up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.					
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	Appendix A Line 170 True-Up Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-Up Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-Up Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-Up Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 True-Up Column	-	-	-
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)			Cost	
			\$	%	Weighted
27	Long Term Debt	Appendix A Line 130 True-Up Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 True-Up Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 True-Up Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.00%
					= WCLTD
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-Up Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-Up Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-Up Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-Up Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-Up Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 True-Up Column	0.00%		
39	SIT=	Appendix A Line 148 True-Up Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 True-Up Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	H
Allocators			(Note Y)			
Wages & Salary Allocation Factor						
1	Transmission Wages Expense			WP03 W&S Line 2 Column B	-	-
2	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C	-	-
3	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-
4	Total Wages Expense			WP03 W&S Line 5 Column B	-	-
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-
6	Net Wages Expense			(Line 4 + Line 5)	-	-
7	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-
9	Net A&G Wages Expense			(Line 7 + Line 8)	-	-
10	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%
Plant Allocation Factors						
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-
14	Net Electric Plant			(Line 12 - Line 13)	-	-
15	TOTAL Plant In Service - Transmission			(Line 27)	-	-
16	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-
18	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%
Plant Calculations						
Plant In Service						
19	Transmission Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-
21	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-
24	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-
25	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-
Accumulated Depreciation						
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-
32	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-
Adjustments To Rate Base						
ADIT						
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-
38	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%
39	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-
41	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
42	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets						
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-
47	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%
48	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-
50	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
51	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-
Materials and Supplies						
53	Transmission Materials & Supplies	(Note KK)		WP07 M&S Line 2b Column P	-	-
54	Undistributed Stores Expense	(Notes A & KK)		WP07 M&S Line 3 Column P	-	-
55	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
56	Total Transmission Allocated				(Line 54 * Line 55)	-	-
57	Total Materials & Supplies Allocated to Transmission				(Line 56 + Line 53)	-	-
Prepayments							
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E	-	-
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F	-	-
60	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
61	Total Transmission Allocated Plant				(Line 59 * Line 60)	-	-
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G	-	-
63	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
64	Total Transmission Allocated Labor				(Line 62 * Line 63)	-	-
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)	-	-
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N	-	-
Cash Working Capital							
67	Operation & Maintenance Expense				(Line 102)	-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission				(Line 67 * Line 68)	-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits				(Line 70 - Line 71)	-	-
73	TOTAL Adjustment to Rate Base				(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)	-	-
74	Rate Base				(Line 35 + Line 73)	-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O)	FF1 p321.112.b	-	-
76	Less Accounts 561.0 to 561.8			(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B	-	-
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b	-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h	-	-
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C	-	-
80	Transmission O&M				(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)	-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O)	FF1 p323.197.b	-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B	-	-
83	Less Property Insurance Account 924				FF1 p323.185.b	-	-
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b	-	-
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b	-	-
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C	-	-
87	Less EPRI dues booked to A&G				FF1 p353.f	-	-
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C	-	-
89	Adjusted A&G				(Line 81 - Sum (82 to 87) + 88)	-	-
90	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
91	Allocated General Expenses (EOY)				(Line 89 * 90)	-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C	-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related				(Line 92 + 93)	-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D	-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)		-	-
98	Total				(Line 96 + 97)	-	-
99	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
100	A&G Directly Assigned to Transmission				(Line 98 * 99)	-	-
101						-	-
102	Total Transmission O&M				(Line 80 + 91 + 94 + 100)	-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.13 Column C	-	-
104						-	-
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.10 Column C	-	-
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.14 Column C	-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Notes FF & LL)	WP02 Support Line 48 Column C	-	-
108	Total				(Line 105 + 106 + 107)	-	-
109	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
110	General & Intangible Allocated to Transmission				(Line 108 * 109)	-	-
111						-	-
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)	-	-
Taxes Other than Income							
113	Transmission Associated TOTI				WP13 TOTI Line 2 Column D	-	-
114						-	-
115	Plant Associated				WP13 TOTI Line 2 Column E	-	-
116	Plus Adjustment to Plant Associated			(Note FF)	WP02 Support Line 53 Column C	-	-

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-Up	Projected	
A	B	C	D	E	F	G	H
117	Total Plant Associated			(Line 115 + 116)		-	-
118	Gross Plant Allocator			(Line 16)		0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated			(Line 117 * 118)		-	-
120							
121	Labor			WP13 TOTI Line 2 Column F		-	-
122	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
123	Total Transmission Allocated Labor			(Line 121 * 122)		-	-
124	Total Taxes Other than Income (EOY)			(Line 113 + 119 + 123)		-	-
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets		Enter Gains as Negative Value & Losses as Positive Values			-	-
126	(Gain) or Loss on Sales of General Plant Assets		Enter Gains as Negative Value & Losses as Positive Values			-	-
127	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets			(Line 126 * 127)		-	-
129	Total (Gain) or Loss on Sales of Assets		(Note DD)	(Line 125 + 128)		-	-
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds		(Notes R & HH)	WP14 COC Line 6 Column P, Column O		-	-
131	Long Term Debt - Net Proceeds		(Notes R & HH)	WP14 COC Line 14 Column P, Column O		-	-
132	Long Term Debt Cost - Total		(Notes Q & R)	WP14 COC Line 24 Column O		-	-
133	Preferred Stock		(Note HH)	WP14 COC Line 33 Column P, Column O		-	-
134	Preferred Dividend			WP14 COC Line 35 Column O		-	-
135	Common Stock - Total		(Note HH)	WP14 COC Line 42 Column P, Column O		-	-
136	Debt Capitalization	Total Long Term Debt		(1 - (Line 137 + Line 138))		0.00%	0.00%
137	Preferred Capitalization	Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
138	Common Capitalization	Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt		(Line 132 / Line 131)		0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 134 / Line 133)		0.00%	0.00%
141	Common Cost	Common Stock	(Note J)				
142	Weighted Cost of Debt			(Line 136 * 139)		0.00%	0.00%
143	Weighted Cost of Preferred			(Line 137 * 140)		0.00%	0.00%
144	Weighted Cost of Common			(Line 138 * 141)		0.00%	0.00%
145	Total Return (R)			(Line 142 + Line 143 + Line 144)		0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return			(Line 74 * Line 145)		-	-
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate		(Note I)			0.00%	0.00%
148	SIT=State Income Tax Rate or Composite		(Note I)			0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax		(Note I)			0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%
151	T / (1-T)					0.00%	0.00%
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative	(Note A)	FF1 266.8.f		-	-
152a	Amortization of Income Tax Adjustments - Plant Related			WP22 IT Adj Lines 5.1 & 5.2 Column E		-	-
152b	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
152c	Amortization of Income Tax Adjustments - Transmission Related			WP22 IT Adj Lines 5.1 & 5.2 Column C		-	-
152d	Amortization of Income Tax Adjustments - Labor Related			WP22 IT Adj Lines 5.1 & 5.2 Column D		-	-
152e	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
152f	Total Income Tax Adjustments			((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)		-	-
153	1/(1-T)			(1 / (1 - Line 150))		-	-
154	Reserved for Future Use					-	-
155	Total Allocated Income Tax Adjustments			(Line 152f * Line 153)		-	-
156	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]		-	-
157	Total Income Taxes			(Line 155 + Line 156)		-	-
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission			(Line 35)		-	-
159	Adjustment to Rate Base			(Line 73)		-	-
160	Rate Base			(Line 74)		-	-
161	O&M			(Line 102)		-	-
162	Depreciation & Amortization			(Line 112)		-	-
163	Taxes Other than Income			(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.			(Note T)		-	-
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement				Sum of (Line 161 to Line 166) - Line 167 - Line 168	-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities		(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement				(Line 173 * Line 174)	-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z) WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA) WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits			(Note N)		-	-
193	Net Revenue Requirement				(Line 175 - Line 180 - Line 191 + Line 192)	-	-
194	True-up with Interest		(Over)/Under Collection	WP01 True-Up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement				(Line 193 + Line 194)		-
Network Customer OATT Section 30.9 Facilities Credits							
196	Network Customer 1		(Note GG)				-
197	Network Customer 2		(Note GG)				-
198	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)		(Note L)	WP19 Load Line 25 Column N			-
201	Annual Point-to-Point Transmission Rate			(Line 199 / Line 200)			-
202	Monthly rate			(Line 201 / 12)			-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A		Notes	FERC Form 1	Page # or Reference	True-Up	Projected	
A	B	C	D	E	F	G	H
D	The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.						
E	Includes all Regulatory Commission Expenses						
F	Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years .						
G	FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.						
H	Cash working capital allowance is 0.00% of O&M						
I	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.						
J	The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K	General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L	The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M	Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N	Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O	The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.						
P	The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q	The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R	Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S	Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-Up amount in Column G is based on the True-Up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-Up amount in Column G is based on the True-Up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V	Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W	Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X	Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y	The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB	Reserved for future use.						
CC	Reserved for future use.						
DD	The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE	Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF	In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG	Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH	The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-Up for the same historical calendar year shall be based upon 13-month average balances.						
II	General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ	Use average of beginning-of-year and end-of-year balances for the True-Up column. Use end-of-year balances for Projected column.						
KK	Use 13-month average balance for both the True-Up and Projected columns.						
LL	In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$9,003,213 for Entergy New Orleans, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$9,003,213 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

Effective on: January 1, 2021

Appendix A

Entergy New Orleans, LLC
WP01 True-Up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-Up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-Up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 7 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-

Entergy New Orleans, LLC
WP01 True-Up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-	-	-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 8 Col. C
4.2		MISO Implementation Costs Deferral Adjustment	-					WP AJ1 MISO Ln 8 Col. G
4.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 8 Col. C
4.5		Additional Items As Applicable						
...		Additional Items As Applicable						
4.x		Additional Items As Applicable						
5		Total Adjustments to Transmission Wages Expense (1) (2)	-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 22 Col. C
7.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 22 Col. G
7.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 22 Col. C
7.5		Additional Items As Applicable						
...		Additional Items As Applicable						
7.x		Additional Items As Applicable						
8		Total Adjustment to Total Wages Expense (1) (2)	-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 21 Col. C
10.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 21 Col. G
10.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 21 Col. C
10.5		Additional Items As Applicable						
...		Additional Items As Applicable						
10.x		Additional Items As Applicable						
11		Total Adjustment to A&G Wages Expense (1) (2)	-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1		228100 - Accumulated Provision For Property Insurance	-	-				WP20 Reserves Ln 2.01 Col. P
16.2		228101 - Interest on Accumulated Provision for Property Insurance	-	-				WP20 Reserves Ln 2.02 Col. P
16.3		228151 - Insurance Proceeds-O&M	-	-				WP20 Reserves Ln 2.03 Col. P
16.4		228153 - Securitization Proceeds	-	-				WP20 Reserves Ln 2.04 Col. P
16.5		2281FR - Property Ins. Prov. Reclassification	-	-				WP20 Reserves Ln 2.05 Col. P
16.6		2281LB - Storm Damage Reserve Lock Box	-	-				WP20 Reserves Ln 2.06 Col. P
16.7		Additional Items As Applicable						
...		Additional Items As Applicable						
16.x		Additional Items As Applicable						
17		2281 Total Accumulated Provision for Property Insurance	-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1		228200 - Accumulated Provision For Injuries & Damages	-				-	WP20 Reserves Ln 2.07 Col. P
18.2		228210 - Reserve For Injuries & Dam - Legal	-				-	WP20 Reserves Ln 2.08 Col. P
18.3		Additional Items As Applicable						
...		Additional Items As Applicable						
18.x		Additional Items As Applicable						
19		2282 Total Accumulated Provision for Injuries and Damages	-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1		228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.	-				-	WP20 Reserves Ln 2.09 Col. P
20.2		228308 - Accumulated Provision-Pension & Benefits - OPEB	-	-				WP20 Reserves Ln 2.10 Col. P
20.3		Additional Items As Applicable						
...		Additional Items As Applicable						
20.x		Additional Items As Applicable						
21		2283 Total Accumulated Provision for Pensions and Benefits	-	-	-	-	-	Sum Ln 20 Subparts

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Column D
31.5	ENO Settlement Agreement Payment to ELL (Enter as Negative)		-					FERC Dkt ER16-1087 & ER17-1226
31.6	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Column D
34.5	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Deferred O&M Storm Amortization		-					
37.2	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
43	Depreciation & Amortization Expense							
44	A	B	C	D	E	F	G	H
45	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
46	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification	-						WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral	-						WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Charge (Enter as Negative)	-						WP AJ2 ITC Ln 13 Column D
47.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-						WP AJ4 LA Merger Ln 13 Column D
47.5	General Plant Reserve Deficiency Amortization	-						WP AJ3 GPRD Ln 2 Column D
47.6	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments	-						Sum Ln 47 Subparts
49	Taxes Other than Income							
50	Taxes Other Than Income Adjustments (1) (2)							
51								
52	Storm A/C 2281 Storm Reserve Accrual Reclassification	-						WP10 Storm Ln 14 Column D
52.1	MISO Implementation Costs Deferral	-						WP AJ1 MISO Ln 14 Column J
52.2	ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-						WP AJ2 ITC Ln 14 Column D
52.3	EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-						WP AJ4 LA Merger Ln 14 Column D
52.4	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments	-						Sum Ln 52 Subparts
54	Revenue Requirement							
55								
56	Excluded Transmission Facilities		True Up 13-Mo Avg.		Projected EOY			
57	Step-Up Facilities	-			-			WP04 PIS Ln 18 & Ln 16 Col G
57.1	Supplemental Upgrades	-			-			WP04 PIS Ln 18 & Ln 16 Col H
57.2	Radial Lines (BOY/EOY Average Used for True-Up)	-			-			WP15 Radials Ln3 Col F & E
57.3	Interconnection Facilities	-			-			WP16 Interconn Ln 7 Col O & N
57.4	Total Excluded Transmission Facilities	-			-			Sum Ln 57 Subparts
58								

Notes

- FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- See Appendix A Note X
- For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-Up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy New Orleans, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy New Orleans, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>				(Col. C + Col. D)						(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy New Orleans, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1			Beginning of	End of Year	True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	
2					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
3			ADIT-190		-	-	-	-	-	-	-	-	Ln 15
4			ADIT- 281		-	-	-	-	-	-	-	-	N/A
5			ADIT- 282		-	-	-	-	-	-	-	-	Ln 21
6			ADIT-283		-	-	-	-	-	-	-	-	Ln 27
7			Subtotal ADIT		-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
10			Beginning of	End of Year	True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Justification
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11.01	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48
11.02	190112	Intrst/Tax-Tax Deficienci-St	-	-	-	-	-	-	-	-	-	-	accrued interest.
11.03	190151	Taxable Unbilled Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48
11.04	190152	Taxable Unbilled Revenue-St	-	-	-	-	-	-	-	-	-	-	accrued interest.
11.05	190161	Property Ins Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and book.
11.06	190162	Property Ins Reserve-State	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and book.
11.07	190163	Capitalized Repairs - Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.08	190164	Capitalized Repairs - State	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.09	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.10	190166	Sys Agrmt Equal Reg Liab-State	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.11	190171	Inj & Damages Reserve-Fed	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.12	190172	Inj & Damages Reserve-State	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.13	190181	Contrib In Aid Of Constr-Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.14	190182	Contrib In Aid Of Constr-St	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.15	190191	Customer Deposits-Fed	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.
11.16	190192	Customer Deposits-State	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.
11.17	190211	Unfunded Pension Exp-Fed	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.18	190212	Unfunded Pension Exp-State	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.19	190213	SFAS 158 Def Tax Asset - Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.20	190214	SFAS 158 Def Tax Asset - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.21	190215	Supplemental Pension Plan-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.22	190216	Supplemental Pension Plan-St	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.23	190221	Fas 106 Other Retire Ben-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.24	190222	Fas 106 Other Retire Ben-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.25	190251	Removal Cost - Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.26	190252	Removal Cost - State	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.27	190331	Accrued Medical Claims-Fed	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.28	190332	Accrued Medical Claims-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.29	190341	Accrued Dues & Contrib-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.30	190342	Accrued Dues & Contr-St	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.
11.31	190351	Uncollect Accts Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.
11.32	190352	Uncollect Accts Reserve-St	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible accounts.
11.33	190381	Partnership Income/Loss - Fed	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible accounts.
11.34	190382	Partnership Income/Loss-State	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.35	190391	Contract Def Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.36	190392	Contract Def Revenue-State	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.37	190416	Lease - Rental Expense - St	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.38	190421	Environmental Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Timing difference for rent expense.
11.39	190422	Environmental Reserve-State	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403
					-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Beginning of		True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
			Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
1													
11.40	190443	Waste Site Clean Up Costs Fed											This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.41	190444	Waste Site Clean Up Cost State											This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.42	190451	Incentive-Fed											Employee Benefit
11.43	190452	Incentive-State											Employee Benefit
11.44	190463	Bldg S/L Tax Gain-Fed											Market Street Sale
11.45	190464	Bldg S/L Tax Gain-State											Market Street Sale
11.46	190513	Entergy Stock Invstmnt Plan-Fed											Employee Benefit
11.47	190514	Entergy Stock Invstmnt Plan-St											Employee Benefit
11.48	190517	Long-Term Incentive Comp-Feder											Employee Benefit
11.49	190518	Long-Term Incentive Comp-State											Employee Benefit
11.50	190519	Stock Options - Federal											Employee Benefit
11.51	190520	Stock Options - State											Employee Benefit
11.52	190523	Stock Options Exercised-Fed											Employee Benefit
11.53	190524	Stock Options Exercised-St											Employee Benefit
11.54	190525	Restricted Stock Awards-Fed											Employee Benefit
11.55	190526	Restricted Stock Awards-State											Employee Benefit
11.56	190531	Deferred Director'S Fees-Fed											Deferred directors compensation.
11.57	190532	Deferred Director'S Fees-St											Deferred directors compensation.
11.58	190603	Rate Refund-Federal											FERC account 229 - Accum provision for rate refund and 242010 Undistributed refunds not deducted for tax.
11.59	190604	Rate Refund-State											FERC account 229 - Accum provision for rate refund and 242010 Undistributed refunds not deducted for tax.
11.60	190609	Sale Of Epa Allowances - Fed											Production related.
11.61	190610	Sale Of Epa Allowances - St											Production related.
11.62	190613	Severance Accrual - Federal											Employee Benefit - account 232008
11.63	190614	Severance Accrual - State											Employee Benefit - account 232009
11.64	190641	Re-Organization Costs-Federal											Rounding
11.65	190642	Re-Organization Costs - State											Rounding
11.66	190701	Fas 109 Adjustment - Fed											FASB 109 is removed from filing.
11.67	190702	Fas 109 Adjustment - State											FASB 109 is removed from filing.
11.68	190881	ADIT-NOL C/F-TAP-FED - Current											Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.69	190882	Adit-Nol C/F - State-Current											State Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.70	190883	ADIT-Contribution C/F-TAP-FED											Charitable contributions deduction carried forward.
11.71	190884	ADIT-Tax CR C/F-TAP-FED											Employee tax credit carryforwards.
11.72	190886	ADIT-AMT CR C/F-TAP-FED											Alternative Minimum tax credit carryforwards caused by a preference on tax depreciation.
11.73	190887	FED ADIT on State Tax Accrual											Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.74	190983	ADIT-NOL C/F TAP-Fed-Non-curr											(9)
11.75	190984	ADIT-NOL C/F-State-Non-current											(9)
11.76	190986	ADIT-Contrib C/F St Non-Cur											Charitable contributions deduction carried forward.
11.77	190871	ADIT-NOL-SRLY/Dec Fed NonCur											(9)
11.78		Additional Items As Applicable											
....		Additional Items As Applicable											
11.xx		Additional Items As Applicable											
12													
13		Reference FF1 p.234.8b & c											Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)											
14.1		Other ADIT-190 Adjustments (8)											
15		Total ADIT-190 Less FASB 109											Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)											Justification

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-Up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
					Other Related	Only Related			Other Related	Only Related			
1													
17.01	282111	Liberalized Depreciation-Fed	-	-			-				-		Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-			-				-		Liberalized tax depreciation.
17.03	282123	Insurance Federal	-	-	-				-				Plant basis difference.
17.04	282124	Insurance State	-	-	-				-				Plant basis difference.
17.05	282117	Section 481A Adj Fed	-	-			-				-		Liberalized tax depreciation.
17.06	282118	Section 481A Adj State	-	-			-				-		Liberalized tax depreciation.
17.07	282171	Interest Cap - Afdc - Fed	-	-			-				-		Plant basis difference.
17.08	282172	Interest Cap - Afdc - State	-	-			-				-		Plant basis difference.
17.09	282223	Repairs & Maint Exp - Federal	-	-			-				-		Plant basis difference.
17.10	282224	Repairs & Maint Exp - State	-	-			-				-		Plant basis difference.
17.11	282241	R&E Deduction - Fed	-	-			-				-		Nuclear plant related.
17.12	282242	R&E Deduction - St	-	-			-				-		Nuclear plant related.
17.13	282245	Warranty Expense - Federal	-	-			-				-		Plant basis difference.
17.14	282246	Warranty Expense - State	-	-			-				-		Plant basis difference.
17.15	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
17.16	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
17.17	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.18	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.19	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
17.20	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
17.21	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.22	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.23	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.24	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.25	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
17.26	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
17.27	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.28	282904	Units of Production Ded - State	-	-	-				-				Production related.
17.29	282905	Tangible Prop Regs-481 Adj-Fed	-	-					-				Production related.
17.30	282906	Tangible Prop Regs-481-St	-	-					-				Production related.
17.31	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
17.32	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
17.33	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.34	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.35		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.xx		Additional Items As Applicable	-	-									
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment	-	-			-				-		Liberalized tax depreciation adjustment for FERC-on
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1
22													
23		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
23.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
23.03	283151	Regulatory Asset - Federal	-	-	-				-				N/A
23.04	283152	Regulatory Asset - State	-	-	-				-				N/A
23.05	283157	Regulatory Asset-MISO-Fed	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.06	283158	Regulatory Asset-MISO-State	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.07	283175	Michoud Plant Outage-Fed	-	-	-				-				Production related.
23.08	283176	Michoud Plant Outage-St	-	-	-				-				Production related.
23.09	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.10	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.11	283221	Bond Reacquisition Loss - Fed	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.12	283222	Bond Reacquisition Loss - St	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.13	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.14	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.15	283227	Y2K Costs Deferral - Fed	-	-	-				-				Rounding

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Beginning of		True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
			Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
1													
23.16	283228	Y2K Costs Deferral - State	-	-	-				-				Rounding
23.17	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
23.18	283246	Distribution Maintenance - St	-	-	-				-				Miscellaneous including Account 186
23.19	283247	Transco Costs - Federal	-	-					-				Transmission related costs deducted as repairs for tax and capitalized for books.
23.20	283248	Transco Costs - State	-	-					-				Transmission related costs deducted as repairs for tax and capitalized for books.
23.21	283249	Deferred Storm Costs - Federal	-	-	-				-				Deferred Storm Costs & prefunded insurance
23.22	283250	Deferred Storm costs - State	-	-	-				-				Deferred Storm Costs & prefunded insurance
23.23	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
23.24	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous including Account 186
23.25	283347	Insurance Escrow-Fed	-	-	-				-				ADIT on account 128312.
23.26	283348	Insurance Escrow-State	-	-	-				-				ADIT on account 128312.
23.27	283349	Reg Asset-Storm Costs-Fed	-	-	-				-				Regulatory Asset
23.28	283350	Reg Asset-Storm Costs-State	-	-	-				-				Regulatory Asset
23.29	283361	Prepaid Expenses Federal	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.30	283362	Prepaid Expenses State	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.31	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.32	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.33	283901	263A Method Change - Federal	-	-									Plant basis difference.
23.34	283902	263A Method Change - State	-	-									Plant basis difference.
23.35		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.xx		Additional Items As Applicable	-	-									
24													
25		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
26		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
26.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
27		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1
28													
29		Instructions for Account 190, 281, 282, & 283											
30		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-Up and Column I for Projected											
31		2. ADIT items related only to Transmission are directly assigned to Column F for True-Up and Column J for Projected											
32		3. ADIT items related to Plant and not in Columns E & F for True-Up and Columns I & J for Projected are included in Column G for True-Up and Column K for Projected											
33		4. ADIT items related to labor and not in Columns F & G for True-Up and Columns J & K for Projected are included in Column H for True-Up and Column L for Projected											
34		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.											
35		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.											
36		7. A supporting work paper with additional detail for this value will be provided.											
37		8. Other ADIT Adjustments presented on a supporting workpaper.											
38		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.											

Entergy New Orleans, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
2	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) p.227.8.b (BOY); p.227.8.c (EOY)
(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)
(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy New Orleans, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004: Pp Taxes-Regulatory Commis.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165005: Pp Taxes - Corp Franch Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165SAI: PrePaid Designated Servc-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165004: Pp Taxes-Regulatory Commis.		-	-												
7.03	165005: Pp Taxes - Corp Franch Tax		-													
7.04	165100: Prepaid Insurance		-													
7.05	165400: Prepaid Ins Directors&Officers		-				-									
7.06	165510: Prepaid Dues to EEI		-				-									
7.07	165520: Ad Valorem Taxes		-													
7.08	165603: PPD IQNavigator, Inc		-				-									
7.09	165RNT: Prepaid Rent Expense		-	-												
7.10	165SAI: PrePaid Designated Servc-SAIC		-				-									
7.11	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy New Orleans, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:
(1) p.214.47.d

Entergy New Orleans, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy New Orleans, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy New Orleans, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy New Orleans, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Railcar	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-			-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-			-		
1.16	Non Income Taxes	-	-				
1.17	Payroll Loading	-	-				
1.18	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.25	Entergy Services, Inc. Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy New Orleans, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

- Notes
- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy New Orleans, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy New Orleans, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F
				Beginning of Year	End of Year	Average
1						
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
				Beginning of Year	End of Year	Average
6	Asset Location	Related	Group			
6.01	Gulf Outlet 69Kv Loop - TLA - ENOI - 0081	NOP - 0081		-	-	-
6.02	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy New Orleans, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
1.XX	Additional Items As Applicable														-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
4.XX	Additional Items As Applicable														-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy New Orleans, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission		General Plant	Other	Distribution	Generation
1.1	454000 - Total	-	-		-	-	-	-
1.2	454100 - Distribution	-				-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5			Allocation Category (5)					
6	Revenue - Other Electric Revenue		Transmission					
			Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmision Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
	456107: Network Transmission Revenue- Nits							
6.13	Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456111: Non-Firm Transmission Revenue	-	-					
6.16	456112: Short Term Firm Transm Revenue	-	-					
6.17	456113: Long Term Firm Transm Revenue	-		-				
6.18	456117: Reg & Freq Response Trans Rev	-				-		
6.19	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.20	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.21	456120: Fiber Optics (1)	-			-			
6.22	456127: RTO & ICT Operations Costs Rec	-				-		
6.23	456136 - Short Term Firm Transm Revenue	-	-					
6.24	456137 - Long Term Firm Transm Revenue	-		-				
6.25	456138 - Non Firm Transm Revenue	-	-					
6.26	456139: MISO Sch 9 Network	-		-				
6.27	456141: MISO Sch 41 Stm Securitization	-				-	MISO Schedule	
6.28	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-	42a	42b
6.29	456147: MISO Sch 47 Transition Cost Rec	-				-	-	-
6.30	4561A9: AECC MISO Sch 9 Network	-		-				
6.31	4561FR: FFR Transm Revenue	-				-		
6.32	456200: Unbilled Revenue	-				-		
6.33	456300: Unbilled Revenue-Wholesale	-				-		
6.34	456410: Trans Equal Charges	-	-					
6.35	456420: Affiliate service fee revenue	-				-		
6.36	456500: Other Elec Rev - Discounts	-				-		
6.37	Attachment GG Revenues (4)	-	-					
6.38	Attachment MM Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.39	Additional Items As Applicable							
....	Additional Items As Applicable							
6.XX	Additional Items As Applicable							
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-Up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy New Orleans, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>
1			
2	<u>General Plant</u>		
2.01	389_1_ Land	0.00%	-
2.02	390_0_ Structures & Improvements	1.77%	-
2.03	391_1_ Office Furn & Equip	6.67%	-
2.04	391_2_ Information Systems	20.00%	-
2.05	391_3_ Data Handling Equipment	6.67%	-
2.06	392_0_ Transportation Equipment	12.00%	-
2.07	393_0_ Stores Equipment	6.67%	-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_ Laboratory Equipment	10.00%	-
2.10	396_0_ Power Operated Equipment	6.67%	-
2.11	397_1_ Misc. Comm Equip	10.00%	-
2.12	397_2_ Comm & Microwave Equip	6.67%	-
2.13	398_0_ Miscellaneous Equipment	10.00%	-
2.14	Total General Plant		-
3			
4	<u>Intangibles</u>		
4.01	301-Organization (15 year life)	6.67%	-
4.02	302-Franchises and Consents (5 year life)		
4.03	302-Franchises and Consents (30 year life)		
4.04	302-Franchises and Consents (50 year life)		
4.05	303-Miscellaneous Intangible Plant (3 year life)	33.33%	-
4.06	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.07	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.08	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.09	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.09	303-Miscellaneous Intangible Plant (30 year life)		-
4.10	Total Intangibles		-
5			
6	<u>Transmission</u>		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.01%	-
6.03	350_3_Land Rights - Low Voltage	1.01%	-
6.04	352_0_Structure & Improvements	1.00%	-
6.05	353_0_Stn Eqpt-Trans	1.49%	-
6.06	354_0_Twrs & Fxtrs-Trans	0.97%	-
6.07	355_0_Poles & Fxtrs -Trans	1.66%	-
6.08	356_1_Overhd Cond & Devices	1.77%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	1.77%	-
6.10	356_3_Overhd Cond & Dev - Ctr&Gra	1.77%	-
6.11	357_0_Undergrnd Conduit-Trans	1.82%	-
6.12	358_0_Undergrnd Cond&Devices	2.00%	-
6.13	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.

Entergy New Orleans, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ENTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
11.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
14.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ENMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	ENTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as needed or applicable.
- (8) Sum (Ln 21 + 23)

Entergy New Orleans, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100: Accum Prov For Prop Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101: Int on Accum Prov for Prop Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151: Insurance proceeds-O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153: Securitization proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR: Property Ins. Prov. Reclass		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB: Storm Damage Reserve Lock Box		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200: Accum Prov For Injuries & Dam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210: Reserve For Inj & Dam - Legal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301: Acc Prov-Pen&Ben-Hosp Res-Adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308: AccProv-OPEB Liab-FundedStatus		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400: Acc Misc-Operating Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401: Accum Prov - Coal Car Maint		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402: Ltd - Decomm & Decontam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403: Acc Provision-Commer Litigatio		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy New Orleans, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy New Orleans, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy New Orleans, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-Up Year

Ln	A	B + C		E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C		F	G					J	
		Current Year	Project Costs		Deferral	Adjustment					Deferral Amortization	Adjustment
	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)		FERC	Retail	Total	
1.01	143983	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-
3												
4	Account 561											
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-
10												
11	Summary											
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-
23												
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)											

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy New Orleans, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy New Orleans, LLC
WP AJ3 - ENOL General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$9,003,213.

Entergy New Orleans, LLC
WP AJ4 - EGSL & ELL Merger Costs (1) (2)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	163000	-	-	-
1.02	184001	-	-	-
1.03	4031AM	-	-	-
1.04	408110	-	-	-
1.05	417100	-	-	-
1.06	500000	-	-	-
1.07	506000	-	-	-
1.08	556000	-	-	-
1.09	557000	-	-	-
1.10	560000	-	-	-
1.11	561200	-	-	-
1.12	561500	-	-	-
1.13	566000	-	-	-
1.14	568000	-	-	-
1.15	580000	-	-	-
1.16	586000	-	-	-
1.17	588000	-	-	-
1.18	592000	-	-	-
1.19	903001	-	-	-
1.20	903002	-	-	-
1.21	907000	-	-	-
1.22	909000	-	-	-
1.23	920000	-	-	-
1.24	921000	-	-	-
1.25	923000	-	-	-
1.26	926000	-	-	-
1.27	928000	-	-	-
1.28	930200	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 through 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 Thru Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the EGSL and ELL merger expenses that are reflected in FERC Form 1 amounts.
- (2) Positive values above result in decreases to expense. Similarly, negative amounts are increases to expense.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Texas, Inc.
Projected Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.	RATE BASE:	Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	<u>-</u>			<u>-</u>	
	ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	<u>-</u>			<u>-</u>	
	NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	<u>-</u>			<u>-</u>	
18a	Reserved for Future Use (1)						
	ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	<u>-</u>			<u>-</u>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
	WORKING CAPITAL						
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	<u>-</u>			<u>-</u>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	<u><u>-</u></u>			<u><u>-</u></u>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.					
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	Appendix A Line 170 Projected Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-	-	-
	Reserved for Future Use (1)	\$			
17	Reserved for Future Use (1)	-			
18	Reserved for Future Use (1)	-			
19	Reserved for Future Use (1)	-			
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.00%
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Texas, Inc.
True-up Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.	RATE BASE:	Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	<u>-</u>			<u>-</u>	
	ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	<u>-</u>			<u>-</u>	
	NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	<u>-</u>			<u>-</u>	
18a	Reserved for Future Use (1)						
	ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	<u>-</u>			<u>-</u>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-	-	
	WORKING CAPITAL						
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	<u>-</u>			<u>-</u>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	<u><u>-</u></u>			<u><u>-</u></u>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 True-up Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11 WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				W&S Allocator (\$ / Allocation)
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-	-	-
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26 RETURN (R)					
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.00%
					= WCLTD
					= R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE)					
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column			-
Account 456.1 Other Electric Revenues					
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
INCOME TAX RATES					
38	FIT =	Appendix A Line 147 True-up Column	0.00%		
39	SIT=	Appendix A Line 148 True-up Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 True-up Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	H
Allocators			(Note Y)			
Wages & Salary Allocation Factor						
1	Transmission Wages Expense			WP03 W&S Line 2 Column B	-	-
2	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C	-	-
3	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-
4	Total Wages Expense			WP03 W&S Line 5 Column B	-	-
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-
6	Net Wages Expense			(Line 4 + Line 5)	-	-
7	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-
9	Net A&G Wages Expense			(Line 7 + Line 8)	-	-
10	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%
Plant Allocation Factors						
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-
14	Net Electric Plant			(Line 12 - Line 13)	-	-
15	TOTAL Plant In Service - Transmission			(Line 27)	-	-
16	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-
18	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%
Plant Calculations						
Plant In Service						
19	Transmission Plant in Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-
21	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-
24	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-
25	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-
Accumulated Depreciation						
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-
32	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-
Adjustments To Rate Base						
ADIT						
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-
38	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%
39	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-
41	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
42	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets						
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-
47	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%
48	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-
50	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
51	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Materials and Supplies							
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P	-	-
54	Undistributed Stores Expense			(Notes A & KK)	WP07 M&S Line 3 Column P	-	-
55	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
56	Total Transmission Allocated				(Line 54 * Line 55)	-	-
57	Total Materials & Supplies Allocated to Transmission				(Line 56 + Line 53)	-	-
Prepayments							
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E	-	-
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F	-	-
60	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
61	Total Transmission Allocated Plant				(Line 59 * Line 60)	-	-
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G	-	-
63	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
64	Total Transmission Allocated Labor				(Line 62 * Line 63)	-	-
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)	-	-
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N	-	-
Cash Working Capital							
67	Operation & Maintenance Expense				(Line 102)	-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission				(Line 67 * Line 68)	-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits				(Line 70 - Line 71)	-	-
73	TOTAL Adjustment to Rate Base				(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)	-	-
74	Rate Base				(Line 35 + Line 73)	-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O)	FF1 p321.112.b	-	-
76	Less Accounts 561.0 to 561.8			(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B	-	-
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b	-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h	-	-
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C	-	-
80	Transmission O&M				(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)	-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O)	FF1 p323.197.b	-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B	-	-
83	Less Property Insurance Account 924				FF1 p323.185.b	-	-
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b	-	-
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b	-	-
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C	-	-
87	Less EPRI dues booked to A&G				FF1 p353.f	-	-
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C	-	-
89	Adjusted A&G				(Line 81 - Sum (82 to 87) + 88)	-	-
90	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
91	Allocated General Expenses (EOY)				(Line 89 * 90)	-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C	-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related				(Line 92 + 93)	-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D	-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)		-	-
98	Total				(Line 96 + 97)	-	-
99	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
100	A&G Directly Assigned to Transmission				(Line 98 * 99)	-	-
101						-	-
102	Total Transmission O&M				(Line 80 + 91 + 94 + 100)	-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.14 Column C	-	-
104						-	-
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.11 Column C	-	-
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.14 Column C	-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Note FF & LL)	WP02 Support Line 48 Column C	-	-
108	Total				(Line 105 + 106 + 107)	-	-
109	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
110	General & Intangible Allocated to Transmission				(Line 108 * 109)	-	-
111						-	-
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)	-	-

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H
Taxes Other than Income							
113	Transmission Associated TOTI			WP13 TOTI Line 2 Column D		-	-
114						-	-
115	Plant Associated			WP13 TOTI Line 2 Column E		-	-
116	Plus Adjustment to Plant Associated		(Note FF)	WP02 Support Line 53 Column C		-	-
117	Total Plant Associated			(Line 115 + 116)		-	-
118	Gross Plant Allocator			(Line 16)		0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated			(Line 117 * 118)		-	-
120						-	-
121	Labor			WP13 TOTI Line 2 Column F		-	-
122	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
123	Total Transmission Allocated Labor			(Line 121 * 122)		-	-
124	Total Taxes Other than Income (EOY)			(Line 113 + 119 + 123)		-	-
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
127	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets			(Line 126 * 127)		-	-
129	Total (Gain) or Loss on Sales of Assets		(Note DD)	(Line 125 + 128)		-	-
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds		(Notes R & HH)	WP14 COC Line 6 Column P, Column O		-	-
131	Long Term Debt - Net Proceeds		(Notes R & HH)	WP14 COC Line 14 Column P, Column O		-	-
132	Long Term Debt Cost - Total		(Notes Q & R)	WP14 COC Line 24 Column O		-	-
133	Preferred Stock		(Note HH)	WP14 COC Line 33 Column P, Column O		-	-
134	Preferred Dividend			WP14 COC Line 35 Column O		-	-
135	Common Stock - Total		(Note HH)	WP14 COC Line 42 Column P, Column O		-	-
136	Debt Capitalization	Total Long Term Debt		(1 - (Line 137 + Line 138))		0.00%	0.00%
137	Preferred Capitalization	Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
138	Common Capitalization	Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))		0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt		(Line 132 / Line 131)		0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 134 / Line 133)		0.00%	0.00%
141	Common Cost	Common Stock	(Note J)				
142	Weighted Cost of Debt			(Line 136 * 139)		0.00%	0.00%
143	Weighted Cost of Preferred			(Line 137 * 140)		0.00%	0.00%
144	Weighted Cost of Common			(Line 138 * 141)		0.00%	0.00%
145	Total Return (R)			(Line 142 + Line 143 + Line 144)		0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return			(Line 74 * Line 145)		-	-
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate		(Note I)			0.00%	0.00%
148	SIT=State Income Tax Rate or Composite		(Note I)			0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax		(Note I)			0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%
151	T/ (1-T)					0.00%	0.00%
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative	(Note A)	FF1 266.8.f		-	-
152a	Amortization of Income Tax Adjustments - Plant Related			WP22 IT Adj Lines 5.1 & 5.2 Column E		-	-
152b	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
152c	Amortization of Income Tax Adjustments - Transmission Related			WP22 IT Adj Lines 5.1 & 5.2 Column C		-	-
152d	Amortization of Income Tax Adjustments - Labor Related			WP22 IT Adj Lines 5.1 & 5.2 Column D		-	-
152e	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
152f	Total Income Tax Adjustments			((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)		-	-
153	1/(1-T)			(1 / (1 - Line 150))		-	-
154	Reserved for Future Use					-	-
155	Total Allocated Income Tax Adjustments			(Line 152f * Line 153)		-	-
156	Income Tax Component =	CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =		(Line 151 * Line 146 * (1 - (Line 142 / Line 145)))		-	-
157	Total Income Taxes			(Line 155 + Line 156)		-	-

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission			(Line 35)		-	-
159	Adjustment to Rate Base			(Line 73)		-	-
160	Rate Base			(Line 74)		-	-
161	O&M			(Line 102)		-	-
162	Depreciation & Amortization			(Line 112)		-	-
163	Taxes Other than Income			(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.		(Note T)			-	-
168	Less Attachment MM Adj.		(Note U)			-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168		-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities		(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG		(Note Z)	WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM		(Note AA)	WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits		(Note N)			-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest		(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E		-	-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)		-	-
196	Network Customer OATT Section 30.9 Facilities Credits					-	-
197	Network Customer 1		(Note GG)			-	-
198	Network Customer 2		(Note GG)			-	-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)		-	-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)		(Note L)	WP19 Load Line 25 Column N		-	-
201	Annual Point-to-Point Transmission Rate			(Line 199 / Line 200)		-	-
202	Monthly rate			(Line 201 / 12)		-	-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.
- D The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.
- E Includes all Regulatory Commission Expenses
- F Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.
- G FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.
- H Cash working capital allowance is 0.00% of O&M

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
I	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.						
J	The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K	General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L	The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M	Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N	Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O	The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.						
P	The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q	The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R	Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S	Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V	Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W	Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X	Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y	The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB	Reserved for future use.						
CC	Reserved for future use.						
DD	The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE	Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF	In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG	Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH	The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.						
II	General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ	Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.						
KK	Use 13-month average balance for both the True-up and Projected columns.						
LL	In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$20,403,272 for Entergy Texas, Inc. to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$20,403,272 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

Entergy Texas, Inc.
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 7 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-

Entergy Texas, Inc.
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge	(Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4	Additional Items As Applicable							
...	Additional Items As Applicable							
4.x	Additional Items As Applicable							
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers	(Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4	Additional Items As Applicable							
...	Additional Items As Applicable							
7.x	Additional Items As Applicable							
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers	(Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4	Additional Items As Applicable							
...	Additional Items As Applicable							
10.x	Additional Items As Applicable							
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional Items As Applicable							
...	Additional Items As Applicable							
16.x	Additional Items As Applicable							
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional Items As Applicable							
...	Additional Items As Applicable							
18.x	Additional Items As Applicable							
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.9 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits							
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions							
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)							
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)							
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments							
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 228.1 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral Co-Owner		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments							
36								

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Co-Owner Big Cajun		-					
37.2	Co-Owner Nelson Unit 6		-					
37.3	Co-Owner Credits		-					
37.4	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	General Plant Reserve Deficiency Amortization		-					WP AJ3 GPRD Ln 2 Column D
47.5	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
55	Revenue Requirement							
56			True-up		Projected			
57	Excluded Transmission Facilities		<u>13-Mo Avg.</u>		<u>EOY</u>			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Texas, Inc.
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Texas, Inc.
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>										(Col B+C+F+I+J)
2			Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22			Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Texas, Inc.
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
1	Month	Transmission PIS (2)	Cumulative
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M		
					True-up: Average Beginning of Year and End of Year				Projected: End of Year						
					Beginning of		Gas, Prod Or		Transmission		Gas, Prod Or		Transmission		
					Year	End of Year	Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	Reference or Description
1					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)						
2															
3				ADIT-190	-	-	-	-	-	-	-	-	-	Ln 15	
4				ADIT- 281	-	-	-	-	-	-	-	-	-	Ln 18	
5				ADIT- 282	-	-	-	-	-	-	-	-	-	Ln 23	
6				ADIT-283	-	-	-	-	-	-	-	-	-	Ln 29	
7				Subtotal ADIT	-	-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6	
8															
9					True-up: Average Beginning of Year and End of Year				Projected: End of Year						
10					Beginning of		Gas, Prod Or		Transmission		Gas, Prod Or		Transmission		Justification
					Year	End of Year	Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)						
11.01	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-				-					Accrued interest on tax deficiencies - FIN48 accrued interest.	
11.02	190151	Taxable Unbilled Revenue-Fed	-	-	-				-					Difference between unbilled revenue reported for tax and book.	
11.03	190161	Property Ins Reserve-Fed	-	-	-				-					Reserve for Property insurance - a book accrual.	
11.04	190163	Capitalized Repairs - Fed	-	-	-			-	-					Property O&M repair costs for book required to be depreciated for tax.	
11.05	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-				-					This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.	
11.06	190171	Inj & Damages Reserve-Fed	-	-	-				-			-		Reserve for Injuries and Damages - a book accrual.	
11.07	190181	Contrib In Aid Of Constr-Fed	-	-	-				-					Not Applicable for Attachment O purposes.	
11.08	190211	Unfunded Pension Exp-Fed	-	-	-				-					Employee Benefit	
11.081	190215	Supplemental Pension Plan-Fed	-	-	-				-					Employee Benefit	
11.09	190213	SFAS 158 Def Tax Asset - Fed	-	-	-				-					Employee Benefit	
11.10	190221	Fas 106 Other Retire Ben-Fed	-	-	-				-					Employee Benefit	
11.11	190222	Fas 106 Other Retire Ben-State	-	-	-				-					Employee Benefit	
11.12	190241	Deferred Fuel/Gas-Fed	-	-	-				-					Production related.	
11.13	190251	Removal Cost - Fed	-	-	-			-	-					Net negative salvage is related to plant.	
11.14	190317	Fas 143 - Federal	-	-	-				-					Production related.	
11.15	190331	Accrued Medical Claims-Fed	-	-	-				-			-		Employee Benefit	
11.16	190351	Uncollect Accts Reserve-Fed	-	-	-				-					FERC account 144 - Book reserve for uncollectible accounts.	
11.17	190375	Regulatory Liability-Federal	-	-	-				-					Regulatory liability regarding retail costs.	
11.18	190381	Partnership Income/Loss - Fed	-	-	-				-					Unregulated partnership interest.	
11.19	190391	Contract Def Revenue-Fed	-	-	-				-					Deferred Revenue FERC account 242500	
11.20	190397	Def. Misc. Services - Fed	-	-	-				-					FERC Account 253017	
11.21	190421	Environmental Reserve-Fed	-	-	-				-			-		FERC Accounts 228400 and 228403	
11.22	190443	Waste Site Clean Up Costs Fed	-	-	-				-					This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)	
11.23	190445	Waste Disposal Reserve - Fed	-	-	-				-					This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 253U09 & 253U25)	
11.24	190451	Incentive-Fed	-	-	-				-					Employee Benefit	
11.25	190467	Gain-Nelson 1&2 Sale - Fed	-	-	-				-					Rounding	
11.26	190517	Long-Term Incentive Comp-Feder	-	-	-				-					Employee Benefit	
11.27	190519	Stock Options - Federal	-	-	-				-					Employee Benefit	
11.28	190523	Stock Options Exercised-Fed	-	-	-				-					Employee Benefit	
11.29	190525	Restricted Stock Awards-Fed	-	-	-				-					Employee Benefit	
11.30	190561	Def Compensation - Fed	-	-	-				-					Employee Benefit	
11.31	190571	Def Pymt Trust-Fed	-	-	-				-					Employee Benefit	
11.32	190603	Rate Refund-Federal	-	-	-				-					FERC account 229 - Accum provision for rate refund, 18239T, and a reclass from account 190241	
11.33	190609	Sale Of Epa Allowances - Fed	-	-	-				-					Production related.	
11.34	190613	Severance Accrual - Federal	-	-	-				-					VSP (Severance)	
11.35	190641	Re-Organization Costs-Federal	-	-	-				-					ETI Retail AFUDC disallowance.	
11.36	190701	Fas 109 Adjustment - Fed	-	-	-				-					FASB 109 is removed from filing.	

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			True-up: Average Beginning of Year and End of Year				Projected: End of Year						
			Beginning of Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
					Other Related	Only Related			Other Related	Only Related			
1													
11.37	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.38	190881	ADIT-NOL C/F-TAP-FED - Current	-	-									Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.39	190883	ADIT-Contrib CF-TAP-FED-NonCur	-	-	-				-				Charitable contributions deduction carried forward.
11.40	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-				-					Employee tax credit carryforwards.
11.41	190886	ADIT-AMT CR C/F-TAP-FED	-	-									Alternative Minimum tax credit carryforwards caused by a preference on tax depreciation.
11.42	190887	Fed Offset-St NonCur Carryover	-	-									Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.43	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.44	190990	Accum Def Inc Tax - Fed	-	-					-				Zeroed out
11.45	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-				Other
11.46		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
11.XX		Additional Items As Applicable	-	-									
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.10		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 281 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	281121	Start Up Costs-Fed	-	-	-				-				Production related.
17.02		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.XX		Additional Items As Applicable	-	-									
18		Reference FF1 p.272.8b & 273.8.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
19.01	282111	Liberalized Depreciation-Fed	-	-									Liberalized tax depreciation.
19.02	282117	Section 481A Adj Fed	-	-									Liberalized tax depreciation.
19.03	282171	Interest Cap - Afdc - Fed	-	-									Plant related - account 432000
19.04	282183	Nonbase - Federal - Retail	-	-									Plant basis difference.
19.05	282221	Fiber Optics-Fed	-	-									Plant basis difference.
19.06	282223	Repairs & Maint Exp - Federal	-	-									Plant basis difference.
19.07	282241	R&E Deduction - Fed	-	-									Plant basis difference.
19.08	282245	Warranty Expense - Federal	-	-									Plant basis difference.
19.09	282311	Int Inc Pol Control Bonds-Fed	-	-	-				-				Production related.
19.10	282351	Tax Int (Avoided Cost)-Fed	-	-									Plant basis difference.
19.11	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
19.12	282461	Computer Software Cap - Fed	-	-				-					Intangible and General plant
19.13	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
19.14	282533	Casualty Loss Deduction-Fed	-	-									Plant basis difference.
19.15	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
19.16	282901	263A Method Change-DSC - Fed	-	-									Plant basis difference.
19.17	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
19.18	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
19.19	282907	Unit of Property Ded-Trans-Fed	-	-									Units of Property Deduction - transmission
19.20	282975	Depreciation Expense - Fed	-	-									Liberalized tax depreciation.
19.21		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
19.XX		Additional Items As Applicable	-	-									
20													
21		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 19 Subparts
21.1		FERC Liberalized Depreciation Adjustment	-	-									Liberalized tax depreciation adjustment for FERC-only (7)
22		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
22.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
23		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 21 + Ln 21.1 - Ln 22 + Ln 22.1
24													
25		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
25.01	283151	Regulatory Asset - Federal	-	-	-				-				Related to Ike/Gustav

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E True-up: Average Beginning of Year and End of Year				I Projected: End of Year				M
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
25.02	283157	Regulatory Asset-MISO-Fed	-	-	-				-				The remaining ADIT balance, if any, associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
25.03	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production cost related.
25.04	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
25.05	283221	Bond Reacquisition Loss - Fed	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
25.06	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
25.07	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
25.08	283247	Transco Costs - Federal	-	-	-				-				Costs related to Texas Transition to Competition
25.09	283249	Deferred Storm Costs - Federal	-	-	-				-				Regulatory Asset
25.10	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
25.11	283361	Prepaid Expenses Federal	-	-			-				-		Prepaid costs in FERC account 165 that were deducted for tax.
25.12	283401	Acc Dfit Turgen	-	-	-				-				Relates to Nelson 6 generator, included in rate base
25.13	283457	Spindletop Capital Cost-Federa	-	-	-				-				This represents the elimination of the book amortization of fuel transportation costs that were deducted for tax when incurred. (182348 RC 174 & 186348)
25.14	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
25.15	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
25.16		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
25.XX		Additional Items As Applicable	-	-									
26													
27		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 25 Subparts
28		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
28.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
29		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 27 - Ln 28 + Ln 28.1

Instructions for Account 190, 281, 282, & 283

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected
- ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected
- ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected
- ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.
- A supporting work paper with additional detail for this value will be provided.
- Other ADIT Adjustments presented on a supporting workpaper.
- A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.

Entergy Texas, Inc.
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) p.227.8.b (BOY); p.227.8.c (EOY)
(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)
(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Texas, Inc.
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165403: Pp Taxes Franchise-La		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165405: Pp Taxes Gross Receipts-Tx		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165406: Pp Taxes Franchise City-Tx		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165409: Pp Taxes-Street Rental		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165SAI: PrePaid Designated Servc-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165U39: Prepaid Life Insurance Kidco		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-			-										
7.02	165100: Prepaid Insurance		-			-										
7.03	165400: Prepaid Ins Directors&Officers		-			-										
7.04	165403: Pp Taxes Franchise-La		-	-												
7.05	165405: Pp Taxes Gross Receipts-Tx		-	-												
7.06	165406: Pp Taxes Franchise City-Tx		-	-												
7.07	165409: Pp Taxes-Street Rental		-	-												
7.08	165510: Prepaid Dues to EEI		-			-										
7.09	165520: Ad Valorem Taxes		-			-										
7.10	165603: PPD IQNavigator, Inc		-			-										
7.11	165RNT: Prepaid Rent Expense		-	-												
7.12	165SAI: PrePaid Designated Servc-SAIC		-			-										
7.13	165U39: Prepaid Life Insurance Kidco		-			-										
7.14	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Texas, Inc.
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Texas, Inc.
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total			-
1.02	561.1 - Load Dispatch Reliability			-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System			-
1.04	561.2BA - Load Dispatch Load Balancing			-
1.05	561.3 - Load Dispatch Transm Service & Scheduling			-
1.06	561.4 - Scheduling System Control & Dispatch Services			-
1.07	561.5 - Reliability Planning & Standards Development			-
1.08	562 - Station Expenses			-
1.09	563 - Overhead Line Expenses			-
1.10	564 - Underground Line Expenses			-
1.11	566 - Misc. Transmission Expenses Total			-
1.12	567 - Rents			-
1.13	567.1 - Operation Supplies & Expenses			-
1.14	568 - Maintenance Supervision & Engineer			-
1.15	569 - Maintenance Of Structures Total			-
1.16	570 - Maintenance Of Station Equipment			-
1.17	571 - Maintenance Of Overhead of Lines			-
1.18	920 - Administrative & General Salaries Total			-
1.19	921 - Office Supplies And Expenses			-
1.20	923 - Outside Services Employed Total			-
1.21	925 - Injuries & Damages Expense Total			-
1.22	926 - Employee Pension & Benefits			-
1.23	928 - Regulatory Commission Expense Total			-
1.24	930.1 - General Advertising Expenses			-
1.25	930.2 - Misc. General Expense			-
1.26	930.2 - Active Development Expenses Total			-
1.27	931 - Rents			-
1.28	935 - Maintenance Of General Plant			-
1.29	Additional Items As Applicable			-
....	Additional Items As Applicable			-
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts 906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

WP10 Storm

Effective on: January 1, 2021

Entergy Texas, Inc.
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Texas, Inc.
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOI, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Texas, Inc.
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Street Rental	-	-				
1.12	Ad Valorem Tax	-			-		
1.13	Franchise Tax- Local	-	-				
1.14	State Excise Tax	-	-				
1.15	Non Income Taxes	-	-				
1.16	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-				-	
1.17	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-			-		
1.18	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-			-		
1.19	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-			-		
1.20	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-			-		
1.21	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-			-		
1.22	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.23	Entergy Services, Inc. Income Taxes	-	-				
1.24	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Texas, Inc.
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Texas, Inc.
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Texas, Inc.
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D		E		F
				Beginning of Year		End of Year		Average
1				-		-		-
2	Included Transmission	Sum Line 6 Subparts for Included		-		-		-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-		-		-
4	Total			-		-		-
5								
6	Asset Location	Related	Group	D		E		F
				Beginning of Year		End of Year		Average
6.01	Daisy 69kV Substation - TST - EGSI - 31226	ETI - 31226		-		-		-
6.02	LN 56 Batson Sub to Daisetta - TTX - EGSI - 77056	ETI - 31226		-		-		-
6.03	Mobil Chem #1 Substation - TST - EGSI - 21144	GSU - 21144		-		-		-
6.04	Neches To Mobil Chem #1 69Kv L - TTX - EGSI - 77444	GSU - 21144		-		-		-
6.05	Neches To Mobil Chem #1 69Kv L - TTX - EGSI - 77445	GSU - 21144		-		-		-
6.06	Gladys Substation - TST - ETI - 31093	GSU - 31093		-		-		-
6.07	So Beaumont To Colonial Hebert - TTX - EGSI - 77114	GSU - 31093		-		-		-
6.08	Lumberton Substation - DSX - EGSI - 33036	GSU - 33036		-		-		-
6.09	Cypress To Kountze Bulk 138Kv - TTX - EGSI - 74188	GSU - 33036		-		-		-
6.10	Gulf Livingston Substation - TST - EGSI - 33067	GSU - 33067		-		-		-
6.11	Cypress To Div Line To Poco 13 - TTX - EGSI - 74430	GSU - 33067		-		-		-
6.12	Ausimont Substation - TST - EGSI - 21251	GSU - 21251		-		-		-
6.13	Gulfrich To Cow 69Kv Ln - TTX - EGSI - 77590	GSU - 21251		-		-		-
6.14	Silsbee Substation - TST - EGSI - 31031	GSU - 31031		-		-		-
6.15	Silsbee To North Silsbee 69Kv - TTX - EGSI - 77470	GSU - 31031		-		-		-
6.16	Colonial Hebert Substation - TST - EGSI - 31059	GSU - 31059		-		-		-
6.17	Cabot Substation - TST - EGSI - 31064	GSU - 31064		-		-		-
6.18	Line #506 To Cabot 69Kv Ln - TTX - EGSI - 77474	GSU - 31064		-		-		-
6.19	Line #114 To Line #75 69Kv Ln - TTX - EGSI - 77075A	GSU - 31088		-		-		-
6.20	Magnolia Hebert Substation - TST - EGSI - 31091	GSU - 31091		-		-		-
6.21	Equitable Substation - TST - EGSI - 31192	GSU - 31192		-		-		-
6.22	Orange To Front 69Kv Ln - TTX - EGSI - 77508	GSU - 31192		-		-		-
6.23	Oilla Substation - TST - EGSI - 31267	GSU - 31267		-		-		-
6.24	Neches To Sabine #2 138Kv Ln - TTX - EGSI - 74172	GSU - 31267		-		-		-
6.25	Cargil Wire - TST - EGSI - 31268	GSU - 31268		-		-		-
6.26	Line #148 To Averill 69Kv Ln - TTX - EGSI - 77416R	GSU - 31268		-		-		-
6.27	Texaco Hillebrandt Substation - TST - EGSI - 31271	GSU - 31271		-		-		-
6.28	South Beaumont To Winshire 69K - TTX - EGSI - 77062R	GSU - 31271		-		-		-
6.29	Mabry Sub-Dist-69Kv-Cheek Tx - TST - EGSI - 31273	GSU - 31273		-		-		-
6.30	West End To Goodyear Cheek 69K - TTX - EGSI - 77466	GSU - 31273		-		-		-
6.31	Texas El Vista Substation - TST - EGSI - 32020	GSU - 32020		-		-		-
6.32	Savannah To Koppers #2 69Kv Ln - TTX - EGSI - 77805	GSU - 32020		-		-		-
6.33	Texas Hearne Substation - TST - EGSI - 33031	GSU - 33031		-		-		-
6.34	Line #59 To Texas Hearne 69Kv - TTX - EGSI - 77132	GSU - 33031		-		-		-
6.35	Apl Hearne Substation - TST - EGSI - 33035	GSU - 33035		-		-		-
6.36	Bryan To Hearne #1 69Kv Ln - TTX - EGSI - 77159	GSU - 33035		-		-		-
6.37	Independence Substation - TST - EGSI - 33052	GSU - 33052		-		-		-
6.38	Lng 138Kv Sub - TST - EGSI - 23194	GSU - 23194		-		-		-
6.39	Hull Substation - TST - EGSI - 31067	GSU - 31067		-		-		-
6.40	Line #6 To Hull 69Kv Ln - TTX - EGSI - 77103R	GSU - 31067		-		-		-
6.41	American Bridge Substation - TST - EGSI - 31080	GSU - 31080		-		-		-
6.42	Front Street To American Steel - TTX - EGSI - 77076R	GSU - 31080		-		-		-
6.43	Klemp Substation - TST - EGSI - 31180	GSU - 31180		-		-		-
6.44	Line #86 To Klemp 138Kv Ln - TTX - EGSI - 74533R	GSU - 31180		-		-		-
6.45	Humble Hearne 2 Substation - TST - EGSI - 33007	GSU - 33007		-		-		-
6.46	Line #182 To Humble Hearne 69K - TTX - EGSI - 77436	GSU - 33007		-		-		-
6.47	Cardinal Substation - TST - EGSI - 31012	GSU - 31012		-		-		-
6.48	Line #576 To Cardinal 69Kv Ln - TTX - EGSI - 77443R	GSU - 31012		-		-		-
6.49	Bauou Fannett Substation - TST - EGSI - 31041	GSU - 31041		-		-		-
6.50	Line #62 To Bayou Fannett 69Kv - TTX - EGSI - 77185R	GSU - 31041		-		-		-
6.51	Sabra Substation - TST - EGSI - 31060	GSU - 31060		-		-		-
6.52	Line #81 To Sabra 69Kv Ln - TTX - EGSI - 77460R	GSU - 31060		-		-		-
6.53	Westside Substation - TST - EGSI - 32003	GSU - 32003		-		-		-
6.54	Gulf Oil To Fort Worth 69Kv Ln - TTX - EGSI - 77191	GSU - 32003		-		-		-
6.55	Georgia Substation - TST - EGSI - 33119	GSU - 33119		-		-		-
6.56	Line #87 To Georgia 138Kv Ln - TTX - EGSI - 74557R	GSU - 33119		-		-		-
6.57	Spurlock Substation - TST - EGSI - 32015	GSU - 32015		-		-		-
6.58	Line #564 To Sprulock 69Kv Ln - TTX - EGSI - 77414R	GSU - 32015		-		-		-
6.59	Kirbyville Substation - TST - EGSI - 31045	GSU - 31045		-		-		-
6.60	Line #81 To Kirbyville 69Kv Ln - TTX - EGSI - 77409R	GSU - 31045		-		-		-
6.61	South Liberty Substation - TST - EGSI - 31074	GSU - 31074		-		-		-

Entergy Texas, Inc.
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D		E		F
				Beginning of Year		End of Year		Average
1				-		-		-
2	Included Transmission	Sum Line 6 Subparts for Included		-		-		-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-		-		-
4	Total			-		-		-
5								
6	Asset Location	Related	Group	D		E		F
				Beginning of Year		End of Year		Average
6.62	Line #6 To So Liberty 69Kv Ln - TTX - EGSI - 77104R	GSU - 31074		-		-		-
6.63	Raywood To Dayton Bulk 69Kv Ln - TTX - EGSI - 77440	GSU - 31074		-		-		-
6.64	Saratoga Substation - TST - EGSI - 31162	GSU - 31162		-		-		-
6.65	Line #6 To Saratoga 69Kv Ln - TTX - EGSI - 77102R	GSU - 31162		-		-		-
6.66	Line #454 To Pennwalt 69Kv Ln - TTX - EGSI - 77090	GSU - 31213		-		-		-
6.67	Ln812 To Explorer Hankamer Sub - TTX - EGSI - 74812	GSU - 31290		-		-		-
6.68	Pabtex Substation - TST - EGSI - 32052	GSU - 32052		-		-		-
6.69	Line #117 To Pabtex 69Kv Ln - TTX - EGSI - 77189R	GSU - 32052		-		-		-
6.70	Johnstown to Porter 138Kv Ln 827 - TTX - ETI - 74827	GSU - 33027		-		-		-
6.71	Johnstown 138Kv Sub - TST - EGSI - 33027	GSU - 33027		-		-		-
6.72	Sinclair Hearne - TST - EGSI - 33062	GSU - 33062		-		-		-
6.73	Line #85 To Sinclair Hearne 69 - TTX - EGSI - 77108R	GSU - 33062		-		-		-
6.74	Camden Substation - TST - EGSI - 33071	GSU - 33071		-		-		-
6.75	Line #93 To Camden 138Kv Ln - TTX - EGSI - 74543R	GSU - 33071		-		-		-
6.76	Blue Water Substation - TST - EGSI - 31066	GSU - 31066		-		-		-
6.77	Kountze Substation - DSX - EGSI - 31110	GSU - 31110		-		-		-
6.78	Sandy Shores Substation - TST - EGSI - 31258	GSU - 31258		-		-		-
6.79	Line #89 To Blue Water 69Kv Ln - TTX - EGSI - 77175R	GSU - 77175R		-		-		-
6.80	Houston Chem Substation - TST - EGSI - 31016	GSU - 31016		-		-		-
6.81	Neches To Houston Chemical 69K - TTX - EGSI - 77452	GSU - 31016		-		-		-
6.82	Houston Chemical To Mobil Chem - TTX - EGSI - 77454	GSU - 31016		-		-		-
6.83	Averill Substation - TST - EGSI - 31082	GSU - 31082		-		-		-
6.84	Mobil Chem No 2 (Retired) - TST - EGSI - 31105	GSU - 31105		-		-		-
6.85	Neches To Mobil Chem #2 69Kv L - TTX - EGSI - 77073	GSU - 31105		-		-		-
6.86	Neches To Mobil Chem #2 69Kv L - TTX - EGSI - 77562	GSU - 31105		-		-		-
6.87	Dorman Substation - TST - EGSI - 31233	GSU - 31233		-		-		-
6.88	Additional Items As Applicable			-		-		-
....	Additional Items As Applicable			-		-		-
6.XX	Additional Items As Applicable			-		-		-
7.00	Total			-		-		-

Notes:

(1) Reference Appendix A Note M

Entergy Texas, Inc.
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
1.XX	Additional Items As Applicable														-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
4.XX	Additional Items As Applicable														-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Texas, Inc.
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other	Distribution	Generation	
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-	-	-	-	-	-	-
2	Total p300.19.b	-	-	-	-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-		-		
6.11	456105: Transmisn Service Rev-Non Firm	-	-			-		
6.12	456107: Network Transmission Revenue	-		-		-		
6.13	456107: Network Transmission Revenue- Nits	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-			-		
6.17	456112: Short Term Firm Transm Revenue	-	-			-		
6.18	456113: Long Term Firm Transm Revenue	-		-		-		
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-	-		
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-			-		
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-		-		
6.26	456138: MISO Sch 8 Non-firm	-	-			-		
6.27	456139: MISO Sch 9 Network	-		-		-		
6.28	456141: MISO Sch 41 Strm Securitization	-				-		
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-		
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-		-		
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-			-		
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-			-		
6.39	Attachment MM Revenues (4)	-	-			-		
6.40	Additional Items As Applicable	-				-		
....	Additional Items As Applicable	-				-		
6.XX	Additional Items As Applicable	-				-		
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Texas, Inc.
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	
		Depreciation & Amortization			
	<u>Utility Account and Description</u>	<u>Rate</u>		<u>Expense</u>	
1					
2	<u>General Plant</u>				
2.01	389_1_Land	0.00%		-	
2.02	390_0_Structures & Improvements	1.13%		-	
2.03	391_1_Office Furn & Equip	6.67%		-	
2.04	391_2_Information Systems	20.00%		-	
2.05	391_3_Data Handling Equipment	6.67%		-	
2.06	392_0_Transportation Equipment	12.00%		-	
2.07	393_0_Stores Equipment	6.67%		-	
2.08	394_0_Tools, Shop & Garage Equip	6.67%		-	
2.09	395_0_Laboratory Equipment	10.00%		-	
2.10	396_0_Power Operated Equipment	6.67%		-	
2.11	397_1_Misc. Comm Equip	10.00%		-	
2.12	397_2_Comm & Microwave Equip	10.00%		-	
2.13	398_0_Miscellaneous Equipment	10.00%		-	
2.14	Total General Plant			-	
3					
4	<u>Intangibles</u>				
4.01	301-Organization (5 year life)				
4.02	302-Franchises and Consents (5 year life)				
4.03	302-Franchises and Consents (30 year life)				
4.04	302-Franchises and Consents (50 year life)				
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%		-	
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%		-	
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%		-	
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%		-	
4.09	303-Miscellaneous Intangible Plant (30 year life) (2)	2.92%		-	
4.10	303-Miscellaneous Intangible Plant (40 year life) (3)	2.47% / 2.51%		-	
4.11	Total Intangibles			-	
5					
6	<u>Transmission</u>				
6.01	350_1_Land	0.00%		-	
6.02	350_2_Land Rights - High Voltage	1.39%		-	
6.03	350_3_Land Rights - Low Voltage	1.39%		-	
6.04	352_0_Structure & Improvements	1.45%		-	
6.05	353_0_Stn Eqpt-Trans	1.68%		-	
6.06	354_0_Twrs & Fxtrs-Trans	2.61%		-	
6.07	355_0_Poles & Fxtrs -Trans	2.47%		-	
6.08	356_1_Overhd Cond & Devices	2.00%		-	
6.09	356_2_Overhd Cond & Devs - Dmgs	2.00%		-	
6.10	356_3_Overhd Cond & Dev - Clr&Gra	2.00%		-	
6.11	357_0_Undergrnd Conduit-Trans			-	
6.12	358_0_Undergrnd Cond&Devices	2.07%		-	
6.13	359_0_Roads & Trails - Trans	1.17%		-	
6.14	Total Transmission			-	

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.
- (3) The 303-Miscellaneous Intangible Plant (40 year life) category reflects amortization periods ranging from 39.83 to 41 years.

Entergy Texas, Inc.
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ETTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	BRAZOS	0	0	0	0	0	0	0	0	0	0	0	0	-
8.02	CALDWELL	0	0	0	0	0	0	0	0	0	0	0	0	-
8.03	ETEC	0	0	0	0	0	0	0	0	0	0	0	0	-
8.04	EWOM/SRMPA_TX	0	0	0	0	0	0	0	0	0	0	0	0	-
8.05	KIRBVILLE	0	0	0	0	0	0	0	0	0	0	0	0	-
8.06	NEWTON	0	0	0	0	0	0	0	0	0	0	0	0	-
8.07	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ETMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EATO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24														
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as needed or applicable.
- (8) Sum (Ln 21 + 23)

Entergy Texas, Inc.
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1			Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2	Account	Account Name														
2.01	228100: Accum Prov For Prop Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101: Int on Accum Prov for Prop Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151: Insurance proceeds-O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153: Securitization proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR: Property Ins. Prov. Reclass		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB: Storm Damage Reserve Lock Box		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200: Accum Prov For Injuries & Dam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210: Reserve For Inj & Dam - Legal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301: Acc Prov-Pen&Ben-Hosp Res-Adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308: AccProv-OPEB Liab-FundedStatus		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400: Acc Misc-Operating Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401: Accum Prov - Coal Car Maint		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402: Ltd - Decomm & Decontam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403: Acc Provision-Commer Litigatio		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Texas, Inc.
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C C3 = C1-C2	D	E	F F3 = F1-F2	G G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C C7 = C5-C6	D	E	F F7 = F5-F6	G G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Texas, Inc.
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Texas, Inc.
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F	G					J	
		Current Year	Project Costs	Deferral		Adjustment	Payroll (3)	FERC	Retail			Adjustment	
1	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail	Total			
1.01	143983	-	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-	-
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-	-
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)												

Note

- MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- Enter deferral amounts as negatives.
- Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Texas, Inc.
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Texas, Inc.
WP AJ3 - ETI General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$20,403,272.

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FERC Electric Tariff
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Attachment O-FERC Form 1 Generic
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Adjustments to Net Revenue Requirement (Note CC)	0		
6b	Interest on Adjustments (Note DD)	0		
6c	Total Adjustment (line 6a + line 6b)	0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 * 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Effective On: January 1, 2021

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Attachment O-FERC Form 1 Generic
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	GROSS PLANT IN SERVICE (Note AA)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note AA)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative)	277.9.k	0	NP 0.00000	0
22	Account No. 190	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative)	267.8.h	0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23)		0		0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

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Attachment O-FERC Form 1 Generic
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For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Cleco Power LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K. $1 / (1 - T) =$ (from Line 21)		0.00%		
23			0.0000		
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note EE)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note FF)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u><u>0</u></u>		<u><u>0</u></u>

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FERC Electric Tariff
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REVENUE CREDITS		
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)	<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>	0
33	Total of (a)-(b)	0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>	\$0
37	Total of (a)-(b)-(c)-(d)	\$0

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Attachment O-FERC Form 1 Generic
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 400, Column b of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|---|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.

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Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
CC	Adjustments required pursuant to Section V (Changes to Annual Updates) of this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.
DD	Interest required pursuant to Section V (Changes to Annual Updates) of this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharge shall be entered as a positive number to increase the net revenue requirement.
EE	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
FF	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

Attachment O – GLH

Page 1 of 5

For the 12 months ended 12/31/____

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

Lin e No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)			\$ -
	REVENUE CREDITS	(Note S)	Total	Allocator	
2	Account No. 454	(Page 4, Line 34)	-	DA 1.00	-
2a	Account No. 456	(Page 4, Line 34a)	-	DA 1.00	-
3	Account No. 456.1	(Page 4, Line 37)	-	DA 1.00	-
4	Revenues from Grandfathered Interzonal Transactions	(Note R)	-	DA 1.00	-
5	Revenues from service provided by the ISO at a discount	MISO invoices	-	DA 1.00	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)			-
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associated with Schedules 7, 8 & 9				-
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)			\$ -
6c	Attachment O-GLH True-up Adjustment with Interest	Attachment 3, Page 1, Line 3, Col. (G)	-	DA 1.0000 0	-
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)			\$ -
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	-
9	Plus 12 CP of firm bundled sales over one year not in Line 8			(Note B)	-
10	Plus 12 CP of Network Load not in Line 8			(Note C)	-

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11	Less 12 CP of firm P-T-P over one year (enter negative)		(Note D)	-	
12	Plus Contract Demand of firm P-T-P over one year			-	
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative)		(Note R)	-	-
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			-	-
15	Divisor (sum Lines 8-14)			-	
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)		-	
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)		-	
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-	-	
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	- Short Term
22			-	Long Term	- Long Term

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Attachment O – GLH

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For the 12 months ended 12/31/____

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

	(1)	(2)	(3)		(4)	(5)
Line		Source	Company Total	Allocator (Note JJ)		Transmission (Col 3 times Col 4)
No.	RATE BASE: (Notes Y & BB)					
	GROSS PLANT IN SERVICE					
1	Production	Attachment 4, Line 14, Col. (b)	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (c)	-	TP	-	-
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S	-	-
5	Common	Attachment 4, Line 14, Col. (f)	-	CE	-	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP=	-	-
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. (k)	-	NA	-	-
8	Transmission	Attachment 4, Line 14, Col. (l)	-	TP	-	-
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-	-
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	-	-
11	Common	Attachment 4, Line 14, Col. (o)	-	CE	-	-
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-			-
	NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	-			-
14	Transmission	(Line 2 - Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			-
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP=	-	-

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18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	DA	1.00000	-
ADJUSTMENTS TO RATE BASE						
19	Reserved		-	NA	zero	-
20	Reserved		-	NA	zero	-
21	Reserved		-	NA	zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP	—	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP	-	-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	DA	1.00000	-
23b	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	DA	1.00000	-
23c	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. h)	-	DA	1.00000	-
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-			-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP	-	-
WORKING CAPITAL						
26	CWC	(Note H) 1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	-	GP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			-

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FERC Electric Tariff
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Attachment O – GLH
Page 3 of 5
For the 12 months ended 12/31/____

Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC			
(1)		(2)	(3)	(4)	(5)
Line					Transmission
No.		Source	Compa ny Total	Allocator (Note JJ)	(Col 3 times Col 4)
	O&M	(Note CC)			
1	Transmission	Attachment 5, Line 13, Col. (a)	-	TP	-
1a	Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)	Attachment 5, Line 13, Col. (l)	-	TP	-
1b	Less Account 566	Attachment 5, Line 13, Col. (b)	-	TP	-
2	Less Account 565	Attachment 5, Line 13, Col. (c)	-	TP	-
3	A&G	Attachment 5, Line 13, Col. (d)	-	W/S	-
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	-	W/S	-
5	Less EPRI & Reg. Comm. Exp. & Non- safety Ad.	(Note I) Attachment 5, Line 13, Col. (f)	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (g)	-	TP	-
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S	-
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S	-
6	Common	356.1	-	CE	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.0000
7a	Account 566				
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.0000
7c	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Attachment 5, Line 13, Col .(j)	-	TP	-
7d	Total Account 566	(Line 7b plus Line 7c) Ties to 321.97.b			-

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			-				
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-				-
	DEPRECIATION EXPENSE	(Note BB)					
9	Transmission	Attachment 5, Line 13, Col. (k)	-	TP	-		-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S	-		-
11	Common	Attachment 5, Line 26, Col (l) (Notes X & FF) Attachment 5, Line 26, Col.	-	CE	-		-
11a	Amortization of Abandoned Plant	(b)	-	DA	1.0000		-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-				-
	TAXES OTHER THAN INCOME TAXES LABOR RELATED	(Note J)					
13	Payroll	Attachment 5, Line 26, Col. (c)	-	W/S	-		-
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S	-		-
15	PLANT RELATED						
16	Property	Attachment 5, Line 26, Col. (e)	-	GP	-		-
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA	zero		-
18	Other	Attachment 5, Line 26, Col. (g)	-	GP	-		-
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)	-	GP	-		-
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-				-
	INCOME TAXES	(Note K)					
							-
21	$T = \text{SIT} * (1 - \text{FIT}) + \text{FIT} - (p * \text{FIT})$	(Note K) (Attachment 9, Col. 12, Line 12)					
22	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$	$\text{WCLTD} = \text{Page 4, Line 27}; \text{R} = \text{Page 4, Line 30}$					

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	FIT, SIT & p	(Note K)	-			
23	$1 / (1 - T) =$ (from Line 21)	$1 / (1 - T)$ (T from Line 21)	-			
24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-			
24a	(Excess)/Deficient Deferred Income Taxes	Attachment 8g, Line 4, Col. (K)	-			
24b	Tax Effect of Permanent Differences	Attachment 5, line 26, Col. (k) (Note II)	-			
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	-			-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-	-
26a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-	-
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	-	NP	-	-
27	Total Income Taxes	(Sum of Lines 25 through 26b)	-			-
RETURN						
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA		-
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	-			-

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30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Column 14] (Note V) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment GG]		-	DA	1.0000	-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and also included in Attachment MM]		-	DA	1.0000	-
30b	PLUS Incentives on Attachment 1 for projects other than those included in Attachment MM-GLH and Attachment GG-GLH.	Attachment 1, line 18	-			-
30c	Plus: Regulatory Adjustment	(Note OO)	-	DA	1.0000	-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 - Line 30 - Line 30a + Line 30b + Line 30c)		-			-

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

(1)

(2)

(3)

(4)

(5)

**SUPPORTING
CALCULATIONS AND NOTES**

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	(Page 2, Line 2, Column 3)			-	
2	Less Transmission plant excluded from ISO rates	(Note L)			-	
3	Less Transmission plant included in OATT Ancillary Services	(Note M)			-	
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)			TP=	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	-	-	-	
13	Transmission (Note MM)	354.21.b	-	-	-	
14	Distribution	354.23.b	-	-	-	GP (\$ / Allocation)
15	Other	354.24,25,26.b	-	-	-	
16	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13]		-		-	= - = WS
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		% Electric	W&S Allocator

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17	Electric	200.3.c	-	(Line 17 / Line 20)	(Line 16)	CE
18	Gas	200.3.d	-	-	*	- = -
19	Water	200.3.e	-			
20	Total	(Sum of Lines 17 through 19)	-			
21 - 26	RETURN (R)					
				Cost	\$	
			\$ %		Weighted	
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	- -	-	-	=WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	- -	-	-	
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	- -	0.00%	-	
30	Total	(Sum of Lines 27 through 29)	-		0.00%	=R
	REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			Load	
31	a. Bundled Non-RQ Sales for Resale	311.x.h			-	
32	b. Bundled Sales for Resale included in Divisor on Page 1				-	
33	Total of (a)-(b)	(Note P)			-	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)			-	
34a	Account 456 (OTHER ELECTRIC REVENUES)	(Note NN)			-	
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICITY OF	330.x.n (Note T)				

	OTHERS)		
35	a. Transmission charges for all transmission transactions		-
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1		-
36a	c. Transmission charges from Schedules associated with Attachment GG	(Note W)	-
36b	d. Transmission charges from Schedules associated with Attachment MM	(Note AA)	-
37	Total of (a)-(b)-(c)-(d)		-

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

For the 12 months ended 12/31/____

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Only MISO-related items are included.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess and Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the excess or deficient expense multiplied by (T/1-T).
- Inputs Required: FIT = See Attachment 9 (Federal Income Tax Rate)
 SIT = See Attachment 9 (State Income Tax Rate or Composite SIT)
 p = See Attachment 9 (percent of federal income tax deductible for state purposes)
- L Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test) or removes transmission plant that is not under MISO functional control.
- M Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- N Enter dollar amounts.
- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.

- P Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- R Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will exclude any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- S The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- T Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to easily determine which revenues are related to MISO assets, and Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- U Includes scheduling, system control and dispatch costs recorded in Accounts 561.1 through 561.3 and which are recovered in Schedule 1 or Schedule 24 rates. Also excludes Account 561.4 and Account 561.8.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.
- W Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- X Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Y Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement.
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- EE Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's <https://fred.stlouisfed.org/>. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the company has short term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.

FF	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
GG	Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered. Per Commission order dated January 31, 2020, in Docket No. EC20-13, the Regulatory Asset may not be included in rates until March 1, 2025.
HH	Reserved
II	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.
JJ	DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers.
KK	Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the MISO OATT.
LL	AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
MM	It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1.
NN	Includes revenue from electric operations properly credited to MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.
OO	Per Commission Order dated January 31, 2020 in Docket No. EC20-13, reflects a \$2,650,000 fixed annual credit amount for the four transmission lines to be transferred over to MISO's functional control, starting on the day after the closing date of the transaction in Docket No. EC20-13 and continuing for 60 months (Rate Mitigation Period). Also reflects an additional \$950,000 fixed annual credit amount for the remaining two transmission lines, once transferred over to MISO's functional control (expected to be on or about June 1, 2022) from the date of transfer of functional control to MISO and continuing for 60 months. Amount to be entered as negative.

Attachment 1 (Note J)

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

To be completed in conjunction with Attachment O - GLH.
(inputs from Attachment O - GLH are rounded to whole dollars)
(1)

Line No.		(2) Source Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	-	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5 Attach O, p 2, lines 18a, 23a & 23b (Note B)	-	
1b	CWIP, Regulatory Asset, Abandoned Plant		-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	-	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	-	
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	-	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach O, p 3, line 7b col 5, if any	-	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-	
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-	-
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	-	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-	-
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-

INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-	-
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4		-

Attachment 1

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	MTEP # or Other Designation	Project Gross Plant	Project Accumulated Depreciation/A mortization	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Annual Allocation Factor for Other Expense	Annual Allocation for Other Expense	Annual Expense Charge	Project Net Plant
15			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8	(Note D)
15a	-	-	-	-	-	-	-	-	-	-
15b	-	-	-	-	-	-	-	-	-	-
15c	-	-	-	-	-	-	-	-	-	-
15d	-	-	-	-	-	-	-	-	-	-
15e	-	-	-	-	-	-	-	-	-	-
15f	-	-	-	-	-	-	-	-	-	-
15g	-	-	-	-	-	-	-	-	-	-
15h	-	-	-	-	-	-	-	-	-	-
15i	-	-	-	-	-	-	-	-	-	-
15j	-	-	-	-	-	-	-	-	-	-
15k	-	-	-	-	-	-	-	-	-	-
15l	-	-	-	-	-	-	-	-	-	-
15m	-	-	-	-	-	-	-	-	-	-

15n	-	-	-	-	-	-	-	-	-	-	-
15o	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
16.	Annual Totals				-	-	-	-	-	-	-
17.	Rev. Req. Adj For Attachment O										
18.	Incentives from Projects other than those in Attachment GG- GLH and Attachment MM-GLH										

Attachment 1 (Note J)

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(16b)	(17)	(18)	(19)	(20)
Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Regulatory Adjustment	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
Page 1 line 14	(Col. 10 * Col. 11)	(Note E)	(Sum Col. 9, 12 & 13)	Per FERC order (Note I)	(Attach 2, Line 28 * (Col. 15/100)* Col. 10)	(Sum Col. 14 & 16)	Attachment O, Line 30c (Note K)	(Note H) (Enter Negative)	(Sum Col. 16a, 16b & 17)	(Note F)	Sum Col. 18 & 19
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

Effective On: January 1, 2021

Notes:

- A. Gross Transmission Plant that is included on page 2 line 2 of Attachment O-GLH (see line 1 col (3)).
- B. Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- E. Project Depreciation Expense is the actual value booked in Attachment O-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Includes project related regulatory assets.
- F. Project True-Up Adjustment is calculated on the Attachment GG - GLH and Attachment MM - GLH True-Up Template (see col. K). For projects other than Attachment GG or MM, the Project True-Up Adjustment is calculated on Attachment 3.
- G. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- H. A Competitive Bid Concession reflects any commitment by GLH to MISO to charge less than GLH's Ceiling Rate, regardless of how that Competitive Bid Concession is calculated. For each project, the amount of the Competitive Bid Concession will be zero or a reduction to the annual transmission revenue requirement in one or more years. GLH will include, as part of its Annual Update, (i) an explanation of the basis for any Competitive Bid Concession, (ii) a calculation of the Competitive Bid Concession, and (iii) any documentation needed to support the calculation of the Competitive Bid Concession. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- I. Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
- J. This Attachment 1 is a reconciliation or summary of Attachment GG - GLH and Attachment MM - GLH. The actual calculations for Attachment GG and MM projects used in developing rates will be those calculated in Attachment GG - GLH and Attachment MM - GLH. Attachment 1 may also consist of other projects, such as those which have received FERC approval for an incentive adder but are not Attachment GG or MM projects. The incentives associated with those projects will be added to the Attachment O-GLH revenue requirement on Attachment O, page 3, line 30b.
- K. Per Commission Order dated January 31, 2020 in Docket No. EC20-13, reflects a \$2,650,000 fixed annual credit amount for the four transmission lines to be transferred over to MISO's functional control, starting on the day after the closing date of the transaction in Docket No. EC20-13 and continuing for 60 months (Rate Mitigation Period). Also reflects an additional \$950,000 fixed annual credit amount for the remaining two transmission lines, once transferred over to MISO's functional control (expected to be on or about June 1, 2022) from the date of transfer of functional control to MISO and continuing for 60 months. Amount to be entered as negative.

Attachment 2
Incentive Return
GridLiance Heartland LLC

	A	B	C	D	E	F	G	H	I	J
1	Rate Base		Attachment O-GLH, page 2, line 30, Col.5							-
2	100 Basis Point Incentive Return								\$	
							Cost			
				\$	%				Weighted	
3	Long Term Debt		Attachment O-GLH, Notes Y and EE	-	0%		0.00%		0.0000	
4	Preferred Stock		Attachment O-GLH, Notes Y and EE	-	0%		-		-	
5	Common Stock (Note A)	Cost = Attachment O, Line 29, Cost plus .01	Attachment O-GLH, Notes O, Y and EE	-	0%		11.82%		0.0000	
6	Total		Sum Lines 3 to 5	-					0.0000	
7	100 Basis Point Incentive Return multiplied by Rate Base		Line 1 * Line 6, Col. I							-
8	INCOME TAXES									
			Attachment O-GLH, Page 3, Line 21							
9	$T = \text{SIT} * (1 - \text{FIT}) + \text{FIT} - (p * \text{FIT})$			-						
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$			-						
11	WCLTD = Line 3									
12	and FIT, SIT & p are as given in footnote K.									
13	$1 / (1 - T) =$ (from line 9)			-						
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment O-GLH, Page 3, Line 24	-						
15	Excess Deferred Income Taxes (enter negative)		Attachment O-GLH, Page 3, Line 24a	-						
16	Tax Effect of Permanent Differences (Note B)		Attachment O-GLH, Page 3, Line 24b	-						
17	Income Tax Calculation		Line 10 * Line 7	-		NA			-	
18	ITC adjustment		Line 13 * Line 14	-		NP	-			

						-
19	Excess Deferred Income Tax Adjustment	Line 13 * Line 15	-	NP	-	-
20	Permanent Differences Tax Adjustment	Line 13 * Line 16	-	NP	-	-
21	Total Income Taxes	Sum Lines 17 - 20	-			-
22	Return and Income Taxes with 100 basis point increase in ROE					-
23	Return	Attach. O, Page 3, Line 28, Col. 5				-
24	Income Tax	Attach. O, Page 3, Line 27, Col. 5				-
25	Return and Income Taxes without 100 basis point increase in ROE	Sum Lines 23 and 24				-
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	Line 22 less Line 25				-
27	Rate Base	Line 1				-
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	Line 26 / Line 27				-

Notes:

- A. Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE incentive must be approved by the Commission.
For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1, column 16.
- B. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

Attachment 3 (Note 3)

Project True – Up
GridLiance Heartland LLC

	Year				Annual True-Up Calculation		
1							
	A	B	C	D	E	F	G
	MTEP Project Number	Project Name	Adjusted Net Revenue Requirement ¹	Revenue Received ²	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2			-	-	-	-	-
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		-	-	-	-	-

1) From Attachment GG - GLH True-Up Calculation, Column G and Attachment MM - GLH True-Up Calculation, Column G, and Attachment O-GLH.

2) The "revenue received" is the total amount of revenue distributed to GLH in the True-Up Year. Attachment O, Lines 36a -37, page 4 of 5 of Attachment O – GLH.

3) This Attachment 3 is a summary of the Attachment GG -GLH True-Up Calculation and the Attachment MM - GLH True-Up Calculation. The Attachment O - GLH True-Up is the actual True-Up calculation.

For each project or Attachment O-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment O-GLH will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment GG-GLH, Attachment MM-GLH and Attachment O-GLH paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (E) and the interest in Col. (F).

FERC Refund Interest Rate

	(a)	(b)	(c)	(d)
		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4	Interest Rate:			
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11		-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Attachment 4

Rate Base Worksheet (Page 2 of Attachment O – GLH)
GridLiance Heartland LLC

		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital	Accumulated Depreciation (Attachment O, Note Y and BB)					
Line No	Month	Production	Transmission	Distribution	General & Intangible	Common	CWIP (Note C)	Land Held for Future Use	Materials & Supplies	Prepayments	Production	Transmission	Distribution	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	FN1 Reference for Dec December Prior Year	205.46 .g	207.58. g	207.75 .g	205.5.g & 207.99.g	356.1	216.x.b	214.x.d	227.5.c, 227.8.c & 227.16.c	111.57. c	219.20 -24.c	219.25. c	219.26.c	219.28.c & 200.21.c	356.1
1	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	June	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	July	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	November	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjustments to Rate Base (Attachment O, Note Y)

Line No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Reserved	Reserved	Reserved	Reserved	Account No. 255 Accumulated Deferred Investment Credit (Note D)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	FN1 Reference for Dec	Notes A & E	Notes B & F					Consistent with 266.8.b & 267.8.h
15	December Prior Year	- -		-	-	-	-	-
16	January	- -		-	-	-	-	-
17	February	- -		-	-	-	-	-
18	March	- -		-	-	-	-	-
19	April	- -		-	-	-	-	-
20	May	- -		-	-	-	-	-
21	June	- -		-	-	-	-	-
22	July	- -		-	-	-	-	-
23	August	- -		-	-	-	-	-
24	September	- -		-	-	-	-	-

25	October	-	-	-	-	-	-	-	-
26	November	-	-	-	-	-	-	-	-
27	December	-	-	-	-	-	-	-	-
28	Average of the 13 Monthly Balances -	-	-	-	-	-	-	-	-

Attachment 4

Rate Base Worksheet (Page 2 of Attachment O – GLJH)
GridLiance Heartland LLC

Line No	Unfunded Reserves (Note G)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. (c) x col. (d) x col. (e) x col. (f) x col. (g)
29	List of all reserves:	Amount							
30a	Reserve 1	-		-		-	-	-	-
30b	Reserve 2	-		-		-	-	-	-
30c	Reserve 3								-
30d	Reserve 4								-
30e	...								-
30f	...	-		-					-
31	Total	-							-

\$0.00

Notes:

- A. Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B. Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C. Includes only CWIP authorized by the Commission for inclusion in rate base. The Annual Update will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The Annual Update will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1
- D. Accumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- E. Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F. Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G. The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. For reserves that be created partially through customer contributions and partially by an offsetting liability, enter in column (f) the percentage of the reserve that was contributed by customers.

Attachment 5 Attachment O – GLH, Page 3 Worksheet GridLiance Heartland LLC													
Line No.	Month	Transmissi on O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expen ses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non- safety Ad.	Transmis sion Related Reg. Comm. Exp.	Transmis sion Lease Payment s	Amorti zation of Regulat ory Asset	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Depreciation Expense - Transmission (Attachment O - GLH, Note BB)	Less Ancillary Service Expenses included in Transmissio n O&M Accounts
Attachment O - GLH, Page 3, Line Number		1 (a)	1b (b)	2 (c)	3 (d)	4 (e) Attach ment O - GLH, Note I	5 (f) Attachment O - GLH, Note I	5a (g) Attachm ent O - GLH, Note I	7 (h)	7b (i)	7c (j)	9 (k)	1a (l) Attachment O - GLH, Note U
FERC Form 1 Reference		321.112.b	321.97.b	321.96.b	323.19 7.b					321.97. b	321.97.b	336.7.f	
1	January	-	-	-	-	-	-	-	-	-	-	-	-
2	February	-	-	-	-	-	-	-	-	-	-	-	-
3	March	-	-	-	-	-	-	-	-	-	-	-	-
4	April	-	-	-	-	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-	-	-	-	-
6	June	-	-	-	-	-	-	-	-	-	-	-	-
7	July	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-	-	-	-	-	-	-	-	-

11	November	-	-	-	-	-	-	-	-	-	-	-	-
12	December	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		-	-	-	-	-	-	-	-	-	-	-	-

		Depreciation Expense - General & Intangible (Attachment O - GLH, Note BB)	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Reserved	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
	Attachment O, Page 3, Line Number	10 (a)	11a (b)	13 (c)	14 (d)	16 (e)	17 (f)	18 (g)	19 (h)	24 (i)	(j)	24b (k)	11 (l)
	FERC Form 1 Reference	336.10.f & 336.1.f	Attachment O - GLH, Note X & FF	263.i	263.i	263.i	263.i	263.i		266.8.f			336.11.f
14	January	-	-	-	-	-	-	-	-	-	-	-	-
15	February	-	-	-	-	-	-	-	-	-	-	-	-
16	March	-	-	-	-	-	-	-	-	-	-	-	-
17	April	-	-	-	-	-	-	-	-	-	-	-	-
18	May	-	-	-	-	-	-	-	-	-	-	-	-
19	June	-	-	-	-	-	-	-	-	-	-	-	-
20	July	-	-	-	-	-	-	-	-	-	-	-	-
21	August	-	-	-	-	-	-	-	-	-	-	-	-
22	September	-	-	-	-	-	-	-	-	-	-	-	-

		-	-	-	-	-	-	-	-	-	-	-	-
23	October	-	-	-	-	-	-	-	-	-	-	-	-
24	November	-	-	-	-	-	-	-	-	-	-	-	-
25	December	-	-	-	-	-	-	-	-	-	-	-	-
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	Total	-	-	-	-	-	-	-	-	-	-	-	-

27 RETURN (R) (Attachment O-GLH,
Notes O, Y, and EE)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
28		Long Term Interest (117, sum of 62.c through 67.c)						-			
29		Preferred Dividends (118.29c) (positive number)						-			
30		Proprietary Capital (112.16.c)						-			
31		Less Preferred Stock (line 35, col. (d))						-			
32		Less Account 216.1 (112.12.c)		(enter negati ve)				-			
33		Common Stock		(sum lines 30 - 32)				-			

			Cost Rates		Weighted	
			\$	%		
34	Long Term Debt	Note A and Note D	-	-	-	=WCLTD
35	Preferred Stock (112.3.c)	Note B	-	-	-	
36	Common Stock	Note C	-	-	-	
37	Total	(Sum of Lines 34 through 36)				=R

Effective On: January 1, 2021

Note:

- Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 28 by the Long Term Debt balance in line 34.
- A Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35.
- B Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above
- C If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only until long term debt is issued, as calculated below:
- D

Short-term debt
outstanding

The 13 month average of the balances consistent with "S", the average short-term debt balance pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17
The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17

Short-term debt cost

Attachment 6
Depreciation Rates
GridLiance Heartland LLC

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<u>TRANSMISSION</u>		
350	Land Rights	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.1496%
356	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	0.0000%
<u>GENERAL AND INTANGIBLE</u>		
302	Franchises and Consents (Note 1)	N/A
303	Intangible Plant - 5 Year	20.0000%
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light Truck	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy Trucks	7.2364%
393	Stores Equipment	5.0000%
394	Tools, Shop and Garage Equipment	6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%

398	Miscellaneous Equipment	6.6672%
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Note 1:
Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Note 2:
GLH's depreciation and amortization rates may not be changed absent a section 205 or 206 filing.

Attachment 7
PBOPs
GridLiance Heartland LLC

Calculation of PBOP Expenses

Line No.

**Year Ended
December 31, ____**

1			
2	Total PBOP expenses	Note A	-
3	Labor dollars	Note A	-
4	Cost per labor dollar	Line 2 divided by line 3	-
5	labor (labor not capitalized) current year	(Note B)	-
6	PBOP Expense for current year	Line 4 times line 5	-
7	Lines 2 and 3 cannot change absent approval or acceptance by FERC in a separate proceeding.		
8	PBOP amount included in Company's O&M and A&G expenses in Form No. 1		-

Note
Letter

- A. Amounts will be zero until changed pursuant to a FERC order.
B. The sum of all labor included in accounts 560 to 579 and 920 to 935.

Attachment 8a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance Heartland LLC

Projection for the 12 months ended 12/31/____

A		B		C	D	E (Sum Col. B, C & D)	
Ln	Item	Transmission Related	Plant Related	Labor Related	Total		
1	ADIT-282 (enter negative)	-	-	-		Line 12	
2	ADIT-283 (enter negative)		-	-		Line 16	
3	ADIT-190	-	-	-		Line 21	
4	Subtotal	-	-	-		Sum of Lines 1-3	
5	Wages & Salary Allocator			-		Attachment-O Page 4 line 16	
6	Net Plant Allocator		-			Attachment-O Page 2 line 6	
7	Total Plant Allocator	1.00				100%	
8	Projected ADIT Total		-	-	-	Enter as negative Attachment-O, page 2, line 22	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance & Monthly Changes	Month	Year	Balance	Transmission Related	Plant Related	Labor Related
ADIT -282							
9	Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-
10	EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-		-
11	Balance-EOY Prorated (Attach 8b, Line 14)	December	-	-	-	-	-
12	ADIT 282-Total (Lines 10+11)			-	-	-	-
ADIT							

MISO
FERC Electric Tariff
ATTACHMENTS

-283									
13	Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-	-	-
14	EOY (Attach 8d, Line 44 less Line 40)	December	-	-	-	-	-	-	-
15	EOY Prorated (Attach 8b, Line 28)	December	-	-	-	-	-	-	-
16	ADIT 283-Total (Lines 14+15)			-	-	-		-	-
ADIT									
-190									
17	Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-	-	-
18	EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-	-	-
19	EOY Prorated (Attach 8b, Line 42)	December	-	-	-	-	-	-	-
20	ADIT 190-Total (Lines 18+19)			-	-	-		-	-

Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

GridLiance Heartland LLC
Projection for the 12 months ended 12/31/____

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A											
1	Balance (Attach 8c, Line 30)	December	-	100.00%	-	-	-	-	-	-	-
2	Increment	January	-	91.78%	-	-	-	-	-	-	-
3	Increment	February	-	84.11%	-	-	-	-	-	-	-
4	Increment	March	-	75.62%	-	-	-	-	-	-	-
5	Increment	April	-	67.40%	-	-	-	-	-	-	-
6	Increment	May	-	58.90%	-	-	-	-	-	-	-
7	Increment	June	-	50.68%	-	-	-	-	-	-	-
8	Increment	July	-	42.19%	-	-	-	-	-	-	-
9	Increment	August	-	33.70%	-	-	-	-	-	-	-
10	Increment	September	-	25.48%	-	-	-	-	-	-	-
11	Increment	October	-	16.99%	-	-	-	-	-	-	-
12	Increment	November	-	8.77%	-	-	-	-	-	-	-
13	Increment	December	-	0.27%	-	-	-	-	-	-	-
14	ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-

ADIT-283-Proration-Note B

15	Balance (Attach 8c, Line 44)	December	-	100.00%	-	-	-	-	-	-
16	Increment	January	-	91.78%	-	-	-	-	-	-
17	Increment	February	-	84.11%	-	-	-	-	-	-
18	Increment	March	-	75.62%	-	-	-	-	-	-
19	Increment	April	-	67.40%	-	-	-	-	-	-
20	Increment	May	-	58.90%	-	-	-	-	-	-
21	Increment	June	-	50.68%	-	-	-	-	-	-
22	Increment	July	-	42.19%	-	-	-	-	-	-
23	Increment	August	-	33.70%	-	-	-	-	-	-
24	Increment	September	-	25.48%	-	-	-	-	-	-
25	Increment	October	-	16.99%	-	-	-	-	-	-
26	Increment	November	-	8.77%	-	-	-	-	-	-
27	Increment	December	-	0.27%	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-
ADIT-190-Proration- Note C										
29	Balance (Attach 8c, Line 18)	December	-	100.00%	-	-	-	-	-	-
30	Increment	January	-	91.78%	-	-	-	-	-	-
31	Increment	February	-	84.11%	-	-	-	-	-	-
32	Increment	March	-	75.62%	-	-	-	-	-	-
33	Increment	April	-	67.40%	-	-	-	-	-	-
34	Increment	May	-	58.90%	-	-	-	-	-	-

35	Increment	June	-	50.68%	-	-	-	-	-	-
36	Increment	July	-	42.19%	-	-	-	-	-	-
37	Increment	August	-	33.70%	-	-	-	-	-	-
38	Increment	September	-	25.48%	-	-	-	-	-	-
39	Increment	October	-	16.99%	-	-	-	-	-	-
40	Increment	November	-	8.77%	-	-	-	-	-	-
41	Increment	December	-	0.27%	-	-	-	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	-	-	-	-

Note 1: Uses a 365 day calendar year.

Note 2: Projected end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A. Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B. Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C. Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Projection for the 12 months ended 12/31/____

Page 1 of 2

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column L)						
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column M)						
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						

Effective On: January 1, 2021

17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Projection for the 12 months ended 12/31/____

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	-	-		-			0
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column L)						
25	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column M)						
26	Plant Items						Amount subject to Proration
27	Subtotal - p274.b	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total		-	-	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Effective On: January 1, 2021

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column L)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column M)						
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
Projection for the 12 months ended 12/31/____

Page 1 of 2

Ln	Item	Transmission Related	Plant Related	Labor Related
1	ADIT- 282	-	-	- Line 30
2	ADIT-283	-	-	- Line 44
3	ADIT-190	-	-	- Line 18
4	Subtotal	-	-	- Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							

10						
11						
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column R)					
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column S)					
14	NOL Carryforward					Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	-
16	Less FASB 109 Above if not separately removed					
17	Less FASB 106 Above if not separately removed					
18	Total	-	-	-	-	-

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
Projection for the 12 months ended 12/31/____

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
1							
9							
2							
0							
2							
1							
2							
2							
2							
3							
2	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column R)						
4							
2	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column S)						
5							
2	Plant Items						Amount subject to Proration
6							
2	Subtotal - p275.k	-	-	-	-	-	
7							
2	Less FASB 109 Above if not separately removed						
8							
2	Less FASB 106 Above if not separately removed						
9							
3							
0	Total	-	-	-	-	-	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

Effective On: January 1, 2021

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column R)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column S)						
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

GridLiance Heartland LLC

Projection for the 12 months ended 12/31/____

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Related	
1	ADIT-282	-	-	-		Line 12
2	ADIT-283	-	-	-		Line 16
3	ADIT-190	-	-	-		Line 20
4	Subtotal	-	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator			-		Attachment-O Page 4 line 16
6	Net Plant Allocator		-			Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00				100%
8	ADIT True-Up Total	-	-	-	-	Enter as negative Attachment-O, page 2, line 22

(a) Beginning Balance & Monthly Changes		(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-
10	Balance-EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-
11	Balance-EOY-Prorated (Attach 8f, Line 14)	December	-	-	-	-	-
12	Balance-EOY-Total (Lines 10+11)			-	-	-	-

Effective On: January 1, 2021

ADIT-283

13	Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-
14	Balance-EOY (Attach 8d, Line 44 less Line 40)	December	-	-	-	-	-
15	Balance-EOY-Prorated (Attach 8f, Line 28)	December	-	-	-	-	-
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-

ADIT-190

17	Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-
18	Balance-EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-
19	Balance-EOY-Prorated (Attach 8f, Line 42)	December	-	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
GridLiance Heartland LLC
For the 12 Months Ended 12/31/____

				Transmission								
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Ye ar	(d) Weight ing for Project ion	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulati ve Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity (h)-(e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
ADIT-282-Proration- Note A												
1	Balance (Attach 8c, Line 30)	Decem ber	- %			-						-
2	Increment	Januar y	- %	-	-	-	-	-	-	-	-	-
3	Increment	Februa ry	- %	-	-	-	-	-	-	-	-	-
4	Increment	March	- %	-	-	-	-	-	-	-	-	-
5	Increment	April	- %	-	-	-	-	-	-	-	-	-
6	Increment	May	- %	-	-	-	-	-	-	-	-	-
7	Increment	June	- %	-	-	-	-	-	-	-	-	-
8	Increment	July	- %	-	-	-	-	-	-	-	-	-
9	Increment	August	- %	-	-	-	-	-	-	-	-	-
10	Increment	Septem ber	- %	-	-	-	-	-	-	-	-	-
11	Increment	Octobe	- %	-	-	-	-	-	-	-	-	-

MISO
FERC Electric Tariff
ATTACHMENTS

1	r		%	-	-	-	-	-	-	-	-	-	-
1	Novem												
2	ber	-	8.77%	-	-	-	-	-	-	-	-	-	-
1	Decem												
3	ber	-	0.27%	-	-	-	-	-	-	-	-	-	-
1	ADIT 282-Prorated												
4	EOY Balance			-	-		-	-	-	-	-	-	-
ADIT-283-Proration-Note B													
1	Balance (Attach 8c,	Decem		100.00									
5	Line 44)	ber	-	%		-							
1	January			91.78									
6	Increment	y	-	%	-	-	-	-	-	-	-	-	-
1	February			84.11									
7	Increment	ry	-	%	-	-	-	-	-	-	-	-	-
1	March			75.62									
8	Increment		-	%	-	-	-	-	-	-	-	-	-
1	April			67.40									
9	Increment		-	%	-	-	-	-	-	-	-	-	-
2	May			58.90									
0	Increment		-	%	-	-	-	-	-	-	-	-	-
2	June			50.68									
1	Increment		-	%	-	-	-	-	-	-	-	-	-
2	July			42.19									
2	Increment		-	%	-	-	-	-	-	-	-	-	-
2	August			33.70									
3	Increment		-	%	-	-	-	-	-	-	-	-	-
2	September			25.48									
4	Increment		-	%	-	-	-	-	-	-	-	-	-
2	October			16.99									
5	Increment	r	-	%	-	-	-	-	-	-	-	-	-
2	November												
6	Increment	ber	-	8.77%	-	-	-	-	-	-	-	-	-
2	December												
7	Increment	ber	-	0.27%	-	-	-	-	-	-	-	-	-
2	ADIT 283-Prorated												
8	EOY Balance				-	-		-	-	-	-	-	-
ADIT-190-Proration-Note C													

2	Balance (Attach 8c,	Decem		100.00										
9	Line 18)	ber	-	%		-								
3		Januar		91.78										
0	Increment	y	-	%	-	-	-	-	-	-	-	-	-	-
3		Februa		84.11										
1	Increment	ry	-	%	-	-	-	-	-	-	-	-	-	-
3				75.62										
2	Increment	March	-	%	-	-	-	-	-	-	-	-	-	-
3				67.40										
3	Increment	April	-	%	-	-	-	-	-	-	-	-	-	-
3				58.90										
4	Increment	May	-	%	-	-	-	-	-	-	-	-	-	-
3				50.68										
5	Increment	June	-	%	-	-	-	-	-	-	-	-	-	-
3				42.19										
6	Increment	July	-	%	-	-	-	-	-	-	-	-	-	-
3				33.70										
7	Increment	August	-	%	-	-	-	-	-	-	-	-	-	-
3		Septem		25.48										
8	Increment	ber	-	%	-	-	-	-	-	-	-	-	-	-
3		Octobe		16.99										
9	Increment	r	-	%	-	-	-	-	-	-	-	-	-	-
4		Novem												
0	Increment	ber	-	8.77%	-	-	-	-	-	-	-	-	-	-
4		Decem												
1	Increment	ber	-	0.27%	-	-	-	-	-	-	-	-	-	-
4	ADIT 190-Prorated													
2	EOY Balance													

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
GridLiance Heartland LLC
For the 12 Months Ended 12/31/____

[illegible]

[illegible]

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
GridLiance Heartland LLC
For the 12 Months Ended 12/31/____

[illegible]

[illegible]

Note 1 – Uses a 365 day calendar year.

Note 2 – Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A – Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B – Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C – Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 8g
(Excess)/Deficient ADIT Worksheet
GridLiance Heartland LLC
Costs in the Year Ending ____

Line No.	Description	(A)	(B)	(C)	(D)	(E) = (C) +(D)	(F)	(G)	(H)	(I) = (C) / (F)	(J) = (D) / (G)	(K) = (I) + (J)
		(Excess)/Deficient ADIT as originally recorded at remeasurement (d)				Amortization Period (years)		Current Year Amortization				
			(Excess)/Deficient Deferred Income Taxes						Amortization Amount			
		FERC Account No. (a)	Protected (Attachment 8h, Column G)	Unprotected (Attachment 8h, Column H)	Total	Protected (f) (g)	Unprotected (g)	FERC Account No. (e)	Protected (f)	Unprotected	Total (g)	
FERC Account 190												
1a		-	-	-				-	-	-		
1[]	(b),[]	-	-	-				-	-	-		
1	(c)	-	-	-				-	-	-		
FERC Account 282												
2a		-	-	-				-	-	-		
2[]	(b), []	-	-	-				-	-	-		
2	(c)	-	-	-				-	-	-		
3a		-	-	-				-	-	-		
3[]	(b),[]	-	-	-				-	-	-		
3	(c)	-	-	-				-	-	-		
4	TOTAL (Line 1 + Line 2 + Line 3	-	-	-				-	-	-		
Summary by Account												
5	Account Total	182.3	-	-	-			410.1	-	-	-	
6	Account Total	254	-	-	-			411.1	-	-	-	
7			-	-	-							

Attachment 8g
(Excess)/Deficient ADIT Worksheet
GridLiance Heartland LLC
Costs in the Year Ending ____

		(L)	(M)	(N) = (L) + (M)	(O) – (I)* -1	(P) = (J)* -1	(Q) = (O) + (P)	(R) = (L) + (O)	(S) = (M) + (P)	(T) = (R) + (S)	(U)	
Line No.	Description	Unamortized (Excess)/Deficient ADIT (d)										Reference
		Beginning of Year Balance			Current Year Amortization			End of Year Balance				
		Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total		
<hr/>												
	FERC Account 190											
1a		-	(h)	-	(h)	-	-	-	(k)	-	(k)	
1[]			(h)		(h)				(k)		(k)	
1		-		-		-	-	-		-		
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	FERC Account 282											
2a		-	(i)	-	(i)	-	-	-	(l)	-	(l)	
2[]			(i)		(i)				(l)		(l)	
2	Total FERC Account 282	-		-		-	-	-		-		
3a		-	(j)	-	(j)	-	-	-	(m)	-	(m)	
3[]			(j)		(j)				(m)		(m)	
3	Total FERC Account 283	-		-		-	-	-		-		
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4	TOTAL (Line 1 + Line 2 + Line 3)											
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Notes

- (a) Specifies ADIT accounts to which (excess) or deficient ADIT has been booked.
- (b) GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.
- (c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. GridLiance Heartland LLC may add or remove sublines without a FPA Section 205 filing.
- (d) Enter credit balances as negatives.
- (e) (Excess)/deficient ADIT to be amortized to FERC Account 411.1 or 410.1, respectively.

- (f) Amortization of excess (or deficient) deferred income taxes subject to ARAM will not begin until reversal occurs (*i.e.*, when the trend of book depreciation exceeding tax depreciation—or vice versa—reverses). Before reversal, values for such items will not be included in current year amortization.
- (g) In accordance with FERC guidance for ratemaking purposes, GridLiance Heartland LLC only grosses up the current year amortization value on Attachment O, Page 3/5, Line 26a; there is no gross-up to any values for accounting purposes.
- (h) FERC Form 1, page 234, column (b)
- (i) FERC Form 1, page 274, column (b)
- (j) FERC Form 1, page 276, column (b)
- (k) FERC Form 1, page 234, column (c)
- (l) FERC Form 1, page 275, column (k)
- (m) FERC Form 1, page 276, column (k)

Attachment 8h
ADIT Remeasurement
Balances as of December 31, ____

	(A)	(B)	(C)	(D) = (B) x (C)	(E) = (D) x Line 9	(F) = (D) x Line 9	(G)	(H)	(I) = (E) - (F)
		Pre-Tax Rate Change Balances	Allocation Note (a)	Tax Rate Change Balances	Tax Effectuated Balances	Tax Effectuated Balances	(Excess)/Deficient Deferred IT	(Excess)/Deficient Deferred IT	(Excess)/Deficient Deferred IT
Line No.	Description				Pre-Tax Rate Change	Post-Tax Rate Change	Protected	Unprotected	Total
	FERC Account 190								
1a		-	-	-	-	-	-	-	-
1[]					-	-			-
1	Total FERC Account 190	-		-	-	-	-	-	-
	FERC Account 282								
2a		-	-	-	-	-	-	-	-
2[]					-	-			-
2	Total FERC Account 282	-		-	-	-	-	-	-
	FERC Account 283								
3a		-	-	-	-	-	-	-	-
3[]					-	-			-
3	Total FERC Account 283	-		-	-	-	-	-	-
4	Total ADIT (Line 1 + Line 2 + Line 3)	-		-	-	-	-	-	-

	<u>Tax Rates</u>	<u>Source</u>	<u>Pre Tax Rate</u>	<u>Post Tax Rate</u>
5	Federal		0.00%	0.00%
6	State		0.00%	0.00%
7	Combined Rate	$(1 - (((1 - \text{Line 6}) * (1 - \text{Line 5})) / (1 - \text{Line 6} * \text{Line 5} * \text{Line 13})))$	0.00%	0.00%
8	Federal (net of FBOS & SBOF)	(Line 7-Line 6)	0.00%	0.00%
9	Effective Tax Rate (net of tax exempt adjustment)	$(\text{Line 7} / (1 - \text{Line 7})) * ((1 - \text{Line 10}) / (1 + (\text{Line 7} / (1 - \text{Line 7}))))$	0.00%	0.00%
10	Tax Exempt Ownership Percentage	(Attach 9, Line 10, Column 11)	0.00%	0.00%

11	Gross-Up Factor – net of TE [1/ (1-effective tax rate)]	(1/(1-Line 9))	0.00000	0.00000
12	Federal Benefit of State Rates (FBOS)	(Line 5*Line 6)	0.00000%	0.00000%
13	State Benefit of Federal Rate (SBOF)	(Attach 9, Line 9, Column 12)	0.00000%	0.00000%

Notes

This sheet is replicable for each remeasurement of (excess)/deficient deferred income taxes without an FPA Section 205 filing.
GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.

(a) GridLiance Heartland LLC allocates total company ADIT between MISO Facilities and Non-MISO Facilities based on net plant ratios. The net plant ratio corresponding to the current year of remeasurement is used for all items listed here. Refer to page 106 of the FERC Form No. 1 for additional references.

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		47.12%	0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))			
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 53.29%		0.00%	0.00%

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
1	0.00%	0.00%	0.00%	0.00%	0.00%		
2	0.00%	0.00%	0.00%	6.10%	46.74%		
3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	0.00%	0.00%	0.00%	0.00%	0.00%		
5	0.00%	0.00%	0.00%	6.10%	46.74%		
6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	0.00%	0.00%	0.00%	0.00%	0.00%		
8	0.00%	0.00%	0.00%	6.10%	46.74%		
9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	0.07%	0.00%	0.00%	6.10%	46.71%		100.00%
11							53.29%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)	Note F			49.60%	46.20%
	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/ILF
14	Corporations - Including C Corps	Note F			49.15%	49.30%
15	S Corps, PTEs	Note F			0.00%	0.00%
16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%
17	Mutual funds	Note F			0.00%	0.00%
18	Trusts	Note F			0.00%	0.00%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			6.44%	6.29%
20	Tax Exempt Entities	Note F			44.41%	44.41%
21					100.00%	100.00%
22						
23						
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/ILF
25	Corporations - Including C Corps		(Line 13 * Line 14)		24.38%	22.78%
26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%
29	Trusts		(Line 13 * Line 18)		0.00%	0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		3.19%	2.91%
31	Tax Exempt Entities		(Line 13 * Line 20)		22.03%	20.52%
32					49.60%	46.20%

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(7) Individuals (including foreign), estates & trusts	(8) Mutual funds	(9) Trusts	(10) UBTI entities - pension funds, IRA, Keogh Plans	(11) Tax Exempt Entities	(12) Weighted Average Income Tax Rate (Sum Cols. 5-11)	(13) Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
13	0.40%	1.90%	1.90%				100.00%
	BCP VI SBS	BEP II SBS	BTAS				
14	0.00%	0.00%	0.00%				19.69%
15	0.00%	0.00%	0.00%				0.00%
16	0.00%	0.00%	0.00%				0.00%
17	0.00%	0.00%	0.00%				0.00%
18	0.00%	0.00%	0.00%				0.00%
19	0.00%	0.00%	0.00%				2.55%
20	0.00%	0.00%	0.00%				77.76%
21	0.00%	0.00%	0.00%				100.00%
22							
23							
24	BCP VI SBS	BEP II SBS	BTAS				
25	0.00%	0.00%	0.00%				47.16%
26	0.00%	0.00%	0.00%				0.00%
27	0.00%	0.00%	0.00%				0.00%
28	0.00%	0.00%	0.00%				0.00%
29	0.00%	0.00%	0.00%				0.00%
30	0.00%	0.00%	0.00%				6.10%
31	0.40%	1.90%	1.90%				46.74%
32	0.40%	1.90%	1.90%				100.00%

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(5)	(6)	(7)	(8)	(9)	(10)
33						
34						
35						
		Weighted Average Private Equity Ownership			Total Ownership	Total Ownership Adjusted
36						
37	Corporations - Including C Corps	47.16%		Corporations (feeder LP)	47.12%	47.12%
38	S Corps, PTEs	0.00%		S Corps, PTEs	0.00%	0.00%
39	Individuals (including foreign), estates & trusts	0.00%		Individuals	0.00%	0.00%
40	Mutual funds	0.00%		Mutual Funds	0.00%	0.00%
41	Trusts	0.00%		Trusts	0.00%	0.00%
42	UBTI entities - pension funds, IRA, Keogh Plans	6.10%		UBTI Entities	6.10%	6.10%
43	Tax Exempt Entities	46.74%		Non-Taxpaying Entities	46.71%	46.71%
44		100.00%		Total Private Equity Ownership (Note E)	99.93%	100.00%
45				Separate Individual Ownership (Note F)	0.07%	
46					100.00%	

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Income Tax Allowance (ITA) equals one less the ownership percentage of tax exempt entities and is based upon the Commission's order in Docket Nos. ER18-2342, EL19-29, and ER19-2488.
- E One (1) minus Separate Individual Ownership (Line 45).
- F Based on GLH records.

Attachment 9
Income Tax Allowance
GridLiance Heartland LLC

	(1)		(2)		(3)		(4)		(5)		(6)
Line No.	State		Apportionment based on situs gross plant		State Income Tax Rate		Percent Federal Taxes Deductible		Weighted Rate (Col. 2 * Col. 3)		Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1		0.00%		0.00%		0.00%		0.00%		0.00%
2	State 2		0.00%		0.00%		0.00%		0.00%		0.00%
3	State 3		0.00%		0.00%		0.00%		0.00%		0.00%
4	State 4		0.00%		0.00%		0.00%		0.00%		0.00%
5	State 5		0.00%		0.00%		0.00%		0.00%		0.00%
6	Total Weighted Average								0.00%		0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col.10, Lines 37 - 43)		0.00%	0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))			
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 72.13%		0.00%	0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
1	0.00%	0.00%	0.00%	0.00%	0.00%		
2	0.00%	0.00%	0.00%	0.00%	0.00%		
3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	0.00%	0.00%	0.00%	0.00%	0.00%		
5	0.00%	0.00%	0.00%	0.00%	0.00%		
6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	0.00%	0.00%	0.00%	0.00%	0.00%		
8	0.00%	0.00%	0.00%	0.00%	0.00%		
9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
11							0.00%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)	Note F			0.00%	0.00%
	Ownership of Funds by FERC Categories of Investors	Note F			-	-
14	Corporations - Including C Corps	Note F			0.00%	0.00%
15	S Corps, PTEs	Note F			0.00%	0.00%
16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%
17	Mutual funds	Note F			0.00%	0.00%
18	Trusts	Note F			0.00%	0.00%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			0.00%	0.00%
20	Tax Exempt Entities	Note F			0.00%	0.00%
21					0.00%	0.00%
22						
23						
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				-	-
25	Corporations - Including C Corps		(Line 13 * Line 14)		0.00%	0.00%
26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%
29	Trusts		(Line 13 * Line 18)		0.00%	0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		0.00%	0.00%
31	Tax Exempt Entities		(Line 13 * Line 20)		0.00%	0.00%
32						

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(7) Individuals (including foreign), estates & trusts	(8) Mutual funds	(9) Trusts	(10) UBTI entities - pension funds, IRA, Keogh Plans	(11) Tax Exempt Entities	(12) Weighted Average Income Tax Rate (Sum Cols. 5-11)	(13) Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
13	0.00%	0.00%	0.00%				0.00%
	-	-	-				
14	0.00%	0.00%	0.00%				0.00%
15	0.00%	0.00%	0.00%				0.00%
16	0.00%	0.00%	0.00%				0.00%
17	0.00%	0.00%	0.00%				0.00%
18	0.00%	0.00%	0.00%				0.00%
19	0.00%	0.00%	0.00%				0.00%
20	0.00%	0.00%	0.00%				0.00%
21	0.00%	0.00%	0.00%				0.00%
22							
23							
24	-	-	-				
25	0.00%	0.00%	0.00%				0.00%
26	0.00%	0.00%	0.00%				0.00%
27	0.00%	0.00%	0.00%				0.00%
28	0.00%	0.00%	0.00%				0.00%
29	0.00%	0.00%	0.00%				0.00%
30	0.00%	0.00%	0.00%				0.00%
31	0.00%	0.00%	0.00%				0.00%
32	0.00%	0.00%	0.00%				0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(5)	(6)	(7)	(8)	(9)	(10)
33						
34						
35						
		Weighted Average Private Equity Ownership			Total Ownership	Total Ownership Adjusted
36						
37	Corporations - Including C Corps	0.00%		Corporations (feeder LP)	0.00%	0.00%
38	S Corps, PTEs	0.00%		S Corps, PTEs	0.00%	0.00%
39	Individuals (including foreign), estates & trusts	0.00%		Individuals	0.00%	0.00%
40	Mutual funds	0.00%		Mutual Funds	0.00%	0.00%
41	Trusts	0.00%		Trusts	0.00%	0.00%
42	UBTI entities - pension funds, IRA, Keogh Plans	0.00%		UBTI Entities	0.00%	0.00%
43	Tax Exempt Entities	0.00%		Non-Taxpaying Entities	0.00%	0.00%
44		0.00%		Total Private Equity Ownership (Note E)	0.00%	0.00%
45				Separate Individual Ownership (Note F)	0.00%	
46					0.00%	

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership agreements to support the ownership categories and associated inputs used to calculate GridLiance Heartland's income tax liability.
- E Upon request, GridLiance Heartland will provide supporting documents, including tax returns or, where the federal income tax rate is concerned, notice that GridLiance Heartland elected to take the 20 percent deduction available to pass-through entities.
- F Based on GLH records.

Attachment 9a
Actual Ownership
GridLiance Heartland LLC

	(1)		(2)		(3)		(4)		(5)		(6)
Line No.	State		Apportionment based on situs gross plant		State Income Tax Rate		Percent Federal Taxes Deductible		Weighted Rate (Col. 2 * Col. 3)		Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1		0.00%		0.00%		0.00%		0.00%		0.00%
2	State 2		0.00%		0.00%		0.00%		0.00%		0.00%
3	State 3		0.00%		0.00%		0.00%		0.00%		0.00%
4	State 4		0.00%		0.00%		0.00%		0.00%		0.00%
5	State 5		0.00%		0.00%		0.00%		0.00%		0.00%
6	Total Weighted Average								0.00%		0.00%

MISO
FERC Electric Tariff
ATTACHMENTS

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Republic Rate Formula Template
34.0.0

Attachment O – Republic
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)			\$ -
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	-	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	-	TP 0.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)			0
6a	Elimination of revenue requirement rounding difference (Note FF)			-
6b	Historic Year Actual ATRR (Note GG)			-
6c	Historic Year Actual Revenue (Note GG)			-
6d	Historic Year True-Up (line 6b minus line 6c)			0
6e	Interest on Historic Year True-Up			-
7	NET REVENUE REQUIREMENT (line 1 - line 6 + line 6a + line 6d + line 6e)			\$ -
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service		(Note A)	-
9	Plus 12 CP of firm bundled sales over one year not in line 8		(Note B)	-
10	Plus 12 CP of Network Load not in line 8		(Note C)	-
11	Less 12 CP of firm P-T-P over one year (enter negative)		(Note D)	-
12	Plus Contract Demand of firm P-T-P over one year			-
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			-
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			-
15	Divisor (sum lines 8-14)			0
16	Annual Cost (\$/kW/Yr) (line 7 / line 15)	0.000		
17	Network & P-to-P Rate (\$/kW/Mo) (line 16 / 12)	0.000		

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

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Republic Rate Formula Template
34.0.0

			Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.000		\$0.000	
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.000	Capped at weekly rate	\$0.000	
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760	0.000	Capped at	\$0.000	
		times 1,000)		weekly		
				and daily rates		
21	FERC Annual Charge (\$/MWh)	(Note E)	\$ -	Short Term	\$0.000	Short Term
22			\$ -	Long Term	\$0.000	Long Term

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

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Republic Rate Formula Template
34.0.0

Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data Republic Transmission, LLC		Projected ATRR For the 12 months ended 12/31/____		Attachment O – Republic Page 2 of 5
Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
	RATE BASE:					
	GROSS PLANT IN SERVICE (Note AA, Note II)					
1	Production	205.46.g	-	NA		
2	Transmission	207.58.g (Note HH)	-	TP	0.0000	-
3	Distribution	207.75. g	-	NA		
4	General & Intangible	205.5.g & 207.99.g	-	W/S	0.0000	-
5	Common	356.1	-	CE	0.0000	-
6	TOTAL GROSS PLANT (sum lines 1-5)		-	GP=	0.0000	-
	ACCUMULATED DEPRECIATION (Note AA, Note II)					
7	Production	219.20-24.c	-	N/A		
8	Transmission	219.25.c (Note HH)	-	TP	0.0000	-
9	Distribution	219.26.c	-	NA		
10	General & Intangible	219.28.c & 200.21.c	-	W/S	0.0000	-
11	Common	356.1	-	CE	0.0000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		-			-
	NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-			
14	Transmission	(line 2 - line 8)	-			-
15	Distribution	(line 3 - line 9)	-			
16	General & Intangible	(line 4 - line 10)	-			-
17	Common	(line 5 - line 11)	-			-
18	TOTAL NET PLANT (sum lines 13-17)		-	NP=	0.000%	-
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	273.8.k (Note F)	-	NA	1.0000	-
20	Account No. 282 (enter negative)	275.2.k (Note F)	-	NP	0.0000	-
21	Account No. 283 (enter negative)	277.9.k (Note F)	-	NP	0.0000	-
22	Account No. 190	234.8.c (Note F)	-	NP	0.0000	-
23	Account No. 255 (enter negative)	267.8.h (Note MM)	-	NP	0.0000	-
23a	Unamortized Regulatory Asset	(Notes CC and II)	-	DA	1.0000	-
23b	Unamortized Abandoned Plant	(Notes DD and II)	-	DA	1.0000	-
23c	Deficient or (Excess) ADIT	(Note KK)	-	NP	0.0000	-
24	TOTAL ADJUSTMENTS (sum lines 19-23c)		-			-
25	LAND HELD FOR FUTURE USE	214.x.d (Note G, Note II)	-	TP	0.0000	-

Effective On: January 1, 2021

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Republic Rate Formula Template
34.0.0

	WORKING CAPITAL (Note H)						
26	CWC	calculated	-				-
27	Materials & Supplies (Note G, Note II)	227.5.c, .8.c & .16.c	-	TE	0.0000		-
28	Prepayments (Account 165)	111.57.c (Note II)	-	GP	0.0000		-
29	TOTAL WORKING CAPITAL (sum lines 26-28)		-				-
30	RATE BASE (sum lines 18, 24, 25, & 29)		-				-

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Attachment O – Republic
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
1	O&M (Note BB) Transmission	321.112.b	-	TE	-
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		-		-
2	Less Account 565	321.96.b	-	TE	-
2a	Less Account 566	321.97.b	-	TE	-
2b	Plus Amort. of Regulatory Asset	Note CC	-	DA	-
2c	Plus Acct. 566 minus Amortization	Line 2a minus line 2b	0	DA	-
3	A&G	323.197.b	-	W/S	-
4	Less FERC Annual Fees		-	W/S	-
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	-
6	Common	356.1	-	CE	-
7	Transmission Lease Payments		-		-
8	TOTAL O&M (sum lines 1, 2b, 2c, 3, 5a, 6, 7 less lines 1a, 2, 2a, 4, 5)		0		0
DEPRECIATION AND AMORTIZATION EXPENSE (Note AA)					
9	Transmission	336.7.b (Note HH)	-	TP	-
10	General & Intangible	336.10.f & 336.1.f	-	W/S	-
11	Common	336.11.b	-	CE	-
11a	Amortization of Abandoned Plant	Note DD	-	DA	-
12	TOTAL DEPRECIATION (sum lines 9-11a)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	-	W/S	-
14	Highway and vehicle	263.i	-	W/S	-
PLANT RELATED					
16	Property	263.i	-	GP	-

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17	Gross Receipts	263.i	-	NA	zero	-
18	Other	263.i	-	GP	0.0000	-
19	Payments in lieu of taxes		-	GP	0.0000	-
20	TOTAL OTHER TAXES (sum lines 13 - 19)		0			0
INCOME TAXES (Note K)						
21	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$		0.00%			
22	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		0.00%			
	where WCLTD=(page 4, line 27) and R=(page 4, line 30)					
	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortization of Investment Tax Credit (266.8.f) (enter negative) (Note MM)		-			
24a	Deficient or (Excess) Deferred Income Taxes (Note KK) Attachment 2		-			
24b	Tax Effect of Permanent Differences and Depreciation of AFUDC-equity (Note LL)		-			
25	Income Tax Calculation = line 22 * line 28 * TO		0	NA		-
26	ITC Amortization Tax Adjustment (Note MM)		-	NP	0.0000	-
26a	Deficient or (Excess) ADIT Tax Adjustment (Note KK)		-	NP	0.0000	-
26b	Permanent Differences and Depreciation of AFUDC-equity Tax Adjustment (Note LL)		-	NP	0.0000	-
27	TOTAL INCOME TAXES (line 25 plus lines 26, 26a and 26b)		-			-
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		0	NA		0
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		0			0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]		-			-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note Y) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]		-			-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)		0			0

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Attachment O – Republic
Page 4 of 5
Projected ATRR For the 12 months ended 12/31/____

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, line 2, column 3)									0
2	Less transmission plant excluded from ISO rates (Note M)									-
3	Less transmission plant included in OATT Ancillary Services (Note N)									-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)									0
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=			0.00000
TRANSMISSION EXPENSES										
6	Total transmission expenses (page 3, line 1, column 3)									0
7	Less transmission expenses included in OATT Ancillary Services (Note L)									-
8	Included transmission expenses (line 6 less line 7)									0
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)									0.00000
10	Percentage of transmission plant included in ISO Rates (line 5)						TP			0.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)						TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S) (Note JJ)										
		Form 1 Reference	\$		TP		Allocation			
12	Production	354.20.b	-	0.00			0			
13	Transmission	354.21.b	-	0.00			0			
14	Distribution	354.23.b	-	0.00			0			
15	Other	354.24.b, 25.b, 26.b	-	0.00			0		W&S Allocator (\$ / Allocation)	
16	Total (sum lines 12-15)		0				0	=	0.00000	=WS
COMMON PLANT ALLOCATOR (CE) (Note O)										
			\$		% Electric				W&S Allocator (line 16)	CE
17	Electric	200.3.c	-		(line 17 / line 20)					
18	Gas	201.3.d	-		0.00000	*			0.00000	=
19	Water	201.3.e	-							0.00000
20	Total (sum lines 17 - 19)		0							

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RETURN (R)				
21	Long Term Interest (117, sum of 62.c through 67.c)		\$	-
22	Preferred Dividends (118.29c) (positive number)		\$	-
Development of Common Stock: (Note II)				
23	Proprietary Capital (112.16.c)		\$	-
24	Less Preferred Stock (line 28)			0
25	Less Account 216.1 (112.12.c) (enter negative)			-
26	Common Stock (sum lines 23-25)			0
27	Long Term Debt (112, sum of 18.c through 21.c) (Note EE, Note II)	\$	%	Cost (Note P)
28	Preferred Stock (112.3.c) (Note II)	-	-	0.00% =WCLTD
29	Common Stock (line 26) (Note P, Note EE, Note II)	-	0%	0%
30	Total (sum lines 27-29)	0	-	0.00% =R
REVENUE CREDITS				
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				
31	a. Bundled Non-RQ Sales for Resale (311.x.h)		Load	
32	b. Bundled Sales for Resale included in Divisor on page 1			
33	Total of (a)-(b)			-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$	-
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)				
35	a. Transmission charges for all transmission transactions		\$	-
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1		\$	-
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		\$	-
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)		\$	-
37	Total of (a)-(b)-(c)-(d)		\$	-

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in rate base based on Company accounting records. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to asset retirement obligations and certain tax-related regulatory assets or liabilities) do not affect rate base. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6). The remaining ADIT activity is averaged. Work papers supporting the ADIT calculations will be posted with each projected net revenue requirement and/or Annual True-Up and included in the annual Informational Filing submitted to the Commission. Account 281 is not allocated to Transmission.
- G Identified in Form 1 as being only transmission related. If page 227, line 5 includes non-transmission costs then the transmission portion will be specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1.
- J Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- K Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate (T), where FIT is the Federal income tax rate, SIT is the composite state income tax rate, p is the percentage of federal income tax deductible for state income taxes, and TO is the percentage of ownership with income tax liability. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was computed.
- | | | | |
|------------------|-------|---|---|
| Inputs Required: | FIT = | - | (federal income tax rate) |
| | SIT = | - | (composite state income tax rate) |
| | p = | - | (percent of federal income tax deductible for state purposes) |
| | TO = | - | (percentage of ownership with income tax liability) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). The ROE will be the lower of 9.80% (inclusive of the 50 basis point RTO Adder) or the currently effective MISO region ROE plus the 50 basis point RTO Adder up to the upper end of the zone of reasonableness established by FERC. The ROE may be subject to reduction below 9.80% to comply with the Schedule Guarantee pursuant to the terms of Selected Developer Agreement. Compliance with the ROE Cap and any further reductions shall be demonstrated annually in a workpaper in the form of Attachment A to the Protocols.

Q	Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
R	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S	Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1.
T	Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
T	The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. Within twelve months after the date which is five years after the In-Service Date, Republic will prepare and file a new depreciation study pursuant to Section 205 of the Federal Power Act proposing updated depreciation parameters for the Project such as average remaining service lives and net salvage values.
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
CC	Recovery of Regulatory Asset permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission.
DD	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Republic must submit a Section 205 filing to recover the cost of abandoned plant.
EE	A hypothetical capital structure of 55% debt and 45% equity will be used until the Duff-Coleman Project is first included in the MISO transmission rates or until otherwise authorized by the Commission. After the Duff-Coleman project is first included in the MISO transmission rates, the lesser of a 45% equity ratio or the actual equity ratio will be used. The equity percentage is capped at 45%. Republic shall prepare a workpaper annually in the form of Attachment A to the Protocols demonstrating compliance with, and any adjustments necessary to comply with, the equity cap.
FF	This adjusting entry will remove any residual revenue requirement on Attachment O due to rounding differences between project revenue requirements calculated on Attachment GG and /or Attachment MM, and that calculated on Attachment O, page 3 of 5, line 29, column 5. The result of this adjustment will be a zero net revenue requirement reported on line 7 below. If Republic ultimately has transmission assets that are recoverable under Schedules 7, 8, or 9 of the MISO Tariff, this adjustment will no longer be made.
GG	Lines 6b and 6c of page 1 will only be utilized when Republic has transmission facilities to be recovered under Schedules 7, 8, and 9. Line 6b represents the actual ATRR for the True-Up Year, utilizing Attachment O - Republic populated with True-Up Year actual operating results. Line 6c will represent the actual revenue Republic received, during the True-Up Year, related to the transmission facilities recovered under this Attachment O - Republic and will equal the amount reported on Page 4 of 5, line 36.
HH	The Duff-Coleman project will be in service prior to Republic recovering a revenue requirement and no portion of the project will be in Construction Work in Progress (CWIP). The initial investment in the Duff-Coleman Project is subject to a Total Rate Base Cap Amount, exclusive of Excluded Costs, pursuant to the terms of the Selected Developer Agreement. The Total Rate Base Cap Amount (as defined in the Selected Developer Agreement) will be applied to page 2 line 2 (Gross Transmission Plant) plus line 23a (the unamortized balance of pre-commercial expenses). If the Total Rate Base Cap Amount is exceeded as to costs subject to the cap, then Republic will (1) reduce the initial balance of the Regulatory Asset for pre-commercial expenses, if applicable, and (2) if necessary, reduce the transmission gross plant balances for the difference between the actual cost of Duff-Coleman and the Total Rate Base Cap Amount (less any Regulatory Asset balance from (1) above), which will be the final balance of the initial investment and the beginning point for depreciating the facilities. The difference from (2) above will be allocated to all applicable transmission plant accounts, based on the pro-rata share of the plant balances by account prior to any reductions in (2) above. Republic shall file a workpaper in the form of Attachment A to the Protocols demonstrating compliance with the Total Rate Base Cap Amount and any adjustments made in order to comply with its commitments.
II	Calculated using a 13 month average balance. Calculations stated in the Attachment O - Republic Protocols for the Initial Rate Year (defined in the protocols) will be used in determining the projected net revenue requirement and Annual True-Up. For the Initial Rate Year, Republic will use twelve months (January to December) of balances in calculating the 13 month average for the determination of the projected net revenue requirement.
JJ	If the amounts on FERC Form 1, 354.20.b, 354.21.b, 354.23.b, 354.24.b, 354.25.b and 354.26.b are zero, then the dollar amount entered on line 13 shall be 1.00.

- KK Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred income tax assets and liabilities. Excess or deficient ADIT attributable to timing differences between the amounts of expenses or revenues recognized for income tax purposes and amounts of expenses or revenues recognized for ratemaking purposes as well as subsequent recoverable or refundable amortization of such amounts will be based upon Company records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. The Deficient or (Excess) ADIT Tax Adjustment is computed by multiplying each component of Deficient or (Excess) Deferred Income Taxes by the applicable tax gross-up factor. For each re-measurement of deferred taxes, the amounts entered as the Deficient or (Excess) ADIT component of ADJUSTMENTS TO RATE BASE or as the Deficient or (Excess) ADIT Tax Adjustment component of INCOME TAXES will be supported by Attachment 2- Excess or Deficient ADIT, providing the balance for each taxing jurisdiction at the beginning and end of the year, amortization for the year, calculation of the gross-up to the revenue requirement level and any other information required to support compliance with any applicable normalization requirements. LL Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking
- LL Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking purposes and the amounts recognized for income tax purposes, including the effects of regulatory depreciation of plant basis attributable to Allowance for Other Funds Used During Construction (AFUDC-equity). The tax adjustment related to these items is computed by multiplying the tax effect of each item by the applicable tax gross-up factor and will be supported by a work paper.
- MM Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the recapture of the credit. The balance of Account 255 is reduced by amortization of ITC, but is excluded from the computation of rate base if the utility chose to utilize amortization of ITC against operating income. A utility that elected to utilize ITC amortization against operating income, rather than reduce rate base by unamortized ITC recorded in Account No. 255, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by the applicable tax gross-up factor. The impact of Account 255 on rate base or the impact of ITC amortization on income tax expense as recorded in Account 411.4 and on the revenue requirement will be supported by a work paper.

Exhibit II - Marked Tariff Sheets

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3
FERC Form 1 Generic Rate Formula Template
~~34.0.0~~, 35.0.0

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 1 of 5

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Adjustments to Net Revenue Requirement (Note CC)	0		
6b	Interest on Adjustments (Note DD)	0		
6c	Total Adjustment (line 6a + line 6b)	0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	Peak Rate 0.000		Off-Peak Rate \$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 * 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 2 of 5

Line No.	(1) RATE BASE: GROSS PLANT IN SERVICE (Note AA)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
ACCUMULATED DEPRECIATION (Note AA)					
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
NET PLANT IN SERVICE					
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative)	277.9.k	0	NP 0.00000	0
22	Account No. 190	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative)	267.8.h	0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23)		0		0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP 0.00000	0
WORKING CAPITAL (Note H)					
26	CWC	calculated	0		0
27	Materials & Supplies (Note G)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 3 of 5

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
15	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$		0.00%		
22	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K. $1 / (1 - T) =$ (from Line 21)		0.00%		
23	Amortized Investment Tax Credit (266.8.f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note EE)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note FF)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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ATTACHMENTS

3
FERC Form 1 Generic Rate Formula Template
~~34.0.0~~, [35.0.0](#)

28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 4 of 5

SUPPORTING CALCULATIONS AND NOTES

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	Less transmission plant included in OATT Ancillary Services (Note N)				0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	Less transmission expenses included in OATT Ancillary Services (Note L)				0	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26.b	0	0.00	0	
16	Total (Sum Lines 12-15)			0	0	W&S Allocator (\$/Allocation) = 0.00000 = WS
	COMMON PLANT ALLOCATOR (CE) (Note O)					
			\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16) CE
17	Electric	200.3.c	0			
18	Gas	201.3.d	0		0.00000	* 0.00000 = 0.00000
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)			0		
	RETURN (R)					
			\$			
21	Long Term Interest (117, sum of 62.c through 67.c)			\$0		
22	Preferred Dividends (118.29c) (positive number)			0		
	Development of Common Stock:					
23	Proprietary Capital (112.16.c)			0		
24	Less Preferred Stock (Line 28)			0		
25	Less Account 216.1 (112.12.c) (enter negative)			0		
26	Common Stock (Sum Lines 23-25)			0		
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c)			0	0%	0.0000 = WCLTD
28	Preferred Stock (112.3.c)			0	0%	0.0000

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ATTACHMENTS

3
FERC Form 1 Generic Rate Formula Template
~~34.0.0~~, 35.0.0

29	Common Stock (Line 26)	<u>0</u>	0%	0.0000	<u>0.0000</u>	
30	Total (Sum Lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					<u>Load</u>	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				<u>0</u>	
33	Total of (a)-(b)				0	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0	
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)						
35	a. Transmission charges for all transmission transactions				\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0	
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>				<u>\$0</u>	
37	Total of (a)-(b)-(c)-(d)				\$0	

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
UTILITY NAME

Attachment O – FERC Form 1 Generic
For the 12 months ended 12/31/____

Page 5 of 5

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).

- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
- Z Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- AA Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- BB Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- CC Adjustments required pursuant to Section V (Changes to Annual Updates) of Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.
- DD Interest required pursuant to Section V (Changes to Annual Updates) of Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharge shall be entered as a positive number to increase the net revenue requirement.
- EE Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
- FF Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including

the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

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ATTACHMENTS

14
ITC Rate Formula Template
~~36.0.0~~, 37.0.0

Attachment O-ITC

Page 1 of 5

For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Exhibit B-4
Rate Formula Template
Utilizing FERC Form 1 Data

International Transmission Company

Line No.	(1)	(2)	(3)	(4)	(5)
			Allocated Amount \$0	Adjustments \$0	Adjusted Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)				
		12 months			
	REVENUE CREDITS (Note T)	<u>Total</u>			
2	Account No. 454 (Page 4, Line 34)	0	TP	0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP	0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP	0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP	0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)	0	0	0	0
6A	True-Up Adjustment [See Note 1.]		0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)		0		0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)				0
10	Plus 12 CP of Network Load not in Line 8 (Note C)				0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)				0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (Sum Lines 8-14)		0	0	0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000			
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000			
		Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000	
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000	
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000	
21	FERC Annual Charge (\$ / MWh) (Note E)	Short Term		\$0.000 Short Term	
22		Long Term		\$0.000 Long Term	

Note 1. Calculated in accordance with the International Transmission Company Annual Rate Calculation and True-up Procedures in Attachment O-International of this Tariff.

Effective On: January 1, 2021

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FERC Electric Tariff
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14
ITC Rate Formula Template
~~36.0.0~~, 37.0.0

Formula Rate – Non-Levelized

Exhibit B-4
Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-ITC
Page 2 of 5
For the 12 months ended 12/31/___

International Transmission Company

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments	(7) Adjusted Amount
	RATE BASE:						
	GROSS PLANT IN SERVICE (Note AA)						
1	Production	205.46.g		NA			
2	Transmission (Note U)	207.58.g		TP 0.00000	0		0
3	Distribution	207.75.g		NA			
4	General & Intangible (Note U)	205.5.g & 207.99.g		W/S 0.00000	0		0
5	Common	356.1		CE 0.00000	0		0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0	0	0
	ACCUMULATED DEPRECIATION (Note AA)						
7	Production	219.20-24.c		NA			
8	Transmission (Note U)	219.25c		TP 0.00000	0		0
9	Distribution	219.26c		NA			
10	General & Intangible (Note U)	219.28c & 200.21.c		W/S 0.00000	0		0
11	Common	356.1		CE 0.00000	0		0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0	0	0
	NET PLANT IN SERVICE						
13	Production	(Line 1 – Line 7)	0				
14	Transmission	(Line 2 – Line 8)	0		0		0
15	Distribution	(Line 3 – Line 9)	0				
16	General & Intangible	(Line 4 – Line 10)	0		0		0
17	Common	(Line 5 – Line 11)	0		0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0	0	0
	ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative) (Note V)	273.8.k		NA zero	0		
20	Account No. 282 (enter negative) (Note V)	275.2.k		NP 0.00000	0		0
21	Account No. 283 (enter negative) (Note V) [See Note 2.]	277.9.k		NP 0.00000	0		0
22	Account No. 190 (Note V) [See Note 2.]	234.8.c		NP 0.00000	0		0
23	Account No. 255 (enter negative) (Note V)	267.8.h		NP 0.00000	0		0
23A	Account No. 182.3 Attmt O Def	232.f			0		0
23B	Account No. 114 ADIT Deferral	200.c.12			0		0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23B)		0		0	0	0
25	LAND HELD FOR FUTURE USE (Note V)	214.x.d (Note G)		TP 0.00000	0		0
	WORKING CAPITAL (Note H)						
26	CWC	calculated	0		0	0	0
27	Materials & Supplies (Note G) (Note V)	227.5.c, .8.c & .16.c		TP 0.00000	0		0
28	Prepayments (Account 165) (Note V)	111.57.c		GP 0.00000	0		0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0	0	0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0	0	0

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Note 2. Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

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Formula Rate – Non-Levelized			Exhibit B-4 Rate Formula Template Utilizing FERC Form 1 Data International Transmission Company		Attachment O-ITC Page 3 of 5 For the 12 months ended 12/31/___	
Line	(1) (7) Adjusted Amount	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments
	O&M					
1	Transmission [See Note 3.]	321.112.b		TE	0.00000	0
	0					
2	Less Account 565	321.96.b		TE	0.00000	0
	0					
3	A&G	323.197.b		W/S	0.00000	0
	0					
4	Less FERC Annual Fees			W/S	0.00000	0
	0					
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			W/S	0.00000	0
	0					
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)			TP	0.00000	0
	0					
6	Common	356.1		CE	0.00000	0
	0					
7	Transmission Lease Payments				1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 2, 4, 5)		0			0
	0					
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)					
9	Transmission	336.7.b&c		TP	0.00000	0
	0					
10	General & Intangible	336.10.f & 336.1.f		W/S	0.00000	0
	0					
11	Common	336.11.b&c		CE	0.00000	0
	0					
11A	Attachment O Deferral Adjustment	232.e				0
	0					
11B	ADIT Adjustment	114.c.9				0
	0					
12	TOTAL DEPRECIATION (Sum Lines 9-11B)		0			0
	0					
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i		W/S	0.00000	0
	0					
14	Highway and vehicle	263.i		W/S	0.00000	0
	0					
15	PLANT RELATED					
16	Property	263.i		GP	0.00000	0
	0					
17	Gross Receipts	263.i		NA	zero	0

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ITC Rate Formula Template
~~36.0.0~~, 37.0.0

18	Other	263.i	GP	0.00000	0	
19	0		GP	0.00000	0	
19	Payments in lieu of taxes					
20	0					
20	TOTAL OTHER TAXES (Sum Lines 13-19)	0			0	0
21	INCOME TAXES (Note K)					
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%				
22	$CIT= (T/1-T) * (1-(WCLTD/R)) =$	0.00%				
22	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)					
22	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from Line 21)	0.0000				
24	Amortized Investment Tax Credit (266.8f) (enter negative)					
24a	(Excess)/Deficient Deferred Income Taxes (Note AB)					
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AC)					
25	Income Tax Calculation = Line 22 * Line 28	0	NA		0	0
26	0					
26	ITC adjustment (Line 23 * Line 24)	0	NP	0.00000	0	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)	0	NP	0.00000	0	
26b	0					
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)	0	NP	0.00000	0	0
27	0					
27	Total Income Taxes (Line 25 plus Line 26 + 26a + 26b)	0			0	0
28	0					
28	RETURN	0	NA		0	0
28	0					
28	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]					
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0			0	0
30	0					
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W)	0			0	0
30	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]					
30a	0					
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y)	0			0	0
30a	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]					
31	0					
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0			0	0
31	0					

Note 3. Adjustments to Line 1 will equal the sum of the amounts on ITC's Report on FERC Form No. 1 for Customer Accounts Expenses [FERC Form No. 1, 323.164.b], Customer Service and Informational Expenses [FERC Form No. 1, 323.171.b], and Sales Expenses [FERC Form No. 1, 323.178.b] that are not otherwise recoverable through some other tariff. Adjustments to be made before calculation of allocator for Line 1, Column (4).

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ITC Rate Formula Template
~~36.0-0~~, 37.0-0

Formula Rate – Non-Levelized

Exhibit B-4
Rate Formula Template
Utilizing FERC Form 1 Data
International Transmission Company

Attachment O-ITC
Page 4 of 5
For the 12 months ended 12/31/___

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)								
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP =			0.00000	
6	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP			0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE =			0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b		0.00	0				
13	Transmission	354.21.b		0.00	0				
14	Distribution	354.23.b		0.00	0				
15	Other	354.24, 25, 26.b		0.00	0		W&S Allocator		
16	Total (Sum Lines 12-15)		0		0		(\$/Allocation)		
							= 0.00000	= WS	
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric		W&S Allocator		
17	Electric	200.3.c			(Line 17 / Line 20)		(Line 16)		CE
18	Gas	201.3.d			0.00000		* 0.00000	=	0.00000
19	Water	201.3.e							(7)
20	Total (Sum Lines 17-19)		0				(5)	(6)	Adjusted
	RETURN (R)						\$	Adjustments	Amount
21	Long Term Interest (117, sum of 62.c through 67.c)								0
22	Preferred Dividends (118.29c) (positive number)								0
	Development of Common Stock:								
23	Proprietary Capital (112.16.c) (Note U)								0
24	Less Preferred Stock (Line 28) (Note U)						0		0
25	Less Account 216.1 (112.12.c) (enter negative) (Note U)								0
26	Common Stock (Sum Lines 23-25)						0	0	0
			\$	%	Cost (Note P)		Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c) (Note U)			0%	0.0000		0.0000	= WCLTD	
28	Preferred Stock (112.3.c) (Note U)			0%	0.0000		0.0000		
29	Common Stock (Line 26)		0	0%	0.0000		0.0000		
30	Total (Sum Lines 27-29)		0				0.0000	=R	
	REVENUE CREDITS								
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)						Load		
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								
32	b. Bundled Sales for Resale included in Divisor on Page 1								
33	Total of (a)-(b)								0

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

14
ITC Rate Formula Template
~~36.0.0~~, 37.0.0

34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)	<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)	\$0

Effective On: January 1, 2021

Exhibit B-4
Formula Rate – Non-Levelized
Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-ITC
Page 5 of 5
For the 12 months ended 12/31/___

International Transmission Company

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740.
Exclude ADIT balances when the associated income tax consequences have been paid by others.
Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated.
The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. The amount reported on page 227, line 5 is entirely transmission-related unless specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (Page 3, Line 26).
Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE not to exceed the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Calculate using 13 month average balance.

V	For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AB	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 26a).
AC	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/1-T) (page 3, line 26b).

MISO
FERC Electric Tariff
ATTACHMENTS

15
METC Rate Formula Template
~~37.0.0~~, 38.0.0

Attachment O-METC
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Michigan Electric Transmission Company, LLC

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6A	True-Up Adjustment (See Note 1)			0
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000	Peak Rate	Off-Peak Rate
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Note 1: Calculated in accordance with the Michigan Electric Transmission Company, LLC Annual Rate Calculation and True-up Procedures in Attachment O of this Tariff.

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

15
METC Rate Formula Template
~~37.0.0~~, 38.0.0

Attachment O-METC

Page 2 of 5

For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Michigan Electric Transmission Company, LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE (Note BB)				
1	Production	205.46.g	0	NA zero	0
2	Transmission (Note V)	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA zero	0
4	General & Intangible (Note V)	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note BB)				
7	Production	219.20-24.c	0	NA zero	0
8	Transmission (Note V)	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA zero	0
10	General & Intangible (Note V)	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(Line 1 – Line 7)	0		0
14	Transmission (Note V)	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		0
16	General & Intangible (Note V)	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note W)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note W)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note W)	[See Note 2.] 277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note W) [See Note 2.]	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note W)	267.8.h	0	NP 0.00000	0
23a	Account No. 182.3 Deferral		0	NP 0.00000	0
23b	Account No. 114 ADIT		0	NP 0.00000	0
23c	Amortization of Deferral		0	NP 0.00000	0
23d	Amortization of ADIT		0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23d)		0		0
25	LAND HELD FOR FUTURE USE (Note W)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G) (Note W)	227.5.c, .8.c & .16.c	0	TP 0.00000	0
28	Prepayments (Account 165) (Note W)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

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METC Rate Formula Template
~~37.0.0~~, 38.0.0

Note 2: Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Michigan Electric Transmission Company, LLC

Attachment O-METC
Page 3 of 5
For the 12 months ended 12/31/___

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M				
1	Transmission	321.112.b	0	TE 0.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
2a	Customer Records	322.164.b	0	W/S 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TP 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 2a, 3, 5a, 6, 7 less Lines 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note BB)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
11a	Regulatory Deferral Amortization (Note I-a)		0		0
11b	ADIT Amortization		0		0
12	TOTAL DEPRECIATION (Sum Lines 9-11b)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.3,4,8.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%		
22	$\text{CIT} = (T/1 - T) * (1 - (\text{WCLTD}/R)) =$		0.00%		
	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Tax (Note CC)				
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note DD)				
25	Income Tax Calculation = Line 22 * Line 28		0	NA zero	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)		0	NP 0.00000	0

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FERC Electric Tariff
ATTACHMENTS

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METC Rate Formula Template
~~37.0.0~~, 38.0.0

27	Total Income Taxes (Line 25 plus Line 26 plus 26a plus 26b)	0		0
28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note X) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

15
METC Rate Formula Template
~~37.0.0~~, 38.0.0

Attachment O-METC

Page 4 of 5

For the 12 months ended 12/31/___

Formula Rate -- Non-Levelized

Rate Formula Template

Michigan Electric Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTERS

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
6	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				0	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26, 27.b	0	0.00	0	
16	Total (Sum Lines 12-15)		0		0	W&S Allocator (\$/Allocation) = 0.00000 = WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric	W&S Allocator
17	Electric	200.3.c	0		(Line 17 / Line 20)	(Line 16)
18	Gas	201.3.d	0		0.00000	* 0.00000 = CE
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)		0			
	RETURN (R)		\$			
21	Long Term Interest (117, sum of 62.c through 67.c) see footnote to FERC Form 1		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
	Development of Common Stock:					
23	Proprietary Capital (112.16.c) (Note V)		0			
24	Less Preferred Stock (Line 28) (Note V)		0			
25	Less Account 216.1 (112.12.c) (enter negative) (Note V)		0			
25a	Less 2003 Equity Adjustment (253.3.b) (enter negative) (Note V)		0			
26	Common Stock (Sum Lines 23-25a)		0			
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c) (Note V)		0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note V)		0	0%	0.0000	0.0000
29	Common Stock (Line 26)		0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29)		0			0.0000 =R
	REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				Load	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

15
METC Rate Formula Template
~~37.0.0~~, 38.0.0

32	<u>b. Bundled Sales for Resale included in Divisor on Page 1</u>	0
33	Total of (a)-(b)	0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note Y)	\$0
36b	<u>d. Transmission charges from Schedules associated with Attachment MM (Note AA)</u>	\$0
37	Total of (a)-(b)-(c)-(d)	\$0

Effective On: January 1, 2021

Michigan Electric Transmission Company, LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as reported on Page 400, Column b of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Exclude ADIT balances when the associated income tax consequences have been paid by others. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. [The amount reported on page 227, line 5 is entirely transmission-related unless specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- I-a For the rate period June 1, 2006 through May 31, 2007, this amount will reflect an adjustment (positive or negative) equal to the true-up amount, including interest, determined pursuant to the methodology approved in Docket No. ER06-xx, to eliminate the rate impact of the differences caused by the use of a projected year 2005 deferral balance.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Calculate using 13 month average balance.
W	For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
X	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
Y	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Z	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AA	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
BB	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
CC	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 26a).
DD	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/1-T) (page 3, line 26b).

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

ITC Midwest LLC

Line No.	(1)	(2)	(3)	(4)	(5)
			Allocated Amount	Adjustments	Adjusted Allocated Amount
			\$0	\$0	\$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)	12 months			
	REVENUE CREDITS (Note T)	Total			
2	Account No. 454 (Page 4, Line 34)	TP 0.00000	0	0	0
3	Account No. 456.1 (Page 4, Line 37)	TP 0.00000	0		0
4	Revenues from Grandfathered Interzonal Transactions	TP 0.00000	0		0
5	Revenues from service provided by the ISO at a discount	TP 0.00000	0		0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)		0	0	0
6A	True-Up Adjustment [See Note I.]		0		0
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6A)		\$0	\$0	\$0
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)		0		0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)				0
10	Plus 12 CP of Network Load not in Line 8 (Note C)				0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)				0
12	Plus Contract Demand of firm P-T-P over one year				0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0
15	Divisor (Sum Lines 8-14)		0	0	0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000			
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000			
		Peak Rate	Off-Peak Rate		
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000	\$0.000		
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate	\$0.000		
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4160; Line 16 / 8760 * 1000)	0.000 Capped at weekly and daily rates	\$0.000		
21	FERC Annual Charge (\$ / MWh) (Note E)	Short Term	\$0.000 Short Term		
22		Long Term	\$0.000 Long Term		

Note 1. Calculated in accordance with the ITC Midwest, LLC Annual Rate Calculation and True-up Procedures in Attachment O-Midwest of this Tariff.

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For the 12 months ended 12/31/___

Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data					
ITC Midwest LLC							
Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)	(6) Adjustments	(7) Adjusted Amount
	GROSS PLANT IN SERVICE (Note AA)						
1	Production	205.46.g		NA			0
2	Transmission & Intangible (Note U)	207.58.g & 205.5.g	0	TP 0.00000	0		0
3	Distribution	207.75.g		NA			
4	General (Note U)	207.99.g	0	W/S 0.00000	0		0
5	Common	356.1		CE 0.00000	0		0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0	0	0
	ACCUMULATED DEPRECIATION (Note AA)						
7	Production	219.20-24.c		NA			
8	Transmission & Intangible (Note U)	219.25c & 200.21.c	0	TP 0.00000	0		0
9	Distribution	219.26c		NA			
10	General (Note U)	219.28c	0	W/S 0.00000	0		0
11	Common	356.1		CE 0.00000	0		0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0	0	0
	NET PLANT IN SERVICE						
13	Production	(Line 1-Line 7)	0				
14	Transmission & Intangible	(Line 2-Line 8)	0		0		0
15	Distribution	(Line 3-Line 9)					
16	General	(Line 4-Line 10)	0		0		0
17	Common	(Line 5-Line 11)	0		0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0	0	0
	ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative) (Note V)	273.8.k		NA zero	0		
20	Account No. 282 (enter negative) (Note V)	275.2.k		NP 0.00000	0		0
21	Account No. 283 (enter negative) (Note V)	277.9.k		NP 0.00000	0		0
22	Account No. 190 (Note V) [See Note 2.]	234.8.c		NP 0.00000	0		0
23	Account No. 255 (enter negative) (Note V)	267.8.h		NP 0.00000	0		0
23a	Unamortized Balance of Abandoned Plant	(Note AD, Note U)		TP 0.00000	0		0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23a)		0		0	0	0
25	LAND HELD FOR FUTURE USE (Note V)	214.x.d (Note G)		TP 0.00000	0		0
	WORKING CAPITAL (Note H)						
26	CWC	calculated	0		0	0	0
27	Materials & Supplies (Note G) (Note V)	227.5.c, .8.c & .16.c	0	TP 0.00000	0		0
28	Prepayments (Account 165) (Note V)	111.57.c		GP 0.00000	0		0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0	0	0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0	0	0

Note 2. Excludes deferred taxes associated with the True-up Adjustment that are not otherwise included in rate base.

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For the 12 months ended 12/31/___

ITC Midwest LLC

Line	(1) (7)	(2)	(3)	(4)	(5)	(6)
		Form No. 1			Transmission	
<u>No.</u>	Adjusted O&M Amount	Page, Line, Col.	Company Total	Allocator	(Col. 3 times Col. 4)	<u>Adjustments</u>
1	Transmission [See Note 3.]	321.112.b		TE	0.00000	0
	0					
2	Less Account 565	321.96.b		TE	0.00000	0
	0					
3	A&G	323.197.b		W/S	0.00000	0
	0					
4	Less FERC Annual Fees			W/S	0.00000	0
	0					
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			W/S	0.00000	0
	0					
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)			TP	0.00000	0
	0					
6	Common	356.1		CE	0.00000	0
	0					
7	Transmission Lease Payments				1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 2, 4, 5)		0			0
	0					
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)					
9	Transmission & Intangible	336.7.b&c and 336.1.f		TP	0.00000	0
9a	Abandoned Plant Amortization	(Note AD)		TP	0.00000	0
	0					
10	General	336.10.f	W/S	0.00000	0	0
11	Common	336.11.b&c		CE	0.00000	0
	0					
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0			0
	0					
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i	0	W/S	0.00000	0
	0					
14	Highway and vehicle	263.i		W/S	0.00000	0
	0					
15	PLANT RELATED					
16	Property	263.i	0	GP	0.00000	0
	0					
17	Gross Receipts	263.i		NA	zero	0
18	Other	263.i		GP	0.00000	0
19	Payments in lieu of taxes			GP	0.00000	0
	0					

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20	TOTAL OTHER TAXES (Sum Lines 13-19)	0		0	0
	0				
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	0.00%			
22	$CIT = (T/1-T) * (1-(WCLTD/R)) =$	0.00%			
	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from Line 21)	0.0000			
24	Amortized Investment Tax Credit (266.8f) (enter negative)				
24a	(Excess)/Deficient Deferred Income Taxes (Note AB)				
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AC)				
25	Income Tax Calculation = Line 22 * Line 28	0	NA	0	0
	0				
26	ITC adjustment (Line 23 * Line 24)		NP	0.00000	0
	0				
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 x Line 24a)	0	NP	0.00000	0
	0				
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 x Line 24b)	<u>0</u>	NP	0.00000	<u>0</u>
	0				
27	Total Income Taxes (Line 25 + Line 26 + 26a + 26b)	0	NP	0	0
	0				
28	RETURN	0	NA	0	0
	0				
	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]				
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0	0
	0				
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W)				
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0	0
	0				
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y)				
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0		0	0
	0				
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>	<u>0</u>
	0				

Note 3. Adjustments to Line 1 will equal the sum of the amounts on ITC's Report on FERC Form No. 1 for Customer Accounts Expenses [FERC Form No. 1, 323.164.b], Customer Service and Informational Expenses [FERC Form No. 1, 323.171.b], and Sales Expenses [FERC Form No. 1, 323.178.b] that are not otherwise recoverable through some other tariff. Adjustments to be made before calculation of allocator for Line 1, Column (4).

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For the 12 months ended 12/31__

ITC Midwest LLC
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)								
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP =			0.00000	
6	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP			0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE =			0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b		0.00	0				
13	Transmission	354.21.b	0	0.00	0				
14	Distribution	354.23.b		0.00	0				
15	Other	354.24, 25, 26.b		0.00	0				
16	Total (Sum Lines 12-15)		0		0				
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric	W&S Allocator			
17	Electric	200.3.c	0		(Line 17 / Line 20)	(Line 16)	CE		
18	Gas	201.3.d			0.00000	* 0.00000	=	0.00000	
19	Water	201.3.e	0						(7)
20	Total (Sum Lines 17-19)		0						Adjusted
	RETURN (R)		\$				(6)		Amount
21	Long Term Interest (117, sum of 62.c through 67.c)								0
22	Preferred Dividends (118.29c) (positive number)								0
	Development of Common Stock:								
23	Proprietary Capital (112.16.c) (Note U)								0
24	Less Preferred Stock (Line 28) (Note U)								0
25	Less Account 216.1 (112.12.c) (enter negative) (Note U)								0
26	Common Stock (Sum Lines 23-25)								0
			\$	%	Cost (Note P)	Weighted			
27	Long Term Debt (112, sum of 18.c through 21.c) (Note U)		0	0%	0.0000	0.0000	=	WCLTD	
28	Preferred Stock (112.3.c) (Note U)			0%	0.0000	0.0000			
29	Common Stock (Line 26)		0	0%	0.0000	0.0000			
30	Total (Sum Lines 27-29)		0			0.0000	=	R	
	REVENUE CREDITS								
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)								Load
31	a. Bundled Non-RQ Sales for Resale (311.x.h)								
32	<u>b. Bundled Sales for Resale included in Divisor on Page 1</u>								
33	Total of (a)-(b)								0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)								0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (330.x.n)								
35	a. Transmission charges for all transmission transactions								\$0

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36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)	<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)	\$0

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Rate Formula Template
Utilizing FERC Form 1 Data

ITC Midwest LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)

References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Exclude ADIT balances when the associated income tax consequences have been paid by others. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
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- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
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- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation and 25 basis point adder for independence will be added to the base ROE not to exceed the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1 Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Calculate using 13 month average balance.
- V For items not subject to proration under Note F, calculate using average of beginning and end of year balances.
- W Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.

X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AB	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 26a).
AC	Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/1-T) (page 3, line 26b).
AD	Page 2, Line 23a The Formula Rate shall not recover any charges associated with Abandoned Plant until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket. Page 3, Line 9a The Formula Rate shall not recover any charges associated with Abandoned Plant until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket.

Formula Rate – Non-Levelized
ended 12/31/___

Rate Formula Template

Attachment O-NSP
Page 1 of 5
For the 12 months

Utilizing FERC Form 1 Data

Northern States Power Companies

Line No.				Allocated Amount \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (input from prior year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note Z)			0
6e	Interest on Prior Year True-Up			0
7a	NET REVENUE REQUIREMENT (Line 1 - Line 6 + Line 6c through 6e)			\$0
7b	Network Customer 1 (Note II)			0
7c	Network Customer 2 (Note II)			0
7	NSP Adjusted Revenue Requirement (Sum Lines 7a – 7c) (Note II)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$/kW/Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)		0.000	
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/ kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ /MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000

Effective On: January 1, 2021

21 FERC Annual Charge (\$ / MWh) (Note E)
22

\$0.000 Short Term
\$0.000 Long Term

\$0.000 Short Term
\$0.000 Long Term

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

		Northern States Power Companies				
Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		(5) Transmission (Col. 3 times Col. 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE (Note X, Note EE)					
1	Production	205.46.g	0	NA		
2	Transmission	207.58.g	0	TP	0.00000	0
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356.1	0	CE	0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP =	0.000%	0
	ACCUMULATED DEPRECIATION (Note X, Note EE)					
7	Production	219.20-24.c	0	NA		
8	Transmission	219.25c	0	TP	0.00000	0
9	Distribution	219.26c	0	NA		
10	General & Intangible	219.28c & 200.21.c	0	W/S	0.00000	0
11	Common	356.1	0	CE	0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0			0
	NET PLANT IN SERVICE (Note X)					
13	Production	(Line 1 – Line 7)	0			
14	Transmission	(Line 2 – Line 8)	0			0
15	Distribution	(Line 3 – Line 9)	0			
16	General & Intangible	(Line 4 – Line 10)	0			0
17	Common	(Line 5 – Line 11)	0			0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP =	0.000%	0
18a	CWIP for Certificate of Need Projects (Note X)	216.b	0	TP	0.00000	0
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative) (Note F, Note Y)	273.8.k	0	NA	zero	0
20	Account No. 282 (enter negative) (Note F, Note Y)	275.2.k	0	NP	0.00000	0
21	Account No. 283 (enter negative) (Note F, Note Y)	277.9.k	0	NP	0.00000	0
22	Account No. 190 (Note F, Note Y)	234.8.c	0	NP	0.00000	0
23	Account No. 255 (enter negative) (Note F, Note Y)	267.8.h	0	NP	0.00000	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note W1, Note X)	0	TP	0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note W2, Note X)	0	TP	0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0			0
25	LAND HELD FOR FUTURE USE (Note Y)	214.x.d (Note G)	0	TP	0.00000	0
	WORKING CAPITAL (Note H)					
26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note Y)	227.5.c, .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note Y)	111.57.c	0	GP	0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		0			0

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FERC Electric Tariff
ATTACHMENTS

19
NSP Rate Formula Template
~~40.0.0~~, 41.0.0

Formula Rate – Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data Northern States Power Companies		Attachment O-NSP Page 3 of 5 For the 12 months ended 12/31/___	
Line No.	(1) O&M (Note FF)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
1	Transmission	321.112.b	0	TE	0.00000 0
1a	Less LSE Expenses Included in Transmission O&M Accounts (Note V)	(Note V)	0		1.00000 0
2	Less Account 565	321.96.b	0	TE	0.00000 0
3	A&G	323.197.b	0	W/S	0.00000 0
4	Less FERC Annual Fees		0	W/S	0.00000 0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S	0.00000 0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000 0
6	Common	356.1	0	CE	0.00000 0
7	Transmission Lease Payments		0		1.00000 0
8	TOTAL O&M (Sum Lines 1, 2a, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
DEPRECIATION & AMORTIZATION EXPENSE (Note EE)					
9	Transmission	336.7.b	0	TP	0.00000 0
9a	Prefunded AFUDC Amortization	(Note W1)	0	TP	0.00000 0
9b	Abandoned Plant Amortization	(Note W2)	0	TP	0.00000 0
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000 0
11	Common & Intangible	336.11.b & d	0	CE	0.00000 0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	0	W/S	0.00000 0
14	Highway and vehicle	263.i	0	W/S	0.00000 0
PLANT RELATED					
16	Property	263.i	0	GP	0.00000 0
17	Gross Receipts	263.i	0	NA	zero 0
18	Other	263.i	0	GP	0.00000 0
19	Payments in lieu of taxes		0	GP	0.00000 0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note GG)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note HH)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000 0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000 0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000 0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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NSP Rate Formula Template
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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note AA) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u><u>0</u></u>		<u><u>0</u></u>

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NSP Rate Formula Template
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Formula Rate -- Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-NSP
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For the 12 months ended 12/31/___

Northern States Power Companies

SUPPORTING CALCULATIONS AND NOTES

Line No.						
1	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2-Line 2a, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				<u>0</u>	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
6	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				<u>0</u>	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)						
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>	<u>Allocation</u>	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	W&S Allocator
15	Other	354.24, 25, 26.b	0	0.00	0	<u>(\$/Allocation)</u>
16	Total (Sum Lines 12-15)		0		0	= 0.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
			<u>\$</u>	<u>% Electric</u>	<u>W&S Allocator</u>	
17	Electric	200.3.c	0	(Line 17 / Line 20)	(Line 16) CE	
18	Gas	201.3.d	0	0.00000	* 0.00000 = 0.00000	
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)		0			
RETURN (R)						
			<u>\$</u>			
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
Development of Common Stock:						
23	Proprietary Capital (112.16.c)		0			
24	Less Preferred Stock (Line 28)		0			
25	Less Account 216.1 (112.12.c) (enter negative)		0			
26	Common Stock (Sum Lines 23-25)		0			
			<u>\$</u>	<u>%</u>	<u>Cost (Note P)</u>	<u>Weighted</u>
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000
29	Common Stock (Line 26)		0	0%	0.0000	<u>0.0000</u>

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NSP Rate Formula Template
~~40.0.0~~, 41.0.0

30	Total (Sum Lines 27-29)	0	0.0000	= R
	REVENUE CREDITS			
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)			<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)			0
32	b. Bundled Sales for Resale included in Divisor on Page 1			<u>0</u>
33	Total of (a)-(b)			0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)			
35	a. Transmission charges for all transmission transactions			\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1			\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note BB)			\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note DD)			<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)			\$0

Effective On: January 1, 2021

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-NSP
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For the 12 months ended 12/31/___

Northern States Power Companies

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #).
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A As reported on page 400, column e of Form 1.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1.
- C As reported on page 400, column f of Form 1.
- D Labeled LF on page 328 of Form 1.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculations of ADIT in the annual projection and annual true-up calculation will use the average of beginning-of-year and end-of-year balances for non-plant related items. The projected net revenue requirement and the Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and/or projected net revenue requirement and included in the annual Informational Filing submitted to the Commission. Beginning with the 2017 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates. The proration of the Annual True-Up shall apply beginning with the 2017 Annual True-Up. The methodology to remove double averaging from the true-up ADIT proration calculation is effective June 27, 2018.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
Inputs Required: FIT = 0.00%; SIT = 0.00% (State Income Tax Rate or Composite SIT); p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.

W1	Page 2, Line 23a includes the net pre-funded AFUDC amount associated with the CWIP projects included in rate base. The net pre-funded AFUDC amount is a total NSP System number (not jurisdictionalized), and is a reduction to rate base. Page 3, Line 9a includes that annual amortization of the pre-funded AFUDC amounts for the total NSP System (also not jurisdictionalized) and is a reduction to standard depreciation.
W2	Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs. Page 3, Line 9b includes the amortization expense of abandonment costs included in transmission depreciation expense. These amounts are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures. No charges associated with abandoned plant costs will be recovered under this Formula Rate Template until a filing is made under FPA Section 205 seeking to recover such charges and recovery has been approved by FERC under a separate docket.
X	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
Y	For items not subject to proration under Note F, calculate using 13 month average balances for plant related and average of beginning of year and end of year for non-plant related adjustments to rate base, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
Z	Calculation of Prior Year Divisor True-Up: <div> <div>Historic Year Actual Divisor</div> <div>Projected Year Divisor</div> <div>Difference between Historic & Projected Year Divisor</div> <div>Prior Year Projected Annual Cost (\$ per kw per yr.)</div> <div>Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)</div> <div>Page 1, Line 15</div> <div>Page 1, Line 15</div> <div></div> <div>Page 1, Line 16</div> </div>
AA	Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
BB	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
CC	Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
GG	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).
HH	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).
II	The sum of Northern States Power Company's net revenue requirement and the individual revenue requirements associated with the integrated facilities eligible under Section 30.9 of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the NSP pricing zone. Only the revenue requirements associated with credits received by Network Customers for their integrated facilities under Section 30.9 are to be included as line items in the Northern States Power Company's Formula Rate Template. Customers 1 and 2 are indicative only, and additional customers may be added or deleted to the extent that they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the Northern States Power Company Network Customer Section 30.9 Credits Calculation Procedure.

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FERC Electric Tariff
ATTACHMENTS

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Vectren Rate Formula Template
~~39.0.0~~, 40.0.0

Attachment O-Vectren
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren				Allocated
Line No.				<u>Amount</u>
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			
6b	Projected ATRR from Historic Year (input from historic year)			
6c	Historic Year ATRR True-Up (Line 6a – Line 6b)			
6d	Historic Year Divisor True-Up (Note Z)			
6e	Interest on Historic Year True-Up			
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 + Line 6c through 6e)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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24
Vectren Rate Formula Template
~~39.0.0~~, 40.0.0

Attachment O-Vectren
Page 2 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren					
Line	(1) Transmission No. Col 4)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) (Col 3 times
	GROSS PLANT IN SERVICE (Note X, Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note X, Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note X)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Accepted or Approved Order No. 679 Transmission Incentive Project (Note X)	216.b	0	0.00000	0
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative) (Note F, Note Y)		0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note Y)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note Y)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note Y)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note Y)	267.8.h	0	NP 0.00000	0
23a	Unamortized Balance of Cancelled or Abandoned Plant (Note W)		0	0.00000	0
24	TOTAL ADJUSTMENTS (sum lines 19-23a)		0		0
25	LAND HELD FOR FUTURE USE (Note Y)	214.x.d (Note G)	0	TP 0.00000	0

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	WORKING CAPITAL (Note H)						
26	CWC	calculated	0			0	
27	Materials & Supplies (Note G, Note Y)	227.5.c, .8.c & .16.c	0		TE	0.00000	0
28	Prepayments (Account 165, Note Y)	111.57.c	0		GP	0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0				0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, &29)		0				0

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FERC Electric Tariff
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Vectren Rate Formula Template
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Vectren

Attachment O-Vectren
Page 3 of 5
For the 12 months ended 12/31/___

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
No. Col 4)		Page, Line, Col.	Company Total	Allocator	(Col 3 times
1	O&M (Note FF)				
1	Transmission	321.112.b	0	TE	0.00000
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0		1.00000
2	Less Account 565	321.96.b	0	TE	0.00000
3	A&G	323.197.b	0	W/S	0.00000
4	Less FERC Annual Fees		0	W/S	0.00000
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S	0.00000
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000
6	Common	356.1	0	CE	0.00000
7	Transmission Lease Payments		0		1.00000
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note EE)				
9	Transmission	336.7.b	0	TP	0.00000
9a	Abandoned or Cancelled Plant Amortization (Note W)		0		1.00000
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000
11	Common	336.11.b	0	CE	0.00000
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S	0.00000
14	Highway and vehicle	263.i	0	W/S	0.00000
15	PLANT RELATED				
16	Property	263.i	0	GP	0.00000
17	Gross Receipts	263.i	0	NA	zero
18	Other	263.i	0	GP	0.00000
19	Payments in lieu of taxes		0	GP	0.00000
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	T=1 - {(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)} =		0.00%		
22	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.00%		
	where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	1 / (1 - T) = (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note GG)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note HH)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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FERC Electric Tariff
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Vectren Rate Formula Template

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28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note AA) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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Vectren Rate Formula Template
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Attachment O-Vectren
Page 4 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Vectren
SUPPORTING CALCULATIONS AND NOTES

Line No.									
1	TRANSMISSION PLANT INCLUDED IN ISO RATES								
	Total transmission plant (Page 2, Line 2, Column 3)							0	
2	Less transmission plant excluded from ISO rates (Note M)							0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>							0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)							0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP =		0.00000	
	TRANSMISSION EXPENSES								
6	Total transmission expenses (Page 3, Line 1, Column 3)							0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>							0	
8	Included transmission expenses (Line 6 less Line 7)							0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE =		0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP		Allocation			
12	Production	354.20.b	0	0.00		0			
13	Transmission	354.21.b	0	0.00		0			
14	Distribution	354.23.b	0	0.00		0			
15	Other	354.24, 25, 26.b	0	0.00		0			
16	Total (sum lines 12-15)		0			0			
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$			% Electric	W&S Allocator		
17	Electric	200.3.c	0			(Line 17 / Line 20)	(Line 16)		CE
18	Gas	201.3.d	0			0.00000	* 0.00000	=	0.00000
19	Water	201.3.e	0						
20	Total (Sum Lines 17-19)		0						
	RETURN (R)		\$						
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0						
22	Preferred Dividends (118.29c) (positive number)		0						
	Development of Common Stock:								
23	Proprietary Capital (112.16.c)		0						
24	Less Preferred Stock (Line 28)		0						
25	Less Account 216.1 (112.12.c) (enter negative)		0						
26	Common Stock (Sum Lines 23-25)		0						

Effective On: January 1, 2021

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Vectren Rate Formula Template
~~39.0.0~~, 40.0.0

		<u>\$</u>	<u>%</u>	<u>Cost (Note P)</u>	<u>Weighted</u>	
27	Long Term Debt (112, sum of 18.c through 21.c)	0	0%	0.0000	0.0000	= WCLTD
28	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000	
29	Common Stock (Line 26)	0	0%	0.0000	0.0000	
30	Total (Sum Lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				<u>Load</u>	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0	
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				0	
33	Total of (a)-(b)				0	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0	
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note BB)				\$0	
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note DD)</u>				\$0	
37	Total of (a)-(b)-(c)-(d)				\$0	

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Vectren

Attachment O-Vectren
Page 5 of 5
For the 12 months ended 12/31/___

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the Annual Projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the Annual Projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the Annual Projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|--|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) (Provide SIT work papers if required) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.

W	Vectren would need to make a separate Section 205 filing and obtain Commission acceptance or approval for the specific amounts that Vectren would propose to include in the formula rate placeholders for cancelled or abandoned plant for the Project. Page 2, Line 23a includes any unamortized balances related to the recovery of abandoned or cancelled plant costs accepted or approved by FERC. Page 3, Line 9a includes the unamortization expense of abandoned or cancelled plant costs accepted or approved by FERC.		
X	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
Y	For items not subject to proration under Note F, calculate using average of beginning of year and end of year balance reconciling to FERC Form 1 by page, line and column as shown in Column 2.		
Z	Calculation of Historic year Divisor True-Up:		
	Historic Year Actual Divisor	Page 1, Line 15	0
	Projected Historic Year Divisor	Page 1, Line 15	0 _____
	Difference between Actual and Projected Historic Year Divisor		0
	Historic Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.0000
	Historic Year Divisor True-up (Difference * Historic Year Projected Annual Cost)		0
AA	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirement calculated pursuant to Attachment GG.		
BB	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirement.		
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirement calculated pursuant to Attachment MM.		
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirement.		
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.		
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.		
GG	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).		
HH	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).		

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27
MidAmerican Rate Formula Template
~~37.0.0~~, 38.0.0

Attachment O-MEC
Page 1 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (Import from Prior Year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note GG)			0
6e	Interest on Prior Year True-Up			0
6f	Adjustment to Net Revenue Requirement (Note JJ)			0
6g	Interest on Prior Year True-Up (Note KK)			0
6h	Total Adjustments (line 6f + Line 6g)			0
7a	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c through 6e + Line 6h)			\$0
7b	NITS Customer 1			\$0
7c	NITS Customer 2			\$0
7d	NITS Customer 3			\$0
7e	NITS Customer 4			\$0
7d	NITS Customer 5			\$0
7f	MidAmerican Adjusted Revenue Req. (Note Y) (Sum Lines 7a-7f)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000

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21 FERC Annual Charge (\$ / MWh) (Note E)
22

\$0.000 Short Term
\$0.000 Long Term

\$0.000 Short Term
\$0.000 Long Term

Attachment O-MEC
Page 2 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u> times Col. 4)	RATE BASE:	Page, Line, Col.	Company Total	Allocator	(Col. 3)
	GROSS PLANT IN SERVICE (Note BB and Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note BB and Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note EE)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	CWIP for Certificate of Need Projects (Note EE)	216.b	0	TP 0.00000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	ADIT	(Note F)	0	TP -	0
20	Reserved		0	NA	
21	Reserved		0	NA	
22	Reserved		0	NA	
23	Account No. 255 (enter negative)	267.8.h (Note FF)	0	NP 0.00000	0

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MidAmerican Rate Formula Template

~~37.0.0~~, 38.0.0

23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note DD, Note EE)	0	TP	0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note DD, Note EE)	<u>0</u>	TP	0.00000	<u>0</u>
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0			0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP	0.00000	0
	WORKING CAPITAL (Note H)					
26	CWC	calculated	0			0
27	Materials & Supplies (Note G, Note EE)	227. <u>5.c</u> .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note EE)	111.57.c	<u>0</u>	GP	0.00000	<u>0</u>
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		<u><u>0</u></u>			<u><u>0</u></u>

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MidAmerican Rate Formula Template
~~37.0.0~~, 38.0.0

Attachment O-MEC

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Estimated – For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

MidAmerican Energy Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u>		Page, Line, Col.	Company Total	Allocator	(Col. 3)
times Col. 4)					
1	O&M (Note CC)				
1	Transmission	321.112.b	0	TE	0.00000
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0		1.00000
2	Less Account 565	321.96.b	0	TE	0.00000
3	A&G	323.197.b	0	W/S	0.00000
4	Less FERC Annual Fees	350.7.b	0	W/S	0.00000
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)	353.1.f	0	W/S	0.00000
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000
6	Common	356.1	0	CE	0.00000
7	Transmission Lease Payments		0		1.00000
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
DEPRECIATION & AMORTIZATION EXPENSE (Note BB)					
9	Transmission	336.7.b	0	TP	0.00000
9a	Prefunded AFUDC Amortization	(Note DD)	0	TP	0.00000
9b	Abandoned Plant Amortization	(Note DD)	0	TP	0.00000
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000
11	Common	336.11.b	0	CE	0.00000
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	0	W/S	0.00000
14	Highway and vehicle	263.i	0	W/S	0.00000
PLANT RELATED					
16	Property	263.i	0	GP	0.00000
17	Gross Receipts	263.i	0	NA	zero
18	Other	263.i	0	GP	0.00000
19	Payments in lieu of taxes		0	GP	0.00000
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
INCOME TAXES (Note K)					
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$		0.00%		
	where WCLTD=(Page 4, Line 27) and R=(Page 4, Line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP	0.00000
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	TP	0.00000
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	TP	0.00000
27	Total Income Taxes (Line 25 + Line 26 plus Lines 26a and 26b)		0		0

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MidAmerican Rate Formula Template
~~37.0.0~~, 38.0.0

28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Z) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0 _____		0 _____
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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MidAmerican Rate Formula Template
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Attachment O-MEC
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
MidAmerican Energy Company
SUPPORTING CALCULATIONS AND NOTES

Estimated – For the 12 months ended 12/31/___

Line No.									
1	TRANSMISSION PLANT INCLUDED IN ISO RATES								
	Total transmission plant (Page 2, Line 2, Column 3)					0			
2	Less transmission plant excluded from ISO rates (Note M)					0			
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>					0			
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					0			
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP =	0.00000			
6	TRANSMISSION EXPENSES								
	Total transmission expenses (Page 3, Line 1, Column 3)					0			
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>					0			
8	Included transmission expenses (Line 6 less Line 7)					0			
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.00000			
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	0.00000			
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE =	0.00000			
	WAGES & SALARY ALLOCATOR (W&S)								
	Form 1 Reference	\$	TP	Allocation					
12	Production 354.20.b	0	0.00	0					
13	Transmission 354.21.b	0	0.00	0					
14	Distribution 354.23.b	0	0.00	0					
15	Other 354.24, 25, 26.b	0	0.00	0					
16	Total (Sum Lines 12-15)	0		0					
	COMMON PLANT ALLOCATOR (CE) (Note O)	\$		% Electric					
17	Electric 200.3.c	0		(Line 17 / Line 20)					
18	Gas 201.3.d	0		0.00000					
19	Water 201.3.e	0							
20	Total (Sum Lines 17-19)	0							
	RETURN (R)	\$							
21	Long Term Interest (117, sum of 62.c through 67.c)	\$0							
22	Preferred Dividends (118.29c) (positive number)	0							
	Development of Common Stock:								
23	Proprietary Capital (112.16.c)	0							
24	Less Preferred Stock (Line 28)	0							
25	Less Account 216.1 (112.12.c) (enter negative)	0							
26	Common Stock (Sum Lines 23-25)	0							
		\$	%	Cost (Note P)		Weighted			
27	Long Term Debt (112, sum of 18.c through 21.c)	0	0%	0.0000		0.0000	= WCLTD		

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MidAmerican Rate Formula Template
~~37.0.0~~, 38.0.0

28	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000
29	Common Stock (Line 26)	0	0%	0.0000	<u>0.0000</u>
30	Total (Sum Lines 27-29)	0			0.0000 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				<u>0</u>
33	Total of (a)-(b)				0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>				<u>\$0</u>
37	Total of (a)-(b)-(c)-(d)				\$0

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Estimated – For the 12 months ended 12/31/___

MidAmerican Energy Company

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6) pursuant to ADIT Summary Worksheet line 46. Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of the ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. The Annual True-up or projected net revenue requirement ADIT Summary Worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6).
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Payroll Taxes should only be included in Line 13 and should not be included in A&G.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	The sum of MidAmerican Energy Company's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MidAmerican pricing zone. Customers 1 - 5 are indicative only, and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the MidAmerican Network Customers Section 30.9 Credits Calculation Procedure set forth on Sheet 2758Z.03.
Z	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AA	Removes from revenue credits that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.

BB	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.															
CC	Schedule 10-FERC charges should not be included in O&M.															
DD	Page 2, Line 23a includes the net prefunded AFUDC on CWIP included in rate base and Page 3 Line 9a includes the annual amortization of the prefunded AFUDC amounts. Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 9b includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.															
EE	Calculate using 13 month average balance reconciling to FERC Form No. 1 by page, line and Column as shown in Column 2.															
FF	The Account 255 balances are calculated using a simple average of beginning of year and end of year balances.															
GG	Calculation of Prior Year Divisor True-Up <table><tr><td>Historic Year Actual Divisor</td><td>Page 1, Line 15</td><td>0</td></tr><tr><td>Projected Year Divisor</td><td>Page 1, Line 15</td><td>0_____</td></tr><tr><td>Difference Between Historic and Projected Yr Divisor</td><td></td><td>0</td></tr><tr><td>Prior Year Projected Annual Cost (\$ per kW per year)</td><td>Page 1, Line 16</td><td>0.000</td></tr><tr><td>Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)</td><td></td><td>0.00</td></tr></table>	Historic Year Actual Divisor	Page 1, Line 15	0	Projected Year Divisor	Page 1, Line 15	0_____	Difference Between Historic and Projected Yr Divisor		0	Prior Year Projected Annual Cost (\$ per kW per year)	Page 1, Line 16	0.000	Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)		0.00
Historic Year Actual Divisor	Page 1, Line 15	0														
Projected Year Divisor	Page 1, Line 15	0_____														
Difference Between Historic and Projected Yr Divisor		0														
Prior Year Projected Annual Cost (\$ per kW per year)	Page 1, Line 16	0.000														
Projected Year Divisor True-Up (Difference * Prior Year Projected Annual Cost)		0.00														
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).															
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).															
JJ	Adjustments required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.															
KK	Interest required pursuant to Section V (changes to Annual Updates) to this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharges shall be entered as a positive number to increase the net revenue requirement. As applicable, similar adjustments, in addition to those for the Projected Year's true-up adjustments, shall be supported in workpapers provided by MidAmerican and included the "True-Up Adjustment" column of Attachment GG and Attachment MM for each impacted project.															

MISO
FERC Electric Tariff
ATTACHMENTS

31
Allete Rate Formula Template
~~41.0.0~~, 42.0.0

Attachment O-Allete
Page 1 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

Line No.				Allocated Amount \$0	AC Allocator	AC System \$0	DC Allocator	DC System \$0
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)							
	REVENUE CREDITS (Note T)	Total	Allocator					
2	Account No. 454 (Page 5, Line 18)	0	TP 0.00000	0	DA	0	DA	0
3	Account No. 456.1 (Page 5, Line 21)	0	TP 0.00000	0	DA	0	DA	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0	DA	0	DA	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0	DA	0	DA	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			0		0		0
6a	Historic Year Actual Revenue Requirements							
6b	Historic Year Projected Revenue Requirements							
6c	Historic Year True-Up (Line 6a – Line 6b)			0		0		0
6d	Historic Year Actual Divisor							
6e	Historic Year Projected Divisor							
6f	Difference in Divisor (Line 6e – Line 6d)					0		0
6g	Historic Year Projected Annual Cost (\$/kW/Yr)							
6h	Historic Year Divisor True-Up (Line 6f * Line 6g)			0		0		0
6i	Interest on Historic Year True-Up			0				
7	NET REVENUE REQUIREMENT (Line 1 – Line 6 + Line 6c + Line 6h + Line 6i)			0		0		0
7a	Revenue Requirements for Attachment N-1 Projects			0	DA	0	DA	0
7b	Adjusted NET REVENUE REQUIREMENTS (Line 7 minus Line 7a)			0		0		0
	DIVISOR							
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0	DA	0	DA	0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0	DA	0	DA	0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0	DA	0	DA	0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0	DA	0	DA	0
12	Plus Contract Demand of firm P-T-P over one year			0	DA	0	DA	0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0	DA	0	DA	0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0	DA	0	DA	0
15	Divisor (sum lines 8-14)			0		0		0
16	Annual Cost (\$/kW/Yr) (Line 7b / Line 15)					\$0		\$0
17	Network & P-to-P Rate (\$/kW/Mo) (Line 16 / 12)					\$0		\$0
18	Point-To-Point Rate (\$/kW/Wk) (Line 16 / 52)					\$0.000		\$0.000
					Peak Rate		Peak Rate	
19	Point-To-Point Rate (\$/kW/Day) (Line 16 / 260)	Capped at weekly rate				\$0.000		\$0.000
20	Point-To-Point Rate (\$/MWh) (Line 16 / 4160 * 1000)	Capped at weekly and daily rates				\$0.000		\$0.000
						Off-Peak Rate		Off-Peak
Rate								
21	Point-To-Point Rate (\$/kW/Day) (Line 16 / 365) (Note AA)	Capped at weekly rate				\$0.000		\$0.000
22	Point-To-Point Rate (\$/MWh) (Line 16 / 8760 * 1000) (Note AA)	Capped at weekly and daily rates				\$0.000		\$0.000
23	FERC Annual Charge (\$/MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term				
24		\$0.000 Long Term		\$0.000 Long Term				

Effective On: January 1, 2021

MISO
FERC Electric Tariff
ATTACHMENTS

31
Allete Rate Formula Template
~~41.0.0~~, 42.0.0

Attachment O-Allete
Page 2 of 6

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

Line	(1) (9)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DC System	Form No. 1			Transmission	AC	AC System	DC
<u>No.</u>	RATE BASE: (Col. 5 times Col. 8)	<u>Page, Line, Col.</u>	<u>Company Total</u>	<u>Allocator</u>	<u>(Col. 3 times Col. 4)</u>	<u>Allocator</u>	<u>(Col. 5 times Col. 6)</u>	<u>Allocator</u>
	GROSS PLANT IN SERVICE (Note AG)							
1	Production	205.46.g (Note AB)	0	NA				
2	Transmission	207.58.g (Note Y) (Note AB)	0	TP	0.00000	0	DA	0
3	Distribution	207.75.g (Note AB)	0	NA				
4	General & Intangible	205.5.g & 207.99.g (Note AB)	0	W/S	0.00000	0	GrPlt AC	0
5	Common	356.1 (Note AB)	0	CE	0.00000	0	GrPlt AC	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP =	0.000%	0		0
	ACCUMULATED DEPRECIATION (Note AG)							
7	Production	219.20-24.c (Note AB)	0	NA				
8	Transmission	219.25c (Note Y) (Note AB)	0	TP	0.00000	0	DA	0
9	Distribution	219.26c (Note AB)	0	NA				
10	General & Intangible	219.28.c & 200.21.c (Note AB)	0	W/S	0.00000	0	GrPlt AC	0
11	Common	356.1 (Note AB)	0	CE	0.00000	0	GrPlt AC	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0			0		0
	NET PLANT IN SERVICE							
13	Production	(Line 1-Line 7)	0					
14	Transmission	(Line 2-Line 8)	0		0		0	
15	Distribution	(Line 3-Line 9)	0					
16	General & Intangible	(Line 4-Line 10)	0		0		0	
17	Common	(Line 5-Line 11)	0		0		0	
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP =	0.000%	0		0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects	(Note AB)	0		1.00000	0	DA	0

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18b	100% CWIP Recovery for GNTL 0	(Note AB)	0		1.00000	0	DA	0	DA
19	ADJUSTMENTS TO RATE BASE (Note F) Account No. 281 (enter negative) 0	273.8.k (Note AC)	0	NA	zero	0		0	
20	Account No. 282 (enter negative) 0	275.2.k (Note AC)	0	NP	0.00000	0	NPIt AC	0	NPIt DC
21	Account No. 283 (enter negative) 0	277.9.k (Note AC)	0	NP	0.00000	0	NPIt AC	0	NPIt DC
22	Account No. 190 0	234.8.c (Note AC)	0	NP	0.00000	0	NPIt AC	0	NPIt DC
23	Account No. 255 (enter negative) 0	267.8.h (Note AC)	0	NP	0.00000	0	NPIt AC	0	NPIt DC
23a	Pre-Funded AFUDC on CWIP (Account 254) 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23b	Unamortized Balance of Abandoned Plant 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23c	Pre-Funded AFUDC on CWIP for GNTL 0	(Notes AB and AD)	0		1.00000	0	DA	0	DA
23d	Unamortized Balance of Abandoned Plant for GNTL (Notes AB and AD) 0		0		1.00000	0	DA	0	DA
24	TOTAL ADJUSTMENTS (Sum Lines 19-23d) 0		0			0		0	
25	LAND HELD FOR FUTURE USE 0	214.x.d (Notes G, Y and AC)	0	TP	0.00000	0	DA	0	DA
26	WORKING CAPITAL (Note H) CWC 0	calculated	0			0		0	
27	Materials & Supplies (Note G) 0	227.5.c, .8.c & .16.c (Note AC)	0	TE	0.00000	0	GrPlt AC	0	GrPlt DC
28	Prepayments (Account 165) 0	111.57.c (Note AC)	0	GP	0.00000	0	GrPlt AC	0	GrPlt DC
29	TOTAL WORKING CAPITAL (Sum Lines 26-28) 0		0			0		0	
30	RATE BASE (Sum Lines 18, 18a, 18b, 24, 25, & 29) 0		0			0		0	

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31
Allete Rate Formula Template
~~41.0.0~~, 42.0.0

Formula Rate – Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data				Attachment O-Allete Page 3 of 6 For the 12 months ended 12/31/___	
Allete, Inc. dba Minnesota Power								
Line	(1) (8)	(9)	(2)	(3)	(4)	(5)	(6)	(7)
	DC	DC System	Form No. 1			Transmission	AC	AC System
No.			Page, Line, Col.	Company Total	Allocator	(Col 3 times Col 4)	Allocator (Col 5 times Col 6)	
	Allocator (Col 5 * Col 8)							
	O&M (Note AH)							
1	Transmission		321.112.b (Note Y)	0	TE	0.00000 0	DA	0
	DA	0						
1a	Less LSE Expenses included in Transmission O&M Accounts (Notes V and Y)			0		1.00000 0	DA	0
	DA	0						
2	Less Account 565		321.96.b (Note Y)	0	TE	0.00000 0	DA	0
	DA	0						
3	A&G		323.197.b	0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
4	Less FERC Annual Fees			0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
5a	Plus Transmission Related Reg. Comm. Exp. (Notes I and Y)			0	TE	0.00000 0	DA	0
	DA	0						
6	Common		356.1 (Note Y)	0	CE	0.00000 0	DA	0
	DA	0						
7	Transmission Lease Payments (Note Y, Note AI)			0		1.00000 0	DA	0
	DA	0						
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)			0		0		0
	0							
	DEPRECIATION & AMORTIZATION EXPENSE (Note AG)							
9	Transmission		336.7.b (Note Y and Z)	0	TP	0.00000 0	DA	0
	DA	0						
9a	Pre-Funded AFUDC Amortization (Note AD)			0		1.00000 0	DA	0
	DA	0						
9b	Abandoned Plant Amortization (Note AD)			0		1.00000 0	DA	0
	DA	0						
9c	Pre-Funded AFUDC Amortization for GNTL (Note AD)			0		1.00000 0	DA	0
	DA	0						
9d	Abandoned Plant Amortization for GNTL (Note AD)			0		1.00000 0	DA	0
	DA	0						
10	General & Intangible		336.10.f & 336.1.f (Note Z)	0	W/S	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
11	Common		336.11.b	0	CE	0.00000 0	GrPlt AC	0
	GrPlt DC	0						
12	TOTAL DEPRECIATION (Sum Lines 9-11)			0		0		0
	0							
	TAXES OTHER THAN INCOME TAXES (Note J)							

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LABOR RELATED									
13	Payroll	263.i	0	W/S	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
14	Highway and vehicle	263.i	0	W/S	0.00000	0			
15	PLANT RELATED								
16	Property	263.i (Note Y)	0	GP	0.00000	0	DA	0	
	DA 0								
17	Gross Receipts	263.i	0	NA	zero	0			
	0								
18	Other	263.i	0	GP	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
19	Payments in lieu of taxes		0	GP	0.00000	0	GrPlt AC	0	
	GrPlt DC 0								
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0			0		0	
	0								
INCOME TAXES (Note K)									
21	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) } =		0.00%						
22	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.00%						
	where WCLTD= (Page 5, Line 11) and R= (Page 5, Line 14)								
	and FIT, SIT & p are as given in footnote K.								
23	1 / (1 - T) = (from Line 21)		0.0000						
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		0						
24a	(Excess)/Deficient Deferred Income Taxes (Note AL)		0						
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note AM)		0						
25	Income Tax Calculation = Line 22 * Line 28		0	NA		0		0	
	0								
26	ITC adjustment (Line 23 * Line 24)	(Note Y)	0	NP	0.00000	0	DA	0	
	0								
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP	0.00000			0	
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP	0.00000			0	
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0			0		0	
	0								
28	RETURN		0	NA		0		0	
	0								
	[Rate Base (Page 2, Line 30) * Rate of Return (Page 5, Line 14)]								
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)		0			0			
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Lines 2, 4, Column 10] (Note W)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG] 0					0	DA	0	
	DA	0							
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note AE)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]					0	DA	0	
	DA	0							
30b	LESS ATTACHMENT ZZ ADJUSTMENT [Attachment ZZ, Page 2, Lines 2, 4, Column 10] (Note AJ)								
	[Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment ZZ]					0	DA	0	
	DA	0							
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a-30b) 0					0		0	
	0								

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Allete Rate Formula Template
~~41.0.0~~, 42.0.0

Attachment O-Allete
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total transmission plant (Page 2, Line 2, Column 3)			0	
2	Less transmission plant excluded from ISO rates (Note M)			0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>			<u>0</u>	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)			0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)		TP =	0.00000	
6	Total Allocated Transmission Plant (Page 2, Line 2, Column 5)	0			
7	Amount Directly Assigned to the MP AC System (Page 2, Line 2, Column 7)	0		GrPlt AC = 0.00000	
8	Amount Directly Assigned to the MP DC System (Page 2, Line 2, Column 9)	0		GrPlt DC = 0.00000	
9	Total Allocated Net Transmission Plant (Page 2, Line 18, Column 5)	0			
10	Amount Directly Assigned to the MP AC System (Page 2, Line 18, Column 7)	0		NPIt AC = 0.00000	
11	Amount Directly Assigned to the MP DC System (Page 2, Line 18, Column 9)	0		NPIt DC = 0.00000	
TRANSMISSION EXPENSES					
12	Total transmission expenses (Page 3, Line 1, Column 3)			0	
13	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>			<u>0</u>	
14	Included transmission expenses (Line 12 less Line 13)			0	
15	Percentage of transmission expenses after adjustment (Line 14 divided by Line 12)			0.00000	
16	Percentage of transmission plant included in ISO Rates (Line 5)		TP	0.00000	
17	Percentage of transmission expenses included in ISO Rates (Line 15 times Line 16)		TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation
18	Production	354.20.b	0	0.00	0
19	Transmission	354.21.b	0	0.00	0
20	Distribution	354.23.b	0	0.00	0
21	Other	354.24, 25, 26.b	0	0.00	0
22	Total (Sum Lines 18-21)		0		0
					= 0.00000 = WS

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Allete Rate Formula Template
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Attachment O-Allete
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

		Allete, Inc. dba Minnesota Power					
Line		\$	%	% Electric	W&S Allocator		
No.				(Line 1 / Line 4)	(Page 4, Line 22)	CE	
1	COMMON PLANT ALLOCATOR (CE) (Note O)						
1	Electric 200.3.c	0		0.00000	*	0.00000	= 0.00000
2	Gas 201.3.d	0					
3	Water 201.3.e	0					
4	Total (Sum Lines 1-3)	0					
5	RETURN (R)					\$	
	Long Term Interest (117, sum of 62.c through 67.c)					0	
6	Preferred Dividends (118.29c) (positive number)					0	
7	Development of Common Stock:						
7	Proprietary Capital (112.16.c)					0	
8	Less Preferred Stock (Line 12)					0	
9	Less Account 216.1 (112.12.c) (enter negative)					0	
10	Common Stock (Sum Lines 7-9)					0	
11	Long Term Debt (112, sum of 18.c through 21.c)	\$	%	Cost (Note P)	Weighted		
12	Preferred Stock (112.3.c)	0	0%	0.0000	0.0000	= WCLTD	
13	Common Stock (Line 10)	0	0%	0.0000	0.0000		
14	Total (Sum Lines 11-13)	0		0.0000	0.0000	=R	
REVENUE CREDITS							
15	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					Load	
15	a. Bundled Non-RQ Sales for Resale (311.x.h)					0	
16	b. Bundled Sales for Resale included in Divisor on Page 1					0	
17	Total of (a)-(b)					0	
18	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)					0	
19	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)						
19	a. Transmission charges for all transmission transactions					0	
20	b. Transmission charges for all transmission transactions included in Divisor on Page 1					0	
20a	c. Transmission charges from Schedules associated with Attachment GG (Note X)			0			
20b	d. Transmission charges from Schedules associated with Attachment MM (Note AF)						
20c	e. Transmission charges from Schedules associated with Attachment ZZ (Note AK)			0			
21	Total of (a)-(b)-(c)-(d)-(e)					0	

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Allete, Inc. dba Minnesota Power

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- FIT = 0.00%
- SIT = 0.00% (State Income Tax Rate or Composite SIT) (Provide SIT work papers if required)
- p = 0.00% (percent of federal income deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The ISO will report separately revenue derived from the AC system from revenue derived from the DC system thus allowing for Direct Assignment of those revenue credits.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Minnesota Power will provide supporting calculations and work papers for all DA (Direct Assignment) DC Amounts.
Z	Minnesota Power Transmission and General Plant Depreciation Rates are shown in an attached schedule.
AA	The transmission charge for Non-Firm Point to Point Transmission Service over ALLETE's HVDC Facilities under Schedule 8 of the Tariff will be \$1/MWh.
AB	Identifies line items in which rate base balances are using a 13 month average balance reconciling to FERC Form No.1 by page, line and column. As stipulated in FERC Docket No. ER16-118-000, CWIP for the GNTL excludes accruals not expected to be paid within a reasonable billing cycle.
AC	For items not subject to proration under Note F, identifies which rate base balances are using average of the beginning of year and end of year balances reconciling to FERC Form No.1 by page, line and column.
AD	Page 2, Lines 23a and 23c includes the net prefunded AFUDC on CWIP included in rate base and Page 3, Lines 9a and 9c includes the annual amortization of the prefunded AFUDC amounts included in Account No. 407.4 as required by Commission Order 129 FERC ¶ 61,287 (2009). Page 2, Lines 23b and 23d includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Lines 9b and 9d includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.
AE	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
AF	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AG	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
AH	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
AI	ALLETE records transmission lease payments to Account 567 - Rents, which are included in Transmission O&M, Page 3, Line 1. ALLETE removes those payments from Transmission O&M, Page 3, Line 1 and reclassifies them to Transmission Lease Payments, Page 3, Line 7.
AJ	Pursuant to Attachment ZZ of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment ZZ.
AK	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment ZZ of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment ZZ revenue requirements.
AL	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).
AM	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).

MISO
FERC Electric Tariff
ATTACHMENTS

33
OTP Rate Formula Template
~~46.0.0~~, 47.0.0

Attachment O-OTP
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Otter Tail Power Company

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year (input from prior year)			0
6c	Prior Year ATRR True-Up (Line 6a – Line 6b)			0
6d	Prior Year Divisor True-Up (Note BB)			0
6e	Interest on Prior Year True-Up			0
6f	Adjustment to Net Revenue Requirement (Note JJ)			0
6g	Interest on Adjustment (Note KK)			0
6h	Total Adjustments (Line 6f + Line 6g)			0
7a	NET REVENUE REQUIREMENT (Line 1 - Line 6 + Line 6c through 6e + Line 6h)			0
7b	Network Customer 1 (Note GG)			0
7c	Network Customer 2 (Note GG)			<u>\$0</u>
7	OTP Adjusted Revenue Requirement (Sum Lines 7a – 7c) (Note GG)			\$0
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		<u>Peak Rate</u>		<u>Off-Peak Rate</u>
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 times 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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OTP Rate Formula Template
~~46.0.0~~, 47.0.0

Attachment O-OTP
Page 2 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Otter Tail Power Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u>	RATE BASE:	Page, Line, Col.	Company Total	Allocator	(Col 3.
times Col. 4)					
	GROSS PLANT IN SERVICE (Note Z, Note EE)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note Z, Note EE)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note Z)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note Z)	216.b	0	TP 0.00000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note F, Note AA)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note AA)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note AA)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note AA)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note AA)	267.8.h	0	NP 0.00000	0
23a	Net Prefunded AFUDC on CWIP Included in Rate Base	(Note Y, Note Z)	0	TP 0.00000	0
23b	Unamortized Balance of Abandoned Plant	(Note Y, Note Z)	0	TP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0		0
25	LAND HELD FOR FUTURE USE (Note Z)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				

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	26	CWC	calculated	0			0
	27	Materials & Supplies (Note G, Note Z)	227.5.c..8.c & .16.c	0	TE	0.00000	0
	28	Prepayments (Account 165, Note Z)	111.57.c	0	GP	0.00000	0
	29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0			0
	30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)		0			0

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OTP Rate Formula Template
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-OTP
Page 3 of 5
For the 12 months ended 12/31/___

Otter Tail Power Company

Line	(1)	(2)	(3)	(4)	(5)
	Transmission	Form No. 1			
<u>No.</u>		Page, Line, Col.	Company Total	Allocator	(Col. 3)
times Col. 4)					
1	O&M (Note FF)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses Included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note EE)				
9	Transmission	336.7.b	0	TP 0.00000	0
9a	Prefunded AFUDC Amortization (Note Y)		0	TP 0.00000	0
9b	Abandoned Plant Amortization (Note Y)		0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11b)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
15	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%		
22	$\text{CIT} = (T / 1 - T) * (1 - (\text{WCLTD} / \text{R})) =$		0.00%		
	where WCLTD=(page 4, line 27) and R=(page 4, line 30)				
	and FIT, SIT & p are as given in footnote K.				
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0

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27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)	0		0
28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note CC) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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OTP Rate Formula Template
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Attachment O-OTP
Page 4 of 5
For the 12 months ended 12/31/___

Otter Tail Power Company
SUPPORTING CALCULATIONS AND NOTES

1	TRANSMISSION PLANT INCLUDED IN ISO RATES					
	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				<u>0</u>	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
TRANSMISSION EXPENSES						
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				<u>0</u>	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
WAGES & SALARY ALLOCATOR (W&S)						
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>	<u>Allocation</u>	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26.b	<u>0</u>	<u>0.00</u>	<u>0</u>	W&S Allocator
16	Total (Sum Lines 12-15)		0		0	(<u>\$/Allocation</u>)
						= 0.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
			<u>\$</u>		% Electric	W&S Allocator
17	Electric	200.3.c	0		(line 17/line 20)	(line 16)
18	Gas	201.3.d	0		0.00000	* 0.00000 = CE
19	Water	201.3.e	<u>0</u>			
20	Total (Sum Lines 17-19)		0			
RETURN (R)						
			<u>\$</u>			
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
Development of Common Stock:						
23	Proprietary Capital (112.16.c) (Note Z)		0			
24	Less Preferred Stock (line 28)		0			
25	Less Account 216.1 (112.12.c) (enter negative)		<u>0</u>			
26	Common Stock (Sum Lines 23-25)		0			
			\$	%	Cost (Note P)	Weighted

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27	Long Term Debt (112, sum of 18.c through 21.c) (Note Z)	0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note Z)	0	0%	0.0000	0.0000
29	Common Stock (Line 26)	0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29)	0			0.0000 =R
REVENUE CREDITS					
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)					Load
31	a. Bundled Non-RQ Sales for Resale (311.x.h)				0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>				0
33	Total of (a)-(b)				0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)				\$0
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)					
35	a. Transmission charges for all transmission transactions				\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1				\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)				\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note DD)</u>				\$0
37	Total of (a)-(b)-(c)-(d)				\$0

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Otter Tail Power Company

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required: FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.

V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.																				
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.																				
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.																				
Y	Page 2, Line 23a includes the net prefunded AFUDC on CWIP included in rate base and Page 3, Line 9a includes the annual amortization of the prefunded AFUDC amounts included in Account No. 407.4 as required by Commission Order 129 FERC ¶ 61,287 (2009). Page 2, Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 9b includes the Amortization expense of abandonment costs included in transmission depreciation expense. These are shown in the work papers required pursuant to the Annual Rate Calculation and True-Up Procedures.																				
Z	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.																				
AA	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.																				
BB	Calculation of Prior Year Divisor True-Up: <table><tr><td>Historic Year Actual Divisor</td><td>Page 1, Line 15</td><td>0</td><td></td></tr><tr><td>Projected Year Divisor</td><td>Page 1, Line 15</td><td><u>0</u></td><td></td></tr><tr><td>Difference between Historic & Project Yr Divisor</td><td></td><td>0</td><td></td></tr><tr><td>Prior Year Projected Annual Cost (\$ per kw per yr.)</td><td>Page 1, Line 16</td><td>0.000</td><td></td></tr><tr><td>Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)</td><td></td><td>0</td><td></td></tr></table>	Historic Year Actual Divisor	Page 1, Line 15	0		Projected Year Divisor	Page 1, Line 15	<u>0</u>		Difference between Historic & Project Yr Divisor		0		Prior Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.000		Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0	
Historic Year Actual Divisor	Page 1, Line 15	0																			
Projected Year Divisor	Page 1, Line 15	<u>0</u>																			
Difference between Historic & Project Yr Divisor		0																			
Prior Year Projected Annual Cost (\$ per kw per yr.)	Page 1, Line 16	0.000																			
Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0																			
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.																				
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.																				
EE	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.																				
FF	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.																				
GG	The sum of Otter Tail Power Company's net revenue requirement and the individual revenue requirements associated with the integrated facilities eligible under Section 30.9 of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the Otter Tail pricing zone. Only the revenue requirements associated with credits received by Network Customers for their integrated facilities under Section 30.9 are to be included as line items in Otter Tail Power Company's Formula Rate Template. Customers 1 and 2 are indicative only, and additional customers may be added or deleted to the extent that they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in the Otter Tail Power Company Network Customer Section 30.9 Credits Calculation Procedure.																				
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).																				
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).																				
JJ	Adjustments required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.																				
KK	Interest required pursuant to Section V (Changes to Annual Updates) to this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharges shall be entered as a positive number to increase the net revenue requirement.																				

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NIPSCO Rate Formula Template
~~45.0.0~~, 46.0.0

Attachment O
Page 1 of 5

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended XX/XX/XX

Northern Indiana Public Service Company LLC

Line No.					Allocated Amount	
1	GROSS REVENUE REQUIREMENT (page 3, line 31, column 5)				\$	-
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34, column 5)	0	TP 0.00000	0	
3	Account No. 456.1	(page 4, line 37, column 5)	0	TP 0.00000	0	
4	Revenues from Grandfathered Interzonal Transactions		0	TP 0.00000	0	
5	Revenues from service provided by the ISO at a discount		0	TP 0.00000	0	
6	TOTAL REVENUE CREDITS (sum lines 2-5)				0	
6a	Historic Year Actual ATRR				0	
6b	Projected ATRR from Prior Year	Input from Prior Year			0	
6c	Prior Year ATRR True-Up	(line 6a - line 6b)			0	
6d	Prior Year Divisor True-Up	(Note BB)			0	
6e	Interest on Prior Year True-Up				0	
7	NET REVENUE REQUIREMENT	(line 1 - line 6 + line 6c through 6e)			\$	-
	DIVISOR					
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	0	
9	Plus 12 CP of firm bundled sales over one year not in line 8			(Note B)	0	
10	Plus 12 CP of Network Load not in line 8			(Note C)	0	
11	Less 12 CP of firm P-T-P over one year (enter negative)			(Note D)	0	
12	Plus Contract Demand of firm P-T-P over one year				0	
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)				0	
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)				0	
15	Divisor (sum lines 8-14)				0	
16	Annual Cost (\$/kW/Yr)	(line 7 / line 15)	0.000			
17	Network & P-to-P Rate (\$/kW/Mo)	(line 16 / 12)	0.000			
			Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.000		\$0.000	
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.000	Capped at weekly rate	\$0.000	
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160 times 1000; line 16 / 8,760 times 1,000)	0.000	Capped at weekly and daily rates	\$0.000	
21	FERC Annual Charge (\$/MWh)	(Note E)	\$0.0000	Short Term	\$0.0000	Short Term
22			\$0.0000	Long Term	\$0.0000	Long Term

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NIPSCO Rate Formula Template
~~45.0.0~~, 46.0.0

Attachment O
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Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended XX/XX/XX

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	Northern Indiana Public Service Company LLC		(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	
	RATE BASE:				
	GROSS PLANT IN SERVICE (Note Z, Note GG)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1 (Note O)	0	CE 0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		0	GP= 0.000%	0
	ACCUMULATED DEPRECIATION (Note Z, Note GG)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25.c	0	TP 0.00000	0
9	Distribution	219.26.c	0	NA	
10	General & Intangible	219.28.c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1 (Note O)	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(line 1- line 7)	0		
14	Transmission	(line 2- line 8)	0		0
15	Distribution	(line 3 - line 9)	0		
16	General & Intangible	(line 4 - line 10)	0		0
17	Common	(line 5 - line 11)	0		0
18	TOTAL NET PLANT (sum lines 13-17)		0	NP= 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note Z)	216.b	0	NA 1.00000	0
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative) (Note F, Note AA)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note AA)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note AA)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note AA)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note AA)	267.8.h	0	NP 0.00000	0
23a	Unamortized Balance of Abandoned Plant	(Note Y, Note Z)	0	NA 1.00000	0
24	TOTAL ADJUSTMENTS	(sum lines 19- 23a)	0		0
25	LAND HELD FOR FUTURE USE (Note AA)	214.x.d (Note G)	0	TP 0.00000	0

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	WORKING CAPITAL (Note H)					
26	CWC	1/8 page 3, line 8, column 3 & 5	0			0
27	Materials & Supplies (Note G, Note FF)	227 <u>5.c</u> .8.c & .16.c	0	TE	0.00000	0
28	Prepayments (Account 165, Note AA)	111.57.c	0	GP	0.00000	0
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)		0			0
30	RATE BASE	(sum lines 18, 18a, 24, 25, & 29)	0			0

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For the 12 months ended XX/XX/XX

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Northern Indiana Public Service Company LLC
(3)

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	O&M (Note EE)				
1	Transmission	321.112.b	0	TE	0.00000
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0		1.00000
2	Less Account 565	321.96.b	0	TE	0.00000
3	A&G	323.197.b	0	W/S	0.00000
4	Less FERC Annual Fees		0	W/S	0.00000
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S	0.00000
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000
6	Common	356.1 (Note O)	0	CE	0.00000
7	Transmission Lease Payments		0		1.00000
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 1a, 2, 4, 5)		0		0
	DEPRECIATION AND AMORTIZATION EXPENSE (Note GG)				
9	Transmission	336.7.b	0	TP	0.00000
9a	Abandoned Plant Amortization	(Note Y)	0	NA	1.00000
10	General & Intangible	336.10.f & 336.1.f	0	W/S	0.00000
11	Common	336.11.f (Note O)	0	CE	0.00000
12	TOTAL DEPRECIATION	(sum lines 9 - 11)	0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S	0.00000
14	Highway and vehicle	263.i	0	W/S	0.00000
15	PLANT RELATED				
16	Property	263.i	0	GP	0.00000
17	Gross Receipts	263.i	0	NA	zero
18	Other	263.i	0	GP	0.00000
19	Payments in lieu of taxes		0	GP	0.00000
20	TOTAL OTHER TAXES (sum lines 13 - 19)		0		0
	INCOME TAXES	(Note K)			
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD=(page 4, line 27) and R=(page 4, line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = line 22 * line 28		0	NA	0
26	ITC adjustment (line 23 * line 24)		0	NP	0.00000

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NIPSCO Rate Formula Template
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26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)	0	NP	0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)	0	NP	0.00000	0
27	Total Income Taxes (line 25 plus line 26 plus Lines 26a and 26b)	0			0
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]	0	NA		0
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	0			0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]	0			0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note CC) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]	0			0
30b	LESS ER20-855 ADJUSTMENT (effective January 1, 2020) (Note JJ))	0			0
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line30a - line 30b)	0			0

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NIPSCO Rate Formula Template
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Attachment O

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For the 12 months ended XX/XX/XX

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Northern Indiana Public Service Company LLC
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total transmission plant (page 2, line 2, column 3)					0			
2	Less transmission plant excluded from ISO rates (Note M)					0			
3	Less transmission plant included in OATT Ancillary Services (Note N)					0			
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					0			
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)					TP=		0.00000	
	TRANSMISSION EXPENSES								
6	Total transmission expenses (page 3, line 1, column 3)					0			
7	Less transmission expenses included in OATT Ancillary Services (Note L)					0			
8	Included transmission expenses (line 6 less line 7)					0			
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)							0.00000	
10	Percentage of transmission plant included in ISO Rates (line 5)					TP		0.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)					TE=		0.00000	
	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation				
12	Production	354.20.b	0	0.00	0				
13	Transmission	354.21.b	0	0.00	0				
14	Distribution	354.23.b	0	0.00	0				
15	Other	354.24, 25, 26.b	0	0.00	0			W&S Allocator (\$ / Allocation)	
16	Total (sum lines 12-15)		0		0	=	0.00000	=	WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric (line 17 / line 20)		W&S Allocator (line 16)		CE
17	Electric	200.3.c	0		0.00000	*	0.00000	=	0.00000
18	Gas		0						
19	Water		0						
20	Total (sum lines 17 - 19)		0						
	RETURN (R)								
21		Long Term Interest (117, sum of 62.c through 67.c)					\$		\$0
22		Preferred Dividends (118.29c) (positive number)					\$		-
	Development of Common Stock:								
23		Proprietary Capital (112.16.c) (Note AA)					0		
24		Less Preferred Stock (line 28) (Note AA)					0		
25		Less Account 216.1 (112.12.c) (enter negative) (Note AA)					0		
26		Common Stock (sum lines 23-25)					0		
							Cost		

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		\$	%	(Note P)	Weighted	
27	Long Term Debt (112, sum of 18.c through 21.c) (Note AA)	0	0%	0.0000	0.0000	=WCLTD
28	Preferred Stock (112.3.c) (Note AA)	0	0%	0.0000	0.0000	
29	Common Stock (line 26) (Note AA)	0	0%	0.0000	0.0000	
30	Total (sum lines 27-29)	0			0.0000	=R
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
		(310-311)	(Note Q)		Load	
31	a. Bundled Non-RQ Sales for Resale (311.x.h)			0		
32	b. Bundled Sales for Resale included in Divisor on page 1			0		
33	Total of (a)-(b)			0		
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			\$0		
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)						
		(330.x.n)				
35	a. Transmission charges for all transmission transactions			\$0		
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1			\$0		
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)			\$0		
36b	d. Transmission charges from Schedules associated with Attachment MM (Note DD)			\$0		
37	Total of (a)-(b)-(c)-(d)			\$0		

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Rate Formula Template
Utilizing FERC Form 1 Data

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For the 12 months ended XX/XX/XX

Northern Indiana Public Service Company LLC

General Note: References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)	References to pages in this formulary rate are indicated as: (page#, line#, col.#)
Note Letter	
A	Peak as would be reported on page 401b, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
B	Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
C	Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
D	Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
E	The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
F	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
G	Identified in Form 1 as being only transmission related balances. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
H	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
I	Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
J	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
K	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).
	<div>Inputs Required:</div> <div> <div>FIT = 0.00%</div> <div>SIT = 0.00% (State Income Tax Rate or Composite SIT)</div> <div>p = 0.00% (percent of federal income tax deductible for state purposes)</div> </div>
L	Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
M	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
N	Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
O	NIPSCO is a combined gas and electric company and does have common plant assets. As all common plant balances and related depreciation expenses are allocated to either gas or electric plant on page(s) 356 of FERC Form 1 using ratios approved by the state jurisdiction, NIPSCO has not included a balance for gas assets in lines 5 and 11 of page 2 nor gas expenses in lines 6 and 11 of page 3. Therefore, there is no need to populate line 18 on page 4 as the gas plant balances and expenses have been eliminated from amounts reported in this Attachment O.
P	Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). The allowed base ROE shall be established by FERC and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
Q	Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
R	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S	Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
T	The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

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NIPSCO Rate Formula Template

~~45.0.0~~, 46.0.0

U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Page 2, line 23a includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC. Page 3, line 9a includes the Amortization expense of abandonment plant costs approved by FERC. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-Up Procedures.
Z	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
AA	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.
BB	Calculation of Prior Year Divisor True-Up:
	Historic Year Actual Divisor Pg 1, Line 15 0
	Projected Year Divisor Pg 1, Line 15 0
	Difference between Historic & Project Yr Divisor 0
	Prior Year Projected Annual Cost (\$ per kw per yr.) Pg 1, Line 16 0.00000
	Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost) 0
CC	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
DD	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
EE	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
FF	Stores Expense Undistributed (Account 163) will be the average of the beginning of the year and the end of year balances, multiplied by the "Ratio O&M" percentage for electric, as reported on page(s) 356 of the Form 1, multiplied by the Net Plant (NP) Allocator, as calculated on page 2, line 18, column 4 of this Attachment O.
GG	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).
JJ	NIPSCO agrees to provide an annual Attachment O adjustment of \$5,250,000 pursuant to Docket No. ER20-855 until NIPSCO files for new Attachment O depreciation and amortization rates. To the extent NIPSCO files for new Attachment O depreciation and amortization rates with an effective date other than January 1 of a particular year, NIPSCO will prorate the adjustment to cover only the portion of the year covered by the ER20-855 depreciation and amortization rates. The depreciation and amortization rates cannot be changed absent a filing pursuant to section 205 or 206 of the Federal Power Act.

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MDU Rate Formula Template
~~40.0.0~~, 41.0.0

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

MONTANA-DAKOTA UTILITIES

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$ -
	REVENUE CREDITS (Note T)			
2	Account No. 454 (Page 4, Line 34)	Total	Allocator	
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)	0	TP 0.00000	0
				\$ -
6a	Historic Year Actual ATRR			0
6b	Projected ATRR from Prior Year	Input from Prior Year		0
6c	Prior Year ATRR True-Up	(line 6a – line 6b)		0
6d	Prior Year Divisor True-Up	(Note FF)		0
6e	Interest on Prior Year True-Up			0
7a	NET REVENUE REQUIREMENT (Line 1 – Line 6 + line 6c through 6e)			\$ -
7b	NITS Customer 1			0
7c	NITS Customer 2			0
7	MDU's Adjusted Revenue Requirement (Sum lines 7a-7c) (Note GG)			\$ -
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 32)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4160; Line 16 / 8760 * 1000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

MONTANA-DAKOTA UTILITIES

Line	(1)	(2)	(3)	(4)	(5)
No.	Transmission RATE BASE:	Form No. 1 Page, Line, Col.	Company Total	Allocator	(Col. 3 * Col. 4)
	GROSS PLANT IN SERVICE (Note AA, Note DD)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note AA, Note DD)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE (Note DD)				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
18a	100% CWIP Recovery for Commission Approved Order No. 679 Transmission Projects (Note DD)	216.b	0	N/A 1.0000	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative) (Note F, Note EE)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative) (Note F, Note EE)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative) (Note F, Note EE)	277.9.k	0	NP 0.00000	0
22	Account No. 190 (Note F, Note EE)	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative) (Note F, Note EE)	267.8.h	0	NP 0.00000	0
23a	RESERVED FOR FUTURE USE				
23b	Unamortized Balance of Abandoned Plant (Note CC, Note DD)		0	N/A 1.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23b)		0		0
25	LAND HELD FOR FUTURE USE (Note DD)	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G, Note DD)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165, Note DD)	111.57.c	0	GP 0.00000	0

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29	TOTAL WORKING CAPITAL (Sum Lines 26-28)	0	0
30	RATE BASE (Sum Lines 18, 18a, 24, 25, & 29)	<u>0</u>	<u>0</u>

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MDU Rate Formula Template
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Attachment O
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
MONTANA-DAKOTA UTILITIES

For the 12 months ended 12/31/___

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 * Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
9a	Abandoned Plant Amortization (Note CC)		0	N/A 1.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K.		0.00%		
23	$1 / (1 - T) =$ (from Line 21)		0.0000		
24	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note HH)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note II)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0
28	RETURN		0	NA	0

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	[Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]		
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0	
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0	0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	0	0
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	0 _____	0 _____

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Formula Rate – Non-Levelized

Rate Formula Template
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MONTANA-DAKOTA UTILITIES
SUPPORTING CALCULATIONS AND NOTES

Attachment O
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For the 12 months ended 12/31/___

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total transmission plant (Page 2, Line 2, Column 3)	0			
2	Less transmission plant excluded from ISO rates (Note M)	0			
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>	<u>0</u>			
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)	0			
5	Percentage of transmission plant included in ISO Rates (Line 4 / Line 1)	TP =	0.00000		
6	TRANSMISSION EXPENSES				
6	Total transmission expenses (Page 3, Line 1, Column 3)	0			
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>	<u>0</u>			
8	Included transmission expenses (Line 6 less Line 7)	0			
9	Percentage of transmission expenses after adjustment (Line 8 / Line 6)		0.00000		
10	Percentage of transmission plant included in ISO Rates (Line 5)	TP	0.00000		
11	Percentage of transmission expenses included in ISO Rates (Line 9 * Line 10)	TE =	0.00000		
	WAGES & SALARY ALLOCATOR (W&S)				
	Form 1 Reference	\$	TP	Allocation	
12	Production 354.20.b	0	0.00	0	
13	Transmission 354.21.b	0	0.00	0	
14	Distribution 354.23.b	0	0.00	0	
15	Other 354.24, 25, 26.b	0	0.00	0	W&S Allocator
16	Total (Sum Lines 12-15)	0		0	(\$/Allocation)
	COMMON PLANT ALLOCATOR (CE) (Note O)			0	= 0.00000 = WS
17	Electric 200.3.c	0		% Electric	W&S Allocator
18	Gas 201.3.d	0		(Line 17 / Line 20)	(Line 16)
19	Water 201.3.e	0		0.00000	* 0.00000
20	Total (Sum Lines 17-19)	0			= CE
	RETURN (R)		\$		
21	Long Term Interest (117, sum of 62.c through 66.c)	\$0			
22	Preferred Dividends (118.29c) (positive number)	-			
	Development of Common Stock:				
23	Proprietary Capital (112.16.c) (Note DD)	0			
24	Less Preferred Stock (Line 28) (Note DD)	0			
25	Less Account 123.1 (225.42(g)) (enter negative) (Note DD)	0			
26	Common Stock (Sum Lines 23-25) (Note DD)	0			
		\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c) (Note DD)	0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c) (Note DD)	0	0%	0.0000	0.0000
29	Common Stock (Line 26) (Note DD)	0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29) (Note DD)	0			0.0000 =R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)	Load			
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	0			
32	<u>b. Bundled Sales for Resale included in Divisor on Page 1</u>	<u>0</u>			
33	Total of (a)-(b)	0			
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0			

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	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)		
35	a. Transmission charges for all transmission transactions	\$0	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0	
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		\$0
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)		\$0
37	Total of (a)-(b)-(c)-(d)	\$0	

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Formula Rate – Non-Levelized

Rate Formula Template
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MONTANA-DAKOTA UTILITIES

For the 12 months ended 12/31/___

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note
Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 740. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against operating income as discussed in Note K. Account 281 is not allocated. The calculation of ADIT in the annual projection and Annual True-Up calculations will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used. Work papers supporting the ADIT calculations will be posted with each Annual True-Up and or Projected Net Revenue Requirement and included in the annual Informational Filing submitted to the Commission. The Annual True-Up or Projected Net Revenue Requirement ADIT worksheets set forth the calculation pursuant to Treasury regulation Section 1.167(l)-1(h)(6). Beginning with the 2020 rate year, the Annual True-Up for a given year will use the same methodology that was used to project that year's rates.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|---|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

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MDU Rate Formula Template

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U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.		
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.		
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.		
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.		
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.		
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.		
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.		
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.		
CC	Page 2 line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3 line 9a includes the Amortization expense of abandonment costs approved by FERC under a separate docket. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-Up Procedures.		
DD	Calculate using 13 month average balance, reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
EE	For items not subject to proration under Note F, calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by page, line and column as shown in Column 2.		
FF	Calculation of Prior Year Divisor True-Up:		
	Historic Year Actual Divisor	Pg 1, Line 15	0
	Projected Year Divisor	Pg 1, Line 15	<u>0</u>
	Difference between Historic & Project Yr Divisor		<u>0</u>
	Prior Year Projected Annual Cost (\$ per kw per yr.)	Pg 1, Line 16	0.000
	Projected Year Divisor True-up (Difference * Prior Year Projected Annual Cost)		0
GG	The sum of MDU's net revenue requirement and the individual revenue requirements of each Network Integration Transmission Service (NITS) customer which owns integrated transmission facilities within the MDU pricing zone. Customers 1-2 are indicative only and additional customers may be added or deleted to the extent they are eligible to receive the Section 30.9 credit. The revenue requirement for each NITS customer will be calculated based on the process described in MDU's Network Customers Section 30.9 Credits Calculation Procedure.		
HH	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 26a).		
II	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by (1/(1-T)) (page 3, line 26b).		

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Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	Allocator DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)
RATE BASE:						
GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA		
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-
3	Distribution	WP04 PIS Line 16 Column I	-	NA		
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-
5	Reserved for Future Use (1)					
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-			-
ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA		
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-
8a	Transmission - Capital Additions					
9	Distribution	WP04 PIS Line 35 Column I	-	NA		
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-
11	Reserved for Future Use (1)					
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-			-
NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-			
14	Transmission	(Line 2 - Line 8)	-			-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-
15	Distribution	(Line 3 - Line 9)	-			
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Reserved for Future Use (1)					
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-			-
18a	Reserved for Future Use (1)					
ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-
20	Reserved for Future Use (1)					
21	Reserved for Future Use (1)					
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-
23	Reserved for Future Use (1)					
23a	Reserved for Future Use (1)					
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-			-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-
WORKING CAPITAL						
26	Reserved for Future Use (1)					
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-			-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-			-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column		-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column		-	
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-		
	Reserved for Future Use (1)	\$			
17	Reserved for Future Use (1)	-			
18	Reserved for Future Use (1)	-			
19	Reserved for Future Use (1)	-			
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.000% = R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Arkansas, LLC
True-up Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Effective on: January 1, 2021

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Arkansas, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.								
TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total Transmission plant	Appendix A Line 170 True-up Column					-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column					-	
3	Reserved for Future Use (1)							
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)					-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)				TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation			
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-			
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-			
14	Reserved for Future Use (1)							
15	Reserved for Future Use (1)							
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-					
						W&S Allocator (\$ / Allocation)		
	Reserved for Future Use (1)		\$					
17	Reserved for Future Use (1)		-					
18	Reserved for Future Use (1)		-					
19	Reserved for Future Use (1)		-					
20	Total	(Sum of Line 17 to Line 19)	-					
21 - 26 RETURN (R)								
			\$	%	Cost	Weighted		
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%	=	WCLTD
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%		
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%		
30	Total	(Sum of Lines 27 to 29)	-			0.000%	=	R
REVENUE CREDITS								
ACCOUNT 447 (SALES FOR RESALE)								
31	Reserved for Future Use (1)							
32	Reserved for Future Use (1)							
33	Total	(Sum of Line 31 + Line 32)						
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column						
Account 456.1 Other Electric Revenues								
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column						
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column						
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column						
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column						
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)						
INCOME TAX RATES								
38	FIT =	Appendix A Line 147 True-up Column	0.00%					
39	SIT=	Appendix A Line 148 True-up Column	0.00%	(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%	(% of FIT deductible for state purposes)				

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A								Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H					
Allocators								(Note Y)				
Wages & Salary Allocation Factor												
1	Transmission Wages Expense				WP03 W&S Line 2 Column B	-	-					
2	Adjustment to Transmission Wages Expense			(Note FF)	WP02 Support Line 5 Column C	-	-					
3	Net Transmission Wage Expense				(Line 1 + Line 2)	-	-					
4	Total Wages Expense				WP03 W&S Line 5 Column B	-	-					
5	Adjustment to Wages Expense			(Note FF)	WP02 Support Line 8 Column C	-	-					
6	Net Wages Expense				(Line 4 + Line 5)	-	-					
7	A&G Wages Expense				WP03 W&S Line 8 Column B	-	-					
8	Adjustment to A&G Wages Expense			(Note FF)	WP02 Support Line 11 Column C	-	-					
9	Net A&G Wages Expense				(Line 7 + Line 8)	-	-					
10	Total Wages Expense Less A&G				(Line 6 - Line 9)	-	-					
11	Wages & Salary Allocator				(Line 3 / Line 10)	0.0000%	0.0000%					
Plant Allocation Factors												
12	Total Electric Plant In Service			(Notes B & S)	WP04 PIS Line 18, Line 16 Column K	-	-					
13	Total Accumulated Depreciation Electric Plant			(Notes B & S)	WP04 PIS Line 37, Line 35 Column K	-	-					
14	Net Electric Plant				(Line 12 - Line 13)	-	-					
15	TOTAL Plant In Service - Transmission				(Line 27)	-	-					
16	Gross Plant Allocator				(Line 15 / Line 12)	0.0000%	0.0000%					
17	TOTAL Net Property, Plant & Equipment - Transmission			(Notes B & S)	(Line 35)	-	-					
18	Net Plant Allocator				(Line 17 / Line 14)	0.0000%	0.0000%					
Plant Calculations												
Plant In Service												
19	Transmission Plant In Service			(Notes B & S)	WP04 PIS Line 18, Line 16 Column F	-	-					
20	Projected Transmission Plant Capital Additions			(Notes B & S)	WP05 CapAds Line 16 Column C	-	-					
21	Total Transmission Plant In Service				(Line 19 + Line 20)	-	-					
22	General			(Notes B & S)	WP04 PIS Line 18, Line 16 Column J	-	-					
23	Intangible			(Notes B & S)	WP04 PIS Line 18, Line 16 Column B	-	-					
24	Total General Plant and Intangibles				(Line 22 + Line 23)	-	-					
25	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%					
26	General & Intangible Plant Allocated to Transmission				(Line 24 * Line 25)	-	-					
27	TOTAL Plant In Service - Transmission				(Line 21 + Line 26)	-	-					
Accumulated Depreciation												
28	Total Transmission Accumulated Depreciation			(Notes B & S)	WP04 PIS Line 37, Line 35 Column F	-	-					
29	Accumulated General Depreciation			(Notes B, S & LL)	WP04 PIS Line 37, Line 35 Column J	-	-					
30	Accumulated Intangible Depreciation			(Notes B & S)	WP04 PIS Line 37, Line 35 Column B	-	-					
31	Total General & Intangible Accumulated Depreciation				(Sum Line 29 + Line 30)	-	-					
32	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%					
33	General & Intangible Allocated to Transmission				(Line 31 * Line 32)	-	-					
34	TOTAL Accumulated Depreciation - Transmission				(Line 28 + Line 33)	-	-					
35	TOTAL Net Property, Plant & Equipment - Transmission				(Line 27 - Line 34)	-	-					
Adjustments To Rate Base												
ADIT												
36	Transmission			(Note JJ)	WP06 ADIT Line 7 Columns F, J	-	-					
37	Plant			(Note JJ)	WP06 ADIT Line 7 Columns G, K	-	-					
38	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%					
39	Total Transmission Allocated Plant				(Line 37 * Line 38)	-	-					
40	Labor			(Note JJ)	WP06 ADIT Line 7 Columns H, L	-	-					
41	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%					
42	Total Transmission Allocated Labor				(Line 40 * Line 41)	-	-					
43	ADIT net of FASB 109 Allocated to Transmission				(Line 36 + Line 39 + Line 42)	-	-					
44	ADIT Credit - Account 255			(Note I)	FF1 p.267.8.h	-	-					
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets												
45	Transmission			(Notes FF & W)	WP02 Support Line 27 Column E	-	-					
46	Plant			(Notes FF & W)	WP02 Support Line 27 Column F	-	-					
47	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%					
48	Total Transmission Allocated Plant				(Line 46 * Line 47)	-	-					
49	Labor			(Notes FF & W)	WP02 Support Line 27 Column G	-	-					
50	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%					
51	Total Transmission Allocated Labor				(Line 49 * Line 50)	-	-					
52	Unfunded Reserves Rate Base Credits/Debits			(Note V)	(Line 45 + Line 48 + Line 51)	-	-					
Materials and Supplies												
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P	-	-					

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A						True-up	Projected
A	B	C	D	E	F	G	H
54	Undistributed Stores Expense	(Notes A & KK)	WP07 M&S Line 3 Column P			-	-
55	Wage & Salary Allocation Factor	(Line 11)				0.0000%	0.0000%
56	Total Transmission Allocated	(Line 54 * Line 55)				-	-
57	Total Materials & Supplies Allocated to Transmission	(Line 56 + Line 53)				-	-
Prepayments							
58	Transmission	(Note KK)	WP08 Prepay Line 8 Column E			-	-
59	Plant	(Note KK)	WP08 Prepay Line 8 Column F			-	-
60	Net Plant Allocation Factor	(Line 18)				0.0000%	0.0000%
61	Total Transmission Allocated Plant	(Line 59 * Line 60)				-	-
62	Labor	(Note KK)	WP08 Prepay Line 8 Column G			-	-
63	Wage & Salary Allocation Factor	(Line 11)				0.0000%	0.0000%
64	Total Transmission Allocated Labor	(Line 62 * Line 63)				-	-
65	Prepayments Allocated to Transmission	(Note A)	(Line 58 + Line 61 + Line 64)			-	-
66	Electric Plant Held for Future Use	(Notes B & C)	WP09 PHFU Line 5 Columns O, N			-	-
Cash Working Capital							
67	Operation & Maintenance Expense	(Line 102)				-	-
68	Cash Working Capital Allowance	(Note H)				-	-
69	Total Cash Working Capital Allocated to Transmission	(Line 67 * Line 68)				-	-
Network Credits							
70	Outstanding Network Credits	(Notes B & N)				-	-
71	Accumulated Depreciation for Network Credits	(Notes B & N)				-	-
72	Net Outstanding Credits	(Line 70 - Line 71)				-	-
73	TOTAL Adjustment to Rate Base	(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)				-	-
74	Rate Base	(Line 35 + Line 73)				-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M	(Note O)	FF1 p321.112.b			-	-
76	Less Accounts 561.0 to 561.8	(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B			-	-
77	Less Account 565 - Transmission of Electricity By Others		FF1 p321.96.b			-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies		FF1 p332.h			-	-
79	Plus O&M Adjustments	(Note FF)	WP02 Support Line 32 Column C			-	-
80	Transmission O&M	(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)				-	-
Allocated General Expenses (EOY)							
81	Total A&G	(Note O)	FF1 p323.197.b			-	-
82	Less Post Retirement Benefits Other Than Pensions	(Note D)	WP12 PBOP Line 3 Column B			-	-
83	Less Property Insurance Account 924		FF1 p323.185.b			-	-
84	Less Regulatory Commission Expense Account 928	(Note E)	FF1 p323.189.b			-	-
85	Less General Advertising Expense Account 930.1		FF1 p323.191.b			-	-
86	Less Selected Costs from 930.2	(Notes X & FF)	WP02 Support Line 38 Column C			-	-
87	Less EPRI dues booked to A&G		FF1 p353.f			-	-
88	Other A&G Adjustments	(Note FF)	WP02 Support Line 35 Column C			-	-
89	Adjusted A&G	(Line 81 - Sum (82 to 87) + 88)				-	-
90	Wage & Salary Allocation Factor	(Line 11)				0.0000%	0.0000%
91	Allocated General Expenses (EOY)	(Line 89 * 90)				-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928	(Notes G & FF)	WP02 Support Line 42 Column C			-	-
93	General Advertising Expense Account 930.1 - Transmission	(Notes K & FF)				-	-
94	Subtotal - Transmission Related	(Line 92 + 93)				-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual	(Note F)	WP10 Storm Line 28 Column D			-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach	(Notes I & FF)				-	-
98	Total	(Line 96 + 97)				-	-
99	Net Plant Allocation Factor	(Line 18)				0.0000%	0.0000%
100	A&G Directly Assigned to Transmission	(Line 98 * 99)				-	-
101						-	-
102	Total Transmission O&M	(Line 80 + 91 + 94 + 100)				-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense	(Note P)	WP18 Deprec Line 6.14 Column C			-	-
104						-	-
105	Intangible Amortization	(Note A)	WP18 Deprec Line 4.08 Column C			-	-
106	General Plant Depreciation Expense	(Notes A & P)	WP18 Deprec Line 2.14 Column C			-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization	(Note FF & LL)	WP02 Support Line 48 Column C			-	-
108	Total	(Line 105 + 106 + 107)				-	-
109	Wage & Salary Allocation Factor	(Line 11)				0.0000%	0.0000%
110	General & Intangible Allocated to Transmission	(Line 108 * 109)				-	-
111						-	-
112	Total Transmission Depreciation & Amortization	(Line 103 + 110)				-	-
Taxes Other than Income							

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A					Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H	
113	Transmission Associated TOTI				WP13 TOTI Line 2 Column D	-	-	
114								
115	Plant Associated				WP13 TOTI Line 2 Column E	-	-	
116	Plus Adjustment to Plant Associated				(Note FF) WP02 Support Line 53 Column C	-	-	
117	Total Plant Associated				(Line 115 + 116)	-	-	
118	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%	
119	Total Transmission Allocated Total Plant Associated				(Line 117 * 118)	-	-	
120								
121	Labor				WP13 TOTI Line 2 Column F	-	-	
122	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
123	Total Transmission Allocated Labor				(Line 121 * 122)	-	-	
124	Total Taxes Other than Income (EOY)				(Line 113 + 119 + 123)	-	-	
(Gain) or Loss on Sale of Assets								
125	(Gain) or Loss on Sales of Transmission Assets				Enter Gains as Negative Value & Losses as Positive Values	-	-	
126	(Gain) or Loss on Sales of General Plant Assets				Enter Gains as Negative Value & Losses as Positive Values	-	-	
127	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets				(Line 126 * 127)	-	-	
129	Total (Gain) or Loss on Sales of Assets				(Note DD) (Line 125 + 128)	-	-	
Return / Capitalization Calculations								
130	Long Term Debt - Gross Proceeds				(Notes R & HH) WP14 COC Line 6 Column P, Column O	-	-	
131	Long Term Debt - Net Proceeds				(Notes R & HH) WP14 COC Line 14 Column P, Column O	-	-	
132	Long Term Debt Cost - Total				(Notes Q & R) WP14 COC Line 24 Column O	-	-	
133	Preferred Stock				(Note HH) WP14 COC Line 33 Column P, Column O	-	-	
134	Preferred Dividend				WP14 COC Line 35 Column O	-	-	
135	Common Stock - Total				(Note HH) WP14 COC Line 42 Column P, Column O	-	-	
136	Debt Capitalization		Total Long Term Debt		(1 - (Line 137 + Line 138))	0.00%	0.00%	
137	Preferred Capitalization		Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
138	Common Capitalization		Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
139	Debt Cost		Long Term Debt Cost = LT Debt Cost /		(Line 132 / Line 131)	0.00%	0.00%	
			Net Proceeds LT Debt					
140	Preferred Cost		Preferred Stock cost = Preferred		(Line 134 / Line 133)	0.00%	0.00%	
			Dividends / Total Preferred Stock					
141	Common Cost		Common Stock	(Note J)				
142	Weighted Cost of Debt				(Line 136 * 139)	0.00%	0.00%	
143	Weighted Cost of Preferred				(Line 137 * 140)	0.00%	0.00%	
144	Weighted Cost of Common				(Line 138 * 141)	0.00%	0.00%	
145	Total Return (R)				(Line 142 + Line 143 + Line 144)	0.00%	0.00%	
146	Investment Return = Rate Base * Rate of Return				(Line 74 * Line 145)	0	0	
Composite Income Taxes								
Income Tax Rates								
147	FIT=Federal Income Tax Rate				(Note I)	0.00%	0.00%	
148	SIT=State Income Tax Rate or Composite				(Note I)	0.00%	0.00%	
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax				(Note I)	0.00%	0.00%	
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%	
151	T/ (1-T)					0.00%	0.00%	
Income Tax Adjustments								
152	Amortization Investment Tax Credit-Elect		Enter as negative	(Note A)	FF1 266.8.f	-	-	
152a	Amortization of Income Tax Adjustments - Plant Related				WP22 IT Adj Lines 5.1 & 5.2 Column E	-	-	
152b	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%	
152c	Amortization of Income Tax Adjustments - Transmission Related				WP22 IT Adj Lines 5.1 & 5.2 Column C	-	-	
152d	Amortization of Income Tax Adjustments - Labor Related				WP22 IT Adj Lines 5.1 & 5.2 Column D	-	-	
152e	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
152f	Total Income Tax Adjustments				((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)	-	-	
153	1/(1-T)				(1 / (1 - Line 150))	-	-	
154	Reserved for Future Use							
155	Total Allocated Income Tax Adjustments				(Line 152f * Line 153)	-	-	
156	Income Tax Component =				CIT=(T/1-T) * Investment Return * (1 - (WCLTD/R)) = [Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-	
157	Total Income Taxes				(Line 155 + Line 156)	-	-	
Revenue Requirement								
Summary								
158	TOTAL Net Property, Plant & Equipment - Transmission				(Line 35)	-	-	

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A						True-up	Projected
A	B	C	D	E	F	G	H
159	Adjustment to Rate Base			(Line 73)		-	-
160	Rate Base			(Line 74)		-	-
161	O&M			(Line 102)		-	-
162	Depreciation & Amortization			(Line 112)		-	-
163	Taxes Other than Income			(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.			(Note T)		-	-
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168		-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities			(Notes B, M, S)	WP02 Support Line 58 Columns C & E	-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z)	WP17 Rev Line 6.38 Column C	-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA)	WP17 Rev Line 6.39 Column C	-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits			(Note N)		-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest		(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)			-
196	Network Customer OATT Section 30.9 Facilities Credits						
197	Network Customer 1			(Note GG)			-
198	Network Customer 2			(Note GG)			-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 25 Column N		-
201	Annual Point-to-Point Transmission Rate			(Line 199 / Line 200)			-
202	Monthly rate			(Line 201 / 12)			-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy Arkansas, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A		Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	H
D		The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.				
E		Includes all Regulatory Commission Expenses				
F		Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.				
G		FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.				
H		Cash working capital allowance is 0.00% of O&M				
I		The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.				
J		The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.				
K		General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.				
L		The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.				
M		Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).				
N		Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.				
O		The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.				
P		The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.				
Q		The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.				
R		Include only the balances associated with long-term debt and exclude balances associated with short-term debt.				
S		Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.				
T		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.				
U		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.				
V		Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.				
W		Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.				
X		Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.				
Y		The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.				
Z		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.				
AA		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.				
BB		Reserved for future use.				
CC		Reserved for future use.				
DD		The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.				
EE		Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.				
FF		In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.				
GG		Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.				
HH		The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.				
II		General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.				
JJ		Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.				
KK		Use 13-month average balance for both the True-up and Projected columns.				
LL		In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$1,718,723 for Entergy Arkansas, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$1,718,723 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.				

Entergy Arkansas, LLC

WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-

Entergy Arkansas, LLC

WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-	-	-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 8 Col. C
4.2		MISO Implementation Costs Deferral Adjustment	-					WP AJ1 MISO Ln 8 Col. G
4.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
4.5		Additional Items As Applicable						
...		Additional Items As Applicable						
4.x		Additional Items As Applicable						
5		Total Adjustments to Transmission Wages Expense (1) (2)	-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 22 Col. C
7.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 22 Col. G
7.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
7.5		Additional Items As Applicable						
...		Additional Items As Applicable						
7.x		Additional Items As Applicable						
8		Total Adjustment to Total Wages Expense (1) (2)	-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 21 Col. C
10.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 21 Col. G
10.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4		HCM Retail-Only Deferral Adjustment	-					All Incremental; No Payroll
10.5		Additional Items As Applicable						
...		Additional Items As Applicable						
10.x		Additional Items As Applicable						
11		Total Adjustment to A&G Wages Expense (1) (2)	-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1		228100 - Accumulated Provision For Property Insurance	-	-				WP20 Reserves Ln 2.01 Col. P
16.2		228101 - Interest on Accumulated Provision for Property Insurance	-	-				WP20 Reserves Ln 2.02 Col. P
16.3		228102 - EAI 2009 Ice Storm Non-Retail	-	-				WP20 Reserves Ln 2.03 Col. P
16.4		228151 - Insurance Proceeds-O&M	-	-				WP20 Reserves Ln 2.04 Col. P
16.5		228153 - Securitization Proceeds	-	-				WP20 Reserves Ln 2.05 Col. P
16.6		2281FR - Property Ins. Prov. Reclassification	-	-				WP20 Reserves Ln 2.06 Col. P
16.7		2281LB - Storm Damage Reserve Lock Box	-	-				WP20 Reserves Ln 2.07 Col. P
16.8		Additional Items As Applicable						
...		Additional Items As Applicable						
16.x		Additional Items As Applicable						
17		2281 Total Accumulated Provision for Property Insurance	-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1		228200 - Accumulated Provision For Injuries & Damages	-					WP20 Reserves Ln 2.08 Col. P
18.2		228210 - Reserve For Injuries & Dam - Legal	-					WP20 Reserves Ln 2.09 Col. P
18.3		Additional Items As Applicable						
...		Additional Items As Applicable						
18.x		Additional Items As Applicable						
19		2282 Total Accumulated Provision for Injuries and Damages	-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1		228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.	-					WP20 Reserves Ln 2.10 Col. P
20.2		228308 - Accumulated Provision-Pension & Benefits - OPEB	-	-				WP20 Reserves Ln 2.11 Col. P
20.3		Additional Items As Applicable						
...		Additional Items As Applicable						
20.x		Additional Items As Applicable						
21		2283 Total Accumulated Provision for Pensions and Benefits	-	-	-	-	-	Sum Ln 20 Subparts
22	Accumulated Miscellaneous Operating Provisions							
22.1		228400 - Accumulated Misc.-Operating Provision Accrual	-	-				WP20 Reserves Ln 2.12 Col. P
22.2		228401 - Accumulated Provision - Coal Car Maintenance	-	-				WP20 Reserves Ln 2.13 Col. P
22.3		228402 - Ltd - Decommissioning & Decontamination	-	-				WP20 Reserves Ln 2.14 Col. P
22.4		228403 - Accumulated Provision-Commercial Litigation	-	-				WP20 Reserves Ln 2.15 Col. P
22.5		Additional Items As Applicable						

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
...	Additional	Items As Applicable						
22.x	Additional	Items As Applicable						
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.6
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional	Items As Applicable						
...	Additional	Items As Applicable						
25.x	Additional	Items As Applicable						
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 8 Column F
31.5	Ouachita Transmission Upgrade		-					WP AJ4 Ouachita Ln 8 Column D
31.6	Additional	Items As Applicable						
...	Additional	Items As Applicable						
31.x	Additional	Items As Applicable						
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 21 Column F
34.5	Additional	Items As Applicable						
...	Additional	Items As Applicable						
34.x	Additional	Items As Applicable						
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Irrigation Load Control Amortization		-					
37.2	Amortization of MISO Costs		-					
37.3	Capital Avenue Development Company		-					
37.4	SPO 2013 RFP		-					
37.5	Additional	Items As Applicable						
...	Additional	Items As Applicable						
37.x	Additional	Items As Applicable						
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional	Items As Applicable						
...	Additional	Items As Applicable						
41.x	Additional	Items As Applicable						
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								

Entergy Arkansas, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
44	Depreciation Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 13 Column F
47.5	General Plant Reserve Deficiency Amortization		-					WP AJ5 GPRD Ln 2 Column D
47.6	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 14 Column F
52.5	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		True-up 13-Mo Avg.		Projected EOY			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Arkansas, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESL	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESL - Production	-	p.354.96.d (1)
4.03	ESL - Transmission	-	Line 1.2
4.04	ESL - Regional Market	-	p.354.96.d (1)
4.05	ESL - Distribution	-	p.354.96.d (1)
4.06	ESL - Customer Accounts	-	p.354.96.d (1)
4.07	ESL - Customer Service	-	p.354.96.d (1)
4.08	ESL - Sales	-	p.354.96.d (1)
4.09	ESL - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESL - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Arkansas, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>				(Col. C + Col. D)						(Col B+C+F+I+J)
2		Intangible	Production	ARO	Production	Transmission	Step-Up	Supplemental	Distribution	General	Total
3	Reference	p.204.5.b	excluding - ARO		p.204.46.b	p.206.58b	Facilities	Upgrades	p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production	ARO	Production	Transmission	Step-Up	Supplemental	Distribution	General	Total
23	Dec	-	excluding - ARO		-	-	Facilities	Upgrades	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Arkansas, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or		Transmission		Gas, Prod Or		Transmission		
					Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	Reference or Description
					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
					Year	End of Year			Year	End of Year			
1			Beginning of										
2			Year	End of Year									
3			ADIT-190		-	-	-	-	-	-	-	-	Ln 15
4			ADIT- 281		-	-	-	-	-	-	-	-	N/A
5			ADIT- 282		-	-	-	-	-	-	-	-	Ln 21
6			ADIT-283		-	-	-	-	-	-	-	-	Ln 27
7			Subtotal ADIT		-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
8													
9													
10			Beginning of		True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Year	End of Year	Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	Justification
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11.01	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48
11.02	190112	Intrst/Tax-Tax Deficienci-St	-	-	-	-	-	-	-	-	-	-	accrued interest.
11.03	190121	ANO Shutdown Costs - Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48
11.04	190122	ANO Shutdown Costs - State	-	-	-	-	-	-	-	-	-	-	accrued interest.
11.05	190131	Ggi-Arrc-Over/Under Rcv-Fed	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
11.06	190132	Ggi-Arrc-Over/Under Rcv-St	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
11.07	190151	Taxable Unbilled Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
11.08	190152	Taxable Unbilled Revenue-St	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and book.
11.09	190161	Property Ins Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and book.
11.10	190162	Property Ins Reserve-State	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.11	190163	Capitalized Repairs - Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.12	190164	Capitalized Repairs - State	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.13	190171	Inj & Damages Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.14	190172	Inj & Damages Reserve-State	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.15	190191	Customer Deposits-Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.16	190192	Customer Depsoits-State	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.17	190211	Unfunded Pension Exp-Fed	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.18	190212	Unfunded Pension Exp-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.19	190213	SFAS 158 Def Tax Asset - Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.20	190214	SFAS 158 Def Tax Asset - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.21	190215	Supplemental Pension Plan-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.22	190216	Supplemental Pension Plan-St	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.23	190221	Fas 106 Other Retire Ben-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.24	190222	Fas 106 Other Retire Ben-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.25	190241	Deferred Fuel/Gas-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.26	190242	Deferred Fuel/Gas-St	-	-	-	-	-	-	-	-	-	-	Production related.
11.27	190251	Removal Cost - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
11.28	190252	Removal Cost - State	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.29	190311	Decommissioning-Fed	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.30	190312	Decommissioning-State	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
11.31	190325	Litigation Settlement - Fed	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
11.32	190326	Litigation Settlement - State	-	-	-	-	-	-	-	-	-	-	Source Acct 253190 Employment Litigation Liab
11.33	190331	Accrued Medical Claims-Fed	-	-	-	-	-	-	-	-	-	-	Source Acct 253190 Employment Litigation Liab
11.34	190332	Accrued Medical Claims-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.35	190351	Uncollect Accts Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.36	190352	Uncollect Accts Reserve-St	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible accounts.
11.37	190375	Regulatory Liability-Federal	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible accounts.
11.38	190376	Regulatory Liability-State	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible accounts.
11.39	190381	Partnership Income/Loss - Fed	-	-	-	-	-	-	-	-	-	-	Rounding
11.40	190382	Partnership Income/Loss-State	-	-	-	-	-	-	-	-	-	-	Rounding
11.41	190391	Contract Def Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.42	190392	Contract Def Revenue-State	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.43	190421	Environmental Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.44	190422	Environmental Reserve-State	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.45	190451	Incentive-Fed	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403
11.46	190452	Incentive-State	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403
11.47	190465	Ano Bldg Sale-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.48	190466	Ano Bldg Sale-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.49	190513	Entergy Stck Invstmnt Plan-Fed	-	-	-	-	-	-	-	-	-	-	Production related.
11.50	190514	Entergy Stock Invstmnt Plan-St	-	-	-	-	-	-	-	-	-	-	Production related.
11.51	190517	Long-Term Incentive Comp-Feder	-	-	-	-	-	-	-	-	-	-	Employee Benefit

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
11.52	190518	Long-Term Incentive Comp-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.53	190519	Stock Options - Federal	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.54	190520	Stock Options - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.55	190523	Stock Options Exercised-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.56	190524	Stock Options Excerised-St	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.57	190525	Restricted Stock Awards-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.58	190526	Restricted Stock Awards-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.59	190531	Deferred Director'S Fees-Fed	-	-	-	-	-	-	-	-	-	-	Deferred directors compensation.
11.60	190532	Deferred Director'S Fees-St	-	-	-	-	-	-	-	-	-	-	Deferred directors compensation.
11.61	190603	Rate Refund-Federal	-	-	-	-	-	-	-	-	-	-	FERC account 229 - Accum provision for rate refund not deducted for tax.
11.62	190604	Rate Refund-State	-	-	-	-	-	-	-	-	-	-	FERC account 229 - Accum provision for rate refund not deducted for tax.
11.63	190609	Sale Of Epa Allowances - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
11.64	190610	Sale Of Epa Allowances - St	-	-	-	-	-	-	-	-	-	-	Production related.
11.65	190613	Severance Accrual - Federal	-	-	-	-	-	-	-	-	-	-	VSP (Severance)
11.66	190614	Severance Accrual - State	-	-	-	-	-	-	-	-	-	-	VSP (Severance)
11.67	190641	Re-Organization Costs-Federal	-	-	-	-	-	-	-	-	-	-	EAI Retail AFUDC disallowance.
11.68	190642	Re-Organization Costs - State	-	-	-	-	-	-	-	-	-	-	EAI Retail AFUDC disallowance.
11.69	190701	Fas 109 Adjustment - Fed	-	-	-	-	-	-	-	-	-	-	FASB 109 is removed from filing.
11.70	190702	Fas 109 Adjustment - State	-	-	-	-	-	-	-	-	-	-	FASB 109 is removed from filing.
11.71	190881	ADIT-NOL C/F-TAP-FED - Current	-	-	-	-	-	-	-	-	-	-	Fed NOL carry forward is related to all tax deductions including bonus tax deprec. (9)
11.72	190882	Adit-Nol C/F - State-Current	-	-	-	-	-	-	-	-	-	-	State NOL carry forward is related to all tax deductions including bonus tax deprec. (9)
11.73	190883	ADIT-Contrib CF-TAP-FED-NonCur	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried
11.74	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-	-	-	-	-	-	-	-	-	Employee tax credit carry forwards.
11.75	190886	Fed Cap Loss-C/F-TAP-NonCur	-	-	-	-	-	-	-	-	-	-	Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.76	190887	Fed Offset-St NonCur Carryover	-	-	-	-	-	-	-	-	-	-	Federal ADIT on state tax accruals is related to net operating loss carry forward. (9)
11.77	190981	Fed Offset-State Cur Carryover	-	-	-	-	-	-	-	-	-	-	Federal ADIT on state tax accruals is related to net operating loss carry forward.
11.78	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.79	190986	ADIT-Contrib C/F St Non-Cur	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried
11.80	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-	-	-	-	-	-	-	-	Other.
11.81	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.82		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
....		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
11.xx		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	282111	Liberalized Depreciation-Fed	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.03	282117	Section 481A Adj Fed	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.04	282118	Section 481A Adj State	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation.
17.05	282139	Constr Fund Interest-Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.06	282140	Constr Fund Interest-St	-	-	-	-	-	-	-	-	-	-	Production related.
17.07	282141	Cost Of Money On Aeccc - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.08	282142	Cost Of Money On Aeccc - St	-	-	-	-	-	-	-	-	-	-	Production related.
17.09	282167	Taxes & Pensions Cap - Fed	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.10	282168	Taxes & Pensions Cap - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.11	282175	Afdc Book Only Gross - Fed	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.12	282176	Afdc Book Only Gross - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.13	282211	Nuclear Fuel - Federal	-	-	-	-	-	-	-	-	-	-	Production related.
17.14	282212	Nuclear Fuel - State	-	-	-	-	-	-	-	-	-	-	Production related.
17.15	282217	Coal Car - Fed	-	-	-	-	-	-	-	-	-	-	Production related.
17.16	282218	Coal Car - State	-	-	-	-	-	-	-	-	-	-	Production related.
17.17	282221	Fiber Optics-Fed	-	-	-	-	-	-	-	-	-	-	General plant related
17.18	282222	Fiber Optics - State	-	-	-	-	-	-	-	-	-	-	General plant related
17.19	282223	Repairs & Maint Exp - Federal	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.20	282224	Repairs & Maint Exp - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.21	282241	R&E Deduction - Fed	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
17.22	282242	R&E Deduction - St	-	-	-	-	-	-	-	-	-	-	Nuclear plant related.
17.23	282245	Warranty Expense - Federal	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.24	282246	Warranty Expense - State	-	-	-	-	-	-	-	-	-	-	Plant basis difference.
17.25	282311	Int Inc Pol Control Bonds-Fed	-	-	-	-	-	-	-	-	-	-	Production related.

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E True-up: Average Beginning of Year and End of Year				I Projected: End of Year				M
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
1													
17.26	282312	Int Inc Pol Control Bonds-St	-	-	-				-				Production related.
17.27	282331	Misc Intangible Plant-Federal	-	-				-				-	Intangible and General plant
17.28	282332	Misc Intangible Plant-State	-	-								-	Intangible and General plant
17.29	282341	Interest - Deferred Pay - Fed	-	-	-				-				Production related.
17.30	282342	Interest - Deferred Pay - St	-	-	-				-				Production related.
17.31	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
17.32	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
17.33	282371	Cont In Aid Of Constr - Fed	-	-	-				-				Not Applicable for Attachment O purposes.
17.34	282372	Cont In Aid Of Constr - State	-	-	-				-				Not Applicable for Attachment O purposes.
17.35	282381	Construction Power - Fed	-	-	-				-				Production related.
17.36	282382	Construction Power - State	-	-	-				-				Production related.
17.37	282391	Ises Book Deprec Cap - Fed	-	-	-				-				Production related.
17.38	282392	Ises Book Deprec Cap - State	-	-	-				-				Production related.
17.39	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
17.40	282456	Business Dev Costs Cap- St	-	-	-				-				Plant basis difference.
17.41	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.42	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.43	282465	Ises Synchronization Adj - Fed	-	-	-				-				Production related.
17.44	282466	Ises Synchronization Adj - St	-	-	-				-				Production related.
17.45	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
17.46	282476	Contra Securitization - State	-	-	-				-				Securitized Plant Related.
17.47	282481	Full Norm Of Prod Plant - Fed	-	-	-				-				Production related.
17.48	282482	Full Norm Of Prod Plant - St	-	-	-				-				Production related.
17.49	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.50	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.51	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.52	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.53	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
17.54	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
17.55	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.56	282904	Units of Production Ded - St	-	-	-				-				Production related.
17.57	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
17.58	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
17.59	282907	Unit of Property Ded-Trans-Fed	-	-			-			-			Units of Property Deduction - transmission
17.60	282908	Unit of Property Ded-Trans-St	-	-			-			-			Units of Property Deduction - transmission
17.61	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.62	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.63		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.xx		Additional Items As Applicable	-	-									
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment	-	-			-				-		Liberalized tax depreciation adjustment for FERC-only (7)
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1

Entergy Arkansas, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
22													
23	ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	283151	Regulatory Asset - Federal	-	-	-				-				Ice Storm Related.
23.02	283152	Regulatory Asset - State	-	-	-				-				Ice Storm Related.
23.03	283157	Regulatory Asset-MISO-Fed											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.04	283158	Regulatory Asset-MISO-State											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.05	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production cost related.
23.06	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production cost related.
23.07	283181	Maint/Refueling - Fed	-	-	-				-				Production cost related.
23.08	283182	Maint/Refueling - St	-	-	-				-				Production cost related.
23.09	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.10	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.11	283221	Bond Reacquisition Loss - Fed											Tax deduction when reacquired, book amortizes to expense.
23.12	283222	Bond Reacquisition Loss - St	-	-									Tax deduction when reacquired, book amortizes to expense.
23.13	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.14	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.15	283247	Transco Costs - Federal	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.16	283248	Transco Costs - State	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.17	283301	Regulatory Asset-HCM-Fed	-	-	-				-				Account 1823HC - HCM Deferral
23.18	283302	Regulatory Asset-HCM-State	-	-	-				-				Account 1823HC - HCM Deferral
23.19	283305	Regulatory Asset-MOARK-Fed	-	-	-				-				Source A/c 1823MK - Reg asset related to EAI payment for MO ARK agreement
23.20	283306	Regulatory Asset-MOARK-State	-	-	-				-				Source A/c 1823MK - Reg asset related to EAI payment for MO ARK agreement
23.21	283325	Tcby Tower (Cadc)-Fed	-	-	-				-				Unregulated partnership interest.
23.22	283326	Tcby Tower (Cadc)-St	-	-	-				-				Unregulated partnership interest.
23.23	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
23.24	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous including Account 186
23.25	283357	Tca - 30 Year Retail - Federal	-	-	-				-				Account 182357 - Regulatory Asset - 30Yr Retail
23.26	283358	Tca - 30 Year Retail - State	-	-	-				-				Account 182357 - Regulatory Asset - 30Yr Retail
23.27	283361	Prepaid Expenses Federal	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.28	283362	Prepaid Expenses State	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.29	283371	Decon & Decomm Fund - Fed	-	-	-				-				Nuclear plant related.
23.30	283372	Decon & Decomm Fund - St	-	-	-				-				Nuclear plant related.
23.31	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.32	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.33	283901	263A Method Change - Federal	-	-	-				-				Nuclear plant related.
23.34	283902	263A Method Change - State	-	-	-				-				Related to nuclear decommissioning
23.35	283F48	FIN 48 adjustment	-	-	-				-				Nuclear plant related.
23.36		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.xx		Additional Items As Applicable	-	-									
24													
25	Reference FF1 p.276.9b & p.277.9.k		-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
26	Less FASB 109 p.276 & 277 Footnote		-	-	-	-	-	-	-	-	-	-	
26.1	Other ADIT-283 Adjustments (8)		-	-	-	-	-	-	-	-	-	-	
27	Total ADIT 283 Less FASB 109		-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1
28													

Instructions for Account 190, 281, 282, & 283

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected
- ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected
- ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected
- ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed
- A supporting work paper with additional detail for this value will be provided.
- A supporting work paper with additional detail for this value will be provided.
- A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.

Entergy Arkansas, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (2) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) p.227.8.b (BOY); p.227.8.c (EOY)

(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)

(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Arkansas, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000:	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004:	Pp Taxes-Regulatory Commis.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165100:	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165101:	Pp Taxes - Franchise - Ar	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165143:	Ano#1 Shutdown Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165400:	Prepaid Ins Directors&Officers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165403:	Pp Taxes Franchise-La	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165506:	Prepaid Dues - INPO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165507:	Prepaid Dues - Nuc Energy Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165508:	PPD Emergency Planning Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165510:	Prepaid Dues to EEI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165525:	Prepaid NRC Dues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165603:	PPD IQNavigator, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	165RNT:	Prepaid Rent Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	165SAI:	PrePaid Designated Servic-SAIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX		Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			p.111.57.d												p.111.57.c	
4																
5			13 Month	(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	Average	Other	Transmissio	Plant	Labor									
7																
7.01	165000:	Prepayments	-				-									
7.02	165004:	Pp Taxes-Regulatory Commis.	-	-												
7.03	165100:	Prepaid Insurance	-			-										
7.04	165101:	Pp Taxes - Franchise - Ar	-	-												
7.05	165143:	Ano#1 Shutdown Costs	-	-												
7.06	165400:	Prepaid Ins Directors&Officers	-				-									
7.07	165403:	Pp Taxes Franchise-La	-	-												
7.08	165506:	Prepaid Dues - INPO	-	-												
7.09	165507:	Prepaid Dues - Nuc Energy Inst	-	-												
7.10	165508:	PPD Emergency Planning Fees	-	-												
7.11	165510:	Prepaid Dues to EEI	-				-									
7.12	165525:	Prepaid NRC Dues	-	-												
7.13	165603:	PPD IQNavigator, Inc	-				-									
7.14	165RNT:	Prepaid Rent Expense	-	-												
7.15	165SAI:	PrePaid Designated Servic-SAIC	-				-									
7.16		Additional Items As Applicable	-													
...		Additional Items As Applicable	-													
7.XX		Additional Items As Applicable	-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Arkansas, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Arkansas, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C
1	Account	Non - Payroll	Payroll	D Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable	-	-	-
....	Additional Items As Applicable	-	-	-
1.XX	Additional Items As Applicable	-	-	-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Arkansas, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Arkansas, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAL, EML, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo (ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Arkansas, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Railcar	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-			-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-			-		
1.16	Non Income Taxes	-	-				
1.17	Payroll Loading	-	-				
1.18	Entergy Services, LLC. 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, LLC 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, LLC 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, LLC 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, LLC 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, LLC. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, LLC 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.25	Entergy Services, LLC Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, LLC Taxes Other Than Income Reported Ab	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, LLC. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Arkansas, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Arkansas, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Arkansas, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	E		F
				D Beginning of Year	End of Year	
1						Average
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
6	Asset Location	Related	Group	E		F
				D Beginning of Year	End of Year	
6.01	F City S 161Kv Sub - TSA - EAI - 3220	APL - 3220		-	-	-
6.02	Moses-Parkin (F City N Tap) 16 - TAR - EAI - 6327	APL - 3220		-	-	-
6.03	Hamlet 161Kv Sub - TSA - EAI - 3231	APL - 3231		-	-	-
6.04	Conway West-Hamlet 161Kv Ln - TAR - EAI - 6306	APL - 3231		-	-	-
6.05	Benton N 115Kv Sub - TSA - EAI - 3614	APL - 3614		-	-	-
6.06	L R South-Blakely(Benton N Tap - TAR - EAI - 6646	APL - 3614		-	-	-
6.07	Crstt N-Crstt Paper Mill 115Kv - TAR - EAI - 6627	APL - 3632		-	-	-
6.08	Maumelle East 115/13.8Kv Sub - TSA - EAI - 3657	APL - 3657		-	-	-
6.09	N L R Levy-Cnwy W 115Kv Ln - TAR - EAI - 6665	APL - 3657		-	-	-
6.10	Hot Springs Royal 115Kv Sub - TSA - EAI - 3675	APL - 3675		-	-	-
6.11	Mt Pine S-Hot Spgs Milton 115K - TAR - EAI - 6663	APL - 3675		-	-	-
6.12	Hot Spgs N 115Kv Sub - TSA - EAI - 3679	APL - 3679		-	-	-
6.13	Crossett Paper Mill 115Kv Sub - TSA - EAI - 3632	APL - 3632		-	-	-
6.14	Dermott 115Kv Sub (Tr-Ds) - TSA - EAI - 3636	APL - 3636		-	-	-
6.15	Wdwrd-Lk Vill Bagby(Dermott Ta - TAR - EAI - 6686	APL - 3636		-	-	-
6.16	Alcoa 115/13.8Kv Sub - TSA - EAI - 3205	APL - 3205		-	-	-
6.17	L R South-Carpenter (Alcoa Tap - TAR - EAI - 6705	APL - 3205		-	-	-
6.18	Osceola Indl 161Kv Sub - TSA - EAI - 3257	APL - 3257		-	-	-
6.19	Osceola-Osceola Indl 161Kv Ln - TAR - EAI - 6336	APL - 3257		-	-	-
6.20	W Memp Gatwy 161Kv Sub - TSA - EAI - 3272	APL - 3272		-	-	-
6.21	Omaha 161Kv Sub - TSA - EAI - 3255	APL - 3255		-	-	-
6.22	Norfolk-Ozk Bch(Bull Shoals Ta - TAR - EAI - 6335	APL - 3255		-	-	-
6.23	Hot Spgs E 115Kv Sub - TSA - EAI - 3676	APL - 3676		-	-	-
6.24	L R South-Hs Ehv-Carptr 115Kv - TAR - EAI - 6647	APL - 3676		-	-	-
6.25	Reynolds Casting Plt 115Kv Sub - TSA - EAI - 3760	APL - 3760		-	-	-
6.26	Arklahoma - Cheetah 115 Kv Ln - TAR - EAI - 6600	APL - 3760		-	-	-
6.27	Kerlin 115Kv Sub - TSA - EAI - 3691	APL - 3691		-	-	-
6.28	Eld Dn-Eld W-Couch(Emerson Tap - TAR - EAI - 6632	APL - 3691		-	-	-
6.29	Bull Shoals 161/13.8Kv - TSA - EAI - 3301	APL - 3301		-	-	-
6.30	Bull Shoal Dam Bull Shoals Sub - TAR - EAI - 6370	APL - 3301		-	-	-
6.31	Little Rock Roland Road 115/13 - TSA - EAI - 3804	APL - 3804		-	-	-
6.32	Little Rock Roland Rd Tap 115K - TAR - EAI - 6708	APL - 3804		-	-	-
6.33	Fordyce Orient 115/34.8Kv Sub - TSA - EAI - 2249	APL - 2249		-	-	-
6.34	W Dwrd-Camd Mag(Camd N Tap)115 - TAR - EAI - 6678	APL - 2249		-	-	-
6.35	Imboden Jct Switching Sta 69Kv - TSA - EAI - 2502	APL - 2502		-	-	-
6.36	Hrsbrg 161Kv Sub - TSA - EAI - 3232	APL - 3232		-	-	-
6.37	Jnsbro-Parkin (Hrsbrg Tap) 161 - TAR - EAI - 6318	APL - 3232		-	-	-
6.38	Mt View 161Kv Sub - TSA - EAI - 3249	APL - 3249		-	-	-
6.39	Btsvl-Norfolk (Mt View Tap) 16 - TAR - EAI - 6304	APL - 3249		-	-	-
6.40	W Memp Dover 161Kv Sub - TSA - EAI - 3271	APL - 3271		-	-	-
6.41	Parkin-W Memp(W Memp Gatwy Tap - TAR - EAI - 6339	APL - 3271		-	-	-
6.42	Cave City 161Kv Sub - TSA - EAI - 3305	APL - 3305		-	-	-
6.43	Cushman-Cave City 161 Kv Line - TAR - EAI - 6369	APL - 3305		-	-	-
6.44	Alzheimer 115Kv Sub - TSA - EAI - 3603	APL - 3603		-	-	-
6.45	Wdwrd-Brnkly (Alzheimer Tap) 1 - TAR - EAI - 6673	APL - 3603		-	-	-
6.46	El Dor Upland 115Kv Sub - TSA - EAI - 3649	APL - 3649		-	-	-
6.47	Wyatt-La St Ln-(El D Upland Ta - TAR - EAI - 6695	APL - 3649		-	-	-
6.48	Hardin W 115Kv Sub - TSA - EAI - 3664	APL - 3664		-	-	-
6.49	Wdwrd-Buttf Jct(Hardin W Tap)1 - TAR - EAI - 6676	APL - 3664		-	-	-
6.50	Hays City 115Kv Sub - TSA - EAI - 3666	APL - 3666		-	-	-
6.51	C Mag-El D Dn-La St Ln(Hays Ta - TAR - EAI - 6614	APL - 3666		-	-	-
6.52	Hot Spgs Milton 115Kv Sub - TSA - EAI - 3678	APL - 3678		-	-	-
6.53	Huttig 115Kv Sub - TSA - EAI - 3685	APL - 3685		-	-	-
6.54	C Mag-El D Dn-La St Ln(Hutg Ta - TAR - EAI - 6615	APL - 3685		-	-	-
6.55	Malvern N 115Kv Sub - TSA - EAI - 3724	APL - 3724		-	-	-
6.56	Wdwrd-Buttf Jct(Mlvn N Tap)11 - TAR - EAI - 6677	APL - 3724		-	-	-
6.57	Rohwer 115Kv Sub - TSA - EAI - 3762	APL - 3762		-	-	-
6.58	Wdwrd-Lk Vill Bagby(Rohwer Tap - TAR - EAI - 6688	APL - 3762		-	-	-
6.59	Pine Bluff Port 115Kv Substati - TSA - EAI - 3769	APL - 3769		-	-	-
6.60	Wdwrd-L Vil Bagby(Pb I P Co Ta - TAR - EAI - 6704	APL - 3769		-	-	-
6.61	Strong 115Kv Sub - TSA - EAI - 3772	APL - 3772		-	-	-
6.62	C Mag-Eld Dn-La Stln(Strong Ta - TAR - EAI - 6617	APL - 3772		-	-	-
6.63	Stuttg N 115Kv Sub - TSA - EAI - 3773	APL - 3773		-	-	-
6.64	Wdwrd-Brnkly (Stuttg N Tap) 11 - TAR - EAI - 6674	APL - 3773		-	-	-
6.65	Lake Chicot Pumping Station 11 - TSA - EAI - 3792	APL - 3792		-	-	-
6.66	Wdwrd-Lk Vil Bagby(Lk Chic P P - TAR - EAI - 6703	APL - 3792		-	-	-
6.67	Water Valley Ap&L-Imboden Jct - TAR - EAI - 6904	APL - 6904		-	-	-
6.68	Pocahontas South 33/12Kv - DSA - EAI - 4480	APL - 4480		-	-	-
6.69	Additional Items As Applicable			-	-	-
6.70	Additional Items As Applicable			-	-	-
6.71	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Arkansas, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Hot Spring Power Block 1 - Prod. Other - EAI 1800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Ouachita Plant Common - Prod. Other - 1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Ouachita Plant Unit 1 - Prod. Other - EAI - 1501	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Ouachita Plant Unit 2 - Prod. Other - EAI - 1502	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Ouachita Plant Unit 3 - Prod. Other - EGSL - 1503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Ouachita 500KV Switch Yard-EAI-LA - 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Arkansas, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other		Distribution	Generation
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-			-	-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Allocation Category (5)					
			Transmission					
			Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmisn Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-					
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-				
6.26	456138: MISO Sch 8 Non-firm	-	-					
6.27	456139: MISO Sch 9 Network	-		-				
6.28	456141: MISO Sch 41 Stm Securitization	-				-	MISO Schedule 42a	42b
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-	-	-
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable	-						
....	Additional Items As Applicable	-						
6.XX	Additional Items As Applicable	-						
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- Sum of (FF1 300.b.21 + 300.b.22) for total above.
- Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Arkansas, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>
1			
2	<u>General Plant</u>		
2.01	389_1_ Land	0.00%	-
2.02	390_0_ Structures & Improvements	1.35%	-
2.03	391_1_ Office Furn & Equip	6.67%	-
2.04	391_2_ Information Systems	20.00%	-
2.05	391_3_ Data Handling Equipment	6.67%	-
2.06	392_0_ Transportation Equipment	12.00%	-
2.07	393_0_ Stores Equipment	6.67%	-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_ Laboratory Equipment	10.00%	-
2.10	396_0_ Power Operated Equipment	6.67%	-
2.11	397_1_ Misc. Comm Equip	10.00%	-
2.12	397_2_ Comm & Microwave Equip	6.67%	-
2.13	398_0_ Miscellaneous Equipment	10.00%	-
2.14	Total General Plant		-
3			
4	<u>Intangibles</u>		
4.01	302-Franchises and Consents (30 year life)	3.33%	-
4.02	302-Franchises and Consents (50 year life)	2.00%	-
4.03	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.04	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.05	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.06	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.07	303-Miscellaneous Intangible Plant (30 year life) (2)	3.03%	-
4.08	Total Intangibles		-
5			
6	<u>Transmission</u>		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.17%	-
6.03	350_3_Land Rights - Low Voltage	1.17%	-
6.04	352_0_Structure & Improvements	1.46%	-
6.05	353_0_Stn Eqpt-Trans	1.79%	-
6.06	354_0_Twrs & Fxtrs-Trans	2.59%	-
6.07	355_0_Poles & Fxtrs -Trans	2.63%	-
6.08	356_1_Overhd Cond & Devices	2.06%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	2.06%	-
6.10	356_3_Overhd Cond & Dev - Clr&Gra	2.06%	-
6.11	357_0_Undergrnd Conduit-Trans	1.82%	-
6.12	358_0_Undergrnd Cond&Devices	1.30%	-
6.13	359_0_Roads & Trails - Trans	1.35%	-
6.14	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.

Entergy Arkansas, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	EATO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	AMEREN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	BENTON	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	CONWAY	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	MJMEUC THAYER	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	NORTH LITTLE ROCK	-	-	-	-	-	-	-	-	-	-	-	-	-
8.06	OSCEOLA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.07	PRESCOTT	-	-	-	-	-	-	-	-	-	-	-	-	-
8.08	WEST MEMPHIS	-	-	-	-	-	-	-	-	-	-	-	-	-
8.09	HOPE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10	JONESBORO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.11	AECC	-	-	-	-	-	-	-	-	-	-	-	-	-
8.12	AECC (pseudo ties)	-	-	-	-	-	-	-	-	-	-	-	-	-
8.13	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	SPA DEGRAY	-	-	-	-	-	-	-	-	-	-	-	-	-
11.02	SPA BLAKELY	-	-	-	-	-	-	-	-	-	-	-	-	-
11.03	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Plum Point	-	-	-	-	-	-	-	-	-	-	-	-	-
14.02	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	EAMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EATO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as required.

Entergy Arkansas, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228102:	EAI 2009 Ice Storm Non-Retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Arkansas, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Arkansas, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments (Sum of Line 1 to Line 4.3)			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Arkansas, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4) (5)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F		G				J	
		Current Year	Project Costs	Deferral		Current Yr	Adjustment	Payroll (3)	Deferral	Amortization	Retail	Adjustment	Total
1	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail				
1.01	143983	-	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-	-
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-	-
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)	-	-	-	-	-	-	-	-	-	-	-	-

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.
- (5) MISO retail implementation costs were deferred in Docket 10-011-U Order 76.

Entergy Arkansas, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Arkansas, LLC
Attachment O
WP AJ3 - Human Capital Management Retail Deferral & Amortization (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	C + D E	B + E F
			Amortization (3)			
	Account	Deferral (3)	Year 1 (3)	Year 2 (3)	Total	Total Adjustment
1						
1.01	407348 - Regulatory Debits	-	-	-	-	-
1.02	408110 - Employment Taxes	-	-	-	-	-
1.02	500000 - Steam Oper Super & Engineering	-	-	-	-	-
1.03	506000 - Steam Misc Expenses	-	-	-	-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-	-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-	-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-	-	-
1.07	549000 - Other Power Misc Expenses	-	-	-	-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-	-	-
1.09	566000 - Transm Misc Expenses	-	-	-	-	-
1.10	569000 - Transm Maint of Structures	-	-	-	-	-
1.11	573000 - Transm Maint of Misc Plant	-	-	-	-	-
1.12	580000 - Distrib Oper Super & Engineering	-	-	-	-	-
1.13	586000 - Distrib Meter Expenses	-	-	-	-	-
1.14	588000 - Distrib Misc Expenses	-	-	-	-	-
1.15	907000 - Customer Serv Oper Super	-	-	-	-	-
1.16	913000 - Customer Serv Adver Expense	-	-	-	-	-
1.17	920000 - Adm & General Salaries	-	-	-	-	-
1.18	921000 - Office Supplies And Expenses	-	-	-	-	-
1.19	923000 - Outside Services Employed	-	-	-	-	-
1.20	926000 - Employee Pension & Benefits	-	-	-	-	-
1.21	931000 - Rents	-	-	-	-	-
1.22	935000 - Maint of General Plant	-	-	-	-	-
2	Total (Sum of Line 1 Subparts)	-	-	-	-	-
3						
4	Account 561					
5	A/C 5611 to 5613					
6	A/C 5614 to 5618					
7	Total Lines 5 + 6	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-
9	Total Transmission Sum of (Line 7 & 8)	-	-	-	-	-
10						
11	Summary					
12	Other Accounts Not Included Below	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-
22	Total Sum of (Line 12 to Line 21)	-	-	-	-	-
23						
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)				-	

Notes:

- (1) The HCM deferral was approved by the APSC in Docket No. 12-028U, Order 21 and is amortized through 2017. The deferral only includes incremental, non-payroll costs. Employment taxes were incurred based on severance costs.
- (2) This is a retail-only deferral reflected on the Company's books and in FERC Form 1. For FERC purposes, deferral amounts and amortization amounts are reversed in the year in which they occurred.
- (3) Reversal of deferrals not approved by FERC are entered as positive amounts so that the full amount of the deferral is reflected in the True-up Year values. True-up Year amortizations of deferrals not approved by FERC are entered as negative amounts to decrease O&M.

Entergy Arkansas, LLC
WP AJ4 - Ouachita Transmission Upgrade Expense (1) (2)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	163000	-	-	-
1.02	184001	-	-	-
1.03	4031AM	-	-	-
1.04	408110	-	-	-
1.05	417100	-	-	-
1.06	500000	-	-	-
1.07	506000	-	-	-
1.08	556000	-	-	-
1.09	557000	-	-	-
1.10	560000	-	-	-
1.11	561200	-	-	-
1.12	561500	-	-	-
1.13	566000	-	-	-
1.14	568000	-	-	-
1.15	580000	-	-	-
1.16	586000	-	-	-
1.17	588000	-	-	-
1.18	592000	-	-	-
1.19	903001	-	-	-
1.20	903002	-	-	-
1.21	907000	-	-	-
1.22	909000	-	-	-
1.23	920000	-	-	-
1.24	921000	-	-	-
1.25	923000	-	-	-
1.26	926000	-	-	-
1.27	928000	-	-	-
1.28	930200	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
	Transmission O&M Excluding Account 561 (Accounts			
8	560 through 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 Thru Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery of the Ouachita transmission upgrade expenses that are reflected in FERC Form 1 amounts.
- (2) Positive values above result in decreases to expense. Similarly, negative amounts are increases to expense.

Entergy Arkansas, LLC
WP AJ5 - General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
1.15					
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$1,718,723.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)
Line No.		Source	Company Total	Allocator		Transmission Net (Col 3 times Col 4)
RATE BASE:						
GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA		
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-
3	Distribution	WP04 PIS Line 16 Column I	-	NA		
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-
5	Reserved for Future Use (1)					
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-			-
ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA		
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-
8a	Transmission - Capital Additions					
9	Distribution	WP04 PIS Line 35 Column I	-	NA		
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-
11	Reserved for Future Use (1)					
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-			-
NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-			
14	Transmission	(Line 2 - Line 8)	-			-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-
15	Distribution	(Line 3 - Line 9)	-			
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Reserved for Future Use (1)					
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-			-
18a	Reserved for Future Use (1)					
ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-
20	Reserved for Future Use (1)					
21	Reserved for Future Use (1)					
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-
23	Reserved for Future Use (1)					
23a	Reserved for Future Use (1)					
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-			-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-
WORKING CAPITAL						
26	Reserved for Future Use (1)					
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-			-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-			-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	- TP	-	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	- TP	-	-
2	Less Account 565	Appendix A Line 77 Projected Column	- TP	-	-
3	A&G	Appendix A Line 81 Projected Column	- W/S	-	-
4	Property Insurance	Appendix A Line 100 Projected Column	- TP	-	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	- W/S	-	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	- TP	-	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	- W/S	-	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	- TP	-	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	- TP	-	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	- TP	-	-
10	General & Intangible	Appendix A Line 110 Projected Column	- TP	-	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	- TP	-	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	- TP	-	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	- TP	-	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	- DA	1.0000	-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	- DA	1.0000	-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.									
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total Transmission plant	Appendix A Line 170 Projected Column						-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column						-	
3	Reserved for Future Use (1)								
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)						-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)					TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)									
		Form 1 Reference	\$		TP		Allocation		
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-		-		-		
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-		-		-		
14	Reserved for Future Use (1)								
15	Reserved for Future Use (1)								
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-					-	
	Reserved for Future Use (1)		\$						
17	Reserved for Future Use (1)		-						
18	Reserved for Future Use (1)		-						
19	Reserved for Future Use (1)		-						
20	Total	(Sum of Line 17 to Line 19)	-						
21 - 26 RETURN (R)									
			\$		%		Cost		
27	Long Term Debt	Appendix A Line 130 Projected Column	-		0.00%		0.00%	0.000%	
28	Preferred Stock	Appendix A Line 133 Projected Column	-		0.00%		0.00%	0.000%	
29	Common Stock	Appendix A Line 135 Projected Column	-		0.00%		0.00%	0.000%	
30	Total	(Sum of Lines 27 to 29)	-					0.000%	= R
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
31	Reserved for Future Use (1)								
32	Reserved for Future Use (1)								
33	Total	(Sum of Line 31 + Line 32)							-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column							-
Account 456.1 Other Electric Revenues									
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column							-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column							-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column							-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column							-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)							-
INCOME TAX RATES									
38	FIT =	Appendix A Line 147 Projected Column			0.00%				
39	SIT=	Appendix A Line 148 Projected Column			0.00%		(State Income Tax Rate or Composite SIT)		
40	p =	Appendix A Line 149 Projected Column			0.00%		(% of FIT deductible for state purposes)		

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	DA	1.0000
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA	1.0000
4	Reserved for Future Use (1)			NA	Zero
5	Reserved for Future Use (1)			NA	Zero
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA	1.00000
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate
(2)

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC
True-up Rate
(2)

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20__

(1) (2) (3) (4) (5)

SUPPORTING CALCULATIONS AND NOTES

Line No.									
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total Transmission plant	Appendix A Line 170 True-up Column						-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column						-	
3	Reserved for Future Use (1)								
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)						-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)					TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)									
		Form 1 Reference	\$	TP	Allocation				
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-				
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-				
14	Reserved for Future Use (1)								
15	Reserved for Future Use (1)								
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-						
	Reserved for Future Use (1)		\$						
17	Reserved for Future Use (1)		-						
18	Reserved for Future Use (1)		-						
19	Reserved for Future Use (1)		-						
20	Total	(Sum of Line 17 to Line 19)	-						
21 - 26 RETURN (R)									
			\$	%	Cost	Weighted			
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%			
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%			
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%			
30	Total	(Sum of Lines 27 to 29)	-			0.000%			R
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
31	Reserved for Future Use (1)								
32	Reserved for Future Use (1)								
33	Total	(Sum of Line 31 + Line 32)							-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column							-
Account 456.1 Other Electric Revenues									
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column							-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column							-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column							-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column							-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)							-
INCOME TAX RATES									
38	FIT =	Appendix A Line 147 True-up Column	0.00%						
39	SIT=	Appendix A Line 148 True-up Column	0.00%		(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%		(% of FIT deductible for state purposes)				

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Allocators (Note Y)							
1	Wages & Salary Allocation Factor						
2	Transmission Wages Expense			WP03 W&S Line 2 Column B	-	-	
3	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C	-	-	
4	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-	
5	Total Wages Expense			WP03 W&S Line 5 Column B	-	-	
6	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-	
7	Net Wages Expense			(Line 4 + Line 5)	-	-	
8	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-	
9	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-	
10	Net A&G Wages Expense			(Line 7 + Line 8)	-	-	
11	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-	
12	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%	
Plant Allocation Factors							
13	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-	
14	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-	
15	Net Electric Plant			(Line 12 - Line 13)	-	-	
16	TOTAL Plant In Service - Transmission			(Line 27)	-	-	
17	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%	
18	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-	
19	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%	
Plant Calculations							
Plant In Service							
20	Transmission Plant in Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-	
21	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-	
22	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-	
23	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-	
24	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-	
25	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-	
26	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
27	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-	
28	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-	
Accumulated Depreciation							
29	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-	
30	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-	
31	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-	
32	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-	
33	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
34	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-	
35	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-	
36	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-	
Adjustments To Rate Base							
ADIT							
37	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-	
38	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-	
39	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%	
40	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-	
41	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-	
42	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
43	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-	
44	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-	
45	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-	
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
46	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-	
47	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-	
48	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%	
49	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-	
50	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-	
51	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
52	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-	
53	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-	

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Materials and Supplies							
53	Transmission Materials & Supplies			(Note KK)	WP07 M&S Line 2b Column P	-	-
54	Undistributed Stores Expense			(Notes A & KK)	WP07 M&S Line 3 Column P (Line 11)	-	-
55	Wage & Salary Allocation Factor					0.0000%	0.0000%
56	Total Transmission Allocated				(Line 54 * Line 55)	-	-
57	Total Materials & Supplies Allocated to Transmission				(Line 56 + Line 53)	-	-
Prepayments							
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E	-	-
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F	-	-
60	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
61	Total Transmission Allocated Plant				(Line 59 * Line 60)	-	-
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G	-	-
63	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
64	Total Transmission Allocated Labor				(Line 62 * Line 63)	-	-
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)	-	-
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N	-	-
Cash Working Capital							
67	Operation & Maintenance Expense				(Line 102)	-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission				(Line 67 * Line 68)	-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits				(Line 70 - Line 71)	-	-
73	TOTAL Adjustment to Rate Base				(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)	-	-
74	Rate Base				(Line 35 + Line 73)	-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O)	FF1 p321.112.b	-	-
76	Less Accounts 561.0 to 561.8			(Note FF)	FF1 p321 Sum Lines 85 to 92 Column B	-	-
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b	-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h	-	-
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C	-	-
80	Transmission O&M				(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)	-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O)	FF1 p323.197.b	-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B	-	-
83	Less Property Insurance Account 924				FF1 p323.185.b	-	-
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b	-	-
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b	-	-
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C	-	-
87	Less EPRI dues booked to A&G				FF1 p353.f	-	-
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C	-	-
89	Adjusted A&G				(Line 81 - Sum (82 to 87) + 88)	-	-
90	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
91	Allocated General Expenses (EOY)				(Line 89 * 90)	-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C	-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related				(Line 92 + 93)	-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D	-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)		-	-
98	Total				(Line 96 + 97)	-	-
99	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
100	A&G Directly Assigned to Transmission				(Line 98 * 99)	-	-
101						-	-
102	Total Transmission O&M				(Line 80 + 91 + 94 + 100)	-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.14 Column C	-	-
104						-	-
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.11 Column C	-	-
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.15 Column C	-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Note FF & LL)	WP02 Support Line 48 Column C	0	0
108	Total				(Line 105 + 106 + 107)	-	-
109	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
110	General & Intangible Allocated to Transmission				(Line 108 * 109)	-	-
111						-	-
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)	-	-

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H
Taxes Other than Income							
113	Transmission Associated TOTI			WP13 TOTI Line 2 Column D	-	-	
114	Plant Associated			WP13 TOTI Line 2 Column E	-	-	
116	Plus Adjustment to Plant Associated	(Note FF)		WP02 Support Line 53 Column C	-	-	
117	Total Plant Associated			(Line 115 + 116)	-	-	
118	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%	
119	Total Transmission Allocated Total Plant Associated			(Line 117 * 118)	-	-	
120							
121	Labor			WP13 TOTI Line 2 Column F	-	-	
122	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
123	Total Transmission Allocated Labor			(Line 121 * 122)	-	-	
124	Total Taxes Other than Income (EOY)			(Line 113 + 119 + 123)	-	-	
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets		Enter Gains as Negative Value & Losses as Positive Values		-	-	
126	(Gain) or Loss on Sales of General Plant Assets		Enter Gains as Negative Value & Losses as Positive Values		-	-	
127	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets			(Line 126 * 127)	-	-	
129	Total (Gain) or Loss on Sales of Assets	(Note DD)		(Line 125 + 128)	-	-	
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds	(Notes R & HH)		WP14 COC Line 6 Column P, Column O	-	-	
131	Long Term Debt - Net Proceeds	(Notes R & HH)		WP14 COC Line 14 Column P, Column O	-	-	
132	Long Term Debt Cost - Total	(Notes Q & R)		WP14 COC Line 24 Column O	-	-	
133	Preferred Stock	(Note HH)		WP14 COC Line 33 Column P, Column O	-	-	
134	Preferred Dividend			WP14 COC Line 35 Column O	-	-	
135	Common Stock - Total	(Note HH)		WP14 COC Line 42 Column P, Column O	-	-	
136	Debt Capitalization	Total Long Term Debt		(1 - (Line 137 + Line 138))	0.00%	0.00%	
137	Preferred Capitalization	Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
138	Common Capitalization	Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%	
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt		(Line 132 / Line 131)	0.00%	0.00%	
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 134 / Line 133)	0.00%	0%	
141	Common Cost	Common Stock (Note J)					
142	Weighted Cost of Debt			(Line 136 * 139)	0.00%	0.00%	
143	Weighted Cost of Preferred			(Line 137 * 140)	0.00%	0.00%	
144	Weighted Cost of Common			(Line 138 * 141)	0.00%	0.00%	
145	Total Return (R)			(Line 142 + Line 143 + Line 144)	0.00%	0.00%	
146	Investment Return = Rate Base * Rate of Return			(Line 74 * Line 145)	0	0	
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate	(Note I)			0.00%	0.00%	
148	SIT=State Income Tax Rate or Composite	(Note I)			0.00%	0.00%	
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax	(Note I)			0.00%	0.00%	
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))				0.00%	0.00%	
151	T/ (1-T)				0.00%	0.00%	
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative	(Note I)	FF1 266.8.f	-	-	
152a	Amortization of Income Tax Adjustments - Plant Related		(Note A)	WP22 IT Adj Lines 5.1 & 5.2 Column E	-	-	
152b	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%	
152c	Amortization of Income Tax Adjustments - Transmission Related			WP22 IT Adj Lines 5.1 & 5.2 Column C	-	-	
152d	Amortization of Income Tax Adjustments - Labor Related			WP22 IT Adj Lines 5.1 & 5.2 Column D	-	-	
152e	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%	
152f	Total Income Tax Adjustments			((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)	-	-	
153	1/(1-T)			(1 / (1 - Line 150))	-	-	
154	Reserved for Future Use						
155	Total Allocated Income Tax Adjustments			(Line 152f * Line 153)	-	-	
156	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-	
157	Total Income Taxes			(Line 155 + Line 156)	-	-	

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission			(Line 35)		-	-
159	Adjustment to Rate Base			(Line 73)		-	-
160	Rate Base			(Line 74)		-	-
161	O&M			(Line 102)		-	-
162	Depreciation & Amortization			(Line 112)		-	-
163	Taxes Other than Income			(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.			(Note T)		-	-
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168		-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities			(Notes B, M, S) WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z) WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA) WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits			(Note N)		-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest			(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E		-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)			-
196	Network Customer OATT Section 30.9 Facilities Credits						
197	Network Customer 1			(Note GG)			-
198	Network Customer 2			(Note GG)			-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 24 Column N		-
201	Annual Point-to-Point Transmission Rate				(Line 199 / Line 200)		-
202	Monthly rate				(Line 201 / 12)		-

Notes

- A Electric portion only.
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.
- D The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.
- E Includes all Regulatory Commission Expenses.
- F Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.
- G FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.
- H Cash working capital allowance is 0.00% of O&M.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement, (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.

ATTACHMENT O - Entergy Louisiana, LLC

For the 12 Months Ended 12/31/20

Formula Rate -- Appendix A				Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H	
J		The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K		General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L		The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M		Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N		Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O		The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed						
P		The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q		The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R		Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S		Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V		Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W		Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X		Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y		The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB		Reserved for future use.						
CC		Reserved for future use.						
DD		The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE		Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF		In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG		Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH		The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.						
II		General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ		Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.						
KK		Use 13-month average balance for both the True-up and Projected columns.						
LL		In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$132,845,637 for Entergy Louisiana, LLC. to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$132,845,637 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

Entergy Louisiana, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	(OVER) / UNDER COLLECTIONS BALANCE							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	True-up Amortization & Interest Calculation							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-

Entergy Louisiana, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Col. C
4.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
4.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Col. C
4.6	Additional Items As Applicable							
...	Additional Items As Applicable							
4.x	Additional Items As Applicable							
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 22 Col. C
7.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
7.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 22 Col. C
7.6	Additional Items As Applicable							
...	Additional Items As Applicable							
7.x	Additional Items As Applicable							
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Col. C
10.4	HCM Retail-Only Deferral Adjustment		-					All Incremental; No Payroll
10.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Col. C
10.6	Additional Items As Applicable							
...	Additional Items As Applicable							
10.x	Additional Items As Applicable							
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional Items As Applicable							
...	Additional Items As Applicable							
16.x	Additional Items As Applicable							
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional Items As Applicable							
...	Additional Items As Applicable							
18.x	Additional Items As Applicable							
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.09 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits		-	-	-	-	-	Sum Ln 20 Subparts
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 8 Column F
31.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Col. F
31.6	Acadia Power Block 2 Deferral Adjustment (Enter as Negative)		-					WP AJ5 Acadia PB2 Ln 8 Col. D
31.7	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 21 Column F
34.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Col. D
34.6	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	MTM Vidalia Initial Tax Year		-					
37.2	Little Gypsy Securitization		-					
37.3	Co-owner Big Cajun		-					
37.4	Co-owner credits		-					
37.5	Additional Items As Applicable							
37.6	Additional Items As Applicable							
37.7	Additional Items As Applicable							
37.8	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 13 Column F
47.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 13 Col. D
47.6	General Plant Reserve Deficiency Amortization		-					WP AJ6 GPRD Ln 2 Column D
47.7	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts

Entergy Louisiana, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	HCM Retail-Only Deferral Adjustment		-					WP AJ3 HCM Ln 14 Column F
52.5	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 14 Col. D
52.6	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		True-up 13-Mo Avg.		Projected EOY			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Louisiana, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	Transmission Wages Expense		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	Total Wages Expense		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	A&G Wages Expense		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Louisiana, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>										(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Louisiana, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
1	Month	Transmission PIS (2)	Cumulative
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
(2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Louisiana, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1			Beginning of Year	End of Year	True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
2					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
3				ADIT-190	-	-	-	-	-	-	-	-	Ln 15
4				ADIT- 281	-	-	-	-	-	-	-	-	N/A
5				ADIT- 282	-	-	-	-	-	-	-	-	Ln 27
6				ADIT-283	-	-	-	-	-	-	-	-	Ln 33
7				Subtotal ADIT	-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
8					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
9					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Justification
10			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11	ADIT-190												
11.001	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48 accrued interest.
11.002	190112	Intrst/Tax-Tax Deficienci-St	-	-	-				-				Accrued interest on tax deficiencies - FIN48 accrued interest.
11.003	190115	New Nuclear DevelopmntCost-Fed	-	-	-				-				Production related.
11.004	190116	New Nuclear Developmnt Cost-St	-	-	-				-				Production related.
11.005	190143	Securitization-Cont Saving-Fed	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.006	190144	Securitization-Cont Saving-St	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.007	190145	Securitization-Guarnty Sav-Fed	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.008	190146	Securitization-Guarnty Sav-St	-	-	-				-				Regulatory liability regarding securitized storm costs.
11.009	190151	Taxable Unbilled Revenue-Fed	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.010	190152	Taxable Unbilled Revenue-St	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.011	190161	Property Ins Reserve-Fed	-	-	-				-				Reserve for Property insurance - a book accrual.
11.012	190162	Property Ins Reserve-State	-	-	-				-				Reserve for Property insurance - a book accrual.
11.013	190163	Capitalized Repairs - Fed	-	-			-				-		Property O&M repair costs for book required to be depreciated for tax.
11.014	190164	Capitalized Repairs - State	-	-			-				-		Property O&M repair costs for book required to be depreciated for tax.
11.015	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.016	190166	Sys Agrmt Equal Reg Liab-State	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.017	190171	Inj & Damages Reserve-Fed	-	-				-				-	Reserve for Injuries and Damages - a book accrual.
11.018	190172	Inj & Damages Reserve-State	-	-				-				-	Reserve for Injuries and Damages - a book accrual.
11.019	190181	Contrib In Aid Of Constr-Fed	-	-	-				-				Not Applicable for Attachment O purposes.
11.020	190182	Contrib In Aid Of Constr-St	-	-	-				-				Not Applicable for Attachment O purposes.
11.021	190191	Customer Deposits-Fed	-	-	-				-				Customer deposit recorded in account 253
11.022	190192	Customer Deposits-State	-	-	-				-				Customer deposit recorded in account 253
11.023	190211	Unfunded Pension Exp-Fed	-	-				-				-	Employee Benefit
11.024	190212	Unfunded Pension Exp-State	-	-				-				-	Employee Benefit
11.025	190213	SFAS 158 Def Tax Asset - Fed	-	-	-				-				Employee Benefit
11.026	190214	SFAS 158 Def Tax Asset - State	-	-	-				-				Employee Benefit
11.027	190215	Supplemental Pension Plan-Fed	-	-				-				-	Employee Benefit
11.028	190216	Supplemental Pension Plan-St	-	-				-				-	Employee Benefit
11.029	190221	Fas 106 Other Retire Ben-Fed	-	-	-				-				Employee Benefit
11.030	190222	Fas 106 Other Retire Ben-State	-	-	-				-				Employee Benefit
11.031	190241	Deferred Fuel/Gas-Fed	-	-	-				-				Production related.
11.032	190242	Deferred Fuel/Gas-St	-	-	-				-				Production related.
11.033	190251	Removal Cost - Fed	-	-			-				-		Net negative salvage is related to plant.
11.034	190252	Removal Cost - State	-	-			-				-		Net negative salvage is related to plant.
11.035	190261	Obsolete Inventory - Fed	-	-	-				-				Rounding
11.036	190307	Sale/Leaseback-Fed	-	-	-				-				Production related.
11.037	190308	Sale/Leaseback-State	-	-	-				-				Production related.
11.038	190311	Decommissioning-Fed	-	-	-				-				Nuclear plant related.
11.039	190312	Decommissioning-State	-	-	-				-				Nuclear plant related.

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Entergy Louisiana, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
1					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
			Beginning of Year	End of Year									
11.040	190317	Fas 143 - Federal	-	-	-				-				Production related.
11.041	190318	Fas 143 - State	-	-	-				-				Production related.
11.042	190325	Litigation Settlement - Fed	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.043	190326	Litigation Settlement - State	-	-				-				-	Source Acct 253190 Employment Litigation Liab
11.044	190331	Accrued Medical Claims-Fed	-	-				-				-	Employee Benefit
11.045	190332	Accrued Medical Claims-State	-	-				-				-	Employee Benefit
11.046	190351	Uncollect Accts Reserve-Fed	-	-	-				-				uncollectible accounts.
11.047	190352	Uncollect Accts Reserve-St	-	-	-				-				uncollectible accounts.
11.048	190355	Restructuring StepUp Intan-Fed	-	-				-				-	Step up in tax basis of intangible plant.
11.049	190356	Restructuring StepUp Intang-St	-	-				-				-	Step up in tax basis of intangible plant.
11.050	190357	Restructuring Basis StepUp-Fed	-	-			-				-		Step up in tax basis of plant.
11.051	190358	Restructuring Basis Step Up-St	-	-			-				-		Step up in tax basis of plant.
11.052	190359	ACT 55 TPP 481a - Fed	-	-	-				-				Securitized Plant related.
11.053	190361	Nsep Expenses-Fed	-	-	-				-				
11.054	190362	Nsep Expenses-State	-	-	-				-				
11.055	190363	Basis Step Up - Fed	-	-			-				-		Business Combination of EGSL & ELL
11.056	190364	Basis Step Up - State	-	-			-				-		Business Combination of EGSL & ELL
11.057	190375	Regulatory Liability-Federal	-	-	-				-				Regulatory liability regarding retail costs.
11.058	190376	Regulatory Liability-State	-	-	-				-				Regulatory liability regarding retail costs.
11.059	190381	Partnership Income/Loss - Fed	-	-	-				-				Unregulated partnership interest.
11.060	190382	Partnership Income/Loss-State	-	-	-				-				Unregulated partnership interest.
11.061	190391	Contract Def Revenue-Fed	-	-	-				-				Deferred Revenue FERC account 242500
11.062	190392	Contract Def Revenue-State	-	-	-				-				Deferred Revenue FERC account 242500
11.063	190397	Def. Misc. Services - Fed	-	-	-				-				FERC Account 253017
11.064	190398	Def. Misc. Services - State	-	-	-				-				FERC Account 253018
11.065	190421	Environmental Reserve-Fed	-	-			-				-		FERC Accounts 228400 and 228403
11.066	190422	Environmental Reserve-State	-	-			-				-		FERC Accounts 228400 and 228403
11.067	190427	Mark to Market - Oth Contract - Fed	-	-	-				-				Mark to market of purchase power contracts
11.068	190428	Mark to Market - Oth Contract - State	-	-	-				-				Mark to market of purchase power contracts
11.069	190443	Waste Site Clean Up Costs Fed	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.070	190444	Waste Site Clean Up Cost State	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.071	190445	Waste Disposal Reserve - Fed	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 253U09 & 253U25)
11.072	190446	Waste Disposal Reserve - State	-	-	-				-				This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 253U09 & 253U25)
11.073	190451	Incentive-Fed	-	-	-				-				Employee Benefit
11.074	190452	Incentive-State	-	-	-				-				Employee Benefit
11.075	190519	Stock Options - Federal	-	-	-				-				Employee Benefit
11.076	190520	Stock Options - State	-	-	-				-				Employee Benefit
11.077	190523	Stock Options Exercised-Fed	-	-	-				-				Employee Benefit
11.078	190524	Stock Options Exerised-St	-	-	-				-				Employee Benefit
11.079	190525	Restricted Stock Awards-Fed	-	-	-				-				Employee Benefit
11.080	190526	Restricted Stock Awards-State	-	-	-				-				Employee Benefit
11.081	190531	Deferred Director'S Fees-Fed	-	-	-				-				Deferred directors compensation.
11.082	190532	Deferred Director'S Fees-St	-	-	-				-				Deferred directors compensation.
11.083	190561	Def Compensation - Fed	-	-				-				-	Employee Benefit
11.084	190562	Def Compensation - State	-	-				-				-	Employee Benefit
11.085	190603	Rate Refund-Federal	-	-	-				-				Rate Refund accts 1823IL, 229000, 242010, 253000, 253060
11.086	190604	Rate Refund-State	-	-	-				-				Rate Refund accts 1823IL, 229000, 242010, 253000, 253060
11.087	190609	Sale Of Epa Allowances - Fed	-	-	-				-				Production related.
11.088	190610	Sale Of Epa Allowances - St	-	-	-				-				Production related.
11.089	190611	Retention Accrual- Fed	-	-				-				-	Source Account 232RET
11.090	190612	Retention Accrual-State	-	-				-				-	Source Account 232RET
11.091	190613	Severance Accrual - Federal	-	-				-				-	VSP (Severance)

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For the 12 Months Ended 12/31/20__

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					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
1													
11.092	190614	Severance Accrual - State	-	-				-				-	VSP (Severance)
11.093	190631	Outage Accrual-Fed	-	-	-				-				Nuclear Related
11.094	190632	Outage Accrual-State	-	-	-				-				Nuclear Related
11.095	190653	Retroact. Rate Red Cont - Fed	-	-	-				-				Abeyed River Bend
11.096	190654	Retroact. Rate Red Cont - St	-	-	-				-				Abeyed River Bend
11.097	190655	W/O-Plant - Fed	-	-	-				-				W3 SGR Disallowance
11.098	190656	W/O-Plant - St	-	-	-				-				W3 SGR Disallowance
11.099	190701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
11.100	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.101	190731	Adit Wholesale Fed	-	-			-				-		Wholesale
11.102	190732	Adit Wholesale Stat	-	-			-				-		Wholesale
11.103	190791	Tax Attribute-NOL/CR C/F-Fed	-	-	-				-				Not Applicable for Attachment O purposes. (9)
11.104	190792	Tax Attribute-NOL/CR C/F-St	-	-	-				-				Not Applicable for Attachment O purposes. (9)
11.105	190871	ADIT-NOL-SRLY/Dec Fed NonCur	-	-	-	-	-	-	-	-	-	-	(9)
11.106	190880	LA ADIT on Deferred FITD	-	-			-				-		ADIT for tax attributes left at old company
11.107	190881	ADIT-NOL C/F-TAP-FED - Current	-	-			-				-		Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.108	190882	Adit-Nol C/F - State-Current	-	-			-				-		State Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.109	190883	ADIT-Contribution C/F-TAP-FED	-	-	-				-				Charitable contributions deduction carried forward.
11.110	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-				-				-	Employee tax credit carryforwards.
11.111	190886	ADIT-AMT Cr C/F-TAP-Fed-NonCur	-	-			-				-		Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.112	190887	Fed Offset-St NonCur Carryover	-	-			-				-		Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.113	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.114	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.115	190986	ADIT-Contrib C/F St Non-Cur	-	-	-				-				Charitable contributions deduction carried forward.
11.116	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-				Other.
11.117		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
11.XXX		Additional Items As Applicable	-	-									
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 281 (amounts are entered as sign opposite of FF1 presentation)						-				-	Justification
17.01	281121	Start Up Costs-Fed	-	-	-				-				Production Related
17.02	281122	Start Up Costs-State	-	-	-				-				Production Related
17.03	281123	Start Up Costs-Fed-Retail	-	-	-				-				Production Related
17.04	281124	Start Up Costs-State-Retail	-	-	-				-				Production Related
17.05		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.XX		Additional Items As Applicable	-	-									
18													
19		Reference FF1 p.272.8.b & 273.8.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-281 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT-281 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 19 - Ln 20 + Ln 20.1
22													
23		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	282111	Liberalized Depreciation-Fed	-	-							-		Liberalized tax depreciation.
23.02	282112	Liberalized Deprec - State	-	-							-		Liberalized tax depreciation.
23.03	282116	Liberalized Deprec-State-Whlse	-	-							-		Liberalized tax depreciation.
23.04	282117	Section 481A Adj Fed	-	-							-		Liberalized tax depreciation.
23.05	282121	W3 Nuclear Plant Depr - Fed	-	-	-				-				Production related.
23.06	282122	W3 Nuclear Plant Depr-St	-	-	-				-				Production related.
23.07	282151	Pensions Capitalized - Fed	-	-			-				-		for tax.
23.08	282152	Pensions Capitalized - State	-	-			-				-		for tax.
23.09	282161	Taxes Capitalized - Fed	-	-			-				-		tax.
23.10	282162	Taxes Capitalized - State	-	-			-				-		tax.
23.11	282171	Interest Cap - Afdc - Fed	-	-			-				-		Plant related - account 432000
23.12	282172	Interest Cap - Afdc - State	-	-			-				-		Plant related - account 432000
23.13	282185	Nonbase - Federal - Whlse	-	-			-				-		Plant basis difference.

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					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
			Beginning of Year	End of Year	Other Related	Only Related			Other Related	Only Related			
1													
23.14	282201	Nuclear Plant Deprec-Fed	-	-	-				-				Production related.
23.15	282204	Nuclear Plant Deprec-St-Retail	-	-	-				-				Production related.
23.16	282206	Nuclear Plant Deprec-St-Whsale	-	-	-				-				Production related.
23.17	282211	Nuclear Fuel - Federal	-	-	-				-				Production related.
23.18	282212	Nuclear Fuel - State	-	-	-				-				Production related.
23.19	282221	Fiber Optics-Fed	-	-				-				-	General Plant related
23.20	282222	Fiber Optics - State	-	-				-				-	General Plant related
23.21	282223	Repairs & Maint Exp - Federal	-	-			-				-		Plant basis difference.
23.22	282224	Repairs & Maint Exp - State	-	-			-				-		Plant basis difference.
23.23	282241	R&E Deduction - Fed	-	-	-				-				Nuclear plant related.
23.24	282242	R&E Deduction - St	-	-	-				-				Nuclear plant related.
23.25	282245	Warranty Expense - Federal	-	-			-				-		Plant basis difference.
23.26	282246	Warranty Expense - State	-	-			-				-		Plant basis difference.
23.27	282311	Int Inc Pol Control Bonds - Fed	-	-	-				-				Production Related
23.28	282312	Int Inc Pol Control Bonds - State	-	-	-				-				Production Related
23.29	282331	Misc Intangible Plant-Federal	-	-				-				-	Intangible Plant basis difference.
23.30	282332	Misc Intangible Plant-State	-	-				-				-	Intangible Plant basis difference.
23.31	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
23.32	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
23.33	282451	Contract Termination Costs-Fed	-	-	-				-				Production related.
23.34	282452	Contract Termination Costs-St	-	-	-				-				Production related.
23.35	282455	Business Dev Costs Cap- Fed	-	-	-				-				Production related.
23.36	282456	Business Dev Costs Cap- St	-	-	-				-				Production related.
23.37	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
23.38	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
23.39	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
23.40	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
23.41	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
23.42	282476	Contra Securitization - State	-	-					-				Securitized Plant Related.
23.43	282515	Spec Assigned-Fed Ws	-	-			-				-		Plant basis difference.
23.44	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
23.45	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
23.46	282535	Adl Straight Line-Fed Ws	-	-			-				-		Plant basis difference.
23.47	282543	Reg Asset-Spec Assign-Fed	-	-	-				-				Regulatory Asset
23.48	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.49	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.50	282713	Fas 109 Adj -Fed-Retail-Abeyed	-	-	-				-				FASB 109 is removed from filing.
23.51	282723	Fas 109 Adj -Fed-Retail-Disall	-	-	-				-				FASB 109 is removed from filing.
23.52	282733	Fas 109 Adj -State-Retail-Unre	-	-	-				-				FASB 109 is removed from filing.
23.53	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
23.54	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
23.55	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
23.56	282904	Units of Production Ded - St	-	-	-				-				Production related.
23.57	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
23.58	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
23.59	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
23.60	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
23.61	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
23.62	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
23.63	2823NW	New Nuclear-DIT	-	-	-				-				Nuclear
23.64		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.XX		Additional Items As Applicable	-	-									
24													
25		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
25.1		FERC Liberalized Depreciation Adjustment	-	-									Liberalized tax depreciation adjustment for FERC-only (7)
26		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
26.1		Other ADIT-282 Adjustments (8)	-	-									
27		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 25 + Ln 25.1 - Ln 26 + Ln 26.1
28													
29		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
29.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
29.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
29.03	283151	Regulatory Asset - Federal	-	-	-				-				Miscellaneous including Account 186
29.04	283152	Regulatory Asset - State	-	-	-				-				Miscellaneous including Account 186
29.05	283153	Reg Asset-LG3-Fed	-	-	-				-				Production related.
29.06	283154	Reg Asset-LG3-State	-	-	-				-				Production related.

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					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
			Beginning of Year	End of Year									
29.07	283155	Reg Asset LG3 O/U-Fed	-	-	-				-				Production related.
29.08	283156	Reg Asset LG3 O/U-State	-	-	-				-				Production related.
29.09	283157	Regulatory Asset-MISO-Fed	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
29.10	283158	Regulatory Asset-MISO-State	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
29.11	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production related.
29.12	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production related.
29.13	283181	Maint/Refueling - Fed	-	-	-				-				Production related.
29.14	283182	Maint/Refueling - St	-	-	-				-				Production related.
29.15	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
29.16	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
29.17	283215	Pension - Federal	-	-	-			-	-			-	Employee Benefit
29.18	283216	Pension - State	-	-	-			-	-			-	Employee Benefit
29.19	283221	Bond Reacquisition Loss - Fed	-	-	-			-	-			-	Employee Benefit
29.20	283222	Bond Reacquisition Loss - St	-	-	-			-	-			-	to expense.
29.21	283225	Section 475 Adjustment-Fed	-	-	-			-	-			-	to expense.
29.22	283226	Section 475 Adjustment-St	-	-	-			-	-			-	Mark to market of purchase power contracts
29.23	283245	Distribution Maintenance - Fed	-	-	-			-	-			-	Mark to market of purchase power contracts
29.24	283246	Distribution Maintenance - St	-	-	-			-	-			-	Miscellaneous including Account 186
29.25	283247	Transco Costs - Federal	-	-	-			-	-			-	Miscellaneous including Account 186
29.26	283248	Transco Costs - State	-	-	-			-	-			-	Transmission related costs deducted as repairs for tax and capitalized for books.
29.27	283249	Deferred Storm Costs - Federal	-	-	-			-	-			-	Transmission related costs deducted as repairs for tax and capitalized for books.
29.28	283250	Deferred Storm costs - State	-	-	-			-	-			-	Transmission related costs deducted as repairs for tax and capitalized for books.
29.29	283261	Amort W-3 Design Basis - Fed	-	-	-			-	-			-	128313 - Prefund prop ins escrw Gus/Ike
29.30	283262	Amort W-3 Design Basis - St	-	-	-			-	-			-	128313 - Prefund prop ins escrw Gus/Ike
29.31	283273	Rider SCO - Federal	-	-	-			-	-			-	Nuclear
29.32	283274	Rider SCO - State	-	-	-			-	-			-	Nuclear
29.33	283301	Regulatory Asset-HCM-Fed	-	-	-			-	-			-	Storm Rider SCO (182)
29.34	283302	Regulatory Asset-HCM-State	-	-	-			-	-			-	Storm Rider SCO (182)
29.35	283303	Reg Asset-MISO Non Fuel-Fed	-	-	-			-	-			-	Account 1823HC - HCM Deferral
29.36	283304	Reg Asset-MISO Non Fuel-State	-	-	-			-	-			-	Account 1823HC - HCM Deferral
29.37	283345	Misc Cap Costs-Fed	-	-	-			-	-			-	MISO cost deferral account 1823MN.
29.38	283346	Misc Cap Costs-State	-	-	-			-	-			-	MISO cost deferral account 1823MN.
29.39	283349	Reg Asset-Storm Costs-Fed	-	-	-			-	-			-	Miscellaneous
29.40	283350	Reg Asset-Storm Costs-State	-	-	-			-	-			-	Miscellaneous
29.41	283361	Prepaid Expenses Federal	-	-	-			-	-			-	Regulatory Asset
29.42	283362	Prepaid Expenses State	-	-	-			-	-			-	Regulatory Asset
29.43	283371	Decon & Decomm Fund - Fed	-	-	-			-	-			-	deducted for tax.
29.44	283372	Decon & Decomm Fund - St	-	-	-			-	-			-	deducted for tax.
29.45	283401	Acc Dfit Turgen	-	-	-			-	-			-	Nuclear
29.46	283402	Acc Dsit Turgen	-	-	-			-	-			-	Nuclear
29.47	283411	Acc Dfit Gideon	-	-	-			-	-			-	Relates to Nelson 6 generator, included in rate basis
29.48	283412	Acc Dsit Gideon	-	-	-			-	-			-	Relates to Nelson 6 generator, included in rate basis
29.49	283457	Spindletop Capital Cost-Federa	-	-	-			-	-			-	RiverBend related
29.50	283458	Spindletop Capital Cost-State	-	-	-			-	-			-	RiverBend related
29.51	283471	Interest Cap-Fuel Burn-Fed	-	-	-			-	-			-	Accounts 182348 & 253348-Current balance amt owed to ETI
29.52	283472	Interest Cap-Fuel Burn-State	-	-	-			-	-			-	Accounts 182348 & 253348-Current balance amt owed to ETI
29.53	283535	Sgr Spur Capital Costs-Federal	-	-	-			-	-			-	Nuclear plant related
29.54	283536	Sgr Spur Capital Costs-State	-	-	-			-	-			-	Nuclear plant related
29.55	283537	Rb Litigation Settlement-Fed	-	-	-			-	-			-	Southern Gulf Railway
29.56	283538	Rb Litigation Settlement - Sta	-	-	-			-	-			-	Southern Gulf Railway
29.57	283561	Adit-Vidalia Contract - Fed	-	-	-			-	-			-	Nuclear plant related
29.58	283562	Adit-Vidalia Contract-State	-	-	-			-	-			-	Nuclear plant related
29.59	283565	Federal DIT LLC Formation	-	-	-			-	-			-	Mark to market of purchase power contracts.
29.60	283701	Fas 109 Adjustment - Fed	-	-	-			-	-			-	Mark to market of purchase power contracts.
29.61	283702	Fas 109 Adjustment - State	-	-	-			-	-			-	
29.62	283707	Fas 109 Adj-Rett Unregultd-Fed	-	-	-			-	-			-	FASB 109 is removed from filing.
29.63	283708	Fas 109 Adj-Rett Unregulatd-St	-	-	-			-	-			-	FASB 109 is removed from filing.
29.64	283901	263A Method Change - Fed	-	-	-			-	-			-	FASB 109 is removed from filing.
29.65	283902	263A Method Change - State	-	-	-			-	-			-	FASB 109 is removed from filing.
								-	-			-	Plant basis difference.
								-	-			-	Plant basis difference.

WP06 ADIT

WP06 ADIT

Effective on: January 1, 2021

Entergy Louisiana, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or	Transmission			Gas, Prod Or	Transmission			Reference or Description
			Beginning of Year	End of Year	Other Related	Only Related	Plant Related	Labor Related	Other Related	Only Related	Plant Related	Labor Related	
1													
29.66	283F48	FIN 48 adjustment	-	-	-				-				Nuclear related.
29.67		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
29.XX		Additional Items As Applicable	-	-									
30													
31		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 29 Subparts
32		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
32.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
33		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 31 - Ln 32 + Ln 32.1
34													
35		Instructions for Account 190, 281, 282, & 283											
36		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected											
37		2. ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected											
38		3. ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected											
39		4. ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected											
40		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded											
41		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.											
42		7. A supporting work paper with additional detail for this value will be provided.											
43		8. A supporting work paper with additional detail for this value will be provided.											
44		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.											

Entergy Louisiana, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	Acct															
2	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (2) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) p.227.8.b (BOY); p.227.8.c (EOY)

(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)

(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Louisiana, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165222: Toledo Bend Power Account		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165408: Pp Taxes - Gas Safety Fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165506: Prepaid Dues - INPO		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165507: Prepaid Dues - Nuc Energy Inst		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165508: Prepaid Fees - FEMA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165730: Pp Tax-Lic-Occup		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	165SAI: PrePaid Designated Serv-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	165U39: Prepaid Life Insurance Kidco		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165100: Prepaid Insurance		-			-										
7.03	165222: Toledo Bend Power Account		-	-												
7.04	165400: Prepaid Ins Directors&Officers		-				-									
7.05	165408: Pp Taxes - Gas Safety Fee		-	-												
7.06	165506: Prepaid Dues - INPO		-	-												
7.07	165507: Prepaid Dues - Nuc Energy Inst		-	-												
7.08	165508: Prepaid Fees - FEMA		-	-												
7.09	165510: Prepaid Dues to EEI		-				-									
7.10	165520: Ad Valorem Taxes		-			-										
7.11	165603: PPD IQNavigator, Inc		-				-									
7.12	165730: Pp Tax-Lic-Occup		-	-												
7.13	165RNT: Prepaid Rent Expense		-	-												
7.14	165SAI: PrePaid Designated Serv-SAIC		-				-									
7.15	165U39: Prepaid Life Insurance Kidco		-				-									
7.16	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Louisiana, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Louisiana, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts 906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Louisiana, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Louisiana, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOI, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Louisiana, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
				Transmission			
		Amount	Other (1)(2)(3)	(1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1	Taxes Other Than Income						
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Federal Unemployment Tax	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Inspection & Supervision Fee	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Occupational License	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-			-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-			-		
1.16	Non Income Taxes	-			-		
1.17	Payroll Loading	-	-				
1.18	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.25	Entergy Services, Inc. Income Taxes	-	-				
1.26	Pipeline Safety Inspect Fee	-	-				
1.27	State and Local Use Taxes	-			-		
1.28	Corporate Franchise Tax	-			-		
1.29	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Louisiana, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c	-	-	-	-	-	-	-
41	Subsidiary Earnings								
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Louisiana, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L2						-	
25									
26	<u>Preferred Stock & Dividend</u>								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	<u>Common Stock</u>								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c	-	-	-	-	-	-	-
41	Subsidiary Earnings								
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Louisiana, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D Beginning of Year	E End of Year	F Average
1						
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
6	Asset Location	Related	Group	Beginning of Year	End of Year	Average
6.001	Lg-Snake Farm-Orleans Airline - TLA - ELI - 0187	LPL - 0549		-	-	-
6.002	Norco (North) 115Kv Sub - TSL - ELI - 0549	LPL - 0549		-	-	-
6.003	Amite-Bogalusa - TLA - ELI - 0114	LPL - 0562		-	-	-
6.004	Bogalusa (Camelia) 115Kv Sub - TSL - ELI - 0562	LPL - 0562		-	-	-
6.005	Port Nickel-Carisle 115kv - TLA - ELI - 0168	LPL - 0608		-	-	-
6.006	Port Nickel 115Kv Sub - TSL - ELI - 0608	LPL - 0608		-	-	-
6.007	Waterford 230Kv Sub - TSL - ELI - 0627	LPL - 0627		-	-	-
6.008	Lg-Bayou Steel - TLA - ELI - 0240	LPL - 0240		-	-	-
6.009	Winnfield-Hodge - TLA - ELI - 0112	LPL - 0426		-	-	-
6.010	Jonesboro 115Kv Sub - TSL - ELI - 0426	LPL - 0426		-	-	-
6.011	Vienna-Ruston - TLA - ELI - 0173	LPL - 0173		-	-	-
6.012	Clovelly-Loop - TLA - ELI - 0236	LPL - 0236		-	-	-
6.013	Alliance to Happy Jack 115kV Transmission Line - TLA - ELI - 0268	LPL - 0408		-	-	-
6.014	Happy Jack 115kV Substation - TSL - ELI - 0408	LPL - 0408		-	-	-
6.015	Minden-La Ordinance Plant - TLA - ELI - 0138	LPL - 0425		-	-	-
6.016	La Ordinance Plant 115Kv Sub - TSL - ELI - 0425	LPL - 0425		-	-	-
6.017	Sarepta-Cullen - TLA - ELI - 0132	LPL - 0453		-	-	-
6.018	Internatl Paper Co 115Kv Sub - TSL - ELI - 0453	LPL - 0453		-	-	-
6.019	Monroe 69Kv System - TLA - ELI - 0225	LPL - 0481		-	-	-
6.020	Buckhorn 69Kv Sub - TSL - ELI - 0481	LPL - 0481		-	-	-
6.021	Jena-Midway - TLA - ELI - 0165	LPL - 0486		-	-	-
6.022	Midway 115Kv Sub - TSL - ELI - 0486	LPL - 0486		-	-	-
6.023	Sorrento-Burnside - TLA - ELI - 0152	LPL - 0539		-	-	-
6.024	Burnside 115Kv Sub - TSL - ELI - 0539	LPL - 0539		-	-	-
6.025	Leeville-Caminada - TLA - ELI - 0169	LPL - 0169		-	-	-
6.026	Alliance-Buras - TLA - ELI - 0234	LPL - 0234		-	-	-
6.027	Grand Isle 34.5Kv Sub - TSL - ELI - 0654	LPL - 0654		-	-	-
6.028	Venice 34.5Kv Sub (Inactive) - DSL - ELI - 6824	LPL - 6824		-	-	-
6.029	Poydras-Yscloskey (Inactive) - TLA - ELI - 0167	LPL - 0167		-	-	-
6.030	Ninemile Point Generator #6: 115kV (Ln.305) Circuit 6A & 6B - TLA - ELL - 0305	ELL - 0305		-	-	-
6.031	Ninemile Point Generator #6: 230kV (Ln.306) Circuit 6C - TLA - ELL - 0306	ELL - 0306		-	-	-
6.032	Seventy Second Substation - TSL - EGSI - 37008	GSU - 37008		-	-	-
6.033	Jaguar To Mickens 69Kv Ln - TLA - EGSI - 67370	GSU - 37008		-	-	-
6.034	Baker Substation - TSL - EGSI - 37030	GSU - 37030		-	-	-
6.035	Maurice Substation - TSL - EGSI - 38019	GSU - 38019		-	-	-
6.036	Ford Substation - TSL - EGSI - 38148	GSU - 38148		-	-	-
6.037	East Broad To Lake 69Kv Ln - TLA - EGSI - 67624	GSU - 38148		-	-	-
6.038	Lone Star - TSL - EGSI - 38174	GSU - 38174		-	-	-
6.039	Line #15 To Lone Star Cement 6 - TLA - EGSI - 67293R	GSU - 38174		-	-	-
6.040	Carlin Trans. Metering Sub-Lak - TSL - EGSI - 28284	GSU - 28284		-	-	-
6.041	Line #280 To Texas Erath 69Kv - TLA - EGSI - 67281R	GSU - 28284		-	-	-
6.042	Duson Substation - TSL - EGSI - 38024	GSU - 38024		-	-	-
6.043	Dixie Suplhur Substation - TSL - EGSI - 38056	GSU - 38056		-	-	-
6.044	Line #630 To Hillebrandt 69Kv - TLA - EGSI - 67231R	GSU - 38056		-	-	-
6.045	Parks Substation - TSL - EGSI - 38062	GSU - 38062		-	-	-
6.046	Cecelia To Moril 69Kv Ln - TLA - EGSI - 67625	GSU - 38062		-	-	-
6.047	St Martinville Substation - TSL - EGSI - 38076	GSU - 38076		-	-	-
6.048	Line #220 To St Martinville 69 - TLA - EGSI - 67294	GSU - 38076		-	-	-
6.049	Colonial L C Substation - TSL - EGSI - 38078	GSU - 38078		-	-	-
6.050	Line #285-Colonial Lake Charle - TLA - EGSI - 67633R	GSU - 38078		-	-	-
6.051	Maplewood Substation - TSL - EGSI - 38087	GSU - 38087		-	-	-
6.052	Sulphur Switching To Mossville - TLA - EGSI - 67227	GSU - 38087		-	-	-
6.053	Air Force Base - TSL - EGSI - 38100	GSU - 38100		-	-	-
6.054	Chlomal To Smith 69Kv Ln - TLA - EGSI - 67278	GSU - 38100		-	-	-
6.055	Egan Substation - TSL - EGSI - 38181	GSU - 38181		-	-	-
6.056	Jennings To Scott 69Kv Ln - TLA - EGSI - 67018	GSU - 38181		-	-	-
6.057	Line #623 To Alligator 69Kv Ln - TLA - EGSI - 67208	GSU - 38211		-	-	-
6.058	Pci To Hercules #2 69Kv Ln - TLA - EGSI - 67284	GSU - 38305		-	-	-
6.059	Port Barre Substation - TSL - EGSI - 38044	GSU - 38044		-	-	-
6.060	Line #637 To Ort Barre 69Kv Ln - TLA - EGSI - 67632R	GSU - 38044		-	-	-
6.061	Colonial Springs - TSL - EGSI - 38123	GSU - 38123		-	-	-
6.062	Line #641 To Colonial Springs - TLA - EGSI - 64642R	GSU - 38123		-	-	-
6.063	Butadiene To Cities Service 69 - TLA - EGSI - 67291R	GSU - 38193		-	-	-
6.064	Expline Substation - TSL - EGSI - 38210	GSU - 38210		-	-	-
6.065	Line #292 To Expline 69Kv Ln - TLA - EGSI - 67285	GSU - 38210		-	-	-
6.066	Sweet Crude Substation - TSL - EGSI - 38300	GSU - 38300		-	-	-
6.067	Line #292 To Sweet Crude Sub 6 - TLA - EGSI - 67238R	GSU - 38300		-	-	-
6.068	Sidco Substation - TSL - EGSI - 37166	GSU - 37166		-	-	-
6.069	Line #739 To Sidco 69Kv Ln - TLA - EGSI - 67725R	GSU - 37166		-	-	-
6.070	Gillis Gas - TSL - EGSI - 38264	GSU - 38264		-	-	-
6.071	Line #602 To Gillis Gas 69Kv L - TLA - EGSI - 67673R	GSU - 38264		-	-	-
6.072	Plantation Pipe Line - TSL - EGSI - 38311	GSU - 38311		-	-	-
6.073	Starhill Substation - TSL - EGSI - 37091	GSU - 37091		-	-	-

Entergy Louisiana, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D Beginning of Year	E End of Year	F Average
1						
6.074	Line #368 To Starhill 138Kv Ln - TLA - EGSI - 64338R	GSU - 37091		-	-	-
6.075	Grant Substation - TSL - EGSI - 37199	GSU - 37199		-	-	-
6.076	Line #723 To Grant 69Kv Ln - TLA - EGSI - 67724R	GSU - 37199		-	-	-
6.077	Interstate Pipe Line Substatio - TSL - EGSI - 38021	GSU - 38021		-	-	-
6.078	Line #216 To Interstate Pipeli - TLA - EGSI - 67622R	GSU - 38021		-	-	-
6.079	Iowa Substation - TSL - EGSI - 38093	GSU - 38093		-	-	-
6.080	Line 288-La - TLA - EGSI - 67288	GSU - 38093		-	-	-
6.081	Cokhan Substation - TSL - EGSI - 38118	GSU - 38118		-	-	-
6.082	Line #282 To Cokhan 69Kv Ln - TLA - EGSI - 67655R	GSU - 38118		-	-	-
6.083	Dixie Breaux Substation - TSL - EGSI - 38054	GSU - 38054		-	-	-
6.084	Line #259 To Dixie Breaux 69Kv - TLA - EGSI - 67626R	GSU - 38054		-	-	-
6.085	Angola Substation - TSL - EGSI - 37018	GSU - 37018		-	-	-
6.086	Francis To Angola 69Kv Ln - TLA - EGSI - 67386R	GSU - 37018		-	-	-
6.087	Salt Dome Substation - TSL - EGSI - 37019	GSU - 37019		-	-	-
6.088	Line #739 To Salt Dome 69Kv Ln - TLA - EGSI - 67310R	GSU - 37019		-	-	-
6.089	Dixie Baker Substation - TSL - EGSI - 37028	GSU - 37028		-	-	-
6.090	Blount To Zachary 69Kv Ln - TLA - EGSI - 67332	GSU - 37028		-	-	-
6.091	Colfel Substation - TSL - EGSI - 37085	GSU - 37085		-	-	-
6.092	Coly To Colfel 230Kv Ln - TLA - EGSI - 62747	GSU - 37085		-	-	-
6.093	Fairground Substation - TSL - EGSI - 37185	GSU - 37185		-	-	-
6.094	Coly To Fairground 69Kv Ln - TLA - EGSI - 67360R	GSU - 37185		-	-	-
6.095	Nesser Substation - TSL - EGSI - 37188	GSU - 37188		-	-	-
6.096	Nesser To Line #399 69Kv Ln - TLA - EGSI - 67372R	GSU - 37188		-	-	-
6.097	Pam Substation - TSL - EGSI - 37228	GSU - 37228		-	-	-
6.098	Line #739 To Pam 69Kv Ln - TLA - EGSI - 67349R	GSU - 37228		-	-	-
6.099	Church Substation - TSL - EGSI - 38006	GSU - 38006		-	-	-
6.100	Jennings To Church 69Kv Ln - TLA - EGSI - 67611R	GSU - 38006		-	-	-
6.101	Estherwood Substation - TSL - EGSI - 38046	GSU - 38046		-	-	-
6.102	Line #18 To Estherwood 69Kv Ln - TLA - EGSI - 67045R	GSU - 38046		-	-	-
6.103	Texas Erath Substation - TSL - EGSI - 38058	GSU - 38058		-	-	-
6.104	Barnett Oil Mill Substation - TSL - EGSI - 38059	GSU - 38059		-	-	-
6.105	Line #217 To Barnet Oil Mill 6 - TLA - EGSI - 67658	GSU - 38059		-	-	-
6.106	Gulf Krotz Substation - TSL - EGSI - 38064	GSU - 38064		-	-	-
6.107	Champagne To Str #294 69Kv Ln - TLA - EGSI - 67612	GSU - 38064		-	-	-
6.108	Line #216 To Gulk Krotz 69Kv L - TLA - EGSI - 67689R	GSU - 38064		-	-	-
6.109	Dischler Substation - TSL - EGSI - 38065	GSU - 38065		-	-	-
6.110	Line #18 To Dischler 69Kv Ln - TLA - EGSI - 67212R	GSU - 38065		-	-	-
6.111	Jungle Gardens Substation - TSL - EGSI - 38074	GSU - 38074		-	-	-
6.112	Line #224 To Jungle Gardens 69 - TLA - EGSI - 67635R	GSU - 38074		-	-	-
6.113	Colonial Welsh Substation - TSL - EGSI - 38122	GSU - 38122		-	-	-
6.114	Line #298 To Colonial Welsh 13 - TLA - EGSI - 64640R	GSU - 38122		-	-	-
6.115	Averico Substation - TSL - EGSI - 38129	GSU - 38129		-	-	-
6.116	Line #249 To Averico 69Kv Ln - TLA - EGSI - 67645	GSU - 38129		-	-	-
6.117	Ellis Substation - TSL - EGSI - 38176	GSU - 38176		-	-	-
6.118	Line #18 To Ellis 69Kv Ln - TLA - EGSI - 67662R	GSU - 38176		-	-	-
6.119	International Substation - TSL - EGSI - 38202	GSU - 38202		-	-	-
6.120	Mobil To International 69Kv Ln - TLA - EGSI - 67224R	GSU - 38202		-	-	-
6.121	Mermentau Sub - TSL - EGSI - 38223	GSU - 38223		-	-	-
6.122	Opel Substation - TSL - EGSI - 38205	GSU - 38205		-	-	-
6.123	Sunset To Champagne 69Kv Ln - TLA - EGSI - 67217	GSU - 38205		-	-	-
6.124	Brittany - Westlake #1 230Kv Line (Ln. 239) - TLA - EGSL - 62239	EGSL - 62239		-	-	-
6.125	Brittany - Westlake #2 230Kv Line (Ln. 246) - TLA - EGSL - 62246	EGSL - 62246		-	-	-
6.126	Brittany - Westlake #3 230Kv Line (Ln. 261) - TLA - EGSL - 62261	EGSL - 62261		-	-	-
6.127	Additional Items As Applicable			-	-	-
6.128	Additional Items As Applicable			-	-	-
6.129	Additional Items As Applicable			-	-	-
6.129	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XXX	Additional Items As Applicable			-	-	-
7	Total			-	-	-

Notes:

- (1) Reference Appendix A Note M

Entergy Louisiana, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Acadia Block 2 Unit ELL - 0751	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Calcasieu Generation Facility Common - CGC - EGSI - 0150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Calcasieu Generation Facility Unit 1 - CG1 - EGSI - 0151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Calcasieu Generation Facility Unit 2 - CG2 - EGSI - 0152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Ouachita Plant Unit 3 - Prod. Other - EGSL - 1503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Acadia 138kV Switching Station - TSL - ELI - C205	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Acadia-Richard 138kV L3 - TLA - ELI - 0303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.3	Acadia-Richard 138kV L4 - TLA - ELI - 0304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.4	Ouachita 500KV Switch Yard-EAI-LA - 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Louisiana, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other		Distribution	Generation
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-	-	-	-	-	-	-
2	Total p300.19.b	-	-	-	-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Transmission	Rev Credits	Network Rev (2)	Labor	Other	
6.01	456000: Other Electric Revenues	-					-	
6.02	456001: Fees-Gustav/Ike Securitization	-					-	
6.03	456002: Distribution Substation Svc.	-					-	
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-					-	
6.05	456010: Misc Rec - Ouachita Upgrades	-					-	
6.06	4560MS: Third Party Sales of Inventory	-					-	
6.07	456100: Miscellaneous Revenue	-					-	
6.08	456101: Side Lights	-					-	
6.09	456102: Gia Annual Fees	-					-	
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmisn Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-					-	
6.14	456108: Schdlg Syst Control & Dispatch	-					-	
6.15	456110: Ar Gross Receipts Tax	-					-	
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-					-	
6.20	456118: Spinning Reserve Ptp Tran Rev	-					-	
6.21	456119: Suppl Reserve Ptp Tran Rev	-					-	
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-					-	
6.24	456136 - Short Term Firm Transm Revenue	-	-					
6.25	456137 - Long Term Firm Transm Revenue	-		-				
6.26	456138 - Non Firm Transm Revenue	-	-					
6.27	456139: MISO Sch 9 Network	-		-				MISO Schedule
6.28	456141: MISO Sch 41 Stm Securitization	-					-	42a 42b
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-					-	-
6.30	456147: MISO Sch47 Transition Cost Rec	-					-	
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-					-	
6.33	456200: Unbilled Revenue	-					-	
6.34	456300: Unbilled Revenue-Wholesale	-					-	
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-					-	
6.37	456500: Other Elec Rev - Discounts	-					-	
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable	-					-	
....	Additional Items As Applicable	-						
6.XX	Additional Items As Applicable	-						
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes: Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.

- (1) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (2) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (3) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix
- (4) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Louisiana, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
1	Utility Account and Description	Rate	Expense
2	General Plant		
2.01	389_1_Land	0.00%	-
2.02	390_0_Structures & Improvements	1.48%	-
2.03	391_1_Office Furn & Equip	6.67%	-
2.04	391_2_Information Systems	20.32%	-
2.05	391_3_Data Handling Equipment	6.67%	-
2.06	392_0_Transportation Equipment	12.00%	-
2.07	393_0_Stores Equipment	6.67%	-
2.08	394_0_Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_Laboratory Equipment	10.00%	-
2.10	396_0_Power Operated Equipment	6.67%	-
2.11	397_1_Misc. Comm Equip	10.00%	-
2.12	397_2_Comm & Microwave Equip	6.67%	-
2.13	398_0_Miscellaneous Equipment	10.00%	-
2.14	399_0_Other Tangible Property	10.00%	-
2.15	Total General Plant		-
3			
4	Intangibles		
4.01	301-Organization (5 year life)	20.00%	-
4.02	302-Franchises and Consents (5 year life)		
4.03	302-Franchises and Consents (30 year life)		
4.04	302-Franchises and Consents (50 year life)		
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.09	303-Miscellaneous Intangible Plant (30 year life) (2)	2.92% / 3.00%	-
4.10	303-Miscellaneous Intangible Plant (40 year life) (3)	2.44% / 2.47% / 2.50%	-
4.11	Total Intangibles		-
5			
6	Transmission		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.17%	-
6.03	350_3_Land Rights - Low Voltage	1.17%	-
6.04	352_0_Structure & Improvements	1.35%	-
6.05	353_0_Stn Eqpt-Trans	1.55%	-
6.06	354_0_Twrs & Fxtrs-Trans	1.86%	-
6.07	355_0_Poles & Fxtrs -Trans	2.17%	-
6.08	356_1_Overhd Cond & Devices	1.85%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	1.85%	-
6.10	356_3_Overhd Cond & Dev - Clr&Gra	1.85%	-
6.11	357_0_Undergrnd Conduit-Trans	1.64%	-
6.12	358_0_Undergrnd Cond&Devices	1.63%	-
6.13	359_0_Roads & Trails - Trans	1.39%	-
6.14	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.
- (3) The 303-Miscellaneous Intangible Plant (40 year life) category reflects amortization periods ranging from 39.83 to 41 years.

Entergy Louisiana, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ELTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	AEP	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	AEP MINDEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	CLECO NORTHLAKE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	CLECO VALLEY	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	EWOM/SRMPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.06	LAGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.07	DEMCO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.08	LEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.09	RUSTON	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10	CLECO ABBEVILLE	-	-	-	-	-	-	-	-	-	-	-	-	-
8.11	CLECO STMVL	-	-	-	-	-	-	-	-	-	-	-	-	-
8.12	LAGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
8.13	DEMCO	-	-	-	-	-	-	-	-	-	-	-	-	-
8.14	LEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.15	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ELMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	ELTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
22	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as applicable or needed.
- (8) Sum (Ln 20 + 22)

Entergy Louisiana, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Louisiana, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C C3 = C1-C2	D	E	F F3 = F1-F2	G G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
- (2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss plus Amount Recognized as AOCI (before tax), Net Loss and Company records.
- (3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
- (4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
- (5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
- FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C C7 = C5-C6	D	E	F F7 = F5-F6	G G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
- (2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) plus Accumulated Other Comprehensive Income and Company records.
- (3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
- (4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
- (5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
- FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Louisiana, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Louisiana, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C		E	- (D+E)		F * C/D	H	I	F - H - I
		B	C		F	G				
		Current Year	Project Costs	Deferral	Adjustment			Deferral Amortization		Adjustment
	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail	Total
1.01	143983	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-
3										
4	Account 561									
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-
10										
11	Summary									
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-
23										
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)						-			

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
1.34	931 - Rents	-	-	-
1.35	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Louisiana, LLC
Attachment O

WP AJ3 - Human Capital Management Retail Deferral & Amortization (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	C + D E	B + E F
				Amortization (3)		
1	Account	Deferral (3)	Year 1 (3)	Year 2 (3)	Total	Total Adjustment
1.01	407348 - Regulatory Debits	-	-	-	-	-
1.02	408110 - Employment Taxes	-	-	-	-	-
1.02	500000 - Steam Oper Super & Engineering	-	-	-	-	-
1.03	506000 - Steam Misc Expenses	-	-	-	-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-	-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-	-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-	-	-
1.07	549000 - Other Power Misc Expenses	-	-	-	-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-	-	-
1.09	566000 - Transm Misc Expenses	-	-	-	-	-
1.10	569000 - Transm Maint of Structures	-	-	-	-	-
1.11	573000 - Transm Maint of Misc Plant	-	-	-	-	-
1.12	580000 - Distrib Oper Super & Engineering	-	-	-	-	-
1.13	586000 - Distrib Meter Expenses	-	-	-	-	-
1.14	588000 - Distrib Misc Expenses	-	-	-	-	-
1.15	907000 - Customer Serv Oper Super	-	-	-	-	-
1.16	913000 - Customer Serv Adver Expense	-	-	-	-	-
1.17	920000 - Adm & General Salaries	-	-	-	-	-
1.18	921000 - Office Supplies And Expenses	-	-	-	-	-
1.19	923000 - Outside Services Employed	-	-	-	-	-
1.20	926000 - Employee Pension & Benefits	-	-	-	-	-
1.21	931000 - Rents	-	-	-	-	-
1.22	935000 - Maint of General Plant	-	-	-	-	-
2	Total (Sum of Line 1 Subparts)	-	-	-	-	-
3						
4	Account 561					
5	A/C 5611 to 5613					-
6	A/C 5614 to 5618					-
7	Total Lines 5 + 6	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-
9	Total Transmission Sum of (Line 7 & 8)	-	-	-	-	-
10						
11	Summary					
12	Other Accounts Not Included Below	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)				-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)				-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)				-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-
22	Total Sum of (Line 12 to Line 21)	-	-	-	-	-
23						
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)				-	

Notes:

- (1) The deferral only includes incremental, non-payroll costs.
- (2) This is a retail-only deferral reflected on the Company's books and in FERC Form 1. For FERC purposes, deferral amounts and amortization amounts are reversed in the year in which they occurred.
- (3) Reversal of deferrals not approved by FERC are entered as positive amounts so that the full amount of the deferral is reflected in the True-up Year values. True-up Year amortizations of deferrals not approved by FERC are entered as negative amounts to decrease O&M.

Entergy Louisiana, LLC
WP AJ4 - EGSL & ELL Merger Costs (1) (2)
For the 12 Months Ended 12/31/2014

Ln	A	B	C	D	E	B + C + D + E F
	Account	Nonpayroll Costs	Payroll Costs	Deferral	Def Amort	Total Adjustment
1						
1.01	163000	-	-	-	-	-
1.02	184001	-	-	-	-	-
1.03	4031AM	-	-	-	-	-
1.04	408110	-	-	-	-	-
1.05	417100	-	-	-	-	-
1.06	500000	-	-	-	-	-
1.07	506000	-	-	-	-	-
1.08	556000	-	-	-	-	-
1.09	557000	-	-	-	-	-
1.10	560000	-	-	-	-	-
1.11	561200	-	-	-	-	-
1.12	561500	-	-	-	-	-
1.13	566000	-	-	-	-	-
1.14	568000	-	-	-	-	-
1.15	580000	-	-	-	-	-
1.16	586000	-	-	-	-	-
1.17	588000	-	-	-	-	-
1.18	592000	-	-	-	-	-
1.19	903001	-	-	-	-	-
1.20	903002	-	-	-	-	-
1.21	907000	-	-	-	-	-
1.22	909000	-	-	-	-	-
1.23	913000	-	-	-	-	-
1.24	920000	-	-	-	-	-
1.25	921000	-	-	-	-	-
1.26	923000	-	-	-	-	-
1.27	926000	-	-	-	-	-
1.28	928000	-	-	-	-	-
1.29	930200	-	-	-	-	-
2	Total Sum Line 1 Subparts	-	-	-	-	-
3						
4	Account 561					
5	A/C 5611 to 5613	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-	-	-
8	Transmission O&M Excluding Acct 561 (Accts 560 through 574)	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-
10						
11	Summary					
12	Other Accounts Not Included Below	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-
22	Total Sum Line 1 Subparts	-	-	-	-	-
23						
24	Payroll O&M Excl A&G Sum (Ln 12 Thru Ln 20)		-			

Note:

- (1) Entergy is not seeking recovery at FERC of the EGSL and ELL merger expenses that are included in FERC Form 1.
- (2) Positive values above result in decreases to O&M expense. Similarly, negative amounts are increases to O&M expense.

Entergy Louisiana, LLC
WP AJ5 - Acadia PB2 Deferral Amortization (1)
For the 12 Months Ended 12/31/2014

Ln	A	B	C	B + C D
1	Account	Deferral (3)	Amortization (3)	Total Adjustment
1.01	407348 - Regulatory Debits	-	-	-
1.02	408110 - Employment Taxes	-	-	-
1.02	500000 - Oper Supervision & Engineerin	-	-	-
1.03	506000 - Misc Steam Power Expenses	-	-	-
1.04	517000 - Nuclear Oper Super & Engineering	-	-	-
1.05	524000 - Nuclear Misc Expenses	-	-	-
1.06	546000 - Other Power Oper Super & Engineering	-	-	-
1.07	549000 - Other Power Misc Expenses	-	-	-
1.08	560000 - Transm Oper Super & Engineering	-	-	-
1.09	566000 - Misc. Transmission Expenses	-	-	-
1.10	568000 - Maint. Supervision & Engineer	-	-	-
1.11	569000 - Transm Maint of Structures	-	-	-
1.12	573000 - Transm Maint of Misc Plant	-	-	-
1.13	580000 - Operation Supervision&Enginee	-	-	-
1.14	586000 - Meter Expenses	-	-	-
1.15	588000 - Misc Distribution Expense	-	-	-
1.16	907000 - Supervision	-	-	-
1.17	913000 - Customer Serv Adver Expense	-	-	-
1.18	920000 - Adm & General Salaries	-	-	-
1.19	921000 - Office Supplies And Expenses	-	-	-
1.20	923000 - Outside Services Employed	-	-	-
1.21	926000 - Employee Pension & Benefits	-	-	-
1.22	931000 - Rents	-	-	-
1.23	935000 - Maint of General Plant	-	-	-
2	Total (Sum of Line 1 Subparts)	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Lines 5 + 6	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-
9	Total Transmission O&M Add sum of line numbers	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total All Add sum of line numbers	-	-	-

Note:

- (1) Reversal of the retail deferral and amortization expenses for transmission improvements associated with Acadia PB2.

Entergy Louisiana, LLC
WP AJ6 - ELL General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$132,845,637.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Mississippi, LLC
Projected Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-			-	
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-			-	
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-			-	
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-			-	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-			-	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-			-	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-	-	-
	Reserved for Future Use (1)	\$			
17	Reserved for Future Use (1)	-			
18	Reserved for Future Use (1)	-			
19	Reserved for Future Use (1)	-			
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.000%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.000%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.000%
30	Total	(Sum of Lines 27 to 29)	-		0.000%
					= R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	Allocator	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)		-	DA 1.0000	-
5	Reserved for Future Use (1)			NA Zero	-
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)		NA Zero	-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
Line No.		Source	Company Total	Allocator	Transmission Net (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE				
1	Production	WP04 PIS Line 18 Column C	-	NA	
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column	-	TP	-
3	Distribution	WP04 PIS Line 18 Column I	-	NA	
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-
5	Reserved for Future Use (1)				
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-		-
	ACCUMULATED DEPRECIATION				
7	Production	WP04 PIS Line 37 Column C	-	NA	
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-
8a	Transmission - Capital Additions				
9	Distribution	WP04 PIS Line 37 Column I	-	NA	
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-
11	Reserved for Future Use (1)				
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-		-
	NET PLANT IN SERVICE				
13	Production	(Line 1 - Line 7)	-		
14	Transmission	(Line 2 - Line 8)	-		-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-		-
15	Distribution	(Line 3 - Line 9)	-		
16	General & Intangible	(Line 4 - Line 10)	-		-
17	Reserved for Future Use (1)				
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-		-
18a	Reserved for Future Use (1)				
	ADJUSTMENTS TO RATE BASE				
19	ADIT	Appendix A Line 43 True-up Column	-	TP	0.0000
20	Reserved for Future Use (1)				
21	Reserved for Future Use (1)				
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column	-	TP	0.0000
23	Reserved for Future Use (1)				
23a	Reserved for Future Use (1)				
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-		-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column	-	TP	-
	WORKING CAPITAL				
26	Reserved for Future Use (1)				
27	Materials & Supplies	Appendix A Line 57 True-up Column	-	TP	-
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column	-	TP	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-		-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Mississippi, LLC
True-up Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.								
TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total Transmission plant	Appendix A Line 170 True-up Column					-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column					-	
3	Reserved for Future Use (1)							
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)					-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)				TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP	Allocation			
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-			
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-			
14	Reserved for Future Use (1)							
15	Reserved for Future Use (1)							
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-					
	Reserved for Future Use (1)		\$					
17	Reserved for Future Use (1)		-					
18	Reserved for Future Use (1)		-					
19	Reserved for Future Use (1)		-					
20	Total	(Sum of Line 17 to Line 19)	-					
21 - 26 RETURN (R)								
			\$	%	Cost	Weighted		
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%	0.000%	=	WCLTD
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%	0.000%		
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%	0.000%		
30	Total	(Sum of Lines 27 to 29)	-			0.000%	=	R
REVENUE CREDITS								
ACCOUNT 447 (SALES FOR RESALE)								
31	Reserved for Future Use (1)							
32	Reserved for Future Use (1)							
33	Total	(Sum of Line 31 + Line 32)						
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-up Column						
Account 456.1 Other Electric Revenues								
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-up Column						
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-up Column						
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-up Column						
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-up Column						
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)						
INCOME TAX RATES								
38	FIT =	Appendix A Line 147 True-up Column	0.00%					
39	SIT=	Appendix A Line 148 True-up Column	0.00%	(State Income Tax Rate or Composite SIT)				
40	p =	Appendix A Line 149 True-up Column	0.00%	(% of FIT deductible for state purposes)				

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H	
Allocators						(Note Y)		
Wages & Salary Allocation Factor								
1	Transmission Wages Expense				WP03 W&S Line 2 Column B	-	-	
2	Adjustment to Transmission Wages Expense		(Note FF)		WP02 Support Line 5 Column C	-	-	
3	Net Transmission Wage Expense				(Line 1 + Line 2)	-	-	
4	Total Wages Expense				WP03 W&S Line 5 Column B	-	-	
5	Adjustment to Wages Expense		(Note FF)		WP02 Support Line 8 Column C	-	-	
6	Net Wages Expense				(Line 4 + Line 5)	-	-	
7	A&G Wages Expense				WP03 W&S Line 8 Column B	-	-	
8	Adjustment to A&G Wages Expense		(Note FF)		WP02 Support Line 11 Column C	-	-	
9	Net A&G Wages Expense				(Line 7 + Line 8)	-	-	
Total Wages Expense Less A&G						(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator				(Line 3 / Line 10)	0.0000%	0.0000%	
Plant Allocation Factors								
12	Total Electric Plant In Service		(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-	
13	Total Accumulated Depreciation Electric Plant		(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-	
14	Net Electric Plant				(Line 12 - Line 13)	-	-	
15	TOTAL Plant In Service - Transmission				(Line 27)	-	-	
16	Gross Plant Allocator				(Line 15 / Line 12)	0.0000%	0.0000%	
17	TOTAL Net Property, Plant & Equipment - Transmission		(Notes B & S)		(Line 35)	-	-	
18	Net Plant Allocator				(Line 17 / Line 14)	0.0000%	0.0000%	
Plant Calculations								
Plant In Service								
19	Transmission Plant in Service		(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-	
20	Projected Transmission Plant Capital Additions		(Notes B & S)		WP05 CapAds Line 16 Column C	-	-	
21	Total Transmission Plant In Service				(Line 19 + Line 20)	-	-	
22	General		(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-	
23	Intangible		(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-	
24	Total General Plant and Intangibles				(Line 22 + Line 23)	-	-	
25	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
26	General & Intangible Plant Allocated to Transmission				(Line 24 * Line 25)	-	-	
27	TOTAL Plant In Service - Transmission				(Line 21 + Line 26)	-	-	
Accumulated Depreciation								
28	Total Transmission Accumulated Depreciation		(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-	
29	Accumulated General Depreciation		(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-	
30	Accumulated Intangible Depreciation		(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-	
31	Total General & Intangible Accumulated Depreciation				(Sum Line 29 + Line 30)	-	-	
32	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
33	General & Intangible Allocated to Transmission				(Line 31 * Line 32)	-	-	
34	TOTAL Accumulated Depreciation - Transmission				(Line 28 + Line 33)	-	-	
35	TOTAL Net Property, Plant & Equipment - Transmission				(Line 27 - Line 34)	-	-	
Adjustments To Rate Base								
ADIT								
36	Transmission		(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-	
37	Plant		(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-	
38	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%	
39	Total Transmission Allocated Plant				(Line 37 * Line 38)	-	-	
40	Labor		(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-	
41	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
42	Total Transmission Allocated Labor				(Line 40 * Line 41)	-	-	
43	ADIT net of FASB 109 Allocated to Transmission				(Line 36 + Line 39 + Line 42)	-	-	
44	ADIT Credit - Account 255		(Note I)		FF1 p.267.8.h	-	-	
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets								
45	Transmission		(Notes FF & W)		WP02 Support Line 27 Column E	-	-	
46	Plant		(Notes FF & W)		WP02 Support Line 27 Column F	-	-	
47	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%	
48	Total Transmission Allocated Plant				(Line 46 * Line 47)	-	-	
49	Labor		(Notes FF & W)		WP02 Support Line 27 Column G	-	-	
50	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%	
51	Total Transmission Allocated Labor				(Line 49 * Line 50)	-	-	
52	Unfunded Reserves Rate Base Credits/Debits		(Note V)		(Line 45 + Line 48 + Line 51)	-	-	
Materials and Supplies								
53	Transmission Materials & Supplies		(Note KK)		WP07 M&S Line 2b Column P	-	-	

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
54	Undistributed Stores Expense			(Notes A & KK)	WP07 M&S Line 3 Column P (Line 11)	-	-
55	Wage & Salary Allocation Factor					0.0000%	0.0000%
56	Total Transmission Allocated				(Line 54 * Line 55)	-	-
57	Total Materials & Supplies Allocated to Transmission				(Line 56 + Line 53)	-	-
Prepayments							
58	Transmission			(Note KK)	WP08 Prepay Line 8 Column E	-	-
59	Plant			(Note KK)	WP08 Prepay Line 8 Column F (Line 18)	-	-
60	Net Plant Allocation Factor				(Line 59 * Line 60)	0.0000%	0.0000%
61	Total Transmission Allocated Plant					-	-
62	Labor			(Note KK)	WP08 Prepay Line 8 Column G (Line 11)	-	-
63	Wage & Salary Allocation Factor					0.0000%	0.0000%
64	Total Transmission Allocated Labor				(Line 62 * Line 63)	-	-
65	Prepayments Allocated to Transmission			(Note A)	(Line 58 + Line 61 + Line 64)	-	-
66	Electric Plant Held for Future Use			(Notes B & C)	WP09 PHFU Line 5 Columns O, N	-	-
Cash Working Capital							
67	Operation & Maintenance Expense				(Line 102)	-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission				(Line 67 * Line 68)	-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits				(Line 70 - Line 71)	-	-
73	TOTAL Adjustment to Rate Base				(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)	-	-
74	Rate Base				(Line 35 + Line 73)	-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O)	FF1 p321.112.b	-	-
76	Less Accounts 561.0 to 561.8			(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B	-	-
77	Less Account 565 - Transmission of Electricity By Others				FF1 p321.96.b	-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies				FF1 p332.h	-	-
79	Plus O&M Adjustments			(Note FF)	WP02 Support Line 32 Column C	-	-
80	Transmission O&M				(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)	-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O)	FF1 p323.197.b	-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D)	WP12 PBOP Line 3 Column B	-	-
83	Less Property Insurance Account 924				FF1 p323.185.b	-	-
84	Less Regulatory Commission Expense Account 928			(Note E)	FF1 p323.189.b	-	-
85	Less General Advertising Expense Account 930.1				FF1 p323.191.b	-	-
86	Less Selected Costs from 930.2			(Notes X & FF)	WP02 Support Line 38 Column C	-	-
87	Less EPRI dues booked to A&G				FF1 p353.f	-	-
88	Other A&G Adjustments			(Note FF)	WP02 Support Line 35 Column C	-	-
89	Adjusted A&G				(Line 81 - Sum (82 to 87) + 88)	-	-
90	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
91	Allocated General Expenses (EOY)				(Line 89 * 90)	-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF)	WP02 Support Line 42 Column C	-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related				(Line 92 + 93)	-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F)	WP10 Storm Line 28 Column D	-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)		-	-
98	Total				(Line 96 + 97)	-	-
99	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
100	A&G Directly Assigned to Transmission				(Line 98 * 99)	-	-
101						-	-
102	Total Transmission O&M				(Line 80 + 91 + 94 + 100)	-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P)	WP18 Deprec Line 6.13 Column C	-	-
104						-	-
105	Intangible Amortization			(Note A)	WP18 Deprec Line 4.11 Column C	-	-
106	General Plant Depreciation Expense			(Notes A & P)	WP18 Deprec Line 2.15 Column C	-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Note FF & LL)	WP02 Support Line 48 Column C	-	-
108	Total				(Line 105 + 106 + 107)	-	-
109	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
110	General & Intangible Allocated to Transmission				(Line 108 * 109)	-	-
111						-	-
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)	-	-
Taxes Other than Income							
113	Transmission Associated TOTI				WP13 TOTI Line 2 Column D	-	-

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
114							
115	Plant Associated				WP13 TOTI Line 2 Column E	-	-
116	Plus Adjustment to Plant Associated			(Note FF)	WP02 Support Line 53 Column C	-	-
117	Total Plant Associated				(Line 115 + 116)	-	-
118	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated				(Line 117 * 118)	-	-
120							
121	Labor				WP13 TOTI Line 2 Column F	-	-
122	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
123	Total Transmission Allocated Labor				(Line 121 * 122)	-	-
124	Total Taxes Other than Income (EOY)				(Line 113 + 119 + 123)	-	-
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
127	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets				(Line 126 * 127)	-	-
129	Total (Gain) or Loss on Sales of Assets			(Note DD)	(Line 125 + 128)	-	-
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds			(Notes R & HH)	WP14 COC Line 6 Column P, Column O	-	-
131	Long Term Debt - Net Proceeds			(Notes R & HH)	WP14 COC Line 14 Column P, Column O	-	-
132	Long Term Debt Cost - Total			(Notes Q & R)	WP14 COC Line 24 Column O	-	-
133	Preferred Stock			(Note HH)	WP14 COC Line 33 Column P, Column O	-	-
134	Preferred Dividend				WP14 COC Line 35 Column O	-	-
135	Common Stock - Total			(Note HH)	WP14 COC Line 42 Column P, Column O	-	-
136	Debt Capitalization	Total Long Term Debt			(1 - (Line 137 + Line 138))	0.00%	0.00%
137	Preferred Capitalization	Preferred Stock			(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%
138	Common Capitalization	Common Stock			(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt			(Line 132 / Line 131)	0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock			(Line 134 / Line 133)	0.00%	0.00%
141	Common Cost	Common Stock		(Note J)			
142	Weighted Cost of Debt				(Line 136 * 139)	0.00%	0.00%
143	Weighted Cost of Preferred				(Line 137 * 140)	0.00%	0.00%
144	Weighted Cost of Common				(Line 138 * 141)	0.00%	0.00%
145	Total Return (R)				(Line 142 + Line 143 + Line 144)	0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return				(Line 74 * Line 145)	0	0
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate			(Note I)		0.00%	0.00%
148	SIT=State Income Tax Rate or Composite			(Note I)		0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax			(Note I)		0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/((1-SIT * FIT * p))					0.00%	0.00%
151	T/ (1-T)					0.00%	0.00%
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative		(Note I)	FF1 266.8.f	-	-
152a	Net Amortization of Income Tax Adjustments			(Note A)	WP22 It Adj Line 5 Columns C & D	-	-
152b	Net Income Tax Adjustments				Sum of (Line 152 + Line 152a)	-	-
153	1/(1-T)				(1 / (1 - Line 150))	-	-
154	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
155	Total Allocated Income Tax Adjustments				(Line 152b * Line 153 * Line 154)	-	-
156	Income Tax Component =	CIT=(T/(1-T) * Investment Return			[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-
157	Total Income Taxes	* (1-(WCLTD/R)) =			(Line 155 + Line 156)	-	-
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission				(Line 35)	-	-
159	Adjustment to Rate Base				(Line 73)	-	-
160	Rate Base				(Line 74)	-	-
161	O&M				(Line 102)	-	-
162	Depreciation & Amortization				(Line 112)	-	-
163	Taxes Other than Income				(Line 124)	-	-
164	(Gain) or Loss on Sale of Assets				(Line 129)	-	-
165	Investment Return				(Line 146)	-	-
166	Income Taxes				(Line 157)	-	-
167	Less Attachment GG Adj.			(Note T)		-	-
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement				Sum of (Line 161 to Line 166) - Line 167 - Line 168	-	-

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities			(Notes B, M, S)	WP02 Support Line 58 Columns C & E	-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z)	WP17 Rev Line 6.38 Column C	-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA)	WP17 Rev Line 6.39 Column C	-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits			(Note N)		-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest			(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E		-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)			-
Network Customer OATT Section 30.9 Facilities Credits							
196	Network Customer 1			(Note GG)			-
198	Network Customer 2			(Note GG)			-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 25 Column N		-
201	Annual Point-to-Point Transmission Rate				(Line 199 / Line 200)		-
202	Monthly rate				(Line 201 / 12)		-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy Mississippi, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-up	Projected	
A	B	C	D	E	F	G	H
D	The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.						
E	Includes all Regulatory Commission Expenses						
F	Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.						
G	FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.						
H	Cash working capital allowance is 0.00% of O&M						
I	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.						
J	The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K	General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L	The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M	Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N	Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O	The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.						
P	The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q	The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R	Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S	Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U	Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V	Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W	Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X	Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y	The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA	Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB	Reserved for future use.						
CC	Reserved for future use.						
DD	The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE	Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF	In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG	Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH	The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.						
II	General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ	Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.						
KK	Use 13-month average balance for both the True-up and Projected columns.						
LL	In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$62,922,127 for Entergy Mississippi, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$62,922,127 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

END

Entergy Mississippi, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-		
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 8 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5) D=C/12	Monthly Interest E = D x G	Over/Under Collections & Amortization F (6)	Total Balance (quarterly compounding) G (7)	Total Balance Prior Month Col H + Current Month Col E + Col F H
26	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-

Entergy Mississippi, LLC
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20____
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Col. C
4.4	Additional Items As Applicable							
...	Additional Items As Applicable							
4.x	Additional Items As Applicable							
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 22 Col. C
7.4	Additional Items As Applicable							
...	Additional Items As Applicable							
7.x	Additional Items As Applicable							
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Col. C
10.4	Additional Items As Applicable							
...	Additional Items As Applicable							
10.x	Additional Items As Applicable							
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional Items As Applicable							
...	Additional Items As Applicable							
16.x	Additional Items As Applicable							
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional Items As Applicable							
...	Additional Items As Applicable							
18.x	Additional Items As Applicable							
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.09 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits		-	-	-	-	-	Sum Ln 20 Subparts

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Additional Items As Applicable							
37.2	Additional Items As Applicable							
37.3	Additional Items As Applicable							
37.4	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts

Entergy Mississippi, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 13 Column D
47.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 13 Column J
47.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 13 Column D
47.4		General Plant Reserve Deficiency Amortization	-					WP AJ3 GPRD Ln 2 Column D
47.5		Additional Items As Applicable						
...		Additional Items As Applicable						
47.x		Additional Items As Applicable						
48		Total Depreciation Expense Adjustments	-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 14 Column D
52.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 14 Column J
52.3		ITC Transaction Costs Not Charged to Customers (Enter as Negative)	-					WP AJ2 ITC Ln 14 Column D
52.4		Additional Items As Applicable						
...		Additional Items As Applicable						
52.x		Additional Items As Applicable						
53		Total Taxes Other Than Income Tax Adjustments	-					Sum Ln 52 Subparts
54								
55	Revenue Requirement							
56								
57	Excluded Transmission Facilities		<u>True-up 13-Mo Avg.</u>		<u>Projected EOY</u>			
57.1		Step-Up Facilities	-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2		Supplemental Upgrades	-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3		Radial Lines (BOY/EOY Average Used for True-up)	-		-			WP15 Radials Ln3 Col F & E
57.4		Interconnection Facilities	-		-			WP16 Interconn Ln 7 Col O & N
58		Total Excluded Transmission Facilities	-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Mississippi, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESL	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESL - Production	-	p.354.96.d (1)
4.03	ESL - Transmission	-	Line 1.2
4.04	ESL - Regional Market	-	p.354.96.d (1)
4.05	ESL - Distribution	-	p.354.96.d (1)
4.06	ESL - Customer Accounts	-	p.354.96.d (1)
4.07	ESL - Customer Service	-	p.354.96.d (1)
4.08	ESL - Sales	-	p.354.96.d (1)
4.09	ESL - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESL - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Mississippi, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>										(Col B+C+F+I+J)
2			Production				Step-Up	Supplemental			
		Intangible	excluding - ARO	ARO	Production	Transmission	Facilities	Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22			Production				Step-Up	Supplemental			
		Intangible	excluding - ARO	ARO	Production	Transmission	Facilities	Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Mississippi, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
					Gas, Prod Or	Transmission	Plant Related	Labor	Gas, Prod Or	Transmission	Plant Related	Labor	
					Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related	
1	Beginning of		Year		Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
2	Year		End of Year										
3	ADIT-190				-	-	-	-	-	-	-	-	Ln 15
4	ADIT- 281				-	-	-	-	-	-	-	-	N/A
5	ADIT- 282				-	-	-	-	-	-	-	-	Ln 21
6	ADIT-283				-	-	-	-	-	-	-	-	Ln 27
7	Subtotal ADIT				-	-	-	-	-	-	-	-	Sum of Ln 3 + 4 + 5 + 6
8													
9					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
10	Beginning of		Year		Gas, Prod Or	Transmission	Plant Related	Labor	Gas, Prod Or	Transmission	Plant Related	Labor	Justification
	Year		End of Year		Other Related	Only Related	Plant Related	Related	Other Related	Only Related	Plant Related	Related	
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11.01	190100	Federal Dit	-	-	-	-	-	-	-	-	-	-	Related to new nuclear
11.02	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48 accrued
11.03	190112	Intrst/Tax-Tax Deficienci-St	-	-	-	-	-	-	-	-	-	-	Accrued interest on tax deficiencies - FIN48 accrued
11.04	190151	Taxable Unbilled Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and
11.05	190152	Taxable Unbilled Revenue-St	-	-	-	-	-	-	-	-	-	-	Difference between unbilled revenue reported for tax and
11.06	190161	Property Ins Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.07	190162	Property Ins Reserve-State	-	-	-	-	-	-	-	-	-	-	Reserve for Property insurance - a book accrual.
11.08	190163	Capitalized Repairs - Fed	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.09	190164	Capitalized Repairs - State	-	-	-	-	-	-	-	-	-	-	Property O&M repair costs for book required to be depreciated for tax.
11.10	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.11	190166	Sys Agrmt Equal Reg Liab-State	-	-	-	-	-	-	-	-	-	-	This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.12	190171	Inj & Damages Reserve-Fed	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.13	190172	Inj & Damages Reserve-State	-	-	-	-	-	-	-	-	-	-	Reserve for Injuries and Damages - a book accrual.
11.14	190181	Contrib In Aid Of Constr-Fed	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.
11.15	190182	Contrib In Aid Of Constr-St	-	-	-	-	-	-	-	-	-	-	Not Applicable for Attachment O purposes.
11.16	190191	Customer Deposits-Fed	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.17	190192	Customer Depoits-State	-	-	-	-	-	-	-	-	-	-	Customer deposit recorded in account 253
11.18	190200	State Dit	-	-	-	-	-	-	-	-	-	-	Related to new nuclear
11.19	190211	Unfunded Pension Exp-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.20	190212	Unfunded Pension Exp-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.21	190213	SFAS 158 Def Tax Asset - Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.22	190214	SFAS 158 Def Tax Asset - State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.23	190215	Supplemental Pension Plan-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.24	190216	Supplemental Pension Plan-St	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.25	190221	Fas 106 Other Retire Ben-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.26	190222	Fas 106 Other Retire Ben-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.27	190241	Deferred Fuel/Gas-Fed	-	-	-	-	-	-	-	-	-	-	Production related.
11.28	190242	Deferred Fuel/Gas-St	-	-	-	-	-	-	-	-	-	-	Production related.
11.29	190251	Removal Cost - Fed	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.30	190252	Removal Cost - State	-	-	-	-	-	-	-	-	-	-	Net negative salvage is related to plant.
11.31	190331	Accrued Medical Claims-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.32	190332	Accrued Medical Claims-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.33	190341	Accrued Dues & Contrib-Fed	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.
11.34	190342	Accrued Dues & Contr-St	-	-	-	-	-	-	-	-	-	-	Charitable contributions deduction carried forward.
11.35	190351	Uncollect Accts Reserve-Fed	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible
11.36	190352	Uncollect Accts Reserve-St	-	-	-	-	-	-	-	-	-	-	FERC account 144 - Book reserve for uncollectible
11.37	190381	Partnership Income/Loss - Fed	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.38	190382	Partnership Income/Loss-State	-	-	-	-	-	-	-	-	-	-	Unregulated partnership interest.
11.39	190391	Contract Def Revenue-Fed	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.40	190392	Contract Def Revenue-State	-	-	-	-	-	-	-	-	-	-	Deferred Revenue FERC account 242500
11.41	190421	Environmental Reserve-Fed	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403
11.42	190422	Environmental Reserve-State	-	-	-	-	-	-	-	-	-	-	FERC Accounts 228400 and 228403
11.43	190451	Incentive-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.44	190452	Incentive-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.45	190511	Equity Own 2-Fed	-	-	-	-	-	-	-	-	-	-	Employee Benefit
11.46	190512	Equity Own 2-State	-	-	-	-	-	-	-	-	-	-	Employee Benefit

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
11.47	190513	Entergy Stck Invstmnt Plan-Fed	-	-	-				-				Employee Benefit
11.48	190514	Entergy Stock Invstmnt Plan-St	-	-	-				-				Employee Benefit
11.49	190517	Long-Term Incentive Comp-Feder	-	-	-				-				Employee Benefit
11.50	190518	Long-Term Incentive Comp-State	-	-	-				-				Employee Benefit
11.51	190519	Stock Options - Federal	-	-	-				-				Employee Benefit
11.52	190520	Stock Options - State	-	-	-				-				Employee Benefit
11.53	190523	Stock Options Exercised-Fed	-	-	-				-				Employee Benefit
11.54	190524	Stock Options Excerised-St	-	-	-				-				Employee Benefit
11.55	190525	Restricted Stock Awards-Fed	-	-	-				-				Employee Benefit
11.56	190526	Restricted Stock Awards-State	-	-	-				-				Employee Benefit
11.57	190531	Deferred Director'S Fees-Fed	-	-	-				-				Deferred directors compensation.
11.58	190532	Deferred Director'S Fees-St	-	-	-				-				Deferred directors compensation.
11.59	190541	Taxable Relocations-Fed	-	-	-			-	-			-	Employee Benefit
11.60	190542	Taxable Relocations-State	-	-	-			-	-			-	Employee Benefit
11.61	190561	Def Compensation - Fed	-	-	-			-	-			-	Employee Benefit
11.62	190562	Def Compensation - State	-	-	-			-	-			-	Employee Benefit
11.63	190603	Rate Refund-Federal	-	-	-				-				Production related.
11.64	190604	Rate Refund-State	-	-	-				-				Production related.
11.65	190609	Sale Of Epa Allowances - Fed	-	-	-				-				Production related.
11.66	190610	Sale Of Epa Allowances - St	-	-	-				-				Production related.
11.67	190611	Retention Accrual- Fed	-	-	-			-	-			-	Source Account 232RET
11.68	190612	Retention Accrual-State	-	-	-			-	-			-	Source Account 232RET
11.69	190613	Severance Accrual - Federal	-	-	-			-	-			-	VSP (Severance)
11.70	190614	Severance Accrual - State	-	-	-			-	-			-	VSP (Severance)
11.71	190701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
11.72	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.73	190881	ADIT-NOL C/F-TAP-FED - Current	-	-	-		-		-		-		Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation. (9)
11.74	190883	ADIT-Contribution C/F-TAP-FED	-	-	-				-				Charitable contributions deduction carried forward.
11.75	190884	ADIT-Tax CR C/F-TAP-FED	-	-	-			-	-			-	Employee tax credit carryforwards.
11.76	190886	ADIT-AMT Cr C/F-TAP-Fed-NonCur	-	-	-		-		-		-		Alt Min tax credit carry forwards caused by a preference on tax depreciation.
11.77	190887	FED ADIT on State Tax Accrual	-	-	-		-		-		-		Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.78	190888	ADIT-State Tax Cr-NonCurrent	-	-	-				-				Offset is in Account 255
11.79	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.80	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-				Other.
11.81	190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	(9)
11.82		Additional Items As Applicable											
....		Additional Items As Applicable											
11.xx		Additional Items As Applicable											
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.1		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	282111	Liberalized Depreciation-Fed	-	-	-				-				Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-	-				-				Liberalized tax depreciation.
17.03	282117	Section 481A Adj Fed	-	-	-				-				Liberalized tax depreciation.
17.04	282118	Section 481A Adj State	-	-	-				-				Liberalized tax depreciation.
17.05	282161	Taxes Capitalized - Fed	-	-	-				-				Taxes capitalized to plant for book deducted for tax.
17.06	282162	Taxes Capitalized - State	-	-	-				-				Taxes capitalized to plant for book deducted for tax.
17.07	282171	Interest Cap - Afdc - Fed	-	-	-				-				Plant related - account 432000
17.08	282172	Interest Cap - Afdc - State	-	-	-				-				Plant related - account 432000
17.09	282223	Repairs & Maint Exp - Federal	-	-	-				-				Plant basis difference.
17.10	282224	Repairs & Maint Exp - State	-	-	-				-				Plant basis difference.
17.11	282241	R&E Deduction - Fed	-	-	-				-				Plant basis difference.
17.12	282242	R&E Deduction - St	-	-	-				-				Plant basis difference.
17.13	282245	Warranty Expense - Federal	-	-	-				-				Plant basis difference.
17.14	282246	Warranty Expense - State	-	-	-				-				Plant basis difference.
17.15	282351	Tax Int (Avoided Cost)-Fed	-	-	-				-				Plant basis difference.
17.16	282352	Tax Int (Avoided Cost) - St	-	-	-				-				Plant basis difference.

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
17.17	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
17.18	282456	Business Dev Costs Cap- St	-	-	-				-				Plant basis difference.
17.19	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.20	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.21	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
17.22	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
17.23	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
17.24	282476	Contra Securitization - State	-	-	-				-				Securitized Plant Related.
17.25	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.26	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.27	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.28	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.29	282901	263A Method Change-DSC - Fed	-	-				-				-	Plant basis difference.
17.30	282902	263A Method Change - DSC-State	-	-			-					-	Plant basis difference.
17.31	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.32	282904	Units of Production Ded - St	-	-	-				-				Production related.
17.33	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
17.34	282906	Tangible Prop Regs-481-St	-	-	-				-				Production related.
17.35	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
17.36	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
17.37	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.38	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.39	2823NW	New Nuclear-DIT	-	-	-				-				Nuclear
17.40		Additional Items As Applicable											
....		Additional Items As Applicable											
17.xx		Additional Items As Applicable											
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment											Liberalized tax depreciation adjustment for FERC-only (7)
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)			-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1
22													
23		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				Column D				Justification
23.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
23.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
23.03	283151	Regulatory Asset - Federal	-	-		-				-			MISO cost deferral account 1823MD.
23.04	283152	Regulatory Asset - State	-	-		-				-			MISO cost deferral account 1823MD.
23.05	283157	Regulatory Asset-MISO-Fed											Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.06	283158	Regulatory Asset-MISO-State			-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.07	283161	Gq1 Under Recovery - Fed	-	-	-				-				Production related.
23.08	283162	Gq1 Under Recovery - State	-	-	-				-				Production related.
23.09	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production related.
23.10	283166	Syst Agrmt Equal Reg Asset-St	-	-	-				-				Production related.
23.11	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.12	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.13	283221	Bond Reacquisition Loss - Fed											Tax deduction when reacquired, book amortizes to expense.
23.14	283222	Bond Reacquisition Loss - St	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.15	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.16	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.17	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
23.18	283246	Distribution Maintenance - St	-	-	-				-				Miscellaneous including Account 186
23.19	283247	Transco Costs - Federal	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.20	283248	Transco Costs - State	-	-			-				-		Transmission related costs deducted as repairs for tax and capitalized for books.
23.21	283249	Deferred Storm Costs - Federal	-	-	-				-				Regulatory Asset

Entergy Mississippi, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E: True-up: Average Beginning of Year and End of Year				I: Projected: End of Year				M
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
23.22	283250	Deferred Storm costs - State	-	-	-				-				Regulatory Asset
23.23	283303	Reg Asset-MISO Non Fuel-Fed	-	-	-				-				MISO cost deferral account 1823MN.
23.24	283304	Req Asset-MISO Non Fuel-State	-	-	-				-				MISO cost deferral account 1823MN.
23.25	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
23.26	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous including Account 186
23.27	283361	Prepaid Expenses Federal	-	-			-				-		Prepaid costs in FERC account 165 that were deducted for tax.
23.28	283362	Prepaid Expenses State	-	-			-				-		Prepaid costs in FERC account 165 that were deducted for tax.
23.29	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.30	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.31		Additional Items As Applicable											
....		Additional Items As Applicable											
23.xx		Additional Items As Applicable											
24													
25		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
26		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
26.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
27		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1
28													
29		Instructions for Account 190, 281, 282, & 283											
30		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected											
31		2. ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected											
32		3. ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected											
33		4. ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected											
34		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded											
35		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.											
36		7. A supporting work paper with additional detail for this value will be provided.											
37		8. A supporting work paper with additional detail for this value will be provided.											
38		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.											

Entergy Mississippi, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	Acct															
2	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (2) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) p.227.8.b (BOY); p.227.8.c (EOY)

(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)

(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Mississippi, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004: Pp Taxes-Regulatory Commis.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165101: Pp Taxes - Franchise - Ar		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165SAI: PrePaid Designated Servic-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165303: Pp Taxes - Franchise - Ms		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165305: Pp Tax-Privilege - Line Mile		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165312: Lake Hico For Rbses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			p.111.57.d												p.111.57.c	

4																
5				(1) (2)	(3)	(4)	(5)(6)									
			13 Month													
6	Account	Account Name	Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165004: Pp Taxes-Regulatory Commis.		-	-												
7.03	165100: Prepaid Insurance		-			-										
7.04	165101: Pp Taxes - Franchise - Ar		-	-												
7.05	165400: Prepaid Ins Directors&Officers		-				-									
7.06	165510: Prepaid Dues to EEI		-				-									
7.07	165603: PPD IQNavigator, Inc		-				-									
7.08	165RNT: Prepaid Rent Expense		-	-												
7.09	165SAI: PrePaid Designated Servic-SAIC		-				-									
7.10	165303: Pp Taxes - Franchise - Ms		-	-												
7.11	165305: Pp Tax-Privilege - Line Mile		-			-										
7.12	165312: Lake Hico For Rbses		-	-												
7.13	Additional Items As Applicable		-													
....	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Mississippi, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Mississippi, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Mississippi, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Mississippi, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For accrual OpCo's (EAL, EML, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed
- (2) See Appendix A Note D. For PAYGO OpCo (ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Mississippi, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	State Use Tax	-	-				
1.08	Receipts & Sales Tax	-	-				
1.09	Franchise - City	-	-				
1.10	Corporate Franchise Tax - MS	-			-		
1.11	Corporate Franchise Tax - AR	-			-		
1.12	Ad Valorem Tax - MS	-			-		
1.13	Ad Valorem Tax - AR	-			-		
1.14	Privilege License	-			-		
1.15	Regulatory commission	-	-				
1.16	Non Income Taxes	-	-				
1.17	State Excise Tax	-	-				
1.18	Entergy Services, LLC 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, LLC 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, LLC 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, LLC 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, LLC 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, LLC 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.24	Entergy Services, LLC 408165 City Occupation Tax (Ln 4)	-	-				
1.25	Entergy Services, LLC Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, LLC Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) - (6), above.

Entergy Mississippi, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c							
41	Subsidiary Earnings		-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Mississippi, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed	p.112.12.d,c							
41	Subsidiary Earnings		-	-	-	-	-	-	-
42	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Mississippi, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F
				Beginning of Year	End of Year	Average
1				-	-	-
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
				Beginning of Year	End of Year	Average
6	Asset Location	Related	Group			
6.01	Ragsdale 230Kv Sub - TSM - EMI - 3006	MPL - 3006		-	-	-
6.02	South Canton - Ragsdale 230 Ln - TMS - EMI - 5271	MPL - 3006		-	-	-
6.03	Spring Ridge Rd. 115Kv Sub. - DSM - EMI - 4298	MPL - 4298		-	-	-
6.04	Liberty Interstate Pipeline 11 - TSM - EMI - 3850	MPL - 3850		-	-	-
6.05	Liberty Tap Trans Line - TMS - EMI - 6260	MPL - 3850		-	-	-
6.06	Liberty Capline 115Kv Substati - TSM - EMI - 3840	MPL - 3840		-	-	-
6.07	Liberty Capline Tap Trans Line - TMS - EMI - 6220	MPL - 3840		-	-	-
6.08	Vicksburg-Vertac 115Kv Substat - TSM - EMI - 4365	MPL - 4365		-	-	-
6.09	Vertac-Spencer Potash Trans Li - TMS - EMI - 7530	MPL - 4365		-	-	-
6.10	Jackson-Treatment Plant 115Kv - TSM - EMI - 3770	MPL - 3770		-	-	-
6.11	Jaxn-Treatment Plant Trans Lin - TMS - EMI - 6120	MPL - 3770		-	-	-
6.12	Nesbit 115Kv Substation - TSM - EMI - 4070	MPL - 4070		-	-	-
6.13	Nesbitt Tap Trans Line - TMS - EMI - 6600	MPL - 4070		-	-	-
6.14	Raymond 115Kv Substation - TSM - EMI - 4140	MPL - 4140		-	-	-
6.15	Raymond Capline-Raymond Substa - TMS - EMI - 6875	MPL - 4140		-	-	-
6.16	Jackson-Northwest 115Kv Substa - TSM - EMI - 3730	MPL - 3730		-	-	-
6.17	Northwest Jackson Tap Trans Li - TMS - EMI - 6680	MPL - 3730		-	-	-
6.18	Benton-Capline 115Kv Substatio - TSM - EMI - 3030	MPL - 3030		-	-	-
6.19	Benton Capline Tap Trans Line - TMS - EMI - 5100	MPL - 3030		-	-	-
6.20	Birmingham Steel 230/34.5 Sub. - TSM - EMI - 3055	MPL - 3055		-	-	-
6.21	South Jackson-Birmingham 115Kv - TMS - EMI - 7330	MPL - 3055		-	-	-
6.22	Flowers 115/13.8Kv Substation - TSM - EMI - 3395	MPL - 3395		-	-	-
6.23	Flowers 115Kv Loop Line - TMS - EMI - 5477	MPL - 3395		-	-	-
6.24	Jonestown 115Kv Substation - TSM - EMI - 3790	MPL - 3790		-	-	-
6.25	Jonestown Tap Trans Line - TMS - EMI - 6180	MPL - 3790		-	-	-
6.26	Mayersville(Midvalley) 115Kv S - TSM - EMI - 3910	MPL - 3910		-	-	-
6.27	Rolling Fork-Mayersville Trans - TMS - EMI - 7160	MPL - 3910		-	-	-
6.28	Mid-Valley Pipeline 115Kv Subs - TSM - EMI - 3980	MPL - 3980		-	-	-
6.29	Midvalley Tap-Minter City Tran - TMS - EMI - 6460	MPL - 3980		-	-	-
6.30	Raleigh 115Kv Substation - TSM - EMI - 4120	MPL - 4120		-	-	-
6.31	Magee-Raleigh Trans Line - TMS - EMI - 6360	MPL - 4120		-	-	-
6.32	Vicksburg-East 115Kv Substatio - TSM - EMI - 4380	MPL - 4380		-	-	-
6.33	East Vicksburg Tap Trans Line - TMS - EMI - 5460	MPL - 4380		-	-	-
6.34	Bozeman Road Substation	MPL - 4568		-	-	-
6.35	Yandell Rd 230/13kV Sub. to Bozeman Rd 230kV Sub.- TMS - EMI - 5112	MPL - 4568		-	-	-
6.36	Glen Allan 115/13.8Kv Subst - DSM - EMI - 4917	MPL - 4917		-	-	-
6.37	Tillatoba Shell Trans Line - TMS - EMI - 7470	MPL - 7470		-	-	-
6.38	Additional Items As Applicable			-	-	-
6.39	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Mississippi, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Hinds County Power Block 1 - Prod. Other - EMI - 1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Lakeover-Duke Hinds 230Kv - TMS - EMI - 6666	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total - Transm Substation (Sum of Line 4 Subpart:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:
(1) Reference Appendix A Note M

Entergy Mississippi, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission		General Plant	Other	Distribution	Generation
1.1	454000 - Total	-	-		-	-	-	-
1.2	454100 - Distribution	-				-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue							
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmision Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
6.13	456107: Network Transmission Revenue- Nits Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-					
6.17	456112: Short Term Firm Transm Revenue	-	-					
6.18	456113: Long Term Firm Transm Revenue	-		-				
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-			
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-					
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-				
6.26	456138: MISO Sch 8 Non-firm	-	-					
6.27	456139: MISO Sch 9 Network	-		-				
6.28	456141: MISO Sch 41 Stm Securitization	-				-		
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-		
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-				
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-					
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.40	Additional Items As Applicable							
....	Additional Items As Applicable							
6.XX	Additional Items As Applicable							
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Mississippi, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Depreciation & Amortization		C
	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>	
1				
2	<u>General Plant</u>			
2.01	389_1_ Land	0.00%		-
2.02	389_2_ Land Rights	1.73%		-
2.03	390_0_ Structures & Improvements	1.89%		-
2.04	391_1_ Office Furn & Equip	6.67%		-
2.05	391_2_ Information Systems	20.00%		-
2.06	391_3_ Data Handling Equipment	6.67%		-
2.07	392_0_ Transportation Equipment	12.00%		-
2.08	393_0_ Stores Equipment	6.67%		-
2.09	394_0_ Tools, Shop & Garage Equip	6.67%		-
2.1	395_0_ Laboratory Equipment	10.00%		-
2.11	396_0_ Power Operated Equipment	6.67%		-
2.12	397_1_ Misc. Comm Equip	10.00%		-
2.13	397_2_ Comm & Microwave Equip	10.00%		-
2.14	398_0_ Miscellaneous Equipment	10.00%		-
2.15	Total General Plant			-
3				
4	<u>Intangibles</u>			
4.01	301-Organization (5 year life)			
4.02	302-Franchises and Consents (5 year life)			
4.03	302-Franchises and Consents (30 year life)			
4.04	302-Franchises and Consents (50 year life)			
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%		-
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%		-
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%		-
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%		-
4.09	303-Miscellaneous Intangible Plant (30 year life)			
4.1	303-Miscellaneous Intangible Plant (50 year life)			
4.11	Total Intangibles			-
5				
6	<u>Transmission</u>			
6.01	350_1_Land	0.00%		-
6.02	350_2_Land Rights - High Voltage	1.27%		-
6.03	350_3_Land Rights - Low Voltage	1.27%		-
6.04	352_0_Structure & Improvements	1.43%		-
6.05	353_0_Stn Eqpt-Trans	1.69%		-
6.06	354_0_Twrs & Fxtrs-Trans	2.39%		-
6.07	355_0_Poles & Fxtrs -Trans	2.39%		-
6.08	356_1_Overhd Cond & Devices	2.02%		-
6.09	356_2_Overhd Cond & Devs - Dmgs	2.02%		-
6.1	356_3_Overhd Cond & Dev - Clr&Gra	2.02%		-
6.11	357_0_Undergrnd Conduit-Trans	2.02%		-
6.12	358_0_Undergrnd Cond&Devices	2.21%		-
6.13	Total Transmission			-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.

Entergy Mississippi, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	EMTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	MDEA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	TVA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.03	MEAM	-	-	-	-	-	-	-	-	-	-	-	-	-
8.04	SMEPA	-	-	-	-	-	-	-	-	-	-	-	-	-
8.05	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	EAMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EMTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24														
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1
- (7) Adjustments As Needed or Applicable.
- (8) Sum (Ln 21 + 23)

Entergy Mississippi, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																13 Month
2	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg
2.01	228100:	Accum Prov For Prop Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101:	Int on Accum Prov for Prop Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151:	Insurance proceeds-O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153:	Securitization proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR:	Property Ins. Prov. Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB:	Storm Damage Reserve Lock Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200:	Accum Prov For Injuries & Dam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210:	Reserve For Inj & Dam - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301:	Acc Prov-Pen&Ben-Hosp Res-Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308:	AccProv-OPEB Liab-FundedStatus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400:	Acc Misc-Operating Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401:	Accum Prov - Coal Car Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402:	Ltd - Decomm & Decontam	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403:	Acc Provision-Commer Litigatio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional	Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			(2)												(2)	

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Mississippi, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
 - (2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
 - (3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
 - (4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
 - (5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
- FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
 - (2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
 - (3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
 - (4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
 - (5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
- FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Mississippi, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	Total Amortization	
			C True-up	D Projected
1	Amortization of Excess Deferred Income Tax (Note 2) (Note 4)		-	-
2	Amortization of Permanent Differences in Income Taxes (Note 3)			
3	AFUDC - Equity		-	-
4	AFUDC - Interest		-	-
5	Net Amortization of Income Tax Adjustments (Lines 1 + 3 + 4)		-	-

Notes:

- (1) See Note I to Appendix A.
- (2) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (3) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (4) Other amortization adjustments as needed or required. Supporting workpapers will be provided.

Entergy Mississippi, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F		G				J	
		Current Year	Project Costs	Deferral		Adjustment		Deferral Amortization	Adjustment				
	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail			Total	
1													
1.01	143983	-	-	-	-	-	-	-	-	-	-	-	-
1.02	143985	-	-	-	-	-	-	-	-	-	-	-	-
1.03	143987	-	-	-	-	-	-	-	-	-	-	-	-
1.04	143995	-	-	-	-	-	-	-	-	-	-	-	-
1.05	4031AM	-	-	-	-	-	-	-	-	-	-	-	-
1.06	408110	-	-	-	-	-	-	-	-	-	-	-	-
1.07	500000	-	-	-	-	-	-	-	-	-	-	-	-
1.08	506000	-	-	-	-	-	-	-	-	-	-	-	-
1.09	507000	-	-	-	-	-	-	-	-	-	-	-	-
1.10	510000	-	-	-	-	-	-	-	-	-	-	-	-
1.11	556000	-	-	-	-	-	-	-	-	-	-	-	-
1.12	557000	-	-	-	-	-	-	-	-	-	-	-	-
1.13	560000	-	-	-	-	-	-	-	-	-	-	-	-
1.14	561100	-	-	-	-	-	-	-	-	-	-	-	-
1.15	561200	-	-	-	-	-	-	-	-	-	-	-	-
1.16	5612BA	-	-	-	-	-	-	-	-	-	-	-	-
1.17	561300	-	-	-	-	-	-	-	-	-	-	-	-
1.18	561500	-	-	-	-	-	-	-	-	-	-	-	-
1.19	562000	-	-	-	-	-	-	-	-	-	-	-	-
1.20	566000	-	-	-	-	-	-	-	-	-	-	-	-
1.21	567000	-	-	-	-	-	-	-	-	-	-	-	-
1.22	568000	-	-	-	-	-	-	-	-	-	-	-	-
1.23	569000	-	-	-	-	-	-	-	-	-	-	-	-
1.24	569100	-	-	-	-	-	-	-	-	-	-	-	-
1.25	573000	-	-	-	-	-	-	-	-	-	-	-	-
1.26	575100	-	-	-	-	-	-	-	-	-	-	-	-
1.27	903002	-	-	-	-	-	-	-	-	-	-	-	-
1.28	905000	-	-	-	-	-	-	-	-	-	-	-	-
1.29	909000	-	-	-	-	-	-	-	-	-	-	-	-
1.30	912000	-	-	-	-	-	-	-	-	-	-	-	-
1.31	920000	-	-	-	-	-	-	-	-	-	-	-	-
1.32	921000	-	-	-	-	-	-	-	-	-	-	-	-
1.33	923000	-	-	-	-	-	-	-	-	-	-	-	-
1.34	924000	-	-	-	-	-	-	-	-	-	-	-	-
1.35	925000	-	-	-	-	-	-	-	-	-	-	-	-
1.36	926000	-	-	-	-	-	-	-	-	-	-	-	-
1.37	928000	-	-	-	-	-	-	-	-	-	-	-	-
1.38	930100	-	-	-	-	-	-	-	-	-	-	-	-
1.39	930200	-	-	-	-	-	-	-	-	-	-	-	-
1.40	931000	-	-	-	-	-	-	-	-	-	-	-	-
1.41	935000	-	-	-	-	-	-	-	-	-	-	-	-
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	-	-	-
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	-	-	-
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	-	-	-
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-	-	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	-	-	-
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)												

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

WP AJ1 MISO

Effective on: January 1, 2021

Entergy Mississippi, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts (906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Mississippi, LLC
WP AJ3 - General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$62,922,127.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.	RATE BASE:	Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	<hr/>			<hr/>	
	ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	<hr/>			<hr/>	
	NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	<hr/>			<hr/>	
18a	Reserved for Future Use (1)						
	ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	<hr/>			<hr/>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
	WORKING CAPITAL						
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	<hr/>			<hr/>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	<hr/>			<hr/>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 Projected Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-	-	-
				W&S Allocator (\$ / Allocation)	
					= WS
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)				
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 Projected Column	-	0.00%	0.000%
28	Preferred Stock	Appendix A Line 133 Projected Column	-	0.00%	0.000%
29	Common Stock	Appendix A Line 135 Projected Column	-	0.00%	0.000%
30	Total	(Sum of Lines 27 to 29)	-		0.000%
					= R
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 Projected Column	0.00%		
39	SIT=	Appendix A Line 148 Projected Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 Projected Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	Allocator DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-Up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-Up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-Up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-Up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.		Source	Company Total	Allocator		Transmission Net (Col 3 times Col 4)	
RATE BASE:							
GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C	-	NA			
2	Transmission	WP04 PIS Line 18 Column F	-	TP	-		-
2a	Transmission - Capital Additions	Appendix A Line 20 True-Up Column	-	TP	-		-
3	Distribution	WP04 PIS Line 18 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J	-	W/S	-		-
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	-				-
ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C	-	NA			
8	Transmission	WP04 PIS Line 37 Column F	-	TP	-		-
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 37 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J	-	W/S	-		-
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	-				-
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-				-
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-				-
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-				-
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	-				-
18a	Reserved for Future Use (1)						
ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-Up Column	-	TP	0.0000		-
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-Up Column	-	TP	0.0000		-
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	-				-
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-Up Column	-	TP	-		-
WORKING CAPITAL							
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 True-Up Column	-	TP	-		-
28	Prepayments (Account 165)	Appendix A Line 65 True-Up Column	-	TP	-		-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	-				-
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	-				-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate
(2)

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-Up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-Up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-Up Column	-	TP	-
3	A&G	Appendix A Line 81 True-Up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-Up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-Up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-Up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-Up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-Up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-Up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-Up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-Up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-Up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-Up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-Up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-Up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-Up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy New Orleans, LLC
True-Up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.					
TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total Transmission plant	Appendix A Line 170 True-Up Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-Up Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-Up Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-Up Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				
16	Total Wages Expense Less A&G	Appendix A Line 10 True-Up Column	-	-	-
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26	RETURN (R)			Cost	
			\$	%	Weighted
27	Long Term Debt	Appendix A Line 130 True-Up Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 True-Up Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 True-Up Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.00%
					= WCLTD
	REVENUE CREDITS				
	ACCOUNT 447 (SALES FOR RESALE)				
31	Reserved for Future Use (1)				
32	Reserved for Future Use (1)				
33	Total	(Sum of Line 31 + Line 32)			-
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 True-Up Column			-
	Account 456.1 Other Electric Revenues				
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 True-Up Column			-
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 True-Up Column			-
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 True-Up Column			-
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 True-Up Column			-
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)			-
	INCOME TAX RATES				
38	FIT =	Appendix A Line 147 True-Up Column	0.00%		
39	SIT=	Appendix A Line 148 True-Up Column	0.00%	(State Income Tax Rate or Composite SIT)	
40	p =	Appendix A Line 149 True-Up Column	0.00%	(% of FIT deductible for state purposes)	

Notes:

(1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	H
Allocators			(Note Y)			
Wages & Salary Allocation Factor						
1	Transmission Wages Expense			WP03 W&S Line 2 Column B	-	-
2	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C	-	-
3	Net Transmission Wage Expense			(Line 1 + Line 2)	-	-
4	Total Wages Expense			WP03 W&S Line 5 Column B	-	-
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C	-	-
6	Net Wages Expense			(Line 4 + Line 5)	-	-
7	A&G Wages Expense			WP03 W&S Line 8 Column B	-	-
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C	-	-
9	Net A&G Wages Expense			(Line 7 + Line 8)	-	-
10	Total Wages Expense Less A&G			(Line 6 - Line 9)	-	-
11	Wages & Salary Allocator			(Line 3 / Line 10)	0.0000%	0.0000%
Plant Allocation Factors						
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K	-	-
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K	-	-
14	Net Electric Plant			(Line 12 - Line 13)	-	-
15	TOTAL Plant In Service - Transmission			(Line 27)	-	-
16	Gross Plant Allocator			(Line 15 / Line 12)	0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)	-	-
18	Net Plant Allocator			(Line 17 / Line 14)	0.0000%	0.0000%
Plant Calculations						
Plant In Service						
19	Transmission Plant in Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F	-	-
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C	-	-
21	Total Transmission Plant In Service			(Line 19 + Line 20)	-	-
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J	-	-
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B	-	-
24	Total General Plant and Intangibles			(Line 22 + Line 23)	-	-
25	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)	-	-
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)	-	-
Accumulated Depreciation						
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F	-	-
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J	-	-
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B	-	-
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)	-	-
32	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)	-	-
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)	-	-
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)	-	-
Adjustments To Rate Base						
ADIT						
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J	-	-
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K	-	-
38	Gross Plant Allocator			(Line 16)	0.0000%	0.0000%
39	Total Transmission Allocated Plant			(Line 37 * Line 38)	-	-
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L	-	-
41	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
42	Total Transmission Allocated Labor			(Line 40 * Line 41)	-	-
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)	-	-
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h	-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets						
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E	-	-
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F	-	-
47	Net Plant Allocation Factor			(Line 18)	0.0000%	0.0000%
48	Total Transmission Allocated Plant			(Line 46 * Line 47)	-	-
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G	-	-
50	Wage & Salary Allocation Factor			(Line 11)	0.0000%	0.0000%
51	Total Transmission Allocated Labor			(Line 49 * Line 50)	-	-
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)	-	-
Materials and Supplies						
53	Transmission Materials & Supplies	(Note KK)		WP07 M&S Line 2b Column P	-	-
54	Undistributed Stores Expense	(Notes A & KK)		WP07 M&S Line 3 Column P	-	-

Appendix A

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
55	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
56	Total Transmission Allocated			(Line 54 * Line 55)		-	-
57	Total Materials & Supplies Allocated to Transmission			(Line 56 + Line 53)		-	-
Prepayments							
58	Transmission			(Note KK) WP08 Prepay Line 8 Column E		-	-
59	Plant			(Note KK) WP08 Prepay Line 8 Column F		-	-
60	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
61	Total Transmission Allocated Plant			(Line 59 * Line 60)		-	-
62	Labor			(Note KK) WP08 Prepay Line 8 Column G		-	-
63	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
64	Total Transmission Allocated Labor			(Line 62 * Line 63)		-	-
65	Prepayments Allocated to Transmission			(Note A) (Line 58 + Line 61 + Line 64)		-	-
66	Electric Plant Held for Future Use			(Notes B & C) WP09 PHFU Line 5 Columns O, N		-	-
Cash Working Capital							
67	Operation & Maintenance Expense			(Line 102)		-	-
68	Cash Working Capital Allowance			(Note H)		-	-
69	Total Cash Working Capital Allocated to Transmission			(Line 67 * Line 68)		-	-
Network Credits							
70	Outstanding Network Credits			(Notes B & N)		-	-
71	Accumulated Depreciation for Network Credits			(Notes B & N)		-	-
72	Net Outstanding Credits			(Line 70 - Line 71)		-	-
73	TOTAL Adjustment to Rate Base			(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)		-	-
74	Rate Base			(Line 35 + Line 73)		-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M			(Note O) FF1 p321.112.b		-	-
76	Less Accounts 561.0 to 561.8			(Note EE) FF1 p321 Sum Lines 85 to 92 Column B		-	-
77	Less Account 565 - Transmission of Electricity By Others			FF1 p321.96.b		-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies			FF1 p332.h		-	-
79	Plus O&M Adjustments			(Note FF) WP02 Support Line 32 Column C		-	-
80	Transmission O&M			(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)		-	-
Allocated General Expenses (EOY)							
81	Total A&G			(Note O) FF1 p323.197.b		-	-
82	Less Post Retirement Benefits Other Than Pensions			(Note D) WP12 PBOP Line 3 Column B		-	-
83	Less Property Insurance Account 924			FF1 p323.185.b		-	-
84	Less Regulatory Commission Expense Account 928			(Note E) FF1 p323.189.b		-	-
85	Less General Advertising Expense Account 930.1			FF1 p323.191.b		-	-
86	Less Selected Costs from 930.2			(Notes X & FF) WP02 Support Line 38 Column C		-	-
87	Less EPRI dues booked to A&G			FF1 p353.f		-	-
88	Other A&G Adjustments			(Note FF) WP02 Support Line 35 Column C		-	-
89	Adjusted A&G			(Line 81 - Sum (82 to 87) + 88)		-	-
90	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
91	Allocated General Expenses (EOY)			(Line 89 * 90)		-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928			(Notes G & FF) WP02 Support Line 42 Column C		-	-
93	General Advertising Expense Account 930.1 - Transmission			(Notes K & FF)		-	-
94	Subtotal - Transmission Related			(Line 92 + 93)		-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual			(Note F) WP10 Storm Line 28 Column D		-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach			(Notes II & FF)		-	-
98	Total			(Line 96 + 97)		-	-
99	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
100	A&G Directly Assigned to Transmission			(Line 98 * 99)		-	-
101						-	-
102	Total Transmission O&M			(Line 80 + 91 + 94 + 100)		-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense			(Note P) WP18 Deprec Line 6.13 Column C		-	-
104						-	-
105	Intangible Amortization			(Note A) WP18 Deprec Line 4.10 Column C		-	-
106	General Plant Depreciation Expense			(Notes A & P) WP18 Deprec Line 2.14 Column C		-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization			(Notes FF & LL) WP02 Support Line 48 Column C		-	-
108	Total			(Line 105 + 106 + 107)		-	-
109	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
110	General & Intangible Allocated to Transmission			(Line 108 * 109)		-	-
111						-	-
112	Total Transmission Depreciation & Amortization			(Line 103 + 110)		-	-
Taxes Other than Income							
113	Transmission Associated TOTI			WP13 TOTI Line 2 Column D		-	-
114						-	-
115	Plant Associated			WP13 TOTI Line 2 Column E		-	-

Appendix A

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
116	Plus Adjustment to Plant Associated			(Note FF)	WP02 Support Line 53 Column C	-	-
117	Total Plant Associated				(Line 115 + 116)	-	-
118	Gross Plant Allocator				(Line 16)	0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated				(Line 117 * 118)	-	-
120							
121	Labor				WP13 TOTI Line 2 Column F	-	-
122	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
123	Total Transmission Allocated Labor				(Line 121 * 122)	-	-
124	Total Taxes Other than Income (EOY)				(Line 113 + 119 + 123)	-	-
(Gain) or Loss on Sale of Assets							
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values		-	-
127	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets				(Line 126 * 127)	-	-
129	Total (Gain) or Loss on Sales of Assets			(Note DD)	(Line 125 + 128)	-	-
Return / Capitalization Calculations							
130	Long Term Debt - Gross Proceeds			(Notes R & HH)	WP14 COC Line 6 Column P, Column O	-	-
131	Long Term Debt - Net Proceeds			(Notes R & HH)	WP14 COC Line 14 Column P, Column O	-	-
132	Long Term Debt Cost - Total			(Notes Q & R)	WP14 COC Line 24 Column O	-	-
133	Preferred Stock			(Note HH)	WP14 COC Line 33 Column P, Column O	-	-
134	Preferred Dividend				WP14 COC Line 35 Column O	-	-
135	Common Stock - Total			(Note HH)	WP14 COC Line 42 Column P, Column O	-	-
136	Debt Capitalization	Total Long Term Debt			(1 - (Line 137 + Line 138))	0.00%	0.00%
137	Preferred Capitalization	Preferred Stock			(Line 133 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%
138	Common Capitalization	Common Stock			(Line 135 / (Line 130 + Line 133 + Line 135))	0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt			(Line 132 / Line 131)	0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock			(Line 134 / Line 133)	0.00%	0.00%
141	Common Cost	Common Stock	(Note J)				
142	Weighted Cost of Debt				(Line 136 * 139)	0.00%	0.00%
143	Weighted Cost of Preferred				(Line 137 * 140)	0.00%	0.00%
144	Weighted Cost of Common				(Line 138 * 141)	0.00%	0.00%
145	Total Return (R)				(Line 142 + Line 143 + Line 144)	0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return				(Line 74 * Line 145)	-	-
Composite Income Taxes							
Income Tax Rates							
147	FIT=Federal Income Tax Rate			(Note I)		0.00%	0.00%
148	SIT=State Income Tax Rate or Composite			(Note I)		0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax			(Note I)		0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))					0.00%	0.00%
151	T/ (1-T)					0.00%	0.00%
Income Tax Adjustments							
152	Amortization Investment Tax Credit-Elect	Enter as negative		(Note A)	FF1 266.8.f	-	-
152a	Amortization of Income Tax Adjustments - Plant Related				WP22 IT Adj Lines 5.1 & 5.2 Column E	-	-
152b	Net Plant Allocation Factor				(Line 18)	0.0000%	0.0000%
152c	Amortization of Income Tax Adjustments - Transmission Related				WP22 IT Adj Lines 5.1 & 5.2 Column C	-	-
152d	Amortization of Income Tax Adjustments - Labor Related				WP22 IT Adj Lines 5.1 & 5.2 Column D	-	-
152e	Wage & Salary Allocation Factor				(Line 11)	0.0000%	0.0000%
152f	Total Income Tax Adjustments				((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)	-	-
153	1/(1-T)				(1 / (1 - Line 150))	-	-
154	Reserved for Future Use					-	-
155	Total Allocated Income Tax Adjustments				(Line 152f * Line 153)	-	-
156	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1- (WCLTD/R)) =			[Line 151 * Line 146 * (1 - (Line 142 / Line 145))]	-	-
157	Total Income Taxes				(Line 155 + Line 156)	-	-
Revenue Requirement							
Summary							
158	TOTAL Net Property, Plant & Equipment - Transmission				(Line 35)	-	-
159	Adjustment to Rate Base				(Line 73)	-	-
160	Rate Base				(Line 74)	-	-
161	O&M				(Line 102)	-	-
162	Depreciation & Amortization				(Line 112)	-	-
163	Taxes Other than Income				(Line 124)	-	-

Appendix A

Effective on: January 1, 2021

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
164	(Gain) or Loss on Sale of Assets			(Line 129)		-	-
165	Investment Return			(Line 146)		-	-
166	Income Taxes			(Line 157)		-	-
167	Less Attachment GG Adj.			(Note T)		-	-
168	Less Attachment MM Adj.			(Note U)		-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168		-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
170	Total Transmission Plant In Service			(Line 21)		-	-
171	Excluded Transmission Facilities		(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities			(Line 170 - Line 171)		-	-
173	Inclusion Ratio			(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement			(Line 169)		-	-
175	Adjusted Gross Revenue Requirement			(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits							
Rent from Electric Property							
176	Transmission			WP17 Rev Line 2 Column C		-	-
177	General Plant			WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant			(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property			(Line 176 + Line 179)		-	-
Other Electric Revenue							
181	Transmission Service Other Revenue Credits			WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues			WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits			(Line 181 + Line 182)		-	-
184	General Plant			WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator			(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant			(Line 184 * 185)		-	-
187	Total Revenue Credits			(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues			(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG		(Note Z)	WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM		(Note AA)	WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits			(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits		(Note N)			-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)		-	-
194	True-up with Interest		(Over)/Under Collection	WP01 True-Up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)			-
196	Network Customer OATT Section 30.9 Facilities Credits						
197	Network Customer 1		(Note GG)				-
198	Network Customer 2		(Note GG)				-
199	Total Net Adjusted Revenue Requirement			(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate							
200	Average of the 12 CP (kW)		(Note L)	WP19 Load Line 25 Column N			-
201	Annual Point-to-Point Transmission Rate			(Line 199 / Line 200)			-
202	Monthly rate			(Line 201 / 12)			-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.

ATTACHMENT O - Entergy New Orleans, LLC

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1	Page # or Reference	True-Up	Projected
A	B	C	D	E	F	G	H
D			The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.				
E			Includes all Regulatory Commission Expenses				
F			Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.				
G			FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.				
H			Cash working capital allowance is 0.00% of O&M				
I			The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.				
J			The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.				
K			General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.				
L			The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.				
M			Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).				
N			Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.				
O			The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.				
P			The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.				
Q			The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.				
R			Include only the balances associated with long-term debt and exclude balances associated with short-term debt.				
S			Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.				
T			Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-Up amount in Column G is based on the True-Up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.				
U			Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-Up amount in Column G is based on the True-Up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.				
V			Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.				
W			Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.				
X			Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.				
Y			The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.				
Z			Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.				
AA			Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.				
BB			Reserved for future use.				
CC			Reserved for future use.				
DD			The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.				
EE			Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.				
FF			In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.				
GG			Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.				
HH			The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-Up for the same historical calendar year shall be based upon 13-month average balances.				
II			General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.				
JJ			Use average of beginning-of-year and end-of-year balances for the True-Up column. Use end-of-year balances for Projected column.				
KK			Use 13-month average balance for both the True-Up and Projected columns.				
LL			In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$9,003,213 for Entergy New Orleans, LLC to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$9,003,213 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.				

Entergy New Orleans, LLC
WP01 True-Up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-Up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-Up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 7 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-

Entergy New Orleans, LLC
WP01 True-Up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.21				-	-	-	-	-
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-	-	-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 8 Col. C
4.2		MISO Implementation Costs Deferral Adjustment	-					WP AJ1 MISO Ln 8 Col. G
4.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 8 Col. C
4.5		Additional Items As Applicable						
...		Additional Items As Applicable						
4.x		Additional Items As Applicable						
5		Total Adjustments to Transmission Wages Expense (1) (2)	-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 22 Col. C
7.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 22 Col. G
7.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 22 Col. C
7.5		Additional Items As Applicable						
...		Additional Items As Applicable						
7.x		Additional Items As Applicable						
8		Total Adjustment to Total Wages Expense (1) (2)	-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1		Storm A/C 2281 Storm Reserve Accrual Reclassification	-					WP10 Storm Ln 21 Col. C
10.2		MISO Implementation Costs Deferral	-					WP AJ1 MISO Ln 21 Col. G
10.3		ITC Transaction Charge (Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4		EGSL/ELL Merger Expense Adjustment (Enter as Negative)	-					WP AJ4 LA Merger Ln 21 Col. C
10.5		Additional Items As Applicable						
...		Additional Items As Applicable						
10.x		Additional Items As Applicable						
11		Total Adjustment to A&G Wages Expense (1) (2)	-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1		228100 - Accumulated Provision For Property Insurance	-	-				WP20 Reserves Ln 2.01 Col. P
16.2		228101 - Interest on Accumulated Provision for Property Insurance	-	-				WP20 Reserves Ln 2.02 Col. P
16.3		228151 - Insurance Proceeds-O&M	-	-				WP20 Reserves Ln 2.03 Col. P
16.4		228153 - Securitization Proceeds	-	-				WP20 Reserves Ln 2.04 Col. P
16.5		2281FR - Property Ins. Prov. Reclassification	-	-				WP20 Reserves Ln 2.05 Col. P
16.6		2281LB - Storm Damage Reserve Lock Box	-	-				WP20 Reserves Ln 2.06 Col. P
16.7		Additional Items As Applicable						
...		Additional Items As Applicable						
16.x		Additional Items As Applicable						
17		2281 Total Accumulated Provision for Property Insurance	-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1		228200 - Accumulated Provision For Injuries & Damages	-				-	WP20 Reserves Ln 2.07 Col. P
18.2		228210 - Reserve For Injuries & Dam - Legal	-				-	WP20 Reserves Ln 2.08 Col. P
18.3		Additional Items As Applicable						
...		Additional Items As Applicable						
18.x		Additional Items As Applicable						
19		2282 Total Accumulated Provision for Injuries and Damages	-	-	-	-	-	Sum Ln 18 Subparts
20	Accumulated Provision for Pensions and Benefits							
20.1		228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.	-				-	WP20 Reserves Ln 2.09 Col. P
20.2		228308 - Accumulated Provision-Pension & Benefits - OPEB	-	-				WP20 Reserves Ln 2.10 Col. P
20.3		Additional Items As Applicable						
...		Additional Items As Applicable						
20.x		Additional Items As Applicable						
21		2283 Total Accumulated Provision for Pensions and Benefits	-	-	-	-	-	Sum Ln 20 Subparts

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions		-	-	-	-	-	Sum Ln 22 Subparts
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)		-	-	-	-	-	Sum Ln 25 Subparts
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets		-	-	-	-	-	Sum (Ln 17 + 19 + 21 + 23 + 26)
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)		<u>Transm. O&M Excluding A/C 561</u>					
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 8 Column D
31.5	ENO Settlement Agreement Payment to ELL (Enter as Negative)		-					FERC Dkt ER16-1087 & ER17-1226
31.6	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments		-					Sum Ln 31 Subparts
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 21 Column D
34.5	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments		-					Sum Ln 34 Subparts
36								
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Deferred O&M Storm Amortization		-					
37.2	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts

Entergy New Orleans, LLC
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
43	Depreciation & Amortization Expense							
44	A	B	C	D	E	F	G	H
45	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
46	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Charge (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 13 Column D
47.5	General Plant Reserve Deficiency Amortization		-					WP AJ3 GPRD Ln 2 Column D
47.6	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts
49	Taxes Other than Income							
50	Taxes Other Than Income Adjustments (1) (2)							
51								
52	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.1	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.2	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.3	EGSL/ELL Merger Expense Adjustment (Enter as Negative)		-					WP AJ4 LA Merger Ln 14 Column D
52.4	Additional Items As Applicable							
52.5	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54	Revenue Requirement							
55								
56			True Up	Projected				
57	Excluded Transmission Facilities		13-Mo Avg.	EOY				
57.1	Step-Up Facilities		-	-				WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-	-				WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-Up)		-	-				WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-	-				WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-	-				Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-Up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy New Orleans, LLC
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy New Orleans, LLC
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>				(Col. C + Col. D)						(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy New Orleans, LLC
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Beginning of Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
1					True-Up: Average Beginning of Year and End of Year				Projected: End of Year				
2					Other Related	Only Related			Other Related	Only Related			
3					Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
4													Ln 15
5													N/A
6													Ln 21
7													Ln 27
8													Sum of Ln 3 + 4 + 5 + 6
9													
10					True-Up: Average Beginning of Year and End of Year				Projected: End of Year				
					Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Justification
					Other Related	Only Related			Other Related	Only Related			
11	ADIT-190				Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				
11.01	190111	Intrst/Tax-Tax Deficienci-Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48
11.02	190112	Intrst/Tax-Tax Deficienci-St	-	-	-				-				accrued interest.
11.03	190151	Taxable Unbilled Revenue-Fed	-	-	-				-				Accrued interest on tax deficiencies - FIN48
11.04	190152	Taxable Unbilled Revenue-St	-	-	-				-				accrued interest.
11.05	190161	Property Ins Reserve-Fed	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.06	190162	Property Ins Reserve-State	-	-	-				-				Difference between unbilled revenue reported for tax and book.
11.07	190163	Capitalized Repairs - Fed	-	-	-				-				Reserve for Property insurance - a book accrual.
11.08	190164	Capitalized Repairs - State	-	-	-				-				Reserve for Property insurance - a book accrual.
11.09	190165	Syst Agrmt Equal Reg Liab-Fed	-	-	-				-				Property O&M repair costs for book required to be depreciated for tax.
11.10	190166	Sys Agrmt Equal Reg Liab-State	-	-	-				-				Property O&M repair costs for book required to be depreciated for tax.
11.11	190171	Inj & Damages Reserve-Fed	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.12	190172	Inj & Damages Reserve-State	-	-	-				-				This represents the inclusion in taxable income of system agreement rough production cost equalization payments received.
11.13	190181	Contrib In Aid Of Constr-Fed	-	-	-				-				Reserve for Injuries and Damages - a book accrual.
11.14	190182	Contrib In Aid Of Constr-St	-	-	-				-				Reserve for Injuries and Damages - a book accrual.
11.15	190191	Customer Deposits-Fed	-	-	-				-				Not Applicable for Attachment O purposes.
11.16	190192	Customer Deposits-State	-	-	-				-				Not Applicable for Attachment O purposes.
11.17	190211	Unfunded Pension Exp-Fed	-	-	-				-				Customer deposit recorded in account 253
11.18	190212	Unfunded Pension Exp-State	-	-	-				-				Customer deposit recorded in account 253
11.19	190213	SFAS 158 Def Tax Asset - Fed	-	-	-				-				Employee Benefit
11.20	190214	SFAS 158 Def Tax Asset - State	-	-	-				-				Employee Benefit
11.21	190215	Supplemental Pension Plan-Fed	-	-	-				-				Employee Benefit
11.22	190216	Supplemental Pension Plan-St	-	-	-				-				Employee Benefit
11.23	190221	Fas 106 Other Retire Ben-Fed	-	-	-				-				Employee Benefit
11.24	190222	Fas 106 Other Retire Ben-State	-	-	-				-				Employee Benefit
11.25	190251	Removal Cost - Fed	-	-	-				-				Employee Benefit
11.26	190252	Removal Cost - State	-	-	-				-				Net negative salvage is related to plant.
11.27	190331	Accrued Medical Claims-Fed	-	-	-				-				Net negative salvage is related to plant.
11.28	190332	Accrued Medical Claims-State	-	-	-				-				Employee Benefit
11.29	190341	Accrued Dues & Contrib-Fed	-	-	-				-				Employee Benefit
11.30	190342	Accrued Dues & Contr-St	-	-	-				-				Employee Benefit
11.31	190351	Uncollect Accts Reserve-Fed	-	-	-				-				Charitable contributions deduction carried forward.
11.32	190352	Uncollect Accts Reserve-St	-	-	-				-				Charitable contributions deduction carried forward.
11.33	190381	Partnership Income/Loss - Fed	-	-	-				-				FERC account 144 - Book reserve for uncollectible accounts.
11.34	190382	Partnership Income/Loss-State	-	-	-				-				FERC account 144 - Book reserve for uncollectible accounts.
11.35	190391	Contract Def Revenue-Fed	-	-	-				-				Unregulated partnership interest.
11.36	190392	Contract Def Revenue-State	-	-	-				-				Unregulated partnership interest.
11.37	190416	Lease - Rental Expense - St	-	-	-				-				Deferred Revenue FERC account 242500
11.38	190421	Environmental Reserve-Fed	-	-	-				-				Deferred Revenue FERC account 242500
11.39	190422	Environmental Reserve-State	-	-	-				-				Timing difference for rent expense.
													FERC Accounts 228400 and 228403
													FERC Accounts 228400 and 228403

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Beginning of		True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
			Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
1													
11.40	190443	Waste Site Clean Up Costs Fed											This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.41	190444	Waste Site Clean Up Cost State											This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred. (Account 242U95)
11.42	190451	Incentive-Fed											Employee Benefit
11.43	190452	Incentive-State											Employee Benefit
11.44	190463	Bldg S/L Tax Gain-Fed											Market Street Sale
11.45	190464	Bldg S/L Tax Gain-State											Market Street Sale
11.46	190513	Entergy Stock Invstmnt Plan-Fed											Employee Benefit
11.47	190514	Entergy Stock Invstmnt Plan-St											Employee Benefit
11.48	190517	Long-Term Incentive Comp-Feder											Employee Benefit
11.49	190518	Long-Term Incentive Comp-State											Employee Benefit
11.50	190519	Stock Options - Federal											Employee Benefit
11.51	190520	Stock Options - State											Employee Benefit
11.52	190523	Stock Options Exercised-Fed											Employee Benefit
11.53	190524	Stock Options Exercised-St											Employee Benefit
11.54	190525	Restricted Stock Awards-Fed											Employee Benefit
11.55	190526	Restricted Stock Awards-State											Employee Benefit
11.56	190531	Deferred Director'S Fees-Fed											Deferred directors compensation.
11.57	190532	Deferred Director'S Fees-St											Deferred directors compensation.
11.58	190603	Rate Refund-Federal											FERC account 229 - Accum provision for rate refund and 242010 Undistributed refunds not deducted for tax.
11.59	190604	Rate Refund-State											FERC account 229 - Accum provision for rate refund and 242010 Undistributed refunds not deducted for tax.
11.60	190609	Sale Of Epa Allowances - Fed											Production related.
11.61	190610	Sale Of Epa Allowances - St											Production related.
11.62	190613	Severance Accrual - Federal											Employee Benefit - account 232008
11.63	190614	Severance Accrual - State											Employee Benefit - account 232009
11.64	190641	Re-Organization Costs-Federal											Rounding
11.65	190642	Re-Organization Costs - State											Rounding
11.66	190701	Fas 109 Adjustment - Fed											FASB 109 is removed from filing.
11.67	190702	Fas 109 Adjustment - State											FASB 109 is removed from filing.
11.68	190881	ADIT-NOL C/F-TAP-FED - Current											Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.69	190882	Adit-Nol C/F - State-Current											State Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.70	190883	ADIT-Contribution C/F-TAP-FED											Charitable contributions deduction carried forward.
11.71	190884	ADIT-Tax CR C/F-TAP-FED											Employee tax credit carryforwards.
11.72	190886	ADIT-AMT CR C/F-TAP-FED											Alternative Minimum tax credit carryforwards caused by a preference on tax depreciation.
11.73	190887	FED ADIT on State Tax Accrual											Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.74	190983	ADIT-NOL C/F TAP-Fed-Non-curr											(9)
11.75	190984	ADIT-NOL C/F-State-Non-current											(9)
11.76	190986	ADIT-Contrib C/F St Non-Cur											Charitable contributions deduction carried forward.
11.77	190871	ADIT-NOL-SRLY/Dec Fed NonCur											(9)
11.78		Additional Items As Applicable											
....		Additional Items As Applicable											
11.xx		Additional Items As Applicable											
12													
13		Reference FF1 p.234.8b & c											Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)											
14.1		Other ADIT-190 Adjustments (8)											
15		Total ADIT-190 Less FASB 109											Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)											Justification

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-Up: Average Beginning of Year and End of Year				Projected: End of Year				
			Beginning of Year	End of Year	Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	Reference or Description
					Other Related	Only Related			Other Related	Only Related			
1													
17.01	282111	Liberalized Depreciation-Fed	-	-			-				-		Liberalized tax depreciation.
17.02	282112	Liberalized Deprec - State	-	-			-				-		Liberalized tax depreciation.
17.03	282123	Insurance Federal	-	-	-				-				Plant basis difference.
17.04	282124	Insurance State	-	-	-				-				Plant basis difference.
17.05	282117	Section 481A Adj Fed	-	-			-				-		Liberalized tax depreciation.
17.06	282118	Section 481A Adj State	-	-			-				-		Liberalized tax depreciation.
17.07	282171	Interest Cap - Afdc - Fed	-	-			-				-		Plant basis difference.
17.08	282172	Interest Cap - Afdc - State	-	-			-				-		Plant basis difference.
17.09	282223	Repairs & Maint Exp - Federal	-	-			-				-		Plant basis difference.
17.10	282224	Repairs & Maint Exp - State	-	-			-				-		Plant basis difference.
17.11	282241	R&E Deduction - Fed	-	-			-				-		Nuclear plant related.
17.12	282242	R&E Deduction - St	-	-			-				-		Nuclear plant related.
17.13	282245	Warranty Expense - Federal	-	-			-				-		Plant basis difference.
17.14	282246	Warranty Expense - State	-	-			-				-		Plant basis difference.
17.15	282351	Tax Int (Avoided Cost)-Fed	-	-			-				-		Plant basis difference.
17.16	282352	Tax Int (Avoided Cost) - St	-	-			-				-		Plant basis difference.
17.17	282461	Computer Software Cap - Fed	-	-				-				-	Intangible and General plant
17.18	282462	Computer Software Cap - State	-	-				-				-	Intangible and General plant
17.19	282469	Comm Dev Block Grant-Federal	-	-			-				-		Plant basis difference.
17.20	282470	Comm Dev Block Grant-State	-	-			-				-		Plant basis difference.
17.21	282533	Casualty Loss Deduction-Fed	-	-			-				-		Plant basis difference.
17.22	282534	Casualty Loss Deduction-St	-	-			-				-		Plant basis difference.
17.23	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
17.24	282702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
17.25	282901	263A Method Change-DSC - Fed	-	-			-				-		Plant basis difference.
17.26	282902	263A Method Change - DSC-State	-	-			-				-		Plant basis difference.
17.27	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
17.28	282904	Units of Production Ded - State	-	-	-				-				Production related.
17.29	282905	Tangible Prop Regs-481 Adj-Fed	-	-					-				Production related.
17.30	282906	Tangible Prop Regs-481-St	-	-					-				Production related.
17.31	282907	Unit of Property Ded-Trans-Fed	-	-		-				-			Units of Property Deduction - transmission
17.32	282908	Unit of Property Ded-Trans-St	-	-		-				-			Units of Property Deduction - transmission
17.33	282975	Depreciation Expense - Fed	-	-			-				-		Liberalized tax depreciation.
17.34	282976	Depreciation Expense - State	-	-			-				-		Liberalized tax depreciation.
17.35		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.xx		Additional Items As Applicable	-	-									
18													
19		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19.1		FERC Liberalized Depreciation Adjustment	-	-			-				-		Liberalized tax depreciation adjustment for FERC-on
20		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
20.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
21		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 19 + Ln 19.1 - Ln 20 + Ln 20.1
22													
23		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
23.01	283111	Deferred Fuel/Gas - Fed	-	-	-				-				Production related.
23.02	283112	Deferred Fuel/Gas - State	-	-	-				-				Production related.
23.03	283151	Regulatory Asset - Federal	-	-	-				-				N/A
23.04	283152	Regulatory Asset - State	-	-	-				-				N/A
23.05	283157	Regulatory Asset-MISO-Fed	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.06	283158	Regulatory Asset-MISO-State	-	-	-				-				Any remaining ADIT balance associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
23.07	283175	Michoud Plant Outage-Fed	-	-	-				-				Production related.
23.08	283176	Michoud Plant Outage-St	-	-	-				-				Production related.
23.09	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
23.10	283214	SFAS 158 Def Tax Liability-St	-	-	-				-				Employee Benefit
23.11	283221	Bond Reacquisition Loss - Fed	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.12	283222	Bond Reacquisition Loss - St	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
23.13	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
23.14	283226	Section 475 Adjustment-St	-	-	-				-				Mark to market of purchase power contracts.
23.15	283227	Y2K Costs Deferral - Fed	-	-	-				-				Rounding

Entergy New Orleans, LLC
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Beginning of	End of Year	True-Up: Average Beginning of Year and End of Year				Projected: End of Year				Reference or Description
			Year		Gas, Prod Or	Transmission	Plant Related	Labor Related	Gas, Prod Or	Transmission	Plant Related	Labor Related	
					Other Related	Only Related			Other Related	Only Related			
1													
23.16	283228	Y2K Costs Deferral - State	-	-	-				-				Rounding
23.17	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
23.18	283246	Distribution Maintenance - St	-	-	-				-				Miscellaneous including Account 186
23.19	283247	Transco Costs - Federal	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.20	283248	Transco Costs - State	-	-									Transmission related costs deducted as repairs for tax and capitalized for books.
23.21	283249	Deferred Storm Costs - Federal	-	-	-				-				Deferred Storm Costs & prefunded insurance
23.22	283250	Deferred Storm costs - State	-	-	-				-				Deferred Storm Costs & prefunded insurance
23.23	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
23.24	283346	Misc Cap Costs-State	-	-	-				-				Miscellaneous including Account 186
23.25	283347	Insurance Escrow-Fed	-	-	-				-				ADIT on account 128312.
23.26	283348	Insurance Escrow-State	-	-	-				-				ADIT on account 128312.
23.27	283349	Reg Asset-Storm Costs-Fed	-	-	-				-				Regulatory Asset
23.28	283350	Reg Asset-Storm Costs-State	-	-	-				-				Regulatory Asset
23.29	283361	Prepaid Expenses Federal	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.30	283362	Prepaid Expenses State	-	-									Prepaid costs in FERC account 165 that were deducted for tax.
23.31	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
23.32	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
23.33	283901	263A Method Change - Federal	-	-									Plant basis difference.
23.34	283902	263A Method Change - State	-	-									Plant basis difference.
23.35		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
23.xx		Additional Items As Applicable	-	-									
24													
25		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 23 Subparts
26		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
26.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
27		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 25 - Ln 26 + Ln 26.1
28													
29		Instructions for Account 190, 281, 282, & 283											
30		1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-Up and Column I for Projected											
31		2. ADIT items related only to Transmission are directly assigned to Column F for True-Up and Column J for Projected											
32		3. ADIT items related to Plant and not in Columns E & F for True-Up and Columns I & J for Projected are included in Column G for True-Up and Column K for Projected											
33		4. ADIT items related to labor and not in Columns F & G for True-Up and Columns J & K for Projected are included in Column H for True-Up and Column L for Projected											
34		5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.											
35		6. In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.											
36		7. A supporting work paper with additional detail for this value will be provided.											
37		8. Other ADIT Adjustments presented on a supporting workpaper.											
38		9. A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.											

Entergy New Orleans, LLC
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	Acct															
2	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (2) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) p.227.8.b (BOY); p.227.8.c (EOY)

(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)

(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy New Orleans, LLC
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165004: Pp Taxes-Regulatory Commis.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165005: Pp Taxes - Corp Franch Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165SAI: PrePaid Designated Servc-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-				-									
7.02	165004: Pp Taxes-Regulatory Commis.		-	-												
7.03	165005: Pp Taxes - Corp Franch Tax		-													
7.04	165100: Prepaid Insurance		-													
7.05	165400: Prepaid Ins Directors&Officers		-				-									
7.06	165510: Prepaid Dues to EEI		-				-									
7.07	165520: Ad Valorem Taxes		-													
7.08	165603: PPD IQNavigator, Inc		-				-									
7.09	165RNT: Prepaid Rent Expense		-	-												
7.10	165SAI: PrePaid Designated Servc-SAIC		-				-									
7.11	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy New Orleans, LLC
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1															
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:
(1) p.214.47.d

Entergy New Orleans, LLC
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total	-	-	-
1.02	561.1 - Load Dispatch Reliability	-	-	-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System	-	-	-
1.04	561.2BA - Load Dispatch Load Balancing	-	-	-
1.05	561.3 - Load Dispatch Transm Service & Scheduling	-	-	-
1.06	561.4 - Scheduling System Control & Dispatch Services	-	-	-
1.07	561.5 - Reliability Planning & Standards Development	-	-	-
1.08	562 - Station Expenses	-	-	-
1.09	563 - Overhead Line Expenses	-	-	-
1.10	564 - Underground Line Expenses	-	-	-
1.11	566 - Misc. Transmission Expenses Total	-	-	-
1.12	567 - Rents	-	-	-
1.13	567.1 - Operation Supplies & Expenses	-	-	-
1.14	568 - Maintenance Supervision & Engineer	-	-	-
1.15	569 - Maintenance Of Structures Total	-	-	-
1.16	570 - Maintenance Of Station Equipment	-	-	-
1.17	571 - Maintenance Of Overhead of Lines	-	-	-
1.18	920 - Administrative & General Salaries Total	-	-	-
1.19	921 - Office Supplies And Expenses	-	-	-
1.20	923 - Outside Services Employed Total	-	-	-
1.21	925 - Injuries & Damages Expense Total	-	-	-
1.22	926 - Employee Pension & Benefits	-	-	-
1.23	928 - Regulatory Commission Expense Total	-	-	-
1.24	930.1 - General Advertising Expenses	-	-	-
1.25	930.2 - Misc. General Expense	-	-	-
1.26	930.2 - Active Development Expenses Total	-	-	-
1.27	931 - Rents	-	-	-
1.28	935 - Maintenance Of General Plant	-	-	-
1.29	Additional Items As Applicable			
....	Additional Items As Applicable			
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts (906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy New Orleans, LLC
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy New Orleans, LLC
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOL, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy New Orleans, LLC
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Railcar	-	-				
1.12	Gross Receipts Privilege Tax	-	-				
1.13	Ad Valorem Tax	-			-		
1.14	Franchise Tax- Local	-	-				
1.15	State Excise Tax	-			-		
1.16	Non Income Taxes	-	-				
1.17	Payroll Loading	-	-				
1.18	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-				-	
1.19	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-			-		
1.20	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-			-		
1.21	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-			-		
1.22	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-			-		
1.23	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-	-				
1.24	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.25	Entergy Services, Inc. Income Taxes	-	-				
1.26	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy New Orleans, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

- Notes
- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy New Orleans, LLC
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy New Orleans, LLC
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F
				Beginning of Year	End of Year	Average
1						
2	Included Transmission	Sum Line 6 Subparts for Included		-	-	-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-	-	-
4	Total			-	-	-
5						
				Beginning of Year	End of Year	Average
6	Asset Location	Related	Group			
6.01	Gulf Outlet 69Kv Loop - TLA - ENOI - 0081	NOP - 0081		-	-	-
6.02	Additional Items As Applicable			-	-	-
....	Additional Items As Applicable			-	-	-
6.XX	Additional Items As Applicable			-	-	-
7.00	Total			-	-	-

Notes:

- (1) Reference Appendix A Note M

Entergy New Orleans, LLC
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
1.XX	Additional Items As Applicable														-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
4.XX	Additional Items As Applicable														-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy New Orleans, LLC
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission		General Plant	Other	Distribution	Generation
1.1	454000 - Total	-	-		-	-	-	-
1.2	454100 - Distribution	-				-	-	
2	Total p300.19.b	-	-		-	-	-	-
3								
4								
5			Allocation Category (5)					
6	Revenue - Other Electric Revenue		Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-				
6.11	456105: Transmision Service Rev-Non Firm	-	-					
6.12	456107: Network Transmission Revenue	-		-				
	456107: Network Transmission Revenue- Nits							
6.13	Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456111: Non-Firm Transmission Revenue	-	-					
6.16	456112: Short Term Firm Transm Revenue	-	-					
6.17	456113: Long Term Firm Transm Revenue	-		-				
6.18	456117: Reg & Freq Response Trans Rev	-				-		
6.19	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.20	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.21	456120: Fiber Optics (1)	-			-			
6.22	456127: RTO & ICT Operations Costs Rec	-				-		
6.23	456136 - Short Term Firm Transm Revenue	-	-					
6.24	456137 - Long Term Firm Transm Revenue	-		-				
6.25	456138 - Non Firm Transm Revenue	-	-					
6.26	456139: MISO Sch 9 Network	-		-				
6.27	456141: MISO Sch 41 Stm Securitization	-				-	MISO Schedule	
6.28	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-	42a	42b
6.29	456147: MISO Sch 47 Transition Cost Rec	-				-	-	-
6.30	4561A9: AECC MISO Sch 9 Network	-		-				
6.31	4561FR: FFR Transm Revenue	-				-		
6.32	456200: Unbilled Revenue	-				-		
6.33	456300: Unbilled Revenue-Wholesale	-				-		
6.34	456410: Trans Equal Charges	-	-					
6.35	456420: Affiliate service fee revenue	-				-		
6.36	456500: Other Elec Rev - Discounts	-				-		
6.37	Attachment GG Revenues (4)	-	-					
6.38	Attachment MM Revenues (4)	-	-					
6.39	Attachment MM Revenues (4)	-	-					
6.39	Additional Items As Applicable							
....	Additional Items As Applicable							
6.XX	Additional Items As Applicable							
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-Up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy New Orleans, LLC
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C
		Depreciation & Amortization		
1	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>	
2	<u>General Plant</u>			
2.01	389_1_ Land	0.00%		-
2.02	390_0_ Structures & Improvements	1.77%		-
2.03	391_1_ Office Furn & Equip	6.67%		-
2.04	391_2_ Information Systems	20.00%		-
2.05	391_3_ Data Handling Equipment	6.67%		-
2.06	392_0_ Transportation Equipment	12.00%		-
2.07	393_0_ Stores Equipment	6.67%		-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%		-
2.09	395_0_ Laboratory Equipment	10.00%		-
2.10	396_0_ Power Operated Equipment	6.67%		-
2.11	397_1_ Misc. Comm Equip	10.00%		-
2.12	397_2_ Comm & Microwave Equip	6.67%		-
2.13	398_0_ Miscellaneous Equipment	10.00%		-
2.14	Total General Plant			-
3				
4	<u>Intangibles</u>			
4.01	301-Organization (15 year life)	6.67%		-
4.02	302-Franchises and Consents (5 year life)			
4.03	302-Franchises and Consents (30 year life)			
4.04	302-Franchises and Consents (50 year life)			
4.05	303-Miscellaneous Intangible Plant (3 year life)	33.33%		-
4.06	303-Miscellaneous Intangible Plant (5 year life)	20.00%		-
4.07	303-Miscellaneous Intangible Plant (10 year life)	10.00%		-
4.08	303-Miscellaneous Intangible Plant (15 year life)	6.67%		-
4.09	303-Miscellaneous Intangible Plant (20 year life)	5.00%		-
4.09	303-Miscellaneous Intangible Plant (30 year life)			-
4.10	Total Intangibles			-
5				
6	<u>Transmission</u>			
6.01	350_1_Land	0.00%		-
6.02	350_2_Land Rights - High Voltage	1.01%		-
6.03	350_3_Land Rights - Low Voltage	1.01%		-
6.04	352_0_Structure & Improvements	1.00%		-
6.05	353_0_Stn Eqpt-Trans	1.49%		-
6.06	354_0_Twrs & Fxtrs-Trans	0.97%		-
6.07	355_0_Poles & Fxtrs -Trans	1.66%		-
6.08	356_1_Overhd Cond & Devices	1.77%		-
6.09	356_2_Overhd Cond & Devs - Dmgs	1.77%		-
6.10	356_3_Overhd Cond & Dev - Clr&Gra	1.77%		-
6.11	357_0_Undergrnd Conduit-Trans	1.82%		-
6.12	358_0_Undergrnd Cond&Devices	2.00%		-
6.13	Total Transmission			-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.

Entergy New Orleans, LLC
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ENTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.02	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
8.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
11.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
14.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ENMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	ENTO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as needed or applicable.
- (8) Sum (Ln 21 + 23)

Entergy New Orleans, LLC
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2.01	228100: Accum Prov For Prop Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101: Int on Accum Prov for Prop Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151: Insurance proceeds-O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153: Securitization proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR: Property Ins. Prov. Reclass		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB: Storm Damage Reserve Lock Box		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200: Accum Prov For Injuries & Dam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210: Reserve For Inj & Dam - Legal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301: Acc Prov-Pen&Ben-Hosp Res-Adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308: AccProv-OPEB Liab-FundedStatus		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400: Acc Misc-Operating Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401: Accum Prov - Coal Car Maint		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402: Ltd - Decomm & Decontam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403: Acc Provision-Commer Litigatio		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy New Orleans, LLC
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C	D	E	F	G
		C3 = C1-C2			F3 = F1-F2	G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C	D	E	F	G
		C7 = C5-C6			F7 = F5-F6	G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy New Orleans, LLC
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy New Orleans, LLC
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-Up Year

Ln	A	B + C			E	- (D+E)		F * C/D		H	I	F - H - I	
		B	C	D		F		G				J	
		Current Year	Project Costs	Deferral		Adjustment		Deferral Amortization				Adjustment	
1	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail			Total	
1.01	143983	-	-	-	-	-	-	-	-			-	
1.02	143985	-	-	-	-	-	-	-	-			-	
1.03	143987	-	-	-	-	-	-	-	-			-	
1.04	143995	-	-	-	-	-	-	-	-			-	
1.05	4031AM	-	-	-	-	-	-	-	-			-	
1.06	408110	-	-	-	-	-	-	-	-			-	
1.07	500000	-	-	-	-	-	-	-	-			-	
1.08	506000	-	-	-	-	-	-	-	-			-	
1.09	507000	-	-	-	-	-	-	-	-			-	
1.10	510000	-	-	-	-	-	-	-	-			-	
1.11	556000	-	-	-	-	-	-	-	-			-	
1.12	557000	-	-	-	-	-	-	-	-			-	
1.13	560000	-	-	-	-	-	-	-	-			-	
1.14	561100	-	-	-	-	-	-	-	-			-	
1.15	561200	-	-	-	-	-	-	-	-			-	
1.16	5612BA	-	-	-	-	-	-	-	-			-	
1.17	561300	-	-	-	-	-	-	-	-			-	
1.18	561500	-	-	-	-	-	-	-	-			-	
1.19	562000	-	-	-	-	-	-	-	-			-	
1.20	566000	-	-	-	-	-	-	-	-			-	
1.21	567000	-	-	-	-	-	-	-	-			-	
1.22	568000	-	-	-	-	-	-	-	-			-	
1.23	569000	-	-	-	-	-	-	-	-			-	
1.24	569100	-	-	-	-	-	-	-	-			-	
1.25	573000	-	-	-	-	-	-	-	-			-	
1.26	575100	-	-	-	-	-	-	-	-			-	
1.27	903002	-	-	-	-	-	-	-	-			-	
1.28	905000	-	-	-	-	-	-	-	-			-	
1.29	909000	-	-	-	-	-	-	-	-			-	
1.30	912000	-	-	-	-	-	-	-	-			-	
1.31	920000	-	-	-	-	-	-	-	-			-	
1.32	921000	-	-	-	-	-	-	-	-			-	
1.33	923000	-	-	-	-	-	-	-	-			-	
1.34	924000	-	-	-	-	-	-	-	-			-	
1.35	925000	-	-	-	-	-	-	-	-			-	
1.36	926000	-	-	-	-	-	-	-	-			-	
1.37	928000	-	-	-	-	-	-	-	-			-	
1.38	930100	-	-	-	-	-	-	-	-			-	
1.39	930200	-	-	-	-	-	-	-	-			-	
1.40	931000	-	-	-	-	-	-	-	-			-	
1.41	935000	-	-	-	-	-	-	-	-			-	
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-			-	
....	Additional Items As Applicable	-	-	-	-	-	-	-	-			-	
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-			-	
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-			-	
3													
4	Account 561												
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-			-	
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-			-	
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-			-	
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-			-	
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-			-	
10													
11	Summary												
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-			-	
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-			-	
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-			-	
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-			-	
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-			-	
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-			-	
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-			-	
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-			-	
20	Customer Services (Accounts 906 to 917)	-	-	-	-	-	-	-	-			-	
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-			-	
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-			-	
23													
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)	-	-	-	-	-	-	-	-			-	

Note

- (1) MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- (2) Enter deferral amounts as negatives.
- (3) Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- (4) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy New Orleans, LLC
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy New Orleans, LLC
WP AJ3 - ENOL General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
1.15					
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$9,003,213.

Entergy New Orleans, LLC
WP AJ4 - EGSL & ELL Merger Costs (1) (2)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	163000	-	-	-
1.02	184001	-	-	-
1.03	4031AM	-	-	-
1.04	408110	-	-	-
1.05	417100	-	-	-
1.06	500000	-	-	-
1.07	506000	-	-	-
1.08	556000	-	-	-
1.09	557000	-	-	-
1.10	560000	-	-	-
1.11	561200	-	-	-
1.12	561500	-	-	-
1.13	566000	-	-	-
1.14	568000	-	-	-
1.15	580000	-	-	-
1.16	586000	-	-	-
1.17	588000	-	-	-
1.18	592000	-	-	-
1.19	903001	-	-	-
1.20	903002	-	-	-
1.21	907000	-	-	-
1.22	909000	-	-	-
1.23	920000	-	-	-
1.24	921000	-	-	-
1.25	923000	-	-	-
1.26	926000	-	-	-
1.27	928000	-	-	-
1.28	930200	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613	-	-	-
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 through 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 - 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 Thru Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the EGSL and ELL merger expenses that are reflected in FERC Form 1 amounts.
- (2) Positive values above result in decreases to expense. Similarly, negative amounts are increases to expense.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Texas, Inc.
Projected Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total	DA	1.0000
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA	1.0000
4	Reserved for Future Use (1)		-	NA	Zero
5	Reserved for Future Use (1)			NA	Zero
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 Projected Column	-	DA	1.00000
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 Projected Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 Projected Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 Projected Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

(1)		(2)	(3)		(4)	(5)	
Line No.	RATE BASE:	Source	Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE						
1	Production	WP04 PIS Line 16 Column C	-	NA			
2	Transmission	WP04 PIS Line 16 Column F	-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 Projected Column	-	TP	-	-	
3	Distribution	WP04 PIS Line 16 Column I	-	NA			
4	General & Intangible	WP04 PIS Line 16 Column B & J	-	W/S	-	-	
5	Reserved for Future Use (1)						
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)	<hr/>			<hr/>	
	ACCUMULATED DEPRECIATION						
7	Production	WP04 PIS Line 35 Column C	-	NA			
8	Transmission	WP04 PIS Line 35 Column F	-	TP	-	-	
8a	Transmission - Capital Additions						
9	Distribution	WP04 PIS Line 35 Column I	-	NA			
10	General & Intangible	WP04 PIS Line 35 Column B & J	-	W/S	-	-	
11	Reserved for Future Use (1)						
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)	<hr/>			<hr/>	
	NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Reserved for Future Use (1)						
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)	<hr/>			<hr/>	
18a	Reserved for Future Use (1)						
	ADJUSTMENTS TO RATE BASE						
19	ADIT	Appendix A Line 43 Projected Column	-	TP	0.0000	-	
20	Reserved for Future Use (1)						
21	Reserved for Future Use (1)						
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 Projected Column	-	TP	0.0000	-	
23	Reserved for Future Use (1)						
23a	Reserved for Future Use (1)						
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)	<hr/>			<hr/>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 Projected Column	-	TP	-	-	
	WORKING CAPITAL						
26	Reserved for Future Use (1)						
27	Materials & Supplies	Appendix A Line 57 Projected Column	-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 Projected Column	-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)	<hr/>			<hr/>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)	<hr/>			<hr/>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 Projected Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 Projected Column	-	TP	-
2	Less Account 565	Appendix A Line 77 Projected Column	-	TP	-
3	A&G	Appendix A Line 81 Projected Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 Projected Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 Projected Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 Projected Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 Projected Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 Projected Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 Projected Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 Projected Column	-	TP	-
10	General & Intangible	Appendix A Line 110 Projected Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 Projected Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 Projected Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 Projected Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 Projected Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 Projected Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
Projected Rate

For the 12 Months Ended 12/31/20__

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.								
TRANSMISSION PLANT INCLUDED IN ISO RATES								
1	Total Transmission plant	Appendix A Line 170 Projected Column					-	
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 Projected Column					-	
3	Reserved for Future Use (1)							
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)					-	
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)				TP =	-	
6 - 11 WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$		TP	Allocation		
12	Transmission Wages & Salary Expense	Appendix A Line 1 Projected Column	-		-	-		
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 Projected Column	-		-	-		
14	Reserved for Future Use (1)							
15	Reserved for Future Use (1)							
16	Total Wages Expense Less A&G	Appendix A Line 10 Projected Column	-		-	-		= WS
	Reserved for Future Use (1)		\$					
17	Reserved for Future Use (1)		-					
18	Reserved for Future Use (1)		-					
19	Reserved for Future Use (1)		-					
20	Total	(Sum of Line 17 to Line 19)	-					
21 - 26 RETURN (R)								
			\$		%	Cost		
27	Long Term Debt	Appendix A Line 130 Projected Column	-		0.00%	0.00%	0.000%	= WCLTD
28	Preferred Stock	Appendix A Line 133 Projected Column	-		0.00%	0.00%	0.000%	
29	Common Stock	Appendix A Line 135 Projected Column	-		0.00%	0.00%	0.000%	
30	Total	(Sum of Lines 27 to 29)	-				0.000%	= R
REVENUE CREDITS								
ACCOUNT 447 (SALES FOR RESALE)								
31	Reserved for Future Use (1)							
32	Reserved for Future Use (1)							
33	Total	(Sum of Line 31 + Line 32)					-	
34	Account 454 (Rent From Electric Property: General Plant Only)	Appendix A Line 180 Projected Column					-	
Account 456.1 Other Electric Revenues								
35	Account 456.1 Transmission Service Revenue Credits	Appendix A Line 187 Projected Column					-	
36	Account 456.1 Transmission Network & LTF Service Revenues	Appendix A Line 188 Projected Column					-	
36a	Transmission Revenues Associated with Attachment GG	Appendix A Line 189 Projected Column					-	
36b	Transmission Revenues Associated with Attachment MM	Appendix A Line 190 Projected Column					-	
37	Total	(Line 35 - Line 36 - Line 36a - Line 36b)					-	
INCOME TAX RATES								
38	FIT =	Appendix A Line 147 Projected Column	0.00%					
39	SIT=	Appendix A Line 148 Projected Column	0.00%		(State Income Tax Rate or Composite SIT)			
40	p =	Appendix A Line 149 Projected Column	0.00%		(% of FIT deductible for state purposes)			

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 Months Ended 12/31/20__

Entergy Texas, Inc.
True-up Rate

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	Page 3, Line 31			-
	REVENUE CREDITS				
2	Account 454 (Rent From Electric Property: General Plant Only)	Page 4, Line 34	Total -	DA 1.0000	-
3	Account 456.1 Transmission Service Revenue Credits	Page 4, Line 37	-	DA 1.0000	-
4	Reserved for Future Use (1)			NA Zero	
5	Reserved for Future Use (1)			NA Zero	
6	TOTAL REVENUE CREDITS	(Sum of Line 2 to Line 5)			-
6a	True-up Adjustment with Interest	Appendix A Line 194 True-up Column	-	DA 1.00000	-
7a	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 6a)			-
7b	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 197 True-up Column			-
7c	Network Customer OATT Section 30.9 Facilities Credits	Appendix A Line 198 True-up Column			-
7	NET REVENUE REQUIREMENT	(Sum of Line 7a to Line 7c)			-
	DIVISOR				
8	Transmission Load	Appendix A Line 200 True-up Column			-
9	Reserved for Future Use (1)				-
10	Reserved for Future Use (1)				-
11	Reserved for Future Use (1)				-
12	Reserved for Future Use (1)				-
13	Reserved for Future Use (1)				-
14	Reserved for Future Use (1)				-
15	DIVISOR	(Sum of Line 8 to Line 14)			-
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-		-
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4160; Line 16 / 8760) x 1000	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)		-	Short Term	- Short Term
22	FERC Annual Charge(\$/MWh)		-	Long Term	- Long Term

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate
(2)

For the 12 Months Ended 12/31/20__

(1)		(2)		(3)		(4)	(5)	
Line No.	RATE BASE:	Source		Company Total		Allocator	Transmission Net (Col 3 times Col 4)	
	GROSS PLANT IN SERVICE							
1	Production	WP04 PIS Line 18 Column C		-	NA			
2	Transmission	WP04 PIS Line 18 Column F		-	TP	-	-	
2a	Transmission - Capital Additions	Appendix A Line 20 True-up Column		-	TP	-	-	
3	Distribution	WP04 PIS Line 18 Column I		-	NA			
4	General & Intangible	WP04 PIS Line 18 Column B & J		-	W/S	-	-	
5	Reserved for Future Use (1)							
6	TOTAL GROSS PLANT	(Sum of Line 1 to Line 5)		<u>-</u>			<u>-</u>	
	ACCUMULATED DEPRECIATION							
7	Production	WP04 PIS Line 37 Column C		-	NA			
8	Transmission	WP04 PIS Line 37 Column F		-	TP	-	-	
8a	Transmission - Capital Additions							
9	Distribution	WP04 PIS Line 37 Column I		-	NA			
10	General & Intangible	WP04 PIS Line 37 Column B & J		-	W/S	-	-	
11	Reserved for Future Use (1)							
12	TOTAL ACCUM. DEPRECIATION	(Sum of Line 7 to Line 11)		<u>-</u>			<u>-</u>	
	NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)		-				
14	Transmission	(Line 2 - Line 8)		-			-	
14a	Transmission - Capital Additions	(Line 2a - Line 8a)		-			-	
15	Distribution	(Line 3 - Line 9)		-				
16	General & Intangible	(Line 4 - Line 10)		-			-	
17	Reserved for Future Use (1)							
18	TOTAL NET PLANT	(Sum of Line 13 to Line 17)		<u>-</u>			<u>-</u>	
18a	Reserved for Future Use (1)							
	ADJUSTMENTS TO RATE BASE							
19	ADIT	Appendix A Line 43 True-up Column		-	TP	0.0000	-	
20	Reserved for Future Use (1)							
21	Reserved for Future Use (1)							
22	Unfunded Reserves Rate Base Credits/Debits	Appendix A Line 52 True-up Column		-	TP	0.0000	-	
23	Reserved for Future Use (1)							
23a	Reserved for Future Use (1)							
24	TOTAL ADJUSTMENTS	(Sum of Line 19 to Line 23a)		<u>-</u>			<u>-</u>	
25	LAND HELD FOR FUTURE USE	Appendix A Line 66 True-up Column		-	TP	-	-	
	WORKING CAPITAL							
26	Reserved for Future Use (1)							
27	Materials & Supplies	Appendix A Line 57 True-up Column		-	TP	-	-	
28	Prepayments (Account 165)	Appendix A Line 65 True-up Column		-	TP	-	-	
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 to 28)		<u>-</u>			<u>-</u>	
30	RATE BASE	(Line 18 + Line 18a + Line 24 + Line 25 + Line 29)		<u><u>-</u></u>			<u><u>-</u></u>	

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate

For the 12 Months Ended 12/31/20__

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	(Col 3 times Col 4)
	O&M				
1	Transmission	Appendix A Line 75 True-up Column	-	TP	-
1a	Less Adjustments	Appendix A Lines 76 - Line 78 - Line 79 True-up Column	-	TP	-
2	Less Account 565	Appendix A Line 77 True-up Column	-	TP	-
3	A&G	Appendix A Line 81 True-up Column	-	W/S	-
4	Property Insurance	Appendix A Line 100 True-up Column	-	TP	-
5	Less Adjustments	Appendix A Sum of Lines 83 to Line 87 - Line 88 True-up Column	-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. & Directly Assigned Acct 930.1	Appendix A Lines 92 to 93 True-up Column	-	TP	-
5b	Less PBOP Adjustment	Appendix A Line 82 True-up Column	-	W/S	-
6	Reserved for Future Use (1)				
6a	(Gain) or Loss on Sales of Transmission Assets	Appendix A Line 125 True-up Column	-	TP	-
6b	(Gain) or Loss on Sales of General Plant Assets	Appendix A Line 128 True-up Column	-	TP	-
7	Reserved for Future Use (1)				
8	TOTAL O&M	(Sum of Line 1 + Line 3 + Line 4 + Line 5a + Line 6a to Line 7 - Line 1a - Line 2 - Line 5 - Line 5b)	-		-
	DEPRECIATION EXPENSE				
9	Transmission	Appendix A Line 103 True-up Column	-	TP	-
10	General & Intangible	Appendix A Line 110 True-up Column	-	TP	-
11	Reserved for Future Use (1)				
12	TOTAL DEPRECIATION	(Sum of Lines 9 to Line 11)	-		-
	TAXES OTHER THAN INCOME TAXES				
13	Taxes Other Than Income Taxes	Appendix A Line 124 True-up Column	-	TP	-
14	Reserved for Future Use (1)				
15	PLANT RELATED				
16	Reserved for Future Use (1)				
17	Reserved for Future Use (1)				
18	Reserved for Future Use (1)				
19	Reserved for Future Use (1)				
20	TOTAL OTHER TAXES	(Sum of Line 13 to Line 19)	-		-
	INCOME TAXES				
21	Income Taxes	Appendix A Line 157 True-up Column	-	TP	-
22	Reserved for Future Use (1)				
23	Reserved for Future Use (1)				
24	Reserved for Future Use (1)				
25	Reserved for Future Use (1)				
26	Reserved for Future Use (1)				
27	Total Income Taxes	(Sum of Line 21 to Line 26)	-		-
	RETURN				
28	Rate Base times Return	Appendix A Line 146 True-up Column	-	TP	-
29	REV. REQUIREMENT	(Line 8 + Line 12 + Line 20 + Line 27 + Line 28)	-		-
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment GG]	Appendix A Line 167 True-up Column	-	DA	1.0000
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] [Revenue Requirement for facilities included on Page 2, Line 2 and also included in Attachment MM]	Appendix A Line 168 True-up Column	-	DA	1.0000
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O	(Line 29 - Line 30 - Line 30a)	-		-

Formula Rate - Non-Levelized

MISO Cover
Rate Formula Template
Utilizing FERC Form 1 Data
Entergy Texas, Inc.
True-up Rate

For the 12 Months Ended 12/31/20__

	(1)	(2)	(3)	(4)	(5)
SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	Appendix A Line 170 True-up Column			-
2	Less Transmission plant excluded from ISO rates	Appendix A Line 171 True-up Column			-
3	Reserved for Future Use (1)				
4	Transmission plant included in ISO rates	(Line 1 - Line 2 - Line 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 / Line 1)		TP =	-
6 - 11 WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation
12	Transmission Wages & Salary Expense	Appendix A Line 1 True-up Column	-	-	-
13	Transmission Wages & Salary Expense Adjustments	Appendix A Line 2 True-up Column	-	-	-
14	Reserved for Future Use (1)				
15	Reserved for Future Use (1)				W&S Allocator (\$ / Allocation)
16	Total Wages Expense Less A&G	Appendix A Line 10 True-up Column	-	-	-
	Reserved for Future Use (1)		\$		
17	Reserved for Future Use (1)		-		
18	Reserved for Future Use (1)		-		
19	Reserved for Future Use (1)		-		
20	Total	(Sum of Line 17 to Line 19)	-		
21 - 26 RETURN (R)					
			\$	%	Cost
27	Long Term Debt	Appendix A Line 130 True-up Column	-	0.00%	0.00%
28	Preferred Stock	Appendix A Line 133 True-up Column	-	0.00%	0.00%
29	Common Stock	Appendix A Line 135 True-up Column	-	0.00%	0.00%
30	Total	(Sum of Lines 27 to 29)	-		0.00%
					= WCLTD
	</				

Notes:

- (1) The above lines on this MISO Cover Rate Formula Template labeled "Reserved for Future Use" will not be used absent a Section 205 or 206 filing.

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A			Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Allocators			(Note Y)				
Wages & Salary Allocation Factor							
1	Transmission Wages Expense			WP03 W&S Line 2 Column B		-	-
2	Adjustment to Transmission Wages Expense	(Note FF)		WP02 Support Line 5 Column C		-	-
3	Net Transmission Wage Expense			(Line 1 + Line 2)		-	-
4	Total Wages Expense			WP03 W&S Line 5 Column B		-	-
5	Adjustment to Wages Expense	(Note FF)		WP02 Support Line 8 Column C		-	-
6	Net Wages Expense			(Line 4 + Line 5)		-	-
7	A&G Wages Expense			WP03 W&S Line 8 Column B		-	-
8	Adjustment to A&G Wages Expense	(Note FF)		WP02 Support Line 11 Column C		-	-
9	Net A&G Wages Expense			(Line 7 + Line 8)		-	-
10	Total Wages Expense Less A&G			(Line 6 - Line 9)		-	-
11	Wages & Salary Allocator			(Line 3 / Line 10)		0.0000%	0.0000%
Plant Allocation Factors							
12	Total Electric Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column K		-	-
13	Total Accumulated Depreciation Electric Plant	(Notes B & S)		WP04 PIS Line 37, Line 35 Column K		-	-
14	Net Electric Plant			(Line 12 - Line 13)		-	-
15	TOTAL Plant In Service - Transmission			(Line 27)		-	-
16	Gross Plant Allocator			(Line 15 / Line 12)		0.0000%	0.0000%
17	TOTAL Net Property, Plant & Equipment - Transmission	(Notes B & S)		(Line 35)		-	-
18	Net Plant Allocator			(Line 17 / Line 14)		0.0000%	0.0000%
Plant Calculations							
Plant In Service							
19	Transmission Plant In Service	(Notes B & S)		WP04 PIS Line 18, Line 16 Column F		-	-
20	Projected Transmission Plant Capital Additions	(Notes B & S)		WP05 CapAds Line 16 Column C		-	-
21	Total Transmission Plant In Service			(Line 19 + Line 20)		-	-
22	General	(Notes B & S)		WP04 PIS Line 18, Line 16 Column J		-	-
23	Intangible	(Notes B & S)		WP04 PIS Line 18, Line 16 Column B		-	-
24	Total General Plant and Intangibles			(Line 22 + Line 23)		-	-
25	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
26	General & Intangible Plant Allocated to Transmission			(Line 24 * Line 25)		-	-
27	TOTAL Plant In Service - Transmission			(Line 21 + Line 26)		-	-
Accumulated Depreciation							
28	Total Transmission Accumulated Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column F		-	-
29	Accumulated General Depreciation	(Notes B, S & LL)		WP04 PIS Line 37, Line 35 Column J		-	-
30	Accumulated Intangible Depreciation	(Notes B & S)		WP04 PIS Line 37, Line 35 Column B		-	-
31	Total General & Intangible Accumulated Depreciation			(Sum Line 29 + Line 30)		-	-
32	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
33	General & Intangible Allocated to Transmission			(Line 31 * Line 32)		-	-
34	TOTAL Accumulated Depreciation - Transmission			(Line 28 + Line 33)		-	-
35	TOTAL Net Property, Plant & Equipment - Transmission			(Line 27 - Line 34)		-	-
Adjustments To Rate Base							
ADIT							
36	Transmission	(Note JJ)		WP06 ADIT Line 7 Columns F, J		-	-
37	Plant	(Note JJ)		WP06 ADIT Line 7 Columns G, K		-	-
38	Gross Plant Allocator			(Line 16)		0.0000%	0.0000%
39	Total Transmission Allocated Plant			(Line 37 * Line 38)		-	-
40	Labor	(Note JJ)		WP06 ADIT Line 7 Columns H, L		-	-
41	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
42	Total Transmission Allocated Labor			(Line 40 * Line 41)		-	-
43	ADIT net of FASB 109 Allocated to Transmission			(Line 36 + Line 39 + Line 42)		-	-
44	ADIT Credit - Account 255	(Note I)		FF1 p.267.8.h		-	-
Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
45	Transmission	(Notes FF & W)		WP02 Support Line 27 Column E		-	-
46	Plant	(Notes FF & W)		WP02 Support Line 27 Column F		-	-
47	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
48	Total Transmission Allocated Plant			(Line 46 * Line 47)		-	-
49	Labor	(Notes FF & W)		WP02 Support Line 27 Column G		-	-
50	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
51	Total Transmission Allocated Labor			(Line 49 * Line 50)		-	-
52	Unfunded Reserves Rate Base Credits/Debits	(Note V)		(Line 45 + Line 48 + Line 51)		-	-

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H
Materials and Supplies							
53	Transmission Materials & Supplies		(Note KK)	WP07 M&S Line 2b Column P		-	-
54	Undistributed Stores Expense		(Notes A & KK)	WP07 M&S Line 3 Column P		-	-
55	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
56	Total Transmission Allocated			(Line 54 * Line 55)		-	-
57	Total Materials & Supplies Allocated to Transmission			(Line 56 + Line 53)		-	-
Prepayments							
58	Transmission		(Note KK)	WP08 Prepay Line 8 Column E		-	-
59	Plant		(Note KK)	WP08 Prepay Line 8 Column F		-	-
60	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
61	Total Transmission Allocated Plant			(Line 59 * Line 60)		-	-
62	Labor		(Note KK)	WP08 Prepay Line 8 Column G		-	-
63	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
64	Total Transmission Allocated Labor			(Line 62 * Line 63)		-	-
65	Prepayments Allocated to Transmission		(Note A)	(Line 58 + Line 61 + Line 64)		-	-
66	Electric Plant Held for Future Use		(Notes B & C)	WP09 PHFU Line 5 Columns O, N		-	-
Cash Working Capital							
67	Operation & Maintenance Expense			(Line 102)		-	-
68	Cash Working Capital Allowance		(Note H)			-	-
69	Total Cash Working Capital Allocated to Transmission			(Line 67 * Line 68)		-	-
Network Credits							
70	Outstanding Network Credits		(Notes B & N)			-	-
71	Accumulated Depreciation for Network Credits		(Notes B & N)			-	-
72	Net Outstanding Credits			(Line 70 - Line 71)		-	-
73	TOTAL Adjustment to Rate Base			(Line 43 + Line 44 + Line 52 + Line 57 + Line 65 + Line 66 + Line 69 - Line 72)		-	-
74	Rate Base			(Line 35 + Line 73)		-	-
O&M							
Transmission O&M (EOY)							
75	Transmission O&M		(Note O)	FF1 p321.112.b		-	-
76	Less Accounts 561.0 to 561.8		(Note EE)	FF1 p321 Sum Lines 85 to 92 Column B		-	-
77	Less Account 565 - Transmission of Electricity By Others			FF1 p321.96.b		-	-
78	Plus Account 565 - Transmission Equalization Payments to Associated Companies			FF1 p332.h		-	-
79	Plus O&M Adjustments		(Note FF)	WP02 Support Line 32 Column C		-	-
80	Transmission O&M			(Line 75 - Line 76 - Line 77 + Line 78 + Line 79)		-	-
Allocated General Expenses (EOY)							
81	Total A&G		(Note O)	FF1 p323.197.b		-	-
82	Less Post Retirement Benefits Other Than Pensions		(Note D)	WP12 PBOP Line 3 Column B		-	-
83	Less Property Insurance Account 924			FF1 p323.185.b		-	-
84	Less Regulatory Commission Expense Account 928		(Note E)	FF1 p323.189.b		-	-
85	Less General Advertising Expense Account 930.1			FF1 p323.191.b		-	-
86	Less Selected Costs from 930.2		(Notes X & FF)	WP02 Support Line 38 Column C		-	-
87	Less EPRI dues booked to A&G			FF1 p353.f		-	-
88	Other A&G Adjustments		(Note FF)	WP02 Support Line 35 Column C		-	-
89	Adjusted A&G			(Line 81 - Sum (82 to 87) + 88)		-	-
90	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%
91	Allocated General Expenses (EOY)			(Line 89 * 90)		-	-
Directly Assigned A&G							
92	Regulatory Commission Expense Account 928		(Notes G & FF)	WP02 Support Line 42 Column C		-	-
93	General Advertising Expense Account 930.1 - Transmission		(Notes K & FF)			-	-
94	Subtotal - Transmission Related			(Line 92 + 93)		-	-
95						-	-
96	Property Insurance Account 924 Without Storm Damage Accrual		(Note F)	WP10 Storm Line 28 Column D		-	-
97	General Advertising Acct 930.1 - Safety, Education & Outreach		(Notes II & FF)			-	-
98	Total			(Line 96 + 97)		-	-
99	Net Plant Allocation Factor			(Line 18)		0.0000%	0.0000%
100	A&G Directly Assigned to Transmission			(Line 98 * 99)		-	-
101						-	-
102	Total Transmission O&M			(Line 80 + 91 + 94 + 100)		-	-
Depreciation & Amortization Expense							
Depreciation Expense (EOY)							
103	Transmission Depreciation Expense		(Note P)	WP18 Deprec Line 6.14 Column C		-	-
104						-	-
105	Intangible Amortization		(Note A)	WP18 Deprec Line 4.11 Column C		-	-
106	General Plant Depreciation Expense		(Notes A & P)	WP18 Deprec Line 2.14 Column C		-	-
107	Other Adjustments Depreciation Expense & GPRD Amortization		(Note FF & LL)	WP02 Support Line 48 Column C		-	-
108	Total			(Line 105 + 106 + 107)		-	-
109	Wage & Salary Allocation Factor			(Line 11)		0.0000%	0.0000%

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A					Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F			G	H
110	General & Intangible Allocated to Transmission				(Line 108 * 109)			-	-
111									
112	Total Transmission Depreciation & Amortization				(Line 103 + 110)			-	-
Taxes Other than Income									
113	Transmission Associated TOTI			WP13 TOTI Line 2 Column D				-	-
114								-	-
115	Plant Associated			WP13 TOTI Line 2 Column E				-	-
116	Plus Adjustment to Plant Associated		(Note FF)	WP02 Support Line 53 Column C				-	-
117	Total Plant Associated			(Line 115 + 116)				-	-
118	Gross Plant Allocator			(Line 16)				0.0000%	0.0000%
119	Total Transmission Allocated Total Plant Associated			(Line 117 * 118)				-	-
120								-	-
121	Labor			WP13 TOTI Line 2 Column F				-	-
122	Wage & Salary Allocation Factor			(Line 11)				0.0000%	0.0000%
123	Total Transmission Allocated Labor			(Line 121 * 122)				-	-
124	Total Taxes Other than Income (EOY)			(Line 113 + 119 + 123)				-	-
(Gain) or Loss on Sale of Assets									
125	(Gain) or Loss on Sales of Transmission Assets			Enter Gains as Negative Value & Losses as Positive Values				-	-
126	(Gain) or Loss on Sales of General Plant Assets			Enter Gains as Negative Value & Losses as Positive Values				-	-
127	Wage & Salary Allocation Factor			(Line 11)				0.0000%	0.0000%
128	Total Allocated (Gain) or Loss on Sales of General Plant Assets			(Line 126 * 127)				-	-
129	Total (Gain) or Loss on Sales of Assets		(Note DD)	(Line 125 + 128)				-	-
Return / Capitalization Calculations									
130	Long Term Debt - Gross Proceeds		(Notes R & HH)	WP14 COC Line 6 Column P, Column O				-	-
131	Long Term Debt - Net Proceeds		(Notes R & HH)	WP14 COC Line 14 Column P, Column O				-	-
132	Long Term Debt Cost - Total		(Notes Q & R)	WP14 COC Line 24 Column O				-	-
133	Preferred Stock		(Note HH)	WP14 COC Line 33 Column P, Column O				-	-
134	Preferred Dividend			WP14 COC Line 35 Column O				-	-
135	Common Stock - Total		(Note HH)	WP14 COC Line 42 Column P, Column O				-	-
136	Debt Capitalization	Total Long Term Debt		(1 - (Line 137 + Line 138))				0.00%	0.00%
137	Preferred Capitalization	Preferred Stock		(Line 133 / (Line 130 + Line 133 + Line 135))				0.00%	0.00%
138	Common Capitalization	Common Stock		(Line 135 / (Line 130 + Line 133 + Line 135))				0.00%	0.00%
139	Debt Cost	Long Term Debt Cost = LT Debt Cost / Net Proceeds LT Debt		(Line 132 / Line 131)				0.00%	0.00%
140	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 134 / Line 133)				0.00%	0.00%
141	Common Cost	Common Stock	(Note J)						
142	Weighted Cost of Debt			(Line 136 * 139)				0.00%	0.00%
143	Weighted Cost of Preferred			(Line 137 * 140)				0.00%	0.00%
144	Weighted Cost of Common			(Line 138 * 141)				0.00%	0.00%
145	Total Return (R)			(Line 142 + Line 143 + Line 144)				0.00%	0.00%
146	Investment Return = Rate Base * Rate of Return			(Line 74 * Line 145)				-	-
Composite Income Taxes									
Income Tax Rates									
147	FIT=Federal Income Tax Rate		(Note I)					0.00%	0.00%
148	SIT=State Income Tax Rate or Composite		(Note I)					0.00%	0.00%
149	p = Percent of Federal Inc Tax Deductible for State Inc Tax		(Note I)					0.00%	0.00%
150	T = 1-(((1-SIT) * (1-FIT))/(1-SIT * FIT * p))							0.00%	0.00%
151	T / (1-T)							0.00%	0.00%
Income Tax Adjustments									
152	Amortization Investment Tax Credit-Elect	Enter as negative	(Note A)	FF1 266.8.f				-	-
152a	Amortization of Income Tax Adjustments - Plant Related			WP22 IT Adj Lines 5.1 & 5.2 Column E				-	-
152b	Net Plant Allocation Factor			(Line 18)				0.0000%	0.0000%
152c	Amortization of Income Tax Adjustments - Transmission Related			WP22 IT Adj Lines 5.1 & 5.2 Column C				-	-
152d	Amortization of Income Tax Adjustments - Labor Related			WP22 IT Adj Lines 5.1 & 5.2 Column D				-	-
152e	Wage & Salary Allocation Factor			(Line 11)				0.0000%	0.0000%
152f	Total Income Tax Adjustments			((Line 152 + Line 152a) * Line 152b) + Line 152c + (Line 152d * Line 152e)				-	-
153	1/(1-T)			(1 / (1 - Line 150))				-	-
154	Reserved for Future Use							-	-
155	Total Allocated Income Tax Adjustments			(Line 152f * Line 153)				-	-

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F		G	H
156	Income Tax Component =		CIT=(T/(1-T)) * Investment Return		[Line 151 * Line 146 * (1 - (Line 142 /		-	-
			* (1-(WCLTD/R)) =		Line 145))]			
157	Total Income Taxes				(Line 155 + Line 156)		-	-
Revenue Requirement								
Summary								
158	TOTAL Net Property, Plant & Equipment - Transmission				(Line 35)		-	-
159	Adjustment to Rate Base				(Line 73)		-	-
160	Rate Base				(Line 74)		-	-
161	O&M				(Line 102)		-	-
162	Depreciation & Amortization				(Line 112)		-	-
163	Taxes Other than Income				(Line 124)		-	-
164	(Gain) or Loss on Sale of Assets				(Line 129)		-	-
165	Investment Return				(Line 146)		-	-
166	Income Taxes				(Line 157)		-	-
167	Less Attachment GG Adj.			(Note T)			-	-
168	Less Attachment MM Adj.			(Note U)			-	-
169	Gross Revenue Requirement			Sum of (Line 161 to Line 166) - Line 167 - Line 168			-	-
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities								
170	Total Transmission Plant In Service				(Line 21)		-	-
171	Excluded Transmission Facilities			(Notes B, M, S)	WP02 Support Line 58 Columns C & E		-	-
172	Included Transmission Facilities				(Line 170 - Line 171)		-	-
173	Inclusion Ratio				(Line 172 / Line 170)		0.00%	0.00%
174	Gross Revenue Requirement				(Line 169)		-	-
175	Adjusted Gross Revenue Requirement				(Line 173 * Line 174)		-	-
Revenue Credits & Interest on Network Credits								
Rent from Electric Property								
176	Transmission				WP17 Rev Line 2 Column C		-	-
177	General Plant				WP17 Rev Line 2 Column E		-	-
178	Wages & Salary Allocator				(Line 11)		0.0000%	0.0000%
179	Total Transmission Allocated General Plant				(Line 177 * Line 178)		-	-
180	Revenue Credits from Rent of Electric Property				(Line 176 + Line 179)		-	-
Other Electric Revenue								
181	Transmission Service Other Revenue Credits				WP17 Rev Line 7 Column C		-	-
182	Transmission Network & LTF Service Revenues				WP17 Rev Line 7 Column D		-	-
183	Transmission Service Revenue Credits				(Line 181 + Line 182)		-	-
184	General Plant				WP17 Rev Line 7 Column E		-	-
185	Wages & Salary Allocator				(Line 11)		0.0000%	0.0000%
186	Total Transmission Allocated General Plant				(Line 184 * 185)		-	-
187	Total Revenue Credits				(Line 183 + 186)		-	-
188	Less Transmission Network & LTF Service Revenues				(Line 182)		-	-
189	Less Rev. Credits from Schedules assoc. w/ Attachment GG			(Note Z)	WP17 Rev Line 6.38 Column C		-	-
190	Less Rev. Credits from Schedules assoc. w/ Attachment MM			(Note AA)	WP17 Rev Line 6.39 Column C		-	-
191	Revenue Credits - Transmission Service Other Revenue Credits				(Line 187 - Line 188 - Line 189 - Line 190)		-	-
192	Interest on Network Credits			(Note N)			-	-
193	Net Revenue Requirement			(Line 175 - Line 180 - Line 191 + Line 192)			-	-
194	True-up with Interest			(Over)/Under Collection	WP01 True-up Line 29 (EOY) Column E			-
195	Net Adjusted Revenue Requirement			(Line 193 + Line 194)				-
196	Network Customer OATT Section 30.9 Facilities Credits							
197	Network Customer 1			(Note GG)				-
198	Network Customer 2			(Note GG)				-
199	Total Net Adjusted Revenue Requirement				(Line 195 + Line 197 + Line 198)			-
Annual Point-to-Point Transmission Rate								
200	Average of the 12 CP (kW)			(Note L)	WP19 Load Line 25 Column N			-
201	Annual Point-to-Point Transmission Rate				(Line 199 / Line 200)			-
202	Monthly rate				(Line 201 / 12)			-

Notes

- A Electric portion only
- B The projected charges for the Annual Update shall be based on end-of-year plant-related values for the historical base year plus new plant (excluding capital additions that will be recovered through MISO rate Schedules other than Schedules 7, 8 and 9) that is projected to be placed into service in the immediately subsequent calendar year weighted by the number of months the new plant is projected to be in service. The True-up calculation for each calendar year shall be based upon 13-month average plant-related balances. Supporting work papers will be provided.
- C Only the Transmission portion will be included.
- D The Entergy Operating Company's total company PBOP expense to be allocated in part to transmission each year shall not be changed absent a filing under Section 205 or 206 of the Federal Power Act, unless the Entergy Operating Company is authorized to use pay-as-you-go accounting for PBOPs.
- E Includes all Regulatory Commission Expenses

ATTACHMENT O - Entergy Texas, Inc.

For the 12 Months Ended 12/31/20__

Formula Rate -- Appendix A				Notes	FERC Form 1	Page # or Reference	True-up	Projected
A	B	C	D	E	F	G	H	
F		Property Insurance excludes prior period adjustments for the first year, calendar year 2014, of the formula's operation. Property Insurance includes prior period adjustments, if any, in calendar year 2015 and subsequent years.						
G		FERC regulatory expenses itemized in the FERC Form No. 1 at 351.h that are directly related to transmission service, RTO filings, OATT compliance and maintenance of the transmission formula rate and retail regulatory expenses associated with siting and certification of qualifying transmission facilities.						
H		Cash working capital allowance is 0.00% of O&M						
I		The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must provide the name of each state and explain in a workpaper how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must adjust its income tax expense by the sum of the income tax adjustments for the amount of the Amortization of: (1) Investment Tax Credit (Form 1, 266.8.f) as a reduction to income tax expense revenue requirement; (2) Excess Deferred Income Taxes as a reduction to income tax expense revenue requirement; and, (3) Permanent Differences in Income Taxes as an increase to income tax expense revenue requirement, all multiplied by 1/(1-T) for differences in the income taxes due under the Federal and State calculations and the income taxes recorded on the Company's financial statements. A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income. If the tax rates change during a calendar year, an average tax rate will be used - calculated based on the number of days each was effective in the calendar year.						
J		The base ROE shall be as established by FERC and is subject to change consistent with the outcome of proceedings in FERC Docket No. EL15-45, a final order concerning the ROE issue raised in MDEA v. FERC, (D.C. Circuit Case No. 14-1030), and otherwise subject to change pursuant to a FPA section 205 or 206 proceeding. A 50 basis point adder for RTO participation may be added to the ROE provided the total or maximum ROE may not to exceed the upper end of the zone of reasonableness established by FERC in EL14-12 or other proceeding.						
K		General Advertising expenses that may be included are those associated with safety, education and outreach expenses relating to transmission, for example siting or billing.						
L		The 12CP peak is the average of the 12 monthly system peaks in a calendar year, coincident with the MISO Transmission Pricing Zone's monthly transmission system peaks, calculated as the native load plus Network Service customers' monthly network loads plus the reserve capacity of all Long Term Firm Point-to-Point Customers.						
M		Transmission plant excluded from rates will include Step-Up Facilities, Supplemental Upgrades, Radial lines and Generator Interconnection facilities. Radial lines will be reported in a supporting work paper and will be updated annually as part of the annual rate update process to identify the radial facilities included in transmission rate base for the relevant rate year and Entergy will indicate any changes to the listing from the prior year. If new radial facilities are added or changes made to facilities identified on the work paper, the status of those new or changed facilities as radial transmission facilities will be assessed using the criteria identified in Section 3 of MISO's Business Practice Manual 28, Transmission Determination Process for Prospective or Existing Unregulated Transmission Owner's Facilities, Application for Transmission Determination of FERC Seven Factors Test for Local Distribution ("BPM-028"). Entergy will report Generator Interconnection Facilities in a work paper and must remove from transmission rates those facilities constructed or purchased by Entergy on or after March 15, 2000 (FERC Order 2003: Docket RM02-1-000, Issued July 24, 2003, page 154).						
N		Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole. Entergy will provide a supporting work paper.						
O		The formula rate shall exclude all expenses associated with (i) MISO Schedule 10 and MISO Schedule 10-FERC, for which Load Serving Entities ("LSEs") are billed separately by MISO and (ii) all other expenses recovered by MISO through direct charges to transmission owners and transmission users pursuant to separate schedules under the MISO Tariff or otherwise. For rate years 2015 and beyond, the Entergy Operating Companies do not expect to incur any FERC annual fees directly.						
P		The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.						
Q		The gains and losses on hedges shall be removed from the Long-Term Debt Cost calculation unless inclusion of such hedges has been accepted by the FERC pursuant to a FPA Section 205 or 206 filing.						
R		Include only the balances associated with long-term debt and exclude balances associated with short-term debt.						
S		Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.						
T		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment GG of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the GG template. The Projected amount in Column H is based on the Projected result in the GG Template.						
U		Removes the dollar amount of revenue requirements for facilities calculated pursuant to Attachment MM of the MISO Tariff. The True-up amount in Column G is based on the True-up result in the MM template. The Projected amount in Column H is based on the Projected result in the MM Template.						
V		Unfunded Reserves are Reserves that are charged to accounts recovered in the formula rate, and are offset (reduced) by any contra accounts that are not deposited into trusts or restricted accounts.						
W		Use average of beginning-of-year and end-of-year balances for both the True-up and Projected columns.						
X		Charges to Account 930.2 shall be subject to review and challenge as part of the protocols procedures. Notwithstanding the specific language of the protocols, charges related directly or indirectly to transmission service should be included and charges not directly or indirectly related to transmission (wholly retail-related items, wholly production-related items, and/or wholly distribution-related items) are subject to challenge and should be excluded.						
Y		The Entergy Operating Companies will not adopt an allocation factor for Common Plant and Expenses absent Commission approval pursuant to a section 205 filing.						
Z		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff.						
AA		Removes from revenue credits those revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff.						
BB		Reserved for future use.						
CC		Reserved for future use.						
DD		The gain or loss on the sale of a transmission or general plant asset is only included if the asset has been included as a component of the transmission formula rate base.						
EE		Per Settlement Agreement in ER13-948 Accounts 5611 through 5618 are not included in Transmission Expense.						
FF		In conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures, Entergy shall provide a supporting work paper with accompanying detailed descriptions of the need for each adjustment. Entergy will include in the description the docket number in which FERC approved each adjustment. No adjustments will be included absent FERC approval.						
GG		Revenue Requirement associated with credits received by Network Customers for their integrated transmission facilities under Section 30.9.						
HH		The components of capitalization for the Projected Rate determined in the Annual Update shall be based on end-of-year values for the historical calendar year. The True-up for the same historical calendar year shall be based upon 13-month average balances.						
II		General Advertising expenses recorded in Account 930.1 and associated solely with safety, education and outreach shall be included, except that General Advertising expenses that are 100% recovered at or allocable to retail will not be included.						
JJ		Use average of beginning-of-year and end-of-year balances for the True-up column. Use end-of-year balances for Projected column.						
KK		Use 13-month average balance for both the True-up and Projected columns.						
LL		In accordance with the Settlement Agreement in Docket ER16-227-000, effective January 1, 2016, the General Plant Accumulated Depreciation Reserves shall be adjusted by \$20,403,272 for Entergy Texas, Inc. to reflect the exclusion of the General Plant Reserve Deficiency. In addition, that \$20,403,272 General Plant Reserve Deficiency adjustment shall be amortized over the 15-year period starting with calendar year 2016 through 2030, and the amortization amounts added to the General Plant Depreciation Expense during the amortization period.						

Entergy Texas, Inc.
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
	<u>(OVER) / UNDER COLLECTIONS BALANCE</u>							
1	Imputed True-up Year Revenues					Amount	Reference	
2	Jan							
3	Feb							
4	Mar							
5	Apr							
6	May							
7	Jun							
8	Jul							
9	Aug							
10	Sep							
11	Oct							
12	Nov							
13	Dec							
14	Total Imputed True-up Year Revenues					-	Sum (Line 2 to 13)	
15	Transmission Service Revenues (NITS & LT)					-	WP17 Line 7 Column D	
16	Less True-up Amount Billed in True-up Year (2)							
17	Attachment O Revenues For True-up (1)					-	Sum (Line 14 + 15 - 16)	
18								
19	True-up Revenue Requirement					-	Appendix A True-up Column Line 193 (8)	
20								
21	(Over) / Under Collections Balance (3)					-	Line 19 - Line 17	
22								
23	Other Revenue Requirement Adjustment(s) (4)						Work paper provided	
24								
25	<u>True-up Amortization & Interest Calculation</u>							

	Quarter	Service Month	FERC Annual Interest Rate	Monthly Interest Rate (5)	Monthly Interest	Over/Under Collections & Amortization	Total Balance (quarterly compounding)	Total Balance Prior Month Col H + Current Month Col E + Col F
	A	B	C	D=C/12	E = D x G	F (6)	G (7)	H
26								
26.01				-	-	-	-	-
26.02				-	-	-	-	-
26.03				-	-	-	-	-
26.04	1			-	-	-	-	-
26.05				-	-	-	-	-
26.06				-	-	-	-	-
26.07	1			-	-	-	-	-
26.08				-	-	-	-	-
26.09				-	-	-	-	-
26.10	1			-	-	-	-	-
26.11				-	-	-	-	-
26.12				-	-	-	-	-
26.13	1			-	-	-	-	-
26.14				-	-	-	-	-
26.15				-	-	-	-	-
26.16	1			-	-	-	-	-
26.17				-	-	-	-	-
26.18				-	-	-	-	-
26.19	1			-	-	-	-	-
26.20				-	-	-	-	-
26.21				-	-	-	-	-

Entergy Texas, Inc.
WP01 True-up: Interest & Amortization for Attachment O Transmission Revenue Requirement Over/Under Collection Balance
For the 12 Months Ended 12/31/20__
(In Dollars)

Line	A	B	C	D	E	F	G	H
26.22	1			-	-	-	-	-
26.23				-	-	-	-	-
26.24				-	-	-	-	-
26.25	1			-	-	-	-	-
26.26				-	-	-	-	-
26.27				-	-	-	-	-
26.28	1			-	-	-	-	-
26.29				-	-	-		-
27	Total Interest				-		Col. E Sum of Line 26 Subparts	
28	Total True-up Amount				-		Col. F Line 21 + Line 23	
29	Total True Up Amount with Interest				-		Col. E Line 27 + 28	

Notes:

- Attachment O Revenues for True-up purposes are those Bundled Load Exemption, Network, and Long-Term Firm revenues whose demands are summed in the peak demand calculations and are the denominator in the Point-to-Point rate calculation.
- The True-up billed during the calendar year will be the sum of the True-up amounts billed during each of the 12 months of the calendar year.
- A positive value is an under-recovery of revenues and collection from transmission service customers. A negative value is an over-recovery of revenues and payment to transmission service customers.
- Other Revenue Requirement Adjustments are adjustments not included or reflected in the test year revenue requirement and include, but are not limited to, out-of-period adjustments relating to FERC ordered adjustments, settlements, or corrections. Other Revenue Requirement Adjustments will be included in the True-Up and Amortization calculation in the appropriate month. Interest, if applied, will be calculated at the FERC interest rate in effect during the period related to the Other Revenue Requirement Adjustment and in conjunction with Note 5 below.
- Interest will be calculated for the prior True-Up Year's true-up amount in accordance with 18 CFR § 35.19.a and will be included in the subsequent rate year charges to customers to whom charges under which this Attachment O is applied.
- Lines 26.01 to 26.29 Column F will be calculated as follows: (i) for Lines 26.01 to 26.12, Column F is 1/12 of Line 21; (ii) for Lines 26.13 to 26.17, Column F is blank; (iii) for Lines 26.18 to 26.29, Column F is a constant equal amount determined by iteration, with Line 26.18 as the single input and Lines 26.19 to 26.29 equal to Line 26.18, where those amounts will produce full amortization to zero (Line 26.29, Column H) for Line 29 Total True-up Amount with Interest; and, (iv) Lines 26.01 to 26.17, Column F may be adjusted by an Other Revenue Requirement Adjustment amount pursuant to Note 4.
- Lines 26.01 to 26.29 Column G will be calculated as follows: (i) for Line 26.01, Column G = Column F; (ii) for Lines 26.04 to 26.28 where Column A = 1, Column G = Column F for the current month + Column H for the prior month; (iii) for Lines 26.02 to 26.29, where Column A is blank, Column G = Column F for the current month + Column G for the prior month.
- If an adjustment is necessary, a supporting workpaper will be provided.

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
1	Allocators							
2								
3	Wages & Salary Allocation Factor							
4	Adjustments to Transmission Wages Expense (1) (2)							
4.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 8 Col. C
4.2	MISO Implementation Costs Deferral Adjustment		-					WP AJ1 MISO Ln 8 Col. G
4.3	ITC Transaction Charge	(Enter as Negative)	-					WP AJ2 ITC Ln 8 Col. C
4.4	Additional	Items As Applicable						
...	Additional	Items As Applicable						
4.x	Additional	Items As Applicable						
5	Total Adjustments to Transmission Wages Expense (1) (2)		-					Sum Ln 4 Subparts
6								
7	Adjustment to Total Wages Expense (1) (2)							
7.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 22 Col. C
7.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 22 Col. G
7.3	ITC Transaction Costs Not Charged to Customers	(Enter as Negative)	-					WP AJ2 ITC Ln 22 Col. C
7.4	Additional	Items As Applicable						
...	Additional	Items As Applicable						
7.x	Additional	Items As Applicable						
8	Total Adjustment to Total Wages Expense (1) (2)		-					Sum Ln 7 Subparts
9								
10	Adjustment to A&G Wages Expense (1) (2)							
10.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Col. C
10.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 21 Col. G
10.3	ITC Transaction Costs Not Charged to Customers	(Enter as Negative)	-					WP AJ2 ITC Ln 21 Col. C
10.4	Additional	Items As Applicable						
...	Additional	Items As Applicable						
10.x	Additional	Items As Applicable						
11	Total Adjustment to A&G Wages Expense (1) (2)		-					Sum Ln 10 Subparts
12								
13	Rate Base							
14	A	B	C	D	E	F	G	H
15	Unfunded Reserves Rate Base Credits/Debits (5)		13-Mo Avg.	Other Related	Transmission	Plant	Labor	Reference
16	Accumulated Provision for Property Insurance							
16.1	228100 - Accumulated Provision For Property Insurance		-	-				WP20 Reserves Ln 2.01 Col. P
16.2	228101 - Interest on Accumulated Provision for Property Insurance		-	-				WP20 Reserves Ln 2.02 Col. P
16.3	228151 - Insurance Proceeds-O&M		-	-				WP20 Reserves Ln 2.03 Col. P
16.4	228153 - Securitization Proceeds		-	-				WP20 Reserves Ln 2.04 Col. P
16.5	2281FR - Property Ins. Prov. Reclassification		-	-				WP20 Reserves Ln 2.05 Col. P
16.6	2281LB - Storm Damage Reserve Lock Box		-	-				WP20 Reserves Ln 2.06 Col. P
16.7	Additional	Items As Applicable						
...	Additional	Items As Applicable						
16.x	Additional	Items As Applicable						
17	2281 Total Accumulated Provision for Property Insurance		-	-	-	-	-	Sum Ln 16 Subparts
18	Accumulated Provision for Injuries and Damages							
18.1	228200 - Accumulated Provision For Injuries & Damages		-				-	WP20 Reserves Ln 2.07 Col. P
18.2	228210 - Reserve For Injuries & Dam - Legal		-				-	WP20 Reserves Ln 2.08 Col. P
18.3	Additional	Items As Applicable						
...	Additional	Items As Applicable						
18.x	Additional	Items As Applicable						
19	2282 Total Accumulated Provision for Injuries and Damages		-	-	-	-	-	Sum Ln 18 Subparts

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
20	Accumulated Provision for Pensions and Benefits							
20.1	228301 - Accumulated Provision Pension & Benefits Hosp. Reserve-Adj.		-				-	WP20 Reserves Ln 2.9 Col. P
20.2	228308 - Accumulated Provision-Pension & Benefits - OPEB		-	-				WP20 Reserves Ln 2.10 Col. P
20.3	Additional Items As Applicable							
...	Additional Items As Applicable							
20.x	Additional Items As Applicable							
21	2283 Total Accumulated Provision for Pensions and Benefits							
22	Accumulated Miscellaneous Operating Provisions							
22.1	228400 - Accumulated Misc.-Operating Provision Accrual		-	-				WP20 Reserves Ln 2.11 Col. P
22.2	228401 - Accumulated Provision - Coal Car Maintenance		-	-				WP20 Reserves Ln 2.12 Col. P
22.3	228402 - Ltd - Decommissioning & Decontamination		-	-				WP20 Reserves Ln 2.13 Col. P
22.4	228403 - Accumulated Provision-Commercial Litigation		-	-				WP20 Reserves Ln 2.14 Col. P
22.5	Additional Items As Applicable							
...	Additional Items As Applicable							
22.x	Additional Items As Applicable							
23	2284 Total Accumulated Miscellaneous Operating Provisions							
24								
25	Associated Balance Sheet Accounts & Regulatory Assets (5)							
25.1	1823FR - Property Insurance Provision Reclassification		-	-				Less Ln 16.5
25.2	Prepaid Pension Cost for Qualified Pension Plan (6)		-				-	WP21 Pension Ln 3 Col. G
25.3	Accrued Pension Cost for Non-Qualified Pension Plan (6)		-				-	WP21 Pension Ln 7 Col. G
25.4	Additional Items As Applicable							
...	Additional Items As Applicable							
25.x	Additional Items As Applicable							
26	Total Associated Balance Sheet Accounts & Regulatory Assets (5)							
27	Total Unfunded Reserves Rate Base Credits/Debits & Regulatory Assets							
28								
29	O&M							
30	A	B	C	D	E	F	G	H
31	O&M Adjustments (1) (2)							
31.1	A/C 2281 Storm Reserve Accrual Reclassification To Transm. O&M		-					WP10 Storm Ln 8 Column D
31.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 8 Column J
31.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 8 Column D
31.4	Additional Items As Applicable							
...	Additional Items As Applicable							
31.x	Additional Items As Applicable							
32	Total O&M Adjustments							
33								
34	A&G Adjustments (1) (2)							
34.1	A/C 228.1 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 21 Column D
34.2	MISO Implementation Costs Deferral Co-Owner		-					WP AJ1 MISO Ln 21 Column J
34.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 21 Column D
34.4	Additional Items As Applicable							
...	Additional Items As Applicable							
34.x	Additional Items As Applicable							
35	Total A&G Adjustments							
36								

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
37	9302 Miscellaneous General Expenses Adjustments (3)							
37.1	Co-Owner Big Cajun		-					
37.2	Co-Owner Nelson Unit 6		-					
37.3	Co-Owner Credits		-					
37.4	Additional Items As Applicable							
...	Additional Items As Applicable							
37.x	Additional Items As Applicable							
38	Total 9302 Miscellaneous General Expenses Adjustments (3)		-					Sum Ln 37 Subparts
39								
40	Directly Assigned A&G							
41	Regulatory Commission Expense Account 928							
41.1	FERC Energy Regulatory Commission Annual Charges (4)		-					
41.2	Other FERC Transmission Dockets		-					
41.3	Additional Items As Applicable							
...	Additional Items As Applicable							
41.x	Additional Items As Applicable							
42	Total Regulatory Commission Expense Account 928		-					Sum Ln 41 Subparts
43								
44	Depreciation & Amortization Expense							
45	A	B	C	D	E	F	G	H
46	Depreciation Expense & General Plant Reserve Deficiency Amortization Expense							
47	Depreciation Expense Adjustments (1) (2)							
47.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 13 Column D
47.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 13 Column J
47.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 13 Column D
47.4	General Plant Reserve Deficiency Amortization		-					WP AJ3 GPRD Ln 2 Column D
47.5	Additional Items As Applicable							
...	Additional Items As Applicable							
47.x	Additional Items As Applicable							
48	Total Depreciation Expense Adjustments		-					Sum Ln 47 Subparts
49								
50	Taxes Other than Income							
51								
52	Taxes Other Than Income Adjustments (1) (2)							
52.1	Storm A/C 2281 Storm Reserve Accrual Reclassification		-					WP10 Storm Ln 14 Column D
52.2	MISO Implementation Costs Deferral		-					WP AJ1 MISO Ln 14 Column J
52.3	ITC Transaction Costs Not Charged to Customers (Enter as Negative)		-					WP AJ2 ITC Ln 14 Column D
52.4	Additional Items As Applicable							
...	Additional Items As Applicable							
52.x	Additional Items As Applicable							
53	Total Taxes Other Than Income Tax Adjustments		-					Sum Ln 52 Subparts
54								

Entergy Texas, Inc.
WP02 - Cost Support
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H
55	Revenue Requirement							
56			True-up		Projected			
57	Excluded Transmission Facilities		13-Mo Avg.		EOY			
57.1	Step-Up Facilities		-		-			WP04 PIS Ln 18 & Ln 16 Col G
57.2	Supplemental Upgrades		-		-			WP04 PIS Ln 18 & Ln 16 Col H
57.3	Radial Lines (BOY/EOY Average Used for True-up)		-		-			WP15 Radials Ln3 Col F & E
57.4	Interconnection Facilities		-		-			WP16 Interconn Ln 7 Col O & N
58	Total Excluded Transmission Facilities		-		-			Sum Ln 57 Subparts

Notes

- (1) FERC approved regulatory deferral adjustments and Entergy voluntary adjustments are used in the determination of account balances. Entergy shall provide a detailed supporting work paper and accompanying detailed explanations for the need for the adjustment, in conformance with Section II of the Entergy Operating Company's Annual Update, Information Exchange and Challenge Procedures. Additional lines may be added or removed as needed and appropriate.
- (2) Values brought forward from the source work paper as presented with the same sign (positive value or negative value) as is on the source work paper. A determination must be made as to whether the value should be an increase or a decrease applied in the formula rate.
- (3) See Appendix A Note X
- (4) For 2014 the FERC annual fees to be recovered are limited to the amounts billed by the FERC directly to the Entergy Operating Company and paid directly by the Entergy Operating Company to the FERC. After the 2014 True-up Year, FERC Annual Fees will be billed through MISO Schedule 10.
- (5) Unfunded Reserves Rate Base Credits/Debits and any Associated Balance Sheet Accounts & Regulatory Assets included in this formula based on FERC approval will be categorized as follows: (i) amounts primarily incurred by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category; (ii) amounts primarily incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator; (iii) amounts primarily incurred by virtue of ownership of general plant or intangible plant or are primarily associated with labor shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator; and, (iv) amounts primarily associated with production, gas, or other associations not previously included will be assigned to "Other" and not included in the formula determination.
- (6) Prepaid and Accrued Pension Costs use the average of beginning-of-year and end-of-year balances.

Entergy Texas, Inc.
WP03 - Wages & Salary Expense
For the 12 Months Ended 12/31/20__

Ln	A Description	B O&M	C Reference
1	<u>Transmission Wages Expense</u>		
1.1	OpCo	-	p.354.21.b
1.2	ESI	-	p.354.96.d (1)
2	Total	-	Sum Ln 1 Subparts
3			
4	<u>Total Wages Expense</u>		
4.01	OpCo	-	p.354.28.b
4.02	ESI - Production	-	p.354.96.d (1)
4.03	ESI - Transmission	-	Line 1.2
4.04	ESI - Regional Market	-	p.354.96.d (1)
4.05	ESI - Distribution	-	p.354.96.d (1)
4.06	ESI - Customer Accounts	-	p.354.96.d (1)
4.07	ESI - Customer Service	-	p.354.96.d (1)
4.08	ESI - Sales	-	p.354.96.d (1)
4.09	ESI - Administrative & General	-	p.354.96.d (1)
4.10	EOI - Payroll	-	p.354.96.d (1)
4.11	EOI - A&G	-	p.354.96.d (1)
4.12	Additional Items As Applicable		
....	Additional Items As Applicable		
4.XX	Additional Items As Applicable		
5	Total	-	Sum Ln 4 Subparts
6			
7	<u>A&G Wages Expense</u>		
7.1	OpCo	-	p.354.27.b
7.2	ESI - Administrative & General	-	Line 4.09
7.3	EOI - A&G	-	Line 4.11
8	Total A&G Wages Expense	-	Sum Ln 7 Subparts

Notes:

- (1) See footnote in FERC Form 1 for amount reported.

Entergy Texas, Inc.
WP04 - 13-Month Average Plant In Service & Accumulated Depreciation & Amortization Balances
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K
1	<u>Plant in Service (1)</u>										(Col B+C+F+I+J)
2		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
3	Reference	p.204.5.b			p.204.46.b	p.206.58b			p.206.75b	p.206.99b	
4	Dec	-	-	-	-	-	-	-	-	-	-
5	Jan	-	-	-	-	-	-	-	-	-	-
6	Feb	-	-	-	-	-	-	-	-	-	-
7	Mar	-	-	-	-	-	-	-	-	-	-
8	Apr	-	-	-	-	-	-	-	-	-	-
9	May	-	-	-	-	-	-	-	-	-	-
10	Jun	-	-	-	-	-	-	-	-	-	-
11	Jul	-	-	-	-	-	-	-	-	-	-
12	Aug	-	-	-	-	-	-	-	-	-	-
13	Sep	-	-	-	-	-	-	-	-	-	-
14	Oct	-	-	-	-	-	-	-	-	-	-
15	Nov	-	-	-	-	-	-	-	-	-	-
16	Dec	-	-	-	-	-	-	-	-	-	-
17	Reference	p.205.5.g			p.205.46.g	p.207.58g			p.207.75g	p.207.99g	
18	13-Mo Avg	-	-	-	-	-	-	-	-	-	-
19											
20											
21	<u>Accumulated Depreciation (1) (2)</u>										
22		Intangible	Production excluding - ARO	ARO	Production	Transmission	Step-Up Facilities	Supplemental Upgrades	Distribution	General	Total
23	Dec	-	-	-	-	-	-	-	-	-	-
24	Jan	-	-	-	-	-	-	-	-	-	-
25	Feb	-	-	-	-	-	-	-	-	-	-
26	Mar	-	-	-	-	-	-	-	-	-	-
27	Apr	-	-	-	-	-	-	-	-	-	-
28	May	-	-	-	-	-	-	-	-	-	-
29	Jun	-	-	-	-	-	-	-	-	-	-
30	Jul	-	-	-	-	-	-	-	-	-	-
31	Aug	-	-	-	-	-	-	-	-	-	-
32	Sep	-	-	-	-	-	-	-	-	-	-
33	Oct	-	-	-	-	-	-	-	-	-	-
34	Nov	-	-	-	-	-	-	-	-	-	-
35	Dec	-	-	-	-	-	-	-	-	-	-
36	Reference										
37	13-Mo Avg	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Entergy shall not include any inputs in the formula for Asset Retirement Obligations (AROs) such as, ARO assets, ARO depreciation expense, accumulated provision for depreciation of ARO assets, ARO accretion expense, or ARO cost of removal/negative salvage, absent Commission approval pursuant to a section 205 or 206 filing.
- (2) See the supporting workpaper for wholesale-only accumulated depreciation and amortization balances for production, transmission, intangible, and general plant. The wholesale-only General Plant balances exclude General Plant Reserve Deficiency amounts that are separately amortized within Attachment O.

Entergy Texas, Inc.
WP05 - Transmission Capital Additions in Projected Year
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Monthly Additions	
	Month	Transmission PIS (2)	Cumulative
1			
2			
3	Jan	-	-
4	Feb	-	-
5	Mar	-	-
6	Apr	-	-
7	May	-	-
8	Jun	-	-
9	Jul	-	-
10	Aug	-	-
11	Sep	-	-
12	Oct	-	-
13	Nov	-	-
14	Dec	-	-
15	Total	-	-
16	Weighted Average (1)		-

Notes:

- (1) Estimate of transmission capital additions for the current (projected) year weighted on months in service in the current year.
- (2) The above totals exclude the Attachment GG and Attachment MM capital additions, if any, and other transmission facilities not includable in the Attachment O revenue requirement.

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
					True-up: Average Beginning of Year and End of Year				Projected: End of Year				

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E F G H True-up: Average Beginning of Year and End of Year				I J K L Projected: End of Year				M
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
11.37	190702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
11.38	190881	ADIT-NOL C/F-TAP-FED - Current											Federal Net Operating Loss carryforward is related to all tax deductions including bonus tax depreciation (9)
11.39	190883	ADIT-Contrib CF-TAP-FED-NonCur	-	-	-				-				Charitable contributions deduction carried forward.
11.40	190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	-	-									Employee tax credit carryforwards.
11.41	190886	ADIT-AMT CR C/F-TAP-FED	-	-									Alternative Minimum tax credit carryforwards caused by a preference on tax depreciation.
11.42	190887	Fed Offset-St NonCur Carryover	-	-									Federal ADIT on state tax accruals is related to net operating loss carryforward. (9)
11.43	190983	ADIT-NOL C/F TAP-Fed-Non-curr	-	-	-	-	-	-	-	-	-	-	(9)
11.44	190990	Accum Def Inc Tax - Fed	-	-									Zeroed out
11.45	190P51	ADIT-Ben-Potnt Disall UTPs Res	-	-	-				-				Other
11.46		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
11.XX		Additional Items As Applicable	-	-									
12													
13		Reference FF1 p.234.8b & c	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 11 Subparts
14		Less FASB 109 Above (Footnote p.234)	-	-	-	-	-	-	-	-	-	-	
14.10		Other ADIT-190 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
15		Total ADIT-190 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 13 - Ln 14 + Ln 14.1
16													
17		ADIT- 281 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
17.01	281121	Start Up Costs-Fed	-	-	-				-				Production related.
17.02		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
17.XX		Additional Items As Applicable	-	-									
18		Reference FF1 p.272.8b & 273.8.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 17 Subparts
19		ADIT- 282 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
19.01	282111	Liberalized Depreciation-Fed	-	-					-				Liberalized tax depreciation.
19.02	282117	Section 481A Adj Fed	-	-					-				Liberalized tax depreciation.
19.03	282171	Interest Cap - Afdc - Fed	-	-					-				Plant related - account 432000
19.04	282183	Nonbase - Federal - Retail	-	-					-				Plant basis difference.
19.05	282221	Fiber Optics-Fed	-	-					-				Plant basis difference.
19.06	282223	Repairs & Maint Exp - Federal	-	-					-				Plant basis difference.
19.07	282241	R&E Deduction - Fed	-	-					-				Plant basis difference.
19.08	282245	Warranty Expense - Federal	-	-					-				Plant basis difference.
19.09	282311	Int Inc Pol Control Bonds-Fed	-	-	-				-				Production related.
19.10	282351	Tax Int (Avoided Cost)-Fed	-	-					-				Plant basis difference.
19.11	282455	Business Dev Costs Cap- Fed	-	-	-				-				Plant basis difference.
19.12	282461	Computer Software Cap - Fed	-	-				-					Intangible and General plant
19.13	282475	Contra Securitization -Federal	-	-	-				-				Securitized Plant Related.
19.14	282533	Casualty Loss Deduction-Fed	-	-					-				Plant basis difference.
19.15	282701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
19.16	282901	263A Method Change-DSC - Fed	-	-					-				Plant basis difference.
19.17	282903	Units of Production Ded - Fed	-	-	-				-				Production related.
19.18	282905	Tangible Prop Regs-481 Adj-Fed	-	-	-				-				Production related.
19.19	282907	Unit of Property Ded-Trans-Fed	-	-					-				Units of Property Deduction - transmission
19.20	282975	Depreciation Expense - Fed	-	-					-				Liberalized tax depreciation.
19.21		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
19.XX		Additional Items As Applicable	-	-									
20													
21		Reference FF1 274.2b & 275.2.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 19 Subparts
21.1		FERC Liberalized Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	Liberalized tax depreciation adjustment for FERC-only (7)
22		Less FASB 109 Above	-	-	-	-	-	-	-	-	-	-	
22.1		Other ADIT-282 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
23		Total ADIT Adjusted-282	-	-	-	-	-	-	-	-	-	-	Ln 21 + Ln 21.1 - Ln 22 + Ln 22.1
24													
25		ADIT- 283 (amounts are entered as sign opposite of FF1 presentation)			Average of BOY/EOY (Col (C+D)/2)				EOY (Col D)				Justification
25.01	283151	Regulatory Asset - Federal	-	-	-				-				Related to Ike/Gustav

Entergy Texas, Inc.
WP06 - Accumulated Deferred Income Taxes (ADIT) Worksheet
For the 12 Months Ended 12/31/20__

Line No.	A	B	C	D	E True-up: Average Beginning of Year and End of Year				I Projected: End of Year				M
			Beginning of Year	End of Year	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Gas, Prod Or Other Related	Transmission Only Related	Plant Related	Labor Related	Reference or Description
1													
25.02	283157	Regulatory Asset-MISO-Fed	-	-	-				-				The remaining ADIT balance, if any, associated with this deferral is Retail-related and is no longer applicable for Attachment O purposes.
25.03	283165	Syst Agrmt Equal Reg Asset-Fed	-	-	-				-				Production cost related.
25.04	283213	SFAS 158 Def Tax Liability-Fed	-	-	-				-				Employee Benefit
25.05	283221	Bond Reacquisition Loss - Fed	-	-			-				-		Tax deduction when reacquired, book amortizes to expense.
25.06	283225	Section 475 Adjustment-Fed	-	-	-				-				Mark to market of purchase power contracts.
25.07	283245	Distribution Maintenance - Fed	-	-	-				-				Miscellaneous including Account 186
25.08	283247	Transco Costs - Federal	-	-	-				-				Costs related to Texas Transition to Competition
25.09	283249	Deferred Storm Costs - Federal	-	-	-				-				Regulatory Asset
25.10	283345	Misc Cap Costs-Fed	-	-	-				-				Miscellaneous including Account 186
25.11	283361	Prepaid Expenses Federal	-	-			-				-		Prepaid costs in FERC account 165 that were deducted for tax.
25.12	283401	Acc Dfit Turgen	-	-	-				-				Relates to Nelson 6 generator, included in rate base
25.13	283457	Spindletop Capital Cost-Federa	-	-	-				-				This represents the elimination of the book amortization of fuel transportation costs that were deducted for tax when incurred. (182348 RC 174 & 186348)
25.14	283701	Fas 109 Adjustment - Fed	-	-	-				-				FASB 109 is removed from filing.
25.15	283702	Fas 109 Adjustment - State	-	-	-				-				FASB 109 is removed from filing.
25.16		Additional Items As Applicable	-	-									
....		Additional Items As Applicable	-	-									
25.XX		Additional Items As Applicable	-	-									
26													
27		Reference FF1 p.276.9b & p.277.9.k	-	-	-	-	-	-	-	-	-	-	Sum by Column of Line 25 Subparts
28		Less FASB 109 p.276 & 277 Footnote	-	-	-	-	-	-	-	-	-	-	
28.1		Other ADIT-283 Adjustments (8)	-	-	-	-	-	-	-	-	-	-	
29		Total ADIT 283 Less FASB 109	-	-	-	-	-	-	-	-	-	-	Ln 27 - Ln 28 + Ln 28.1

Instructions for Account 190, 281, 282, & 283

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E for True-up and Column I for Projected
- ADIT items related only to Transmission are directly assigned to Column F for True-up and Column J for Projected
- ADIT items related to Plant and not in Columns E & F for True-up and Columns I & J for Projected are included in Column G for True-up and Column K for Projected
- ADIT items related to labor and not in Columns F & G for True-up and Columns J & K for Projected are included in Column H for True-up and Column L for Projected
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- In filling out this work paper, a full and complete description of each item and justification for the classification in Columns "E" through "H" and Columns "I" through "L" and each separate ADIT item will be listed, dissimilar items exceeding \$100,000 will be listed separately.
- A supporting work paper with additional detail for this value will be provided.
- Other ADIT Adjustments presented on a supporting workpaper.
- A supporting work paper with additional detail of all Multi-function Net Operating Loss (NOL) accounts will be provided.

Entergy Texas, Inc.
WP07 - 13-Month Average Materials & Supplies
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Acct	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 month Average
1	154	Transmission (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2a	154	Transmission (2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2b	154	Total Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	163	Undistr. Stores Exp (2) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) p.227.8.b (BOY); p.227.8.c (EOY)

(2) The transmission portion of page 227, line 5 is specified in a footnote to the Form 1 to specify transmission-related M&S assigned to Construction. Footnote to p.227.5.b (BOY); Footnote to p.227.5.c (EOY)

(3) p.227.16.b (BOY); p.227.16.c (EOY)

Entergy Texas, Inc.
WP 08 - 13-Month Average Prepayments
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Account	Account Name	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Average
1																
2																
2.01	165000: Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	165100: Prepaid Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	165400: Prepaid Ins Directors&Officers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	165403: Pp Taxes Franchise-La		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	165405: Pp Taxes Gross Receipts-Tx		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	165406: Pp Taxes Franchise City-Tx		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	165409: Pp Taxes-Street Rental		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	165510: Prepaid Dues to EEI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	165520: Ad Valorem Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	165603: PPD IQNavigator, Inc		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	165RNT: Prepaid Rent Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	165SAI: PrePaid Designated Servc-SAIC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	165U39: Prepaid Life Insurance Kidco		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
....	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum Line 2 Subparts	p.111.57.d	-	-	-	-	-	-	-	-	-	-	-	p.111.57.c	-
4																
5				(1) (2)	(3)	(4)	(5)(6)									
6	Account	Account Name	13 Month Average	Other	Transmission	Plant	Labor									
7																
7.01	165000: Prepayments		-			-										
7.02	165100: Prepaid Insurance		-			-										
7.03	165400: Prepaid Ins Directors&Officers		-			-										
7.04	165403: Pp Taxes Franchise-La		-	-												
7.05	165405: Pp Taxes Gross Receipts-Tx		-	-												
7.06	165406: Pp Taxes Franchise City-Tx		-	-												
7.07	165409: Pp Taxes-Street Rental		-	-												
7.08	165510: Prepaid Dues to EEI		-			-										
7.09	165520: Ad Valorem Taxes		-			-										
7.10	165603: PPD IQNavigator, Inc		-			-										
7.11	165RNT: Prepaid Rent Expense		-	-												
7.12	165SAI: PrePaid Designated Servc-SAIC		-			-										
7.13	165U39: Prepaid Life Insurance Kidco		-			-										
7.14	Additional Items As Applicable		-													
...	Additional Items As Applicable		-													
7.XX	Additional Items As Applicable		-													
8	Total	Sum Line 7 Subparts	-	-	-	-	-									

Notes:

- (1) Retail-related prepayments, such as taxes imposed on retail customers, services, operations or revenues, are excluded from allocation in the transmission revenue requirement and assigned to the "Other" category.
- (2) Production-related prepayments shall be assigned to the "Other" category.
- (3) Prepayments incurred solely by virtue of ownership of transmission plant shall be assigned 100% to the "Transmission" category.
- (4) Prepayments incurred by virtue of ownership of plant, including transmission plant, shall be assigned to the "Plant" category and allocated based on the Gross Plant Allocator.
- (5) Prepayments incurred solely by virtue of ownership of general plant or intangible plant shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.
- (6) Prepayments that are labor-related shall be assigned to the "Labor" category and allocated based on the Wages & Salary Allocator.

Entergy Texas, Inc.
WP09 - 13-Month Average Plant Held for Future Use
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13-Month Average
1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Nuclear Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Hydraulic Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	RTMO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total (1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(1)												(1)	

Note:

(1) p.214.47.d

Entergy Texas, Inc.
WP10 - Actual Storm Costs Reclassified to Transmission O&M Accounts & Account 924 (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non - Payroll	Payroll	Total Costs
1.01	560 - Oper Super & Engineering Total			-
1.02	561.1 - Load Dispatch Reliability			-
1.03	561.2 - Load Dispatch Monitor & Operate Transm System			-
1.04	561.2BA - Load Dispatch Load Balancing			-
1.05	561.3 - Load Dispatch Transm Service & Scheduling			-
1.06	561.4 - Scheduling System Control & Dispatch Services			-
1.07	561.5 - Reliability Planning & Standards Development			-
1.08	562 - Station Expenses			-
1.09	563 - Overhead Line Expenses			-
1.10	564 - Underground Line Expenses			-
1.11	566 - Misc. Transmission Expenses Total			-
1.12	567 - Rents			-
1.13	567.1 - Operation Supplies & Expenses			-
1.14	568 - Maintenance Supervision & Engineer			-
1.15	569 - Maintenance Of Structures Total			-
1.16	570 - Maintenance Of Station Equipment			-
1.17	571 - Maintenance Of Overhead of Lines			-
1.18	920 - Administrative & General Salaries Total			-
1.19	921 - Office Supplies And Expenses			-
1.20	923 - Outside Services Employed Total			-
1.21	925 - Injuries & Damages Expense Total			-
1.22	926 - Employee Pension & Benefits			-
1.23	928 - Regulatory Commission Expense Total			-
1.24	930.1 - General Advertising Expenses			-
1.25	930.2 - Misc. General Expense			-
1.26	930.2 - Active Development Expenses Total			-
1.27	931 - Rents			-
1.28	935 - Maintenance Of General Plant			-
1.29	Additional Items As Applicable			-
....	Additional Items As Applicable			-
1.XX	Additional Items As Applicable			-
2	Total Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 Lines 5 + 6	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below			
13	Depreciation Expense - Service Co (Account 4031AM)			
14	Payroll Taxes (Account 408110)			
15	Production O&M (Accounts 500 to 557)			
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)			
18	Distribution O&M (Accounts 580 to 598)			
19	Customer Accounts (Accounts 901 to 905)			
20	Customer Services (Accounts 906 to 917)			
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Lines (12 to 21)	-	-	-
23				
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)		-	
25				
26	Account 924 - p323.185.b			-
27	Less Account 924 Storm Damage Accrual			-
28	Account 924 without Storm Damage Accrual (Ln 26 Less Ln 27)			-

Notes:

- (1) No storm damage accrual, storm damage reserve, or regulatory asset for transmission storm damage expense will be included in the formula except where authorized by FERC pursuant to a limited, single-issue Section 205 filing seeking recovery of the storm costs from wholesale customers. The unamortized amount will be included in rate base and the authorized amortization will be added to transmission expense. Entergy may seek FERC authorization for storm damage treatment when a Qualifying Storm and Property Damage Event ("Qualifying Event") occurs that is defined as an event, occurrence, or incident that causes damage and outages to the Entergy transmission system where either (A) a single such event, occurrence, or incident in a calendar year that results in transmission-related non-capital (i.e., operation and maintenance) costs that equal or exceed five percent (5%) of the Projected Net Revenue Requirement, or (B) the aggregate of multiple such events, occurrences, or incidents over the course of a calendar year results in transmission-related noncapital costs that equal or exceed ten percent (10%) of the Projected Net Revenue Requirement where the term "Projected Net Revenue Requirement" means the revenue requirement that is being billed on December 31 of the year in which the storm(s) at issue occurred. If the storm is not a Qualifying Event then the formula rate inputs will be modified to add back any O&M expenses that were offset by the retail storm reserve under transmission expenses.

Entergy Texas, Inc.
WP11 - Facility Credits (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D
1	Description	Amount (2)	FERC Docket (1)	Order Date (1)
1.1	Additional Items As Applicable	-		
....	Additional Items As Applicable	-		
1.XX	Additional Items As Applicable	-		
2	Total Sum of Line 1 Subparts	-		

Notes:

- (1) Facility Credits are for transmission of wheeling of electricity provided by others and will only be included pursuant to FERC Section 205 or 206 filing approving such credits. The FERC docket number and order date will be included in this workpaper.
- (2) Facility Credits also reported in FERC Form 1 Account 565 totals will be listed here but shown with zero amounts.

Entergy Texas, Inc.
WP12 - PBOP Costs in Account 926 (1)
For the 12 Months Ended 12/31/20__

<u>Ln</u>	A	B
Description		Amount
1 Accrual Expense		-
2 Allowed Expenses		-
3 Difference (Ln 1 - Ln 2) (Note 1) (Note 2)		-

Notes:

- (1) See Appendix A Note D. For the accrual OpCo's (EAI, EMI, ENOI, and ETI), the difference is the annual Account 926 accrual amount less Entergy's annual FERC 205 PBOP filing amount (FERC allowed expenses).
- (2) See Appendix A Note D. For PAYGO OpCo's (EGSL and ELL), the difference is the annual PBOP expense recorded in Account 926 (Line 1) less the Account 926 PBOP PAYGO expense (Line 2).

Entergy Texas, Inc.
WP13 - Taxes Other Than Income Taxes
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G
1	Taxes Other Than Income	Amount	Other (1)(2)(3)	Transmission (1)(4)	Plant (1)(6)	Labor (1)(5)	Reference
1.01	Federal Income Taxes	-	-				
1.02	FICA	-				-	
1.03	Fed Unemployment	-				-	
1.04	Federal Excise Tax	-			-		
1.05	State Income Taxes	-	-				
1.06	State Unemployment	-				-	
1.07	Capital Stock Franchise	-			-		
1.08	Regulatory commission	-	-				
1.09	Use Tax	-	-				
1.10	Gross Receipts & Sales Tax	-	-				
1.11	Street Rental	-	-				
1.12	Ad Valorem Tax	-			-		
1.13	Franchise Tax- Local	-	-				
1.14	State Excise Tax	-	-				
1.15	Non Income Taxes	-	-				
1.16	Entergy Services, Inc. 408110 Employment Taxes (Ln 4)	-				-	
1.17	Entergy Services, Inc. 408122 Excise Tax- State (Ln 4)	-			-		
1.18	Entergy Services, Inc. 408123 Excise Tax Federal (Ln 4)	-			-		
1.19	Entergy Services, Inc. 408142 Ad Valorem (Ln 4)	-			-		
1.20	Entergy Services, Inc. 408152 Franchise Tax State (Ln 4)	-			-		
1.21	Entergy Services, Inc. 408165 City Occupation Tax (Ln 4)	-			-		
1.22	Entergy Services, Inc. 408155 Franchise Tax-Misc (Ln 4)	-			-		
1.23	Entergy Services, Inc. Income Taxes	-	-				
1.24	Additional Items As Applicable	-					
....	Additional Items As Applicable	-					
1.XX	Additional Items As Applicable	-					
2	Sum Line 1 Subparts	-	-	-	-	-	263.41.i
3							
4	Entergy Services, Taxes Other Than Income Reported Above	-					

Notes: Allocation Criteria

- (1) Other taxes incurred through ownership of plant including transmission plant (e.g., property taxes) shall be allocated based on the Gross Plant Allocator. A plant-related other tax shall not be directly assigned to a functional plant category unless such other tax is separated by function for all functional plant. If a plant-related other tax is so functionalized, the transmission plant related other tax shall be assigned to "Transmission," the general and intangible plant related other tax shall be assigned to "Labor" and all other functional plant other tax components shall be assigned to "Other."
- (2) Retail-related other taxes that are a function of or imposed based on retail service, retail customer revenue or other retail criteria (e.g., gross receipts taxes based on retail revenues, franchise taxes based on retail service, and state regulatory taxes) shall be assigned to "Other."
- (3) Income taxes shall be assigned to "Other."
- (4) Other taxes imposed solely on wholesale transmission service shall be assigned to "Transmission."
- (5) Other taxes that are labor related (e.g., unemployment taxes and FICA taxes) shall be assigned to "Labor" and allocated based on the Wages and Salary Allocator.
- (6) Other taxes except those as provided for in Notes (1) - (5), above, that are incurred and (a) are not solely related to retail or (b) are not directly associated with a specific function shall be assigned to "Plant" and allocated based on the Gross Plant Allocator.
- (7) Entergy Services, Inc. Taxes Other Than Income Taxes charged to the Entergy Operating Company (currently reported on FF1 pp. 262-263) shall be itemized and allocated in accordance with Notes (1) – (6), above.

Entergy Texas, Inc.
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I
	Description	Reference	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c							
18	Less Hedging Expense								
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c							
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c							
21	Less Account 429 Amortized Premium	p.117.65.c							
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c							
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c							
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 + L23							
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c							
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Notes

- (1) Account 223 will be limited to interest bearing amounts supporting assets and associated ADIT on the company's books.
- (2) Account 430 interest will be limited to Long Term Interest associated with Long Term Debt from Associated Companies.
- (3) Only amounts associated with currently issued Preferred Stock are included in the Preferred Stock capital.
- (4) The portion associated with preferred stock is taken from the company's detailed accounting records and is not reported in FERC Form 1 in that detail. An informational work paper will be provided.

Entergy Texas, Inc.
WP14 - Cost of Capital
For the 12 Months Ended 12/31/20__

Ln	A	B	J Jul	K Aug	L Sep	M Oct	N Nov	O Dec	P 13-Month Avg
	Description	Reference							
1	Long Term Debt								
2	Account 221 - Bonds	p.112.18.d,c	-	-	-	-	-	-	-
3	Less Account 222 Reacquired Bonds	p.112.19.d,c	-	-	-	-	-	-	-
4	Account 223 LT Advances from Associated Companies (1)	p.112.20.d,c	-	-	-	-	-	-	-
5	Account 224 Other LT Debt	p.112.21.d,c	-	-	-	-	-	-	-
6	Gross Proceeds Outstanding LT Debt	L2 - L3 + L4 + L5	-	-	-	-	-	-	-
7									
8	Long Term Debt Adjustments								
9	Less Account 181 Unamortized Debt Expense	p.111.69.d,c	-	-	-	-	-	-	-
10	Less Account 189 Unamortized Loss Reacquired Debt	p.111.81.d,c	-	-	-	-	-	-	-
11	Plus Account 225 Unamortized Premium	p.112.22.d,c	-	-	-	-	-	-	-
12	Less Account 226 Unamortized Discount	p.112.23.d,c	-	-	-	-	-	-	-
13	Plus Account 257 Unamortized Gain Reacquired Debt	p.113.61.d,c	-	-	-	-	-	-	-
14	Net Proceeds Long Term Debt	L6 - L9 - L10 + L11 - L12 + L13	-	-	-	-	-	-	-
15									
16	Long Term Debt Cost								
17	Account 427 Long Term Interest Expense	p.117.62.c						-	
18	Less Hedging Expense							-	
19	Account 428 Amortized Debt Discount & Expense	p.117.63.c						-	
20	Account 428.1 Amortized Loss on Reacquired Debt	p.117.64.c						-	
21	Less Account 429 Amortized Premium	p.117.65.c						-	
22	Less Account 429.1 Amortized Gain Reacquired Debt	p.117.66.c						-	
23	Account 430 Interest on Long Term Debt to Associated Companies (2)	p.117.67.c						-	
24	Total Long Term Debt Cost	L17 - L18 + L19 + L20 - L21 - L22 +						-	
25									
26	Preferred Stock & Dividend								
27	Account 204 Preferred Stock Issued	p.112.3.d,c	-	-	-	-	-	-	-
28	Account 207 Premium on Pfd Stock (3) (4)	p.112.6.c,d (portion)	-	-	-	-	-	-	-
29	Account 208-211 Other Paid in Capital (Pfd) (3) (4)	p.112.7.d,c (portion)	-	-	-	-	-	-	-
30	Less Account 213 Discount on Capital Stock (Pfd) (3) (4)	p.112.9.d,c (portion)	-	-	-	-	-	-	-
31	Less Account 214 Capital Stock Expense (Pfd) (3) (4)	p.112.10.d,c (portion)	-	-	-	-	-	-	-
32	Less Account 217 Reacquired Capital Stock (Pfd) (3) (4)	p.112.13.d,c (portion)	-	-	-	-	-	-	-
33	Total Preferred Stock	L27+L28+L29-L30-L31-L32	-	-	-	-	-	-	-
34									
35	Account 437 Preferred Dividend (Enter as Positive)	p.118.29.c						-	
36									
37	Common Stock								
38	Proprietary Capital	p.112.16.d,c	-	-	-	-	-	-	-
39	Less Preferred Stock	L33 Above	-	-	-	-	-	-	-
40	Less Account 216.1 Unappropriated Undistributed Subsidiary Earnings	p.112.12.d,c	-	-	-	-	-	-	-
41	Less Account 219	p.112.15.d,c	-	-	-	-	-	-	-
42	Total Common Stock	L38 - (L39 to L41)	-	-	-	-	-	-	-

Entergy Texas, Inc.
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D		E		F
				Beginning of Year		End of Year		
1								Average
2	Included Transmission	Sum Line 6 Subparts for Included		-		-		-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-		-		-
4	Total			-		-		-
5								
6	Asset Location	Related	Group	D		E		F
				Beginning of Year		End of Year		
6.01	Daisy 69kV Substation - TST - EGSI - 31226	ETI - 31226		-		-		-
6.02	LN 56 Batson Sub to Daisetta - TTX - EGSI - 77056	ETI - 31226		-		-		-
6.03	Mobil Chem #1 Substation - TST - EGSI - 21144	GSU - 21144		-		-		-
6.04	Neches To Mobil Chem #1 69Kv L - TTX - EGSI - 77444	GSU - 21144		-		-		-
6.05	Neches To Mobil Chem #1 69Kv L - TTX - EGSI - 77445	GSU - 21144		-		-		-
6.06	Gladys Substation - TST - ETI - 31093	GSU - 31093		-		-		-
6.07	So Beaumont To Colonial Hebert - TTX - EGSI - 77114	GSU - 31093		-		-		-
6.08	Lumberton Substation - DSX - EGSI - 33036	GSU - 33036		-		-		-
6.09	Cypress To Kountze Bulk 138Kv - TTX - EGSI - 74188	GSU - 33036		-		-		-
6.10	Gulf Livingston Substation - TST - EGSI - 33067	GSU - 33067		-		-		-
6.11	Cypress To Div Line To Poco 13 - TTX - EGSI - 74430	GSU - 33067		-		-		-
6.12	Ausimont Substation - TST - EGSI - 21251	GSU - 21251		-		-		-
6.13	Gulfrich To Cow 69Kv Ln - TTX - EGSI - 77590	GSU - 21251		-		-		-
6.14	Silsbee Substation - TST - EGSI - 31031	GSU - 31031		-		-		-
6.15	Silsbee To North Silsbee 69Kv - TTX - EGSI - 77470	GSU - 31031		-		-		-
6.16	Colonial Hebert Substation - TST - EGSI - 31059	GSU - 31059		-		-		-
6.17	Cabot Substation - TST - EGSI - 31064	GSU - 31064		-		-		-
6.18	Line #506 To Cabot 69Kv Ln - TTX - EGSI - 77474	GSU - 31064		-		-		-
6.19	Line #114 To Line #75 69Kv Ln - TTX - EGSI - 77075A	GSU - 31088		-		-		-
6.20	Magnolia Hebert Substation - TST - EGSI - 31091	GSU - 31091		-		-		-
6.21	Equitable Substation - TST - EGSI - 31192	GSU - 31192		-		-		-
6.22	Orange To Front 69Kv Ln - TTX - EGSI - 77508	GSU - 31192		-		-		-
6.23	Oilla Substation - TST - EGSI - 31267	GSU - 31267		-		-		-
6.24	Neches To Sabine #2 138Kv Ln - TTX - EGSI - 74172	GSU - 31267		-		-		-
6.25	Cargil Wire - TST - EGSI - 31268	GSU - 31268		-		-		-
6.26	Line #148 To Averill 69Kv Ln - TTX - EGSI - 77416R	GSU - 31268		-		-		-
6.27	Texaco Hillebrandt Substation - TST - EGSI - 31271	GSU - 31271		-		-		-
6.28	South Beaumont To Winshire 69K - TTX - EGSI - 77062R	GSU - 31271		-		-		-
6.29	Mabry Sub-Dist-69Kv-Cheek Tx - TST - EGSI - 31273	GSU - 31273		-		-		-
6.30	West End To Goodyear Cheek 69K - TTX - EGSI - 77466	GSU - 31273		-		-		-
6.31	Texas El Vista Substation - TST - EGSI - 32020	GSU - 32020		-		-		-
6.32	Savannah To Koppers #2 69Kv Ln - TTX - EGSI - 77805	GSU - 32020		-		-		-
6.33	Texas Hearne Substation - TST - EGSI - 33031	GSU - 33031		-		-		-
6.34	Line #59 To Texas Hearne 69Kv - TTX - EGSI - 77132	GSU - 33031		-		-		-
6.35	Apl Hearne Substation - TST - EGSI - 33035	GSU - 33035		-		-		-
6.36	Bryan To Hearne #1 69Kv Ln - TTX - EGSI - 77159	GSU - 33035		-		-		-
6.37	Independence Substation - TST - EGSI - 33052	GSU - 33052		-		-		-
6.38	Lng 138Kv Sub - TST - EGSI - 23194	GSU - 23194		-		-		-
6.39	Hull Substation - TST - EGSI - 31067	GSU - 31067		-		-		-
6.40	Line #6 To Hull 69Kv Ln - TTX - EGSI - 77103R	GSU - 31067		-		-		-
6.41	American Bridge Substation - TST - EGSI - 31080	GSU - 31080		-		-		-
6.42	Front Street To American Steel - TTX - EGSI - 77076R	GSU - 31080		-		-		-
6.43	Klemp Substation - TST - EGSI - 31180	GSU - 31180		-		-		-
6.44	Line #86 To Klemp 138Kv Ln - TTX - EGSI - 74533R	GSU - 31180		-		-		-
6.45	Humble Hearne 2 Substation - TST - EGSI - 33007	GSU - 33007		-		-		-
6.46	Line #182 To Humble Hearne 69K - TTX - EGSI - 77436	GSU - 33007		-		-		-
6.47	Cardinal Substation - TST - EGSI - 31012	GSU - 31012		-		-		-
6.48	Line #576 To Cardinal 69Kv Ln - TTX - EGSI - 77443R	GSU - 31012		-		-		-
6.49	Bauou Fannett Substation - TST - EGSI - 31041	GSU - 31041		-		-		-
6.50	Line #62 To Bayou Fannett 69Kv - TTX - EGSI - 77185R	GSU - 31041		-		-		-
6.51	Sabra Substation - TST - EGSI - 31060	GSU - 31060		-		-		-
6.52	Line #81 To Sabra 69Kv Ln - TTX - EGSI - 77460R	GSU - 31060		-		-		-
6.53	Westside Substation - TST - EGSI - 32003	GSU - 32003		-		-		-
6.54	Gulf Oil To Fort Worth 69Kv Ln - TTX - EGSI - 77191	GSU - 32003		-		-		-
6.55	Georgia Substation - TST - EGSI - 33119	GSU - 33119		-		-		-
6.56	Line #87 To Georgia 138Kv Ln - TTX - EGSI - 74557R	GSU - 33119		-		-		-
6.57	Spurlock Substation - TST - EGSI - 32015	GSU - 32015		-		-		-
6.58	Line #564 To Sprulock 69Kv Ln - TTX - EGSI - 77414R	GSU - 32015		-		-		-
6.59	Kirbyville Substation - TST - EGSI - 31045	GSU - 31045		-		-		-
6.60	Line #81 To Kirbyville 69Kv Ln - TTX - EGSI - 77409R	GSU - 31045		-		-		-
6.61	South Liberty Substation - TST - EGSI - 31074	GSU - 31074		-		-		-

Entergy Texas, Inc.
WP15 - Radial Lines (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D		E		F
				Beginning of Year		End of Year		Average
1				-		-		-
2	Included Transmission	Sum Line 6 Subparts for Included		-		-		-
3	Excluded Transmission	Sum Line 6 Subparts for Excluded		-		-		-
4	Total			-		-		-
5								
6	Asset Location	Related	Group	D		E		F
				Beginning of Year		End of Year		Average
6.62	Line #6 To So Liberty 69Kv Ln - TTX - EGSI - 77104R	GSU - 31074		-		-		-
6.63	Raywood To Dayton Bulk 69Kv Ln - TTX - EGSI - 77440	GSU - 31074		-		-		-
6.64	Saratoga Substation - TST - EGSI - 31162	GSU - 31162		-		-		-
6.65	Line #6 To Saratoga 69Kv Ln - TTX - EGSI - 77102R	GSU - 31162		-		-		-
6.66	Line #454 To Pennwalt 69Kv Ln - TTX - EGSI - 77090	GSU - 31213		-		-		-
6.67	Ln812 To Explorer Hankamer Sub - TTX - EGSI - 74812	GSU - 31290		-		-		-
6.68	Pabtex Substation - TST - EGSI - 32052	GSU - 32052		-		-		-
6.69	Line #117 To Pabtex 69Kv Ln - TTX - EGSI - 77189R	GSU - 32052		-		-		-
6.70	Johnstown to Porter 138Kv Ln 827 - TTX - ETI - 74827	GSU - 33027		-		-		-
6.71	Johnstown 138Kv Sub - TST - EGSI - 33027	GSU - 33027		-		-		-
6.72	Sinclair Hearne - TST - EGSI - 33062	GSU - 33062		-		-		-
6.73	Line #85 To Sinclair Hearne 69 - TTX - EGSI - 77108R	GSU - 33062		-		-		-
6.74	Camden Substation - TST - EGSI - 33071	GSU - 33071		-		-		-
6.75	Line #93 To Camden 138Kv Ln - TTX - EGSI - 74543R	GSU - 33071		-		-		-
6.76	Blue Water Substation - TST - EGSI - 31066	GSU - 31066		-		-		-
6.77	Kountze Substation - DSX - EGSI - 31110	GSU - 31110		-		-		-
6.78	Sandy Shores Substation - TST - EGSI - 31258	GSU - 31258		-		-		-
6.79	Line #89 To Blue Water 69Kv Ln - TTX - EGSI - 77175R	GSU - 77175R		-		-		-
6.80	Houston Chem Substation - TST - EGSI - 31016	GSU - 31016		-		-		-
6.81	Neches To Houston Chemical 69K - TTX - EGSI - 77452	GSU - 31016		-		-		-
6.82	Houston Chemical To Mobil Chem - TTX - EGSI - 77454	GSU - 31016		-		-		-
6.83	Averill Substation - TST - EGSI - 31082	GSU - 31082		-		-		-
6.84	Mobil Chem No 2 (Retired) - TST - EGSI - 31105	GSU - 31105		-		-		-
6.85	Neches To Mobil Chem #2 69Kv L - TTX - EGSI - 77073	GSU - 31105		-		-		-
6.86	Neches To Mobil Chem #2 69Kv L - TTX - EGSI - 77562	GSU - 31105		-		-		-
6.87	Dorman Substation - TST - EGSI - 31233	GSU - 31233		-		-		-
6.88	Additional Items As Applicable			-		-		-
....	Additional Items As Applicable			-		-		-
6.XX	Additional Items As Applicable			-		-		-
7.00	Total			-		-		-

Notes:

(1) Reference Appendix A Note M

Entergy Texas, Inc.
WP16 - 13-Month Average Generator Interconnection Facilities (1)
For the 12 Months Ended 12/31/20__

Ln	A	B Dec	C Jan	D Feb	E Mar	F Apr	G May	H Jun	I Jul	J Aug	K Sep	L Oct	M Nov	N Dec	O 13-Mo Avg
1	Station Equipment - A/C 3530														
1.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
1.XX	Additional Items As Applicable														-
2.0	Total - Generator (Sum of Line 1 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3															
4	Transmission Substation														
4.1	Additional Items As Applicable														-
....	Additional Items As Applicable														-
4.XX	Additional Items As Applicable														-
5	Total - Transm Substation (Sum of Line 4 Subparts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Total - Generator & Transmission Substation Sum of Lines 2 + 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Reference Appendix A Note M

Entergy Texas, Inc.
WP17 - Analysis of Accounts 454 and 456 - Other Electric Revenue
For the 12 Months Ended 12/31/20__

Ln	A	B=C+D+E+F	C	D	E	F=G+H	G	H
1	Revenue - Rent From Electric Property	Revenue	Transmission	General Plant	Other	Distribution	Generation	
1.1	454000 - Total	-	-	-	-	-	-	-
1.2	454100 - Distribution	-	-	-	-	-	-	-
2	Total p300.19.b	-	-	-	-	-	-	-
3								
4								
5								
6	Revenue - Other Electric Revenue		Rev Credits	Network Rev (2)	Labor	Other		
6.01	456000: Other Electric Revenues	-				-		
6.02	456001: Fees-Gust/Ike Securitization	-				-		
6.03	456002: Distribution Substation Svc.	-				-		
6.04	456003: MISO Mkt Sch 11 Wholesale Dist	-				-		
6.05	456010: Misc Rec - Ouachita Upgrades	-				-		
6.06	4560MS: Third Party Sales of Inventory	-				-		
6.07	456100: Miscellaneous Revenue	-				-		
6.08	456101: Side Lights	-				-		
6.09	456102: Gia Annual Fees	-				-		
6.10	456104: Cwl Transmission Revenue	-		-		-		
6.11	456105: Transmisn Service Rev-Non Firm	-	-			-		
6.12	456107: Network Transmission Revenue	-		-		-		
	456107: Network Transmission Revenue- Nits	-				-		
6.13	Dist. Sub	-				-		
6.14	456108: Schdlg Syst Control & Dispatch	-				-		
6.15	456110: Ar Gross Receipts Tax	-				-		
6.16	456111: Non-Firm Transmission Revenue	-	-			-		
6.17	456112: Short Term Firm Transm Revenue	-	-			-		
6.18	456113: Long Term Firm Transm Revenue	-		-		-		
6.19	456117: Reg & Freq Response Trans Rev	-				-		
6.20	456118: Spinning Reserve Ptp Tran Rev	-				-		
6.21	456119: Suppl Reserve Ptp Tran Rev	-				-		
6.22	456120: Fiber Optics (1)	-			-	-		
6.23	456127: RTO & ICT Operations Costs Rec	-				-		
6.24	456136: MISO Sch 7 Firm PTP - ST	-	-			-		
6.25	456137: MISO Sch 7 Firm PTP - LT	-		-		-		
6.26	456138: MISO Sch 8 Non-firm	-	-			-		
6.27	456139: MISO Sch 9 Network	-		-		-		
6.28	456141: MISO Sch 41 Strm Securitization	-				-		
6.29	456142: MISO Sch 42 Int/AFUDC Amort (6)	-				-		
6.30	456147: MISO Sch47 Transition Cost Rec	-				-		
6.31	4561A9: AECC MISO Sch 9 Network	-		-		-		
6.32	4561FR: FFR Transm Revenue	-				-		
6.33	456200: Unbilled Revenue	-				-		
6.34	456300: Unbilled Revenue-Wholesale	-				-		
6.35	456410: Trans Equal Charges	-	-			-		
6.36	456420: Affiliate service fee revenue	-				-		
6.37	456500: Other Elec Rev - Discounts	-				-		
6.38	Attachment GG Revenues (4)	-	-			-		
6.39	Attachment MM Revenues (4)	-	-			-		
6.40	Additional Items As Applicable	-				-		
....	Additional Items As Applicable	-				-		
6.XX	Additional Items As Applicable	-				-		
7	Total Acct 456 (Sum Ln 6 Subparts) (3)	-	-	-	-	-		
8	Total (Sum Ln 2 + Ln7)	-	-	-	-	-		

Notes:

- (1) Fiber Optics Equalization Revenue and Fiber Optics expense in Account 921010 are allocated on the Wages & Salary Allocator.
- (2) Credit for Transmission Customer Network Service revenues is applied in the True-up calculation and Projected calculation.
- (3) Sum of (FF1 300.b.21 + 300.b.22) for total above.
- (4) Revenues from Schedules associated with Attachment GG and MM should appear in the Rev. Credits category above because they are credited in Appendix A - Revenue Requirement Lines 189 & 190.
- (5) Revenues shall be assigned to: "Transmission Revenue Credits" if they are (i) rents derived from transmission facilities, (ii) revenues for non-firm or short-term firm transmission service, or (iii) revenues for Entergy System Agreement transmission equalization; "Transmission Network Revenue" if they are revenues for long-term firm or network transmission service; "Labor" if they are revenues from rents for general plant; or "Other" if they are for any other type of revenue resulting from production, ancillary transmission services, or distribution functions or are collected through a different tariff process than MISO Attachment O.
- (6) Sum of (MISO Schedule 42a Revenue + MISO Schedule 42b Revenue) = Account 456142

Entergy Texas, Inc.
WP18 - Depreciation & Amortization Rates & Annual FERC Depreciation & Amortization Expense (1)
For the 12 Months Ended 12/31/20__

Ln	A	B	C
		Depreciation & Amortization	
1	<u>Utility Account and Description</u>	<u>Rate</u>	<u>Expense</u>
2	<u>General Plant</u>		
2.01	389_1_ Land	0.00%	-
2.02	390_0_ Structures & Improvements	1.13%	-
2.03	391_1_ Office Furn & Equip	6.67%	-
2.04	391_2_ Information Systems	20.00%	-
2.05	391_3_ Data Handling Equipment	6.67%	-
2.06	392_0_ Transportation Equipment	12.00%	-
2.07	393_0_ Stores Equipment	6.67%	-
2.08	394_0_ Tools, Shop & Garage Equip	6.67%	-
2.09	395_0_ Laboratory Equipment	10.00%	-
2.10	396_0_ Power Operated Equipment	6.67%	-
2.11	397_1_ Misc. Comm Equip	10.00%	-
2.12	397_2_ Comm & Microwave Equip	10.00%	-
2.13	398_0_ Miscellaneous Equipment	10.00%	-
2.14	Total General Plant		-
3			
4	<u>Intangibles</u>		
4.01	301-Organization (5 year life)		
4.02	302-Franchises and Consents (5 year life)		
4.03	302-Franchises and Consents (30 year life)		
4.04	302-Franchises and Consents (50 year life)		
4.05	303-Miscellaneous Intangible Plant (5 year life)	20.00%	-
4.06	303-Miscellaneous Intangible Plant (10 year life)	10.00%	-
4.07	303-Miscellaneous Intangible Plant (15 year life)	6.67%	-
4.08	303-Miscellaneous Intangible Plant (20 year life)	5.00%	-
4.09	303-Miscellaneous Intangible Plant (30 year life) (2)	2.92%	-
4.10	303-Miscellaneous Intangible Plant (40 year life) (3)	2.47% / 2.51%	-
4.11	Total Intangibles		-
5			
6	<u>Transmission</u>		
6.01	350_1_Land	0.00%	-
6.02	350_2_Land Rights - High Voltage	1.39%	-
6.03	350_3_Land Rights - Low Voltage	1.39%	-
6.04	352_0_Structure & Improvements	1.45%	-
6.05	353_0_Stn Eqpt-Trans	1.68%	-
6.06	354_0_Twrs & Fxtrs-Trans	2.61%	-
6.07	355_0_Poles & Fxtrs -Trans	2.47%	-
6.08	356_1_Overhd Cond & Devices	2.00%	-
6.09	356_2_Overhd Cond & Devs - Dmgs	2.00%	-
6.10	356_3_Overhd Cond & Dev - Clr&Gra	2.00%	-
6.11	357_0_Undergrnd Conduit-Trans		-
6.12	358_0_Undergrnd Cond&Devices	2.07%	-
6.13	359_0_Roads & Trails - Trans	1.17%	-
6.14	Total Transmission		-

Notes:

- (1) The Entergy Operating Companies will not change the depreciation and amortization rates used in computing depreciation and amortization inputs to the Energy Companies' formula rate templates unless approved by the Commission pursuant to a FPA section 205 or 206 filing. In accordance with the Settlement Agreement in Docket ER16-227-000, Entergy Services commits to make a limited Section 205 filing(s) no later than November 1, 2020, proposing updated depreciation and amortization rates for all of the Entergy Operating Companies to become effective no later than January 1, 2021. Once approved by the Commission, the updated depreciation and amortization rates will be used in the Entergy Operating Companies' MISO Attachment O formula rates.
- (2) The 303-Miscellaneous Intangible Plant (30 year life) category reflects amortization periods ranging from 33 to 34.25 years.
- (3) The 303-Miscellaneous Intangible Plant (40 year life) category reflects amortization periods ranging from 39.83 to 41 years.

Entergy Texas, Inc.
WP19 - Attachment O Divisor (MW)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Year	20__												
2	Transmission Pricing Zone	ETTO												
3														
4		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg 12 CP
5	Peak Day	0	0	0	0	0	0	0	0	0	0	0	0	
6	Peak Hr	0	0	0	0	0	0	0	0	0	0	0	0	
7														
8	Network Customers													
8.01	BRAZOS	0	0	0	0	0	0	0	0	0	0	0	0	-
8.02	CALDWELL	0	0	0	0	0	0	0	0	0	0	0	0	-
8.03	ETEC	0	0	0	0	0	0	0	0	0	0	0	0	-
8.04	EWOM/SRMPA_TX	0	0	0	0	0	0	0	0	0	0	0	0	-
8.05	KIRBVILLE	0	0	0	0	0	0	0	0	0	0	0	0	-
8.06	NEWTON	0	0	0	0	0	0	0	0	0	0	0	0	-
8.07	Additional Items As Applicable													-
....	Additional Items As Applicable													-
8.XX	Additional Items As Applicable													-
9	Total Network Customers (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
10														
11	Grandfathered Contracts (2)													
11.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
11.XX	Additional Items As Applicable													-
12	Total Grandfathered Contracts (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
14	Long Term Firm PTP													
14.01	Additional Items As Applicable													-
...	Additional Items As Applicable													-
14.XX	Additional Items As Applicable													-
15	Total Long Term Firm PTP (4)	-	-	-	-	-	-	-	-	-	-	-	-	-
16														
17	OpCo Native Load													
18	ETMP	-	-	-	-	-	-	-	-	-	-	-	-	-
19														
20	TPZ load													
21	EATO (5)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Reference (6)	p.400.1.b	p.400.2.b	p.400.3.b	p.400.5.b	p.400.6.b	p.400.7.b	p.400.9.b	p.400.10.b	p.400.11.b	p.400.13.b	p.400.14.b	p.400.15.b	
23	Adjustments (7)	-	-	-	-	-	-	-	-	-	-	-	-	-
24														
25	Load For Rate Development (8)	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- (1) Sum (Ln 8 Subparts)
- (2) See MISO May 31, 2013 filing in FERC Docket ER13-945 for Grandfathered status.
- (3) Sum (Ln 11 Subparts)
- (4) Sum (Ln 14 Subparts)
- (5) Sum (Ln 9 + 12 + 15 + 18)
- (6) Rounded amounts are reported on Page 400, FERC Form 1.
- (7) Adjustments as needed or applicable.
- (8) Sum (Ln 21 + 23)

Entergy Texas, Inc.
WP20 - Unfunded Reserves (1) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1			Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	13 Month Avg
2	Account	Account Name														
2.01	228100: Accum Prov For Prop Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.02	228101: Int on Accum Prov for Prop Ins		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.03	228151: Insurance proceeds-O&M		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.04	228153: Securitization proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.05	2281FR: Property Ins. Prov. Reclass		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.06	2281LB: Storm Damage Reserve Lock Box		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.07	228200: Accum Prov For Injuries & Dam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.08	228210: Reserve For Inj & Dam - Legal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.09	228301: Acc Prov-Pen&Ben-Hosp Res-Adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	228308: AccProv-OPEB Liab-FundedStatus		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	228400: Acc Misc-Operating Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	228401: Accum Prov - Coal Car Maint		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	228402: Ltd - Decomm & Decontam		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	228403: Acc Provision-Commer Litigatio		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
...	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.XX	Additional Items As Applicable		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total	Sum (Ln 2 Subparts)	(2)	-	-	-	-	-	-	-	-	-	-	-	(2)	-

Notes:

- (1) See Note V on Appendix A.
- (2) p.112.27.c,d to p.112.30.c,d
- (3) See WP02 notes for categorization of amounts in Unfunded Reserves.

Entergy Texas, Inc.
WP21 - Pension
For the 12 Months Ended 12/31/20__

Qualified Pension Plan						
A	B	C C3 = C1-C2	D	E	F F3 = F1-F2	G G3 = (C3+F3) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Employer Contributions (5)	Ending Balance Debit / (Credit)	Beginning / Ending Average
1	Account 253 Qualified Pension Balance (1)	-			-	
2	SFAS 158 Value in Qualified Pension Plan Balance (2), (3)	-			-	
3	Prepaid Pension Cost for Qualified Pension Plan	-	-	-	-	-
4	Ending Balance Validation (C3+D3+E3)				-	

Notes:

- (1) FERC Form 1, Page 269, Other Deferred Credits (Account 253). Additional disclosures in FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Funded Status.
(2) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Amount Recognized as Regulatory Asset, Net Loss and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Total recognized as net period pension (income)/cost and Company records.
(5) FERC Form 1, Page 123, Note 11, Qualified Pension Plans, Change in Plan Assets, Employer Contributions and Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Non-Qualified Pension Plan						
A	B	C C7 = C5-C6	D	E	F F7 = F5-F6	G G7 = (C7+F7) / 2
	Description	Beginning Balance Debit / (Credit)	Net Periodic Pension (Cost)/Income (4)	Benefit Payments (5)	Ending Balance	Beginning / Ending Average
5	Account 242 & 253 Non-Qualified Pension Balances (1)	-			-	
6	SFAS 158 Value in Non-Qualified Pension Plan Balance (2), (3)	-			-	
7	Accrued Pension Cost for Non-Qualified Pension Plan	-	-	-	-	-
8	Ending Balance Validation (C7+D7+E7)				-	

Notes:

- (1) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Total funded status and Company records.
(2) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Amount Recognized as Regulatory Asset/(Liability) and Company records.
(3) The SFAS 158 Value is excluded for ratemaking purposes pursuant to the Chief Accountant's Guidance on adoption of SFAS 158 in Docket No. AI07-1-000.
(4) FERC Form 1, Page 123, Note 11, Non-Qualified Pension Plans, Net period pension cost for non-qualified plans and Company records.
(5) Non-Qualified Pension Plan benefit payments to plan participants per Company records.
FERC Form 1 references in the Notes section will be updated to comply with changes in FERC Form 1 reporting requirements as needed.

Entergy Texas, Inc.
WP22 - Income Tax Adjustments (1)
For the 12 Months Ended 12/31/20__

A	B	C	D	E
Ln	Description	Transmission Related	Labor Related (2)	Plant Related
1.0	Amortization of Excess Deferred Income Tax (Note 3)			
1.1	Transmission	-		
1.2	General		-	
1.3	Intangible		-	
1.4	Other Amortization Adjustments (Note 5)			
1.5	True-up	-	-	-
1.6	Projected	-	-	-
2.0	Amortization of Permanent Differences in Income Taxes (Note 4)			
3.0	AFUDC - Equity			
3.1	Transmission	-		
3.2	General		-	
3.3	Intangible		-	
4.0	AFUDC - Interest			
4.1	Transmission	-		
4.2	General		-	
4.3	Intangible		-	
	Net Amortization of Income Tax Adjustments			
5.0	(Sum of Line 1 to Line 4.3)			
5.1	True-up (Sum Lns 1.1 to 1.5, 3.1 to 3.3, 4.1 to 4.3)	-	-	-
5.2	Projected (Ln 1.6)	-	-	-

Notes:

- (1) See Note I to Appendix A.
- (2) In accordance the Partial Settlement Agreement in Docket No. ER15-1436-000, effective June 1, 2015 (Test Year ended December 31, 2014), the Income Tax Adjustments associated with General and Intangible Plant shall be functionalized to Transmission utilizing the Wage & Salary Allocation Factor.
- (3) The Amortization of Excess Deferred Income Tax is a reduction to Income Tax Expense Revenue Requirement resulting from the Tax Reform Act of 1986 and the Tax Cuts and Jobs Act of 2017.
- (4) The Amortization of Permanent Differences in Income Taxes: AFUDC - Equity and AFUDC - Interest are increases to Income Tax Expense Revenue Requirement.
- (5) Other amortization adjustments as needed or required. Supporting workpapers will be provided. Line 1.6 Projected amounts may include Line 1.5 True-up amounts as appropriate.

Entergy Texas, Inc.
WP AJ1 - RTO/MISO Start-up Costs (1) (4)
For the 12 Months Ended 12/31/20__

Net RTO/MISO related Start-Up costs recorded in True-up Year

Ln	A	B + C			E	- (D+E)		F * C/D		F - H - I	
		B	C	D		F	G	H	I	J	
		Current Year	Project Costs	Deferral		Adjustment	Payroll (3)	Deferral Amortization	Retail	Adjustment	
1	Account	Non-Payroll	Payroll	Total	Current Yr (2)	Current Yr	Payroll (3)	FERC	Retail	Total	
1.01	143983	-	-	-	-	-	-	-	-	-	
1.02	143985	-	-	-	-	-	-	-	-	-	
1.03	143987	-	-	-	-	-	-	-	-	-	
1.04	143995	-	-	-	-	-	-	-	-	-	
1.05	4031AM	-	-	-	-	-	-	-	-	-	
1.06	408110	-	-	-	-	-	-	-	-	-	
1.07	500000	-	-	-	-	-	-	-	-	-	
1.08	506000	-	-	-	-	-	-	-	-	-	
1.09	507000	-	-	-	-	-	-	-	-	-	
1.10	510000	-	-	-	-	-	-	-	-	-	
1.11	556000	-	-	-	-	-	-	-	-	-	
1.12	557000	-	-	-	-	-	-	-	-	-	
1.13	560000	-	-	-	-	-	-	-	-	-	
1.14	561100	-	-	-	-	-	-	-	-	-	
1.15	561200	-	-	-	-	-	-	-	-	-	
1.16	5612BA	-	-	-	-	-	-	-	-	-	
1.17	561300	-	-	-	-	-	-	-	-	-	
1.18	561500	-	-	-	-	-	-	-	-	-	
1.19	562000	-	-	-	-	-	-	-	-	-	
1.20	566000	-	-	-	-	-	-	-	-	-	
1.21	567000	-	-	-	-	-	-	-	-	-	
1.22	568000	-	-	-	-	-	-	-	-	-	
1.23	569000	-	-	-	-	-	-	-	-	-	
1.24	569100	-	-	-	-	-	-	-	-	-	
1.25	573000	-	-	-	-	-	-	-	-	-	
1.26	575100	-	-	-	-	-	-	-	-	-	
1.27	903002	-	-	-	-	-	-	-	-	-	
1.28	905000	-	-	-	-	-	-	-	-	-	
1.29	909000	-	-	-	-	-	-	-	-	-	
1.30	912000	-	-	-	-	-	-	-	-	-	
1.31	920000	-	-	-	-	-	-	-	-	-	
1.32	921000	-	-	-	-	-	-	-	-	-	
1.33	923000	-	-	-	-	-	-	-	-	-	
1.34	924000	-	-	-	-	-	-	-	-	-	
1.35	925000	-	-	-	-	-	-	-	-	-	
1.36	926000	-	-	-	-	-	-	-	-	-	
1.37	928000	-	-	-	-	-	-	-	-	-	
1.38	930100	-	-	-	-	-	-	-	-	-	
1.39	930200	-	-	-	-	-	-	-	-	-	
1.40	931000	-	-	-	-	-	-	-	-	-	
1.41	935000	-	-	-	-	-	-	-	-	-	
1.42	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
....	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
1.XX	Additional Items As Applicable	-	-	-	-	-	-	-	-	-	
2	Total Sum (Ln 1 Subparts)	-	-	-	-	-	-	-	-	-	
3											
4	Account 561										
5	A/C 5611 to 5613	-	-	-	-	-	-	-	-	-	
6	A/C 5614 to 5618	-	-	-	-	-	-	-	-	-	
7	Total Lines 5 + 6	-	-	-	-	-	-	-	-	-	
8	Transm. O&M Excluding Acct. 561 (Acct 560 to 574)	-	-	-	-	-	-	-	-	-	
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-	-	-	-	-	-	-	
10											
11	Summary										
12	Other Accounts Not Included Below	-	-	-	-	-	-	-	-	-	
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-	-	-	-	-	-	-	
14	Payroll Taxes (Account 408110)	-	-	-	-	-	-	-	-	-	
15	Production O&M (Accounts 500 to 557)	-	-	-	-	-	-	-	-	-	
16	Transmission O&M (Accounts 560 to 574)	-	-	-	-	-	-	-	-	-	
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-	-	-	-	-	-	-	
18	Distribution O&M (Accounts 580 to 598)	-	-	-	-	-	-	-	-	-	
19	Customer Accounts (Accounts 901 to 905)	-	-	-	-	-	-	-	-	-	
20	Customer Services (Accounts (906 to 917)	-	-	-	-	-	-	-	-	-	
21	A&G Expenses (Accounts 920 to 935)	-	-	-	-	-	-	-	-	-	
22	Total Sum (Ln 12 to Ln 21)	-	-	-	-	-	-	-	-	-	
23											
24	Payroll O&M Excl A&G Sum (Ln 12 To Ln 20)						-				

Note

- MISO implementation costs for FERC were deferred per FERC Docket ER14-1645-000 Order Dated May 29, 2014 and recovered under MISO Schedule 47. There is both a retail deferral and a FERC deferral reflected on the Company's books in 2012, 2013, and 2014 and in FERC Form 1. Amortization of the FERC deferral began in 2014 and will end in 2016. For both retail and FERC purposes amortization amounts are reversed in the year in which they occurred.
- Enter deferral amounts as negatives.
- Deferral Payroll Costs are assumed to be the same proportion as Payroll Costs were to Total Costs and will be used to adjust the Wages & Salary Allocator.
- Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Texas, Inc.
WP AJ2 - ITC Transaction Costs (1) (2) (3)
For the 12 Months Ended 12/31/20__

Ln	A	B	C	B + C D
1	Account	Non-Payroll Costs	Payroll Costs	Total Adjustment
1.01	Other Costs (A/C 1010 to 253107)	-	-	-
1.02	Other Expenses (A/C 419100 to 432000)	-	-	-
1.03	4031AM - Deprec Exp billed from Serv Co Total	-	-	-
1.04	408110 - Employment Taxes Total	-	-	-
1.05	500000 - Steam Oper Supervision & Engineering	-	-	-
1.06	506000 - Steam Misc Steam Power Expenses	-	-	-
1.07	511000 - Steam Maintenance Of Structures Total	-	-	-
1.08	514000 - Steam Maintenance of Misc Plant	-	-	-
1.09	517000 - Nuclear Operation, Supervision & Engr	-	-	-
1.10	524000 - Nuclear Misc Power Expenses	-	-	-
1.11	549000 - Other Misc Pwr Generation Expenses	-	-	-
1.12	554000 - Other Maint Power Generation Plant	-	-	-
1.13	560000 - Transm Oper Super & Engineering	-	-	-
1.14	561500 - Transm System Planning & Standards	-	-	-
1.15	566000 - Transm Misc Expenses	-	-	-
1.16	568000 - Transm Maint Supervision & Engineering	-	-	-
1.17	569000 - Transm Maint Of Structures	-	-	-
1.18	570000 - Transm Maint Of Station Equipment	-	-	-
1.19	Regional & Marketing O&M (Account 575 and Account 576)	-	-	-
1.20	Distribution O&M (Account 580 to Account 598)	-	-	-
1.21	Customer Services Expenses	-	-	-
1.22	Customer Accounts Expenses	-	-	-
1.23	920 - Adm & General Salaries Total	-	-	-
1.24	921 - Office Supplies And Expenses	-	-	-
1.25	923 - Outside Services Employed Total	-	-	-
1.26	925 - Injuries & Damages Expense Total	-	-	-
1.27	926 - Employee Pension & Benefits	-	-	-
1.28	928 - Regulatory Commission Expense Total	-	-	-
1.29	930.1 - General Advertising Expenses	-	-	-
1.30	930.2 - Misc. General Expense	-	-	-
1.31	930.2 - Active Development Expenses Total	-	-	-
1.32	931 - Rents	-	-	-
1.33	935 - Maintenance Of General Plant	-	-	-
2	Total Sum Line 1 Subparts	-	-	-
3				
4	Account 561			
5	A/C 5611 to 5613			
6	A/C 5614 to 5618	-	-	-
7	Total Account 561 (Line 5 + Line 6)	-	-	-
8	Transmission O&M Excluding Account 561 (Accounts 560 to 574)	-	-	-
9	Total Transmission O&M (Line 7 + Line 8)	-	-	-
10				
11	Summary			
12	Other Accounts Not Included Below	-	-	-
13	Deprec. Expense - Service Co (Account 4031AM)	-	-	-
14	Payroll Taxes (Account 408110)	-	-	-
15	Production O&M (Accounts 500 to 557)	-	-	-
16	Transmission O&M (Accounts 560 to 574)	-	-	-
17	Regional & Marketing O&M (Accounts 575 to 576)	-	-	-
18	Distribution O&M (Accounts 580 to 598)	-	-	-
19	Customer Accounts (Accounts 901 to 905)	-	-	-
20	Customer Services (Accounts 906 to 917)	-	-	-
21	A&G Expenses (Accounts 920 to 935)	-	-	-
22	Total Sum Line 1 Subparts	-	-	-
23				
24	Payroll O&M Excluding A&G Sum (Ln 12 To Ln 20)		-	

Note:

- (1) Entergy is not seeking recovery at FERC of the unconsummated ITC merger expenses that are included in FERC Form 1.
- (2) Costs associated with Entergy's unconsummated merger with ITC were recorded on Entergy's books in 2012, 2013, and 2014.
- (3) Payroll amounts are determined from Entergy's accounting records where payroll amounts were recorded with a payroll indicator.

Entergy Texas, Inc.
WP AJ3 - ETI General Plant Reserve Deficiency 15-Year Amortization (1)
For the 12 Months Ended 12/31/20__

Ln	A	B		C	D = B - C Amortization Annual (2)
		Balance (3)			
	Amortization Year	Starting	Ending		
1	2016	-	-		-
1.01	2017	-	-		-
1.02	2018	-	-		-
1.03	2019	-	-		-
1.04	2020	-	-		-
1.05	2021	-	-		-
1.06	2022	-	-		-
1.07	2023	-	-		-
1.08	2024	-	-		-
1.09	2025	-	-		-
1.10	2026	-	-		-
1.11	2027	-	-		-
1.12	2028	-	-		-
1.13	2029	-	-		-
1.14	2030	-	-		-
1.15					
2	Depreciation Expense (Account 403)				-

Note:

- (1) Entergy shall recover 100% of the General Plant Reserve Deficiency amounts over a 15-year period for the years 2016 through 2030, but will not recover any return on the General Plant Reserve Depreciation amounts per the Settlement Agreement in ER16-227.
- (2) Rounded amount.
- (3) See Appendix A Note "LL". The General Plant Reserve Deficiency adjustment amount is \$20,403,272.

MISO
FERC Electric Tariff
ATTACHMENTS

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Cleco Rate Formula Template
~~33.0.0~~, 34.0.0

Attachment O-FERC Form 1 Generic
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Page 3, Line 31)			\$0
	REVENUE CREDITS (Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454 (Page 4, Line 34)	0	TP 0.00000	0
3	Account No. 456.1 (Page 4, Line 37)	0	TP 0.00000	0
4	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 0.00000	0
6	TOTAL REVENUE CREDITS (Sum Lines 2-5)			\$0
6a	Adjustments to Net Revenue Requirement (Note CC)	0		
6b	Interest on Adjustments (Note DD)	0		
6c	Total Adjustment (line 6a + line 6b)	0		
7	NET REVENUE REQUIREMENT (Line 1 minus Line 6 plus Line 6c)			<u>\$0</u>
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service (Note A)			0
9	Plus 12 CP of firm bundled sales over one year not in Line 8 (Note B)			0
10	Plus 12 CP of Network Load not in Line 8 (Note C)			0
11	Less 12 CP of firm P-T-P over one year (enter negative) (Note D)			0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (Sum Lines 8-14)			0
16	Annual Cost (\$ / kW / Yr) (Line 7 / Line 15)	0.000		
17	Network & P-to-P Rate (\$ / kW / Mo) (Line 16 / 12)	0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$ / kW / Wk) (Line 16 / 52; Line 16 / 52)	0.000		\$0.000
19	Point-To-Point Rate (\$ / kW / Day) (Line 16 / 260; Line 16 / 365)	0.000 Capped at weekly rate		\$0.000
20	Point-To-Point Rate (\$ / MWh) (Line 16 / 4,160; Line 16 / 8,760 * 1,000)	0.000 Capped at weekly and daily rates		\$0.000
21	FERC Annual Charge (\$ / MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Effective On: January 1, 2021

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Attachment O-FERC Form 1 Generic
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	GROSS PLANT IN SERVICE (Note AA)				
1	Production	205.46.g	0	NA	
2	Transmission	207.58.g	0	TP 0.00000	0
3	Distribution	207.75.g	0	NA	
4	General & Intangible	205.5.g & 207.99.g	0	W/S 0.00000	0
5	Common	356.1	0	CE 0.00000	0
6	TOTAL GROSS PLANT (Sum Lines 1-5)		0	GP = 0.000%	0
	ACCUMULATED DEPRECIATION (Note AA)				
7	Production	219.20-24.c	0	NA	
8	Transmission	219.25c	0	TP 0.00000	0
9	Distribution	219.26c	0	NA	
10	General & Intangible	219.28c & 200.21.c	0	W/S 0.00000	0
11	Common	356.1	0	CE 0.00000	0
12	TOTAL ACCUM. DEPRECIATION (Sum Lines 7-11)		0		0
	NET PLANT IN SERVICE				
13	Production	(Line 1 – Line 7)	0		
14	Transmission	(Line 2 – Line 8)	0		0
15	Distribution	(Line 3 – Line 9)	0		
16	General & Intangible	(Line 4 – Line 10)	0		0
17	Common	(Line 5 – Line 11)	0		0
18	TOTAL NET PLANT (Sum Lines 13-17)		0	NP = 0.000%	0
	ADJUSTMENTS TO RATE BASE (Note F)				
19	Account No. 281 (enter negative)	273.8.k	0	NA zero	0
20	Account No. 282 (enter negative)	275.2.k	0	NP 0.00000	0
21	Account No. 283 (enter negative)	277.9.k	0	NP 0.00000	0
22	Account No. 190	234.8.c	0	NP 0.00000	0
23	Account No. 255 (enter negative)	267.8.h	0	NP 0.00000	0
24	TOTAL ADJUSTMENTS (Sum Lines 19-23)		0		0
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)	0	TP 0.00000	0
	WORKING CAPITAL (Note H)				
26	CWC	calculated	0		0
27	Materials & Supplies (Note G)	227.5.c, .8.c & .16.c	0	TE 0.00000	0
28	Prepayments (Account 165)	111.57.c	0	GP 0.00000	0
29	TOTAL WORKING CAPITAL (Sum Lines 26-28)		0		0
30	RATE BASE (Sum Lines 18, 24, 25, & 29)		0		0

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Attachment O-FERC Form 1 Generic
Page 3 of 5
For the 12 months ended 12/31/___

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Cleco Power LLC

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M (Note BB)				
1	Transmission	321.112.b	0	TE 0.00000	0
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		0	1.00000	0
2	Less Account 565	321.96.b	0	TE 0.00000	0
3	A&G	323.197.b	0	W/S 0.00000	0
4	Less FERC Annual Fees		0	W/S 0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		0	W/S 0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE 0.00000	0
6	Common	356.1	0	CE 0.00000	0
7	Transmission Lease Payments		0	1.00000	0
8	TOTAL O&M (Sum Lines 1, 3, 5a, 6, 7 less Lines 1a, 2, 4, 5)		0		0
	DEPRECIATION & AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	0	TP 0.00000	0
10	General & Intangible	336.10.f & 336.1.f	0	W/S 0.00000	0
11	Common	336.11.b	0	CE 0.00000	0
12	TOTAL DEPRECIATION (Sum Lines 9-11)		0		0
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	0	W/S 0.00000	0
14	Highway and vehicle	263.i	0	W/S 0.00000	0
	PLANT RELATED				
16	Property	263.i	0	GP 0.00000	0
17	Gross Receipts	263.i	0	NA zero	0
18	Other	263.i	0	GP 0.00000	0
19	Payments in lieu of taxes		0	GP 0.00000	0
20	TOTAL OTHER TAXES (Sum Lines 13-19)		0		0
	INCOME TAXES (Note K)				
21	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
22	$CIT = (T / 1 - T) * (1 - (WCLTD / R)) =$ where WCLTD= (Page 4, Line 27) and R= (Page 4, Line 30) and FIT, SIT & p are as given in footnote K. $1 / (1 - T) =$ (from Line 21)		0.00%		
23			0.0000		
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		0		
24a	(Excess)/Deficient Deferred Income Taxes (Note EE)		0		
24b	Tax Effect of Permanent Differences and AFUDC Equity (Note FF)		0		
25	Income Tax Calculation = Line 22 * Line 28		0	NA	0
26	ITC adjustment (Line 23 * Line 24)		0	NP 0.00000	0
26a	(Excess)/Deficient Deferred Income Tax Adjustment (Line 23 * Line 24a)		0	NP 0.00000	0
26b	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 24b)		0	NP 0.00000	0
27	Total Income Taxes (Line 25 plus Line 26 plus Lines 26a and 26b)		0		0

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FERC Electric Tariff
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Cleco Rate Formula Template
~~33.0.0~~, 34.0.0

28	RETURN [Rate Base (Page 2, Line 30) * Rate of Return (Page 4, Line 30)]	0	NA	0
29	REV. REQUIREMENT (Sum Lines 8, 12, 20, 27, 28)	0		0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, Page 2, Line 3, Column 10] (Note W) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment GG]	0		0
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, Page 2, Line 3, Column 14] (Note Y) [Revenue Requirement for facilities included on Page 2, Line 2, and also included in Attachment MM]	<u>0</u>		<u>0</u>
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (Line 29 – Line 30 – Line 30a)	<u>0</u>		<u>0</u>

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MISO
FERC Electric Tariff
ATTACHMENTS

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Cleco Rate Formula Template
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Attachment O-FERC Form 1 Generic

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For the 12 months ended 12/31/___

Formula Rate -- Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Cleco Power LLC

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES					
1	Total transmission plant (Page 2, Line 2, Column 3)				0	
2	Less transmission plant excluded from ISO rates (Note M)				0	
3	<u>Less transmission plant included in OATT Ancillary Services (Note N)</u>				0	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)				0	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)			TP =	0.00000	
	TRANSMISSION EXPENSES					
6	Total transmission expenses (Page 3, Line 1, Column 3)				0	
7	<u>Less transmission expenses included in OATT Ancillary Services (Note L)</u>				0	
8	Included transmission expenses (Line 6 less Line 7)				0	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)				0.00000	
10	Percentage of transmission plant included in ISO Rates (Line 5)			TP	0.00000	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)			TE =	0.00000	
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation	
12	Production	354.20.b	0	0.00	0	
13	Transmission	354.21.b	0	0.00	0	
14	Distribution	354.23.b	0	0.00	0	
15	Other	354.24, 25, 26.b	0	0.00	0	
16	Total (Sum Lines 12-15)		0		0	W&S Allocator (\$/Allocation) = 0.00000 = WS
	COMMON PLANT ALLOCATOR (CE) (Note O)		\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16) * 0.00000 = CE
17	Electric	200.3.c	0		0.00000	
18	Gas	201.3.d	0			
19	Water	201.3.e	0			
20	Total (Sum Lines 17-19)		0			
	RETURN (R)		\$			
21	Long Term Interest (117, sum of 62.c through 67.c)		\$0			
22	Preferred Dividends (118.29c) (positive number)		0			
	Development of Common Stock:					
23	Proprietary Capital (112.16.c)		0			
24	Less Preferred Stock (Line 28)		0			
25	Less Account 216.1 (112.12.c) (enter negative)		0			
26	Common Stock (Sum Lines 23-25)		0			
			\$	%	Cost (Note P)	Weighted
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000 = WCLTD
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000
29	Common Stock (Line 26)		0	0%	0.0000	0.0000
30	Total (Sum Lines 27-29)		0			0.0000 =R

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Cleco Rate Formula Template
~~33.0.0~~, 34.0.0

REVENUE CREDITS		
	ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)	<u>Load</u>
31	a. Bundled Non-RQ Sales for Resale (311.x.h)	0
32	b. <u>Bundled Sales for Resale included in Divisor on Page 1</u>	0
33	Total of (a)-(b)	0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	\$0
	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)	
35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	\$0
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)	\$0
36b	d. <u>Transmission charges from Schedules associated with Attachment MM (Note Z)</u>	\$0
37	Total of (a)-(b)-(c)-(d)	\$0

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Attachment O-FERC Form 1 Generic
Page 5 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/___

Cleco Power LLC

General Note: References to pages in this formulary rate are indicated as: (Page #, Line #, Col. #)
References to data from FERC Form 1 are indicated as: #.y.x (Page, Line, Column)

Note Letter

- A Peak as would be reported on Page 400, Column b of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. [The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26).
- Inputs Required:
- | | |
|-------|---|
| FIT = | 0.00% |
| SIT = | 0.00% (State Income Tax Rate or Composite SIT) |
| p = | 0.00% (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (Line 21) / long term debt (Line 27). Preferred cost rate = preferred dividends (Line 22) / preferred outstanding (Line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4, Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1.
- T The revenues credited on Page 1, Lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.

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Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
CC	Adjustments required pursuant to Section V (Changes to Annual Updates) of this Attachment O. Refunds shall be entered as a negative number to reduce the net revenue requirement. Surcharges shall be entered as a positive number to increase the net revenue requirement.
DD	Interest required pursuant to Section V (Changes to Annual Updates) of this Attachment O. Interest on any refunds shall be entered as a negative number to reduce the net revenue requirement. Interest on surcharge shall be entered as a positive number to increase the net revenue requirement.
EE	Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/(1-T))$ (page 3, line 26a).
FF	Includes the annual income tax cost or benefits due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included in page 3, line 24b and will increase or decrease tax expense by the amount of the expense or benefit included on line 24b multiplied by $(1/(1-T))$ (page 3, line 26b).

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GridLiance Heartland Rate Formula Template
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Attachment O – GLH
Page 1 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

For the 12 months ended 12/31/____

Lin e No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT	(Page 3, Line 31)			\$ -
	REVENUE CREDITS	(Note S)	Total	Allocator	
2	Account No. 454	(Page 4, Line 34)	-	DA 1.00	-
2a	Account No. 456	(Page 4, Line 34a)	-	DA 1.00	-
3	Account No. 456.1	(Page 4, Line 37)	-	DA 1.00	-
4	Revenues from Grandfathered Interzonal Transactions	(Note R)	-	DA 1.00	-
5	Revenues from service provided by the ISO at a discount	MISO invoices	-	DA 1.00	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)			-
6a	Adjustment to make Line 6b equal to zero if there is no revenue requirement associated with Schedules 7, 8 & 9				-
6b	NET REVENUE REQUIREMENT	(Line 1 minus Lines 6 & 6a) (Note KK)			\$ -
6c	Attachment O-GLH True-up Adjustment with Interest	Attachment 3, Page 1, Line 3, Col. (G)	-	DA 1.0000 0	-
7	NET REVENUE REQUIREMENT	(Line 6b plus Line 6c)			\$ -
	DIVISOR				
8	Average of 12 coincident system peaks for requirements (RQ) service			(Note A)	-
9	Plus 12 CP of firm bundled sales over one year not in Line 8			(Note B)	-
10	Plus 12 CP of Network Load not in Line 8			(Note C)	-

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FERC Electric Tariff
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GridLiance Heartland Rate Formula Template
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11	Less 12 CP of firm P-T-P over one year (enter negative)	(Note D)	-		
12	Plus Contract Demand of firm P-T-P over one year		-		
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative)	(Note R)	-	-	
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)		-	-	
15	Divisor (sum Lines 8-14)		-		
16	Annual Cost (\$/kW/Yr)	(Line 7 / Line 15)	-		
17	Network & P-to-P Rate (\$/kW/Mo)	(Line 16 / 12)	-		
			Peak Rate	Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(Line 16 / 52; Line 16 / 52)	-	-	
19	Point-To-Point Rate (\$/kW/Day)	(Line 16 / 260; Line 16 / 365)	-	Capped at weekly rate	-
20	Point-To-Point Rate (\$/MWh)	(Line 16 / 4,160; Line 16 / 8,760 times 1,000)	-	Capped at weekly and daily rates	-
21	FERC Annual Charge(\$/MWh)	(Note E)	-	Short Term	Short Term
22			-	Long Term	Long Term

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GridLiance Heartland Rate Formula Template
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Attachment O – GLH
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

For the 12 months ended 12/31/____

Line No.	(1)	(2)	(3)	(4)		(5)
	Source	Company Total	Allocator (Note JJ)			Transmission (Col 3 times Col 4)
RATE BASE: (Notes Y & BB)						
GROSS PLANT IN SERVICE						
1	Production	Attachment 4, Line 14, Col. (b)	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (c)	-	TP	-	-
3	Distribution	Attachment 4, Line 14, Col. (d)	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (e)	-	W/S	-	-
5	Common	Attachment 4, Line 14, Col. (f)	-	CE	-	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP=	-	-
ACCUMULATED DEPRECIATION						
7	Production	Attachment 4, Line 14, Col. (k)	-	NA	-	-
8	Transmission	Attachment 4, Line 14, Col. (l)	-	TP	-	-
9	Distribution	Attachment 4, Line 14, Col. (m)	-	NA	-	-
10	General & Intangible	Attachment 4, Line 14, Col. (n)	-	W/S	-	-
11	Common	Attachment 4, Line 14, Col. (o)	-	CE	-	-
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-			-
NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-			-
14	Transmission	(Line 2 - Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			-
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP=	-	-

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GridLiance Heartland Rate Formula Template
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18a	CWIP Approved by FERC Order	Attachment 4, Line 14, Col. (g) (Note LL)	-	DA	1.00000	-
ADJUSTMENTS TO RATE BASE						
19	Reserved		-	NA	zero	-
20	Reserved		-	NA	zero	-
21	Reserved		-	NA	zero	-
22	ADIT	Attachment 8a or 8e, line 8, Col (e)	-	NP	---	-
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note F)	-	NP		-
23a	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note GG)	-	DA	1.00000	-
23b	Unamortized Abandoned Plant Unfunded Reserves (enter negative)	Attachment 4, Line 28, Col. (c) (Notes X & FF)	-	DA	1.00000	-
23c		Attachment 4, Line 31, Col. h)	-	DA	1.00000	-
24	TOTAL ADJUSTMENTS	(Sum of Lines 19 through 23c)	-			-
25	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (h) (Note G)	-	TP	-	-
WORKING CAPITAL						
26	CWC	(Note H) 1/8*(Page 3, Line 8 minus Page 3, Line 7b)	-			-
27	Materials & Supplies	Attachment 4, Line 14, Col. (i) (Note G)	-	TP	-	-
28	Prepayments (Account 165)	Attachment 4, Line 14, Col. (j)	-	GP	-	-
29	TOTAL WORKING CAPITAL	(Sum of Lines 26 through 28)	-			-
30	RATE BASE	(Sum of Lines 18, 18a, 24, 25 & 29)	-			-

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GridLiance Heartland Rate Formula Template
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Formula Rate – Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data GridLiance Heartland LLC			Attachment O – GLH Page 3 of 5 For the 12 months ended 12/31/____	
Line	(1)	(2)	(3)	(4)	(5)		
No.	O&M	Source	Company Total	Allocator (Note JJ)	Transmission	(Col 3 times Col 4)	
		(Note CC)					
1	Transmission	Attachment 5, Line 13, Col. (a)	-	TP	-	-	-
1a	Less Ancillary Service Expenses included in Transmission O&M Accounts (Note U)	Attachment 5, Line 13, Col. (l)	-	TP	-	-	-
1b	Less Account 566	Attachment 5, Line 13, Col. (b)	-	TP	-	-	-
2	Less Account 565	Attachment 5, Line 13, Col. (c)	-	TP	-	-	-
3	A&G	Attachment 5, Line 13, Col. (d)	-	W/S	-	-	-
4	Less FERC Annual Fees	Attachment 5, Line 13, Col. (e)	-	W/S	-	-	-
5	Less EPRI & Reg. Comm. Exp. & Non- safety Ad.	(Note I) Attachment 5, Line 13, Col. (f)	-	W/S	-	-	-
5a	Plus Transmission Related Reg. Comm. Exp.	(Note I) Attachment 5, Line 13, Col. (g)	-	TP	-	-	-
5b	Less PBOP Expense in Year	Attachment 7, Line 6	-	W/S	-	-	-
5c	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8	-	W/S	-	-	-
6	Common	356.1	-	CE	-	-	-
7	Transmission Lease Payments	Attachment 5, Line 13, Col (h)	-	DA	1.0000	-	-
7a	Account 566						
7b	Amortization of Regulatory Asset	(Note GG) Attachment 5, Line 13, Col. (i)	-	DA	1.0000	-	-
7c	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Attachment 5, Line 13, Col .(j)	-	TP	-	-	-
7d	Total Account 566	(Line 7b plus Line 7c) Ties to 321.97.b					

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			-				
8	TOTAL O&M	(Sum of Lines 1, 3, 5a, 5c, 6, 7, & 7d less Lines 1a, 1b, 2, 4, 5, & 5b)	-				-
	DEPRECIATION EXPENSE	(Note BB)					
9	Transmission	Attachment 5, Line 13, Col. (k)	-	TP		-	-
10	General & Intangible	Attachment 5, Line 26, Col. (a)	-	W/S		-	-
11	Common	Attachment 5, Line 26, Col. (l) (Notes X & FF) Attachment 5, Line 26, Col. (b)	-	CE		-	-
11a	Amortization of Abandoned Plant		-	DA	1.0000		-
12	TOTAL DEPRECIATION	(Sum of Lines 9 through 11a)	-				-
	TAXES OTHER THAN INCOME TAXES LABOR RELATED	(Note J)					
13	Payroll	Attachment 5, Line 26, Col. (c)	-	W/S		-	-
14	Highway and vehicle	Attachment 5, Line 26, Col. (d)	-	W/S		-	-
15	PLANT RELATED						
16	Property	Attachment 5, Line 26, Col. (e)	-	GP		-	-
17	Gross Receipts	Attachment 5, Line 26, Col. (f)	-	NA	zero		-
18	Other	Attachment 5, Line 26, Col. (g)	-	GP		-	-
19	Payments in lieu of taxes	Attachment 5, Line 26, Col. (h)	-	GP		-	-
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-				-
	INCOME TAXES	(Note K)					
21	T=SIT * (1 - FIT) + FIT - (p*FIT)	(Note K) (Attachment 9, Col. 12, Line 12)	-				
22	CIT=(T/1-T) * (1-(WCLTD/R)) =	WCLTD = Page 4, Line 27; R = Page 4, Line 30					

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	FIT, SIT & p	(Note K)	-			
23	$1 / (1 - T) =$ (from Line 21)	$1 / (1 - T)$ (T from Line 21)	-			
24	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 26, Col. (i)	-			
24a	(Excess)/Deficient Deferred Income Taxes	Attachment 8g, Line 4, Col. (K)	-			
24b	Tax Effect of Permanent Differences	Attachment 5, line 26, Col. (k) (Note II)	-			
25	Income Tax Calculation	(Line 22) times (Page 4, Line 30) times (Page 2, Line 30)	-			-
26	ITC adjustment	(Line 23 times Line 24)	-	NP	-	-
26a	(Excess)/Deficient Deferred Income Tax Adjustment	(Line 23 times Line 24a)	-	NP	-	-
26b	Permanent Differences Tax Adjustment	(Line 23 times Line 24b)	-	NP	-	-
27	Total Income Taxes	(Sum of Lines 25 through 26b)	-			-
	RETURN					
28	Rate Base times Return	(Page 2, Line 30 times Page 4, Line 30, Col. (5))	-	NA		-
29	REV. REQUIREMENT	(Sum of Lines 8, 12, 20, 27 & 28)	-			-

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30 LESS ATTACHMENT GG ADJUSTMENT [Attachment GG-GLH, Page 2, Line 17, Column 14] (Note V)
[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and

also included in Attachment GG]

-	DA	1.0000	-
---	----	--------	---

30a LESS ATTACHMENT MM ADJUSTMENT [Attachment MM-GLH, Page 2, Line 17, Column 14] (Note Z)
[Revenue Requirement for facilities included on Page 2, Lines 2, 18a, 23a, & 23b and

also included in Attachment MM]

-	DA	1.0000	-
---	----	--------	---

30b PLUS Incentives on Attachment 1 for projects other than those
included in Attachment 1, line 18
Attachment MM-GLH and Attachment GG-GLH.

-			-
---	--	--	---

30c Plus: Regulatory Adjustment (Note OO)

-	DA	1.0000	-
---	----	--------	---

31 REV. REQUIREMENT TO BE COLLECTED UNDER
ATTACHMENT O
(Line 29 - Line 30 - Line 30a + Line 30b + Line 30c)

-			-
---	--	--	---

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Attachment O – GLH
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

For the 12 months ended 12/31/____

(1)

(2)

(3)

(4)

(5)

**SUPPORTING
CALCULATIONS AND NOTES**

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total Transmission plant	(Page 2, Line 2, Column 3)			-			
2	Less Transmission plant excluded from ISO rates	(Note L)			-			
3	Less Transmission plant included in OATT Ancillary Services	(Note M)			-			
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			-			
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1)			TP=	-		
6 - 11	WAGES & SALARY ALLOCATOR (W&S)							
		Form 1 Reference	\$	TP	Allocation			
12	Production	354.20.b	-	-	-			
13	Transmission (Note MM)	354.21.b	-	-	-			
14	Distribution	354.23.b	-	-	-			
15	Other	354.24,25,26.b	-	-	-			
15	Total (sum lines 12-15) [If there are no labor dollars, input \$1 on line 13 which is then multiplied by the TP allocator on line 13]							
16			-	-	-	=	-	= WS
	COMMON PLANT ALLOCATOR (CE) (Notes N and DD)		\$		% Electric		W&S Allocator	

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17	Electric	200.3.c	-	(Line 17 / Line 20)	(Line 16)	CE
18	Gas	200.3.d	-	-	*	-
19	Water	200.3.e	-		=	-
20	Total	(Sum of Lines 17 through 19)	-			
21 - 26	RETURN (R)					
				Cost	\$	
			\$ %		Weighted	
27	Long Term Debt	(Note Y, EE) Attachment 5, Line 34	-	-	-	=WCLTD
28	Preferred Stock	(Note Y, EE) Attachment 5, Line 35	-	-	-	
29	Common Stock	(Notes O, Y and EE) Attachment 5, Line 36	-	0.00%	-	
30	Total	(Sum of Lines 27 through 29)	-		0.00%	=R
	REVENUE CREDITS					
	ACCOUNT 447 (SALES FOR RESALE)	310 -311			Load	
31	a. Bundled Non-RQ Sales for Resale	311.x.h			-	
32	b. Bundled Sales for Resale included in Divisor on Page 1				-	
33	Total of (a)-(b)	(Note P)			-	
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)			-	
34a	Account 456 (OTHER ELECTRIC REVENUES)	(Note NN)			-	
	ACCOUNT 456.1 (REVENUES FROM TRANSMISSION OF ELECTRICITY OF	330.x.n (Note T)				

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FERC Electric Tariff
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GridLiance Heartland Rate Formula Template
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	OTHERS)	
35	a. Transmission charges for all transmission transactions	
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1	
36a	c. Transmission charges from Schedules associated with Attachment GG	(Note W)
36b	d. Transmission charges from Schedules associated with Attachment MM	(Note AA)
37	Total of (a)-(b)-(c)-(d)	

-
-
-
-
-

Effective On: January 1, 2021

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FERC Electric Tariff
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GridLiance Heartland Rate Formula Template
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Attachment O-GLH
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Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
GridLiance Heartland LLC

For the 12 months ended 12/31/____

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- A Peak as would be reported on Page 401, Column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- B Labeled LF, LU, IF, IU on Pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- C Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- D Labeled LF on Page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks. Only MISO-related items are included.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this formula rate. Only MISO-related items are included.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow through and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 8, Column 5 less Page 3, Line 7a. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the weighted average Federal income tax rate; SIT is the weighted average State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes." If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (Page 3, Line 26). Excess and Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the excess or deficient expense multiplied by (T/1-T).
- Inputs Required: FIT = See Attachment 9 (Federal Income Tax Rate)
SIT = See Attachment 9 (State Income Tax Rate or Composite SIT)
p = See Attachment 9 (percent of federal income tax deductible for state purposes)
- L Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test) or removes transmission plant that is not under MISO functional control.
- M Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- N Enter dollar amounts.
- O ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. A 50 basis point adder for RTO participation may be added to the ROE up to the upper end of the zone of reasonableness established by FERC.

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- P Page 4, Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- R Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in Line 4 Page 1 and the loads are included in Line 13, Page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in Line 4, Page 1 nor are the loads included in Line 13, Page 1. This line will exclude any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- S The revenues credited on Page 1, Lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to determine which revenues are related to MISO assets and services versus Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- T Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, Page 330.x.n, less any amounts related to Non-MISO assets or services. For clarification, GLH commits to provide a workpaper itemizing each revenue source in order for interested parties to easily determine which revenues are related to MISO assets, and Non-MISO assets and services. Non-MISO assets are transmission assets not under MISO functional control.
- U Includes scheduling, system control and dispatch costs recorded in Accounts 561.1 through 561.3 and which are recovered in Schedule 1 or Schedule 24 rates. Also excludes Account 561.4 and Account 561.8.
- V Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment GG.
- W Removes from revenue credits revenue that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- X Page 2 Line 23b includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11a includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- Y Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 4 for inputs on page 2 of 5 above, except ADIT, page 2, lines 19-22, which is on Attachment 8a or 8e and shown on Attachment 5. Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Attachment 5 for inputs on lines 27, 28 and 29 of page 4 of 5 above. For the first Rate Year, as defined in the Protocols, GLH will use thirteen months of balances in calculating the 13- month average for the determination of the projected net revenue requirement.
- Z Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of the revenue requirements calculated pursuant to Attachment MM.
- AA Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- BB Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- CC Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
- DD Calculate using a simple average of beginning of year and end of year balances reconciling to FERC Form No. 1 by Page, Line and Column as shown in Column 2.
- EE Prior to obtaining long term debt, the cost of debt will be the average 3-month LIBOR for the year plus 2.0%. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's <https://fred.stlouisfed.org/>. The capital structure and cost of debt will be the weighted for the year if the long term debt is obtained midyear. However, if prior to obtaining long term debt, the company has short term debt, the cost of debt will be calculated pursuant to Attachment 5, note D. The capital structure will be 60% equity and 40% debt until any asset is placed in service, then it will be based on the actual capital structure, provided that during any period where the equity component of the actual capital structure is greater than 60%, company will reduce the equity component to a level not to exceed 60%. If the capital structure is reduced to 60% equity, the reduced ATRR as a result of capping the equity portion of GridLiance's capital structure at 60%, and the difference between these two values shall be provided by the company in its Annual True-up. The amount of debt in the capital structure will be equal to 1 minus the equity percentage.

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FF	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
GG	Recovery of regulatory asset permitted only for pre-commercial and formation expenses and are subject to FERC approval before any Regulatory Asset amounts are included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the regulatory asset prior to the rate year when costs are first recovered. Per Commission order dated January 31, 2020, in Docket No. EC20-13, the Regulatory Asset may not be included in rates until March 1, 2025.
HH	Reserved
II	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.
JJ	DA in the allocator Column means that the cost is directly assigned to transmission consistent with the attached workpapers.
KK	Round to zero if amount shown is not zero and there is no revenue requirement to recover under Schedules 7, 8, and 9 of the MISO OATT.
LL	AFUDC ceases when CWIP is recovered in rate base. No CWIP will be included in rate base on line 18a absent FERC authorization.
MM	It is possible GLH will not have any salaries and wages to report in the FERC Form No. 1 (that is page 4, lines 12-15 are zero), even if GLH has existing transmission assets in service. If and when this occurs page 4, line 13, column 3 will be input as 1.
NN	Includes revenue from electric operations properly credited to MISO customers and not includible in other accounts, such as compensation for minor or incidental services provided for others. GLH commits to provide a workpaper itemizing each revenue source for interested parties to determine which revenues should be reflected herein.
OO	Per Commission Order dated January 31, 2020 in Docket No. EC20-13, reflects a \$2,650,000 fixed annual credit amount for the four transmission lines to be transferred over to MISO's functional control, starting on the day after the closing date of the transaction in Docket No. EC20-13 and continuing for 60 months (Rate Mitigation Period). Also reflects an additional \$950,000 fixed annual credit amount for the remaining two transmission lines, once transferred over to MISO's functional control (expected to be on or about June 1, 2022) from the date of transfer of functional control to MISO and continuing for 60 months. Amount to be entered as negative.

Attachment 1 (Note J)

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

To be completed in conjunction with Attachment O - GLH.
(inputs from Attachment O - GLH are rounded to whole dollars)
(1)

Line No.		(2) Source Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	-	
1a	Transmission Accumulated Depreciation	Attach O, p 2, line 8 col 5	-	
1b	CWIP, Regulatory Asset, Abandoned Plant	Attach O, p 2, lines 18a, 23a & 23b (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	-	
3a	Transmission O&M	Attach O, p 3, line 1 col 5	-	
3b	Less: Ancillary Service Expenses included in above	Attach O, p 3, line 1a col 5	-	
3c	Less: Account 565 included in above, if any	Attach O, p 3, line 2 col 5, if any	-	
3d	Less: Account 566 Amort of Reg Asset included in 3a, if any	Attach O, p 3, line 7b col 5, if any	-	
3e	Adjusted Transmission O&M	Line 3a minus Lines 3b thru 3d	-	
4	Annual Allocation Factor for Transmission O&M	(Line 3e divided by line 1, col 3)	-	-
	OTHER O&M EXPENSE			
4a	Other O&M Allocated to Transmission	Line 3 minus Line 3e	-	
4b	Annual Allocation Factor for Other O&M	Line 4a divided by Line 1, col 3	-	-
	GENERAL, INTANGIBLE AND COMMON (G, I & C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note G)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	-	-
9	Annual Allocation Factor for Other Expense	Sum of line 4b, 6, and 8	-	-

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INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	-
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	-
RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	-
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	-
14	Annual Allocation Factor for Return	Sum of line 11 and 13 col 4	-

Attachment 1

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	MTEP # or Other Designation	Project Gross Plant	Project Accumulated Depreciation/A mortization	Transmission O&M Annual Allocation Factor	Annual Allocation for Transmission O&M Expense	Annual Allocation Factor for Other Expense	Annual Allocation for Other Expense	Annual Expense Charge	Project Net Plant
15			(Note C)		Page 1 line 4	Col. 3 * Col. 5	Page 1 line 9	Col. 3 * Col. 7	Col. 6 + Col. 8	(Note D)
15a	-	-	-	-	-	-	-	-	-	-
15b	-	-	-	-	-	-	-	-	-	-
15c	-	-	-	-	-	-	-	-	-	-
15d	-	-	-	-	-	-	-	-	-	-
15e	-	-	-	-	-	-	-	-	-	-
15f	-	-	-	-	-	-	-	-	-	-
15g	-	-	-	-	-	-	-	-	-	-
15h	-	-	-	-	-	-	-	-	-	-
15i	-	-	-	-	-	-	-	-	-	-
15j	-	-	-	-	-	-	-	-	-	-
15k	-	-	-	-	-	-	-	-	-	-
15l	-	-	-	-	-	-	-	-	-	-
15m	-	-	-	-	-	-	-	-	-	-

15n	-	-	-	-	-	-	-	-	-	-	-
15o	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
16.	Annual Totals				-	-	-	-	-	-	-
17.	Rev. Req. Adj For Attachment O										
18.	Incentives from Projects other than those in Attachment GG- GLH and Attachment MM-GLH										

Attachment 1 (Note J)

Project Revenue Requirement Worksheet
GridLiance Heartland LLC

(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(16b)	(17)	(18)	(19)	(20)
Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Regulatory Adjustment	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
Page 1 line 14	(Col. 10 * Col. 11)	(Note E)	(Sum Col. 9, 12 & 13)	Per FERC order (Note I)	(Attach 2, Line 28 * (Col. 15/100)* (Col. 10)	(Sum Col. 14 & 16)	Attachment O, Line 30c (Note K)	(Note H) (Enter Negative)	(Sum Col. 16a, 16b & 17)	(Note F)	Sum Col. 18 & 19
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
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[illegible]

Notes:

- A. Gross Transmission Plant that is included on page 2 line 2 of Attachment O-GLH (see line 1 col (3)).
- B. Inclusive of any CWIP, unamortized abandoned plant and unamortized project-related regulatory asset included in rate base when authorized by FERC order. Excludes start-up regulatory asset (see line 1b, col. (3)).
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include any CWIP, unamortized abandoned plant or any regulatory asset (see line 15, col. (3)).
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in col (4). Net Plant includes any CWIP in rate base, any project related regulatory asset and any Unamortized Abandoned Plant approved by the Commission (see line 15, col. (10)). Net plant does not include start-up regulatory asset.
- E. Project Depreciation Expense is the actual value booked in Attachment O-GLH, Page 3, line 9 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Attachment 6 for all other projects. Line 15, Col. (13). Includes project related regulatory assets.
- F. Project True-Up Adjustment is calculated on the Attachment GG - GLH and Attachment MM - GLH True-Up Template (see col. K). For projects other than Attachment GG or MM, the Project True-Up Adjustment is calculated on Attachment 3.
- G. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in Line 15, col. 13.
- H. A Competitive Bid Concession reflects any commitment by GLH to MISO to charge less than GLH's Ceiling Rate, regardless of how that Competitive Bid Concession is calculated. For each project, the amount of the Competitive Bid Concession will be zero or a reduction to the annual transmission revenue requirement in one or more years. GLH will include, as part of its Annual Update, (i) an explanation of the basis for any Competitive Bid Concession, (ii) a calculation of the Competitive Bid Concession, and (iii) any documentation needed to support the calculation of the Competitive Bid Concession. The amount in Column 17 above equals the amount by which the annual revenue requirement is reduced from the ceiling rate (see line 15 col. (17)).
- I. Requires approval by FERC of incentive return applicable to the specified project(s) (see line 15, col. (15)).
- J. This Attachment 1 is a reconciliation or summary of Attachment GG - GLH and Attachment MM - GLH. The actual calculations for Attachment GG and MM projects used in developing rates will be those calculated in Attachment GG - GLH and Attachment MM - GLH. Attachment 1 may also consist of other projects, such as those which have received FERC approval for an incentive adder but are not Attachment GG or MM projects. The incentives associated with those projects will be added to the Attachment O-GLH revenue requirement on Attachment O, page 3, line 30b.
- K. Per Commission Order dated January 31, 2020 in Docket No. EC20-13, reflects a \$2,650,000 fixed annual credit amount for the four transmission lines to be transferred over to MISO's functional control, starting on the day after the closing date of the transaction in Docket No. EC20-13 and continuing for 60 months (Rate Mitigation Period). Also reflects an additional \$950,000 fixed annual credit amount for the remaining two transmission lines, once transferred over to MISO's functional control (expected to be on or about June 1, 2022) from the date of transfer of functional control to MISO and continuing for 60 months. Amount to be entered as negative.

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Attachment 2
Incentive Return
GridLiance Heartland LLC

	A	B	C	D	E	F	G	H	I	J
1	Rate Base		Attachment O-GLH, page 2, line 30, Col.5							-
2	100 Basis Point Incentive Return								\$	
							Cost			
				\$	%				Weighted	
3	Long Term Debt		Attachment O-GLH, Notes Y and EE	-	0%		0.00%		0.0000	
4	Preferred Stock		Attachment O-GLH, Notes Y and EE	-	0%		-		-	
5	Common Stock (Note A)	Cost = Attachment O, Line 29, Cost plus .01	Attachment O-GLH, Notes O, Y and EE	-	0%		11.82%		0.0000	
6	Total		Sum Lines 3 to 5	-					0.0000	
7	100 Basis Point Incentive Return multiplied by Rate Base		Line 1 * Line 6, Col. I							-
8	INCOME TAXES									
9	T=SIT * (1-FIT) + FIT - (p*FIT)		Attachment O-GLH, Page 3, Line 21	-						
10	CIT=(T/1-T) * (1-(WCLTD/R)) =			-						
11	WCLTD = Line 3									
12	and FIT, SIT & p are as given in footnote K.									
13	1 / (1 - T) = (from line 9)			-						
14	Amortized Investment Tax Credit (266.8f) (enter negative)		Attachment O-GLH, Page 3, Line 24	-						
15	Excess Deferred Income Taxes (enter negative)		Attachment O-GLH, Page 3, Line 24a	-						
16	Tax Effect of Permanent Differences (Note B)		Attachment O-GLH, Page 3, Line 24b	-						
17	Income Tax Calculation		Line 10 * Line 7	-	NA				-	
18	ITC adjustment		Line 13 * Line 14	-	NP	-				

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						-	
19	Excess Deferred Income Tax Adjustment	Line 13 * Line 15	-	NP	-	-	
20	Permanent Differences Tax Adjustment	Line 13 * Line 16	<u>-</u>	NP	-	<u>-</u>	
21	Total Income Taxes	Sum Lines 17 - 20	-			-	-
22	Return and Income Taxes with 100 basis point increase in ROE					-	
23	Return	Attach. O, Page 3, Line 28, Col. 5				-	
24	Income Tax	Attach. O, Page 3, Line 27, Col. 5				-	
25	Return and Income Taxes without 100 basis point increase in ROE	Sum Lines 23 and 24				<u>-</u>	
26	Incremental Return and Income Taxes for 100 basis point increase in ROE	Line 22 less Line 25				-	
27	Rate Base	Line 1				-	
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base	Line 26 / Line 27				-	

Notes:

- A. Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE incentive must be approved by the Commission.
For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1, column 16.
- B. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment O-GLH that are not the result of a timing difference.

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Attachment 3 (Note 3)

Project True – Up
GridLiance Heartland LLC

1	Year			Annual True-Up Calculation			
	A	B	C	D	E	F	G
	MTEP Project		Adjusted Net Revenue		Net Under/(Over) Collection	Interest Income	Total True-Up Adjustment
	Number	Project Name	Requirement ¹	Revenue Received ²	(C-D)	(Expense)	(E + F)
	2		-	-	-	-	-
2a		-	-	-	-	-	
2b		-	-	-	-	-	
2c		-	-	-	-	-	
2d		-	-	-	-	-	

3 Total - - - - -

1) From Attachment GG - GLH True-Up Calculation, Column G and Attachment MM - GLH True-Up Calculation, Column G, and Attachment O-GLH.

2) The "revenue received" is the total amount of revenue distributed to GLH in the True-Up Year. Attachment O, Lines 36a -37, page 4 of 5 of Attachment O – GLH.

3) This Attachment 3 is a summary of the Attachment GG -GLH True-Up Calculation and the Attachment MM - GLH True-Up Calculation. The Attachment O - GLH True-Up is the actual True-Up calculation.

For each project or Attachment O-GLH, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment O-GLH will then be entered in Col. (C) above. Column (D) contains the actual revenues received associated with Attachment GG-GLH, Attachment MM-GLH and Attachment O-GLH paid by MISO to the utility during the True-Up Year. Col. (E) is the Net Under/(Over) Collection where Col. (D) is subtracted from Col. (C). Column (F), line 2 is the interest calculated in accordance with Attachment O-GLH Annual True-Up, Information Exchange and Challenge Procedures. Column (F), lines 2x contain the interest amounts calculated in column (J) of the Annual Attachment GG True-Up Calculation and the Annual Attachment MM True-Up Calculation. Col. (G) is the sum of the Net Under/(Over) Collection in Col. (E) and the interest in Col. (F).

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FERC Refund Interest Rate

(a)		(b)	(c)	(d)	
Interest Rate:		Quarter	Year	Quarterly Interest Rate under Section 35.19(a)	
4		1st Qtr.	-	-	-
5		2nd Qtr	-	-	-
6		3rd Qtr	-	-	-
7		4th Qtr	-	-	-
8		1st Qtr	-	-	-
9		2nd Qtr	-	-	-
10		3rd Qtr	-	-	-
11		Sum lines 5-11	-	-	-
12					
13	Avg. Monthly FERC Rate	Line 12 divided by 7			-

Attachment 4

Rate Base Worksheet (Page 2 of Attachment O – GLH)
GridLiance Heartland LLC

		Gross Plant In Service (Attachment O, Note Y and BB)					CWIP	LHFFU	Working Capital	Accumulated Depreciation (Attachment O, Note Y and BB)					
Line No	Month	Production	Transmission	Distribution	General & Intangible	Common	CWIP (Note C)	Land Held for Future Use	Materials & Supplies	Prepayments	Production	Transmission	Distribution	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	FN1 Reference for Dec	205.46	207.58.	207.75	205.5.g & 207.99.g	356.1	216.x.b	214.x.d	227.5.c, 227.8.c & 227.16.c	111.57.c	219.20-24.c	219.25.c	219.26.c	219.28.c & 200.21.c	356.1
1	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	January	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	February	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	June	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	July	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	August	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	September	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	October	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	November	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Adjustments to Rate Base (Attachment O, Note Y)

Line No	Month	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Reserved (d)	Reserved (e)	Reserved (f)	Reserved (g)	Account No. 255 Accumulated Deferred Investment Credit (Note D) (h)
	FN1 Reference for Dec	Notes A & E	Notes B & F					Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-	-	-	-	-
16	January	-	-	-	-	-	-	-
17	February	-	-	-	-	-	-	-
18	March	-	-	-	-	-	-	-
19	April	-	-	-	-	-	-	-
20	May	-	-	-	-	-	-	-
21	June	-	-	-	-	-	-	-
22	July	-	-	-	-	-	-	-
23	August	-	-	-	-	-	-	-
24	September	-	-	-	-	-	-	-

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25	October	-	-	-	-	-	-	-	-
26	November	-	-	-	-	-	-	-	-
27	December	-	-	-	-	-	-	-	-
28	Average of the 13 Monthly Balances -	-	-	-	-	-	-	-	-

Attachment 4

Rate Base Worksheet (Page 2 of Attachment O – GLJH)
GridLiance Heartland LLC

Line No	Unfunded Reserves (Note G)								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	List of all reserves:	Amount		Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. (c) x col. (d) x col. (e) x col. (f) x col. (g)	
29									
30a	Reserve 1	-	-	-	-	-	-	-	-
30b	Reserve 2	-	-	-	-	-	-	-	-
30c	Reserve 3								-
30d	Reserve 4								-
30e	...								-
30f	...	-	-	-	-	-	-	-	-
31	Total	-							-

\$0.00

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Notes:

- A. Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B. Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C. Includes only CWIP authorized by the Commission for inclusion in rate base. The Annual Update will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The Annual Update will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1
- D. Accumulated Deferred Income Tax Credits are computed on Attachments 8a and 8b
- E. Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F. Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G. The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. For reserves that be created partially through customer contributions and partially by an offsetting liability, enter in column (f) the percentage of the reserve that was contributed by customers.

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Attachment 5
Attachment O – GLH, Page 3 Worksheet
GridLiance Heartland LLC

Line No.	Month	Transmissi on O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	A&G Expen ses	FERC Annual Fees	EPRI & Reg. Comm. Exp. & Non- safety Ad.	Transmis sion Related Reg. Comm. Exp.	Transmis sion Lease Payment s	Amorti zation of Regulat ory Asset	Miscellaneous Transmission Expense (less Amortization of Regulatory Asset)	Depreciation Expense - Transmission (Attachment O - GLH, Note BB)	Less Ancillary Service Expenses included in Transmissio n O&M Accounts
Attachment O - GLH, Page 3, Line Number		1 (a)	1b (b)	2 (c)	3 (d)	4 (e) Attach ment O - GLH, Note I	5 (f) Attachment O - GLH, Note I	5a (g) Attachm ent O - GLH, Note I	7 (h)	7b (i)	7c (j)	9 (k)	1a (l) Attachment O - GLH, Note U
FERC Form 1 Reference		321.112.b	321.97.b	321.96.b	323.19 7.b					321.97. b	321.97.b	336.7.f	
1	January	-	-	-	-	-	-	-	-	-	-	-	-
2	February	-	-	-	-	-	-	-	-	-	-	-	-
3	March	-	-	-	-	-	-	-	-	-	-	-	-
4	April	-	-	-	-	-	-	-	-	-	-	-	-
5	May	-	-	-	-	-	-	-	-	-	-	-	-
6	June	-	-	-	-	-	-	-	-	-	-	-	-
7	July	-	-	-	-	-	-	-	-	-	-	-	-
8	August	-	-	-	-	-	-	-	-	-	-	-	-
9	September	-	-	-	-	-	-	-	-	-	-	-	-
10	October	-	-	-	-	-	-	-	-	-	-	-	-

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11	November	-	-	-	-	-	-	-	-	-	-	-	-
12	December	-	-	-	-	-	-	-	-	-	-	-	-
13	Total	-	-	-	-	-	-	-	-	-	-	-	-

		Depreciation Expense - General & Intangible (Attachment O - GLH, Note BB)	Amortization of Abandoned Plant	Payroll Taxes	Highway & Vehicle Taxes	Property Taxes	Gross Receipts Taxes	Other Taxes	Payments in lieu of Taxes	Amortized Investment Tax Credit (266.8f)	Reserved	Tax Effect of Permanent Differences	Depreciation Expense - Common (Attachment O - GLH, Note BB)
Attachment O, Page 3, Line Number		10 (a)	11a (b)	13 (c)	14 (d)	16 (e)	17 (f)	18 (g)	19 (h)	24 (i)	(j)	24b (k)	11 (l)
FERC Form 1 Reference		336.10.f & 336.1.f	Attachment O - GLH, Note X & FF	263.i	263.i	263.i	263.i	263.i		266.8.f			336.11.f
14	January	-	-	-	-	-	-	-	-	-	-	-	-
15	February	-	-	-	-	-	-	-	-	-	-	-	-
16	March	-	-	-	-	-	-	-	-	-	-	-	-
17	April	-	-	-	-	-	-	-	-	-	-	-	-
18	May	-	-	-	-	-	-	-	-	-	-	-	-
19	June	-	-	-	-	-	-	-	-	-	-	-	-
20	July	-	-	-	-	-	-	-	-	-	-	-	-
21	August	-	-	-	-	-	-	-	-	-	-	-	-
22	September	-	-	-	-	-	-	-	-	-	-	-	-

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		-	-	-	-	-	-	-	-	-	-	-	-
23	October	-	-	-	-	-	-	-	-	-	-	-	-
24	November	-	-	-	-	-	-	-	-	-	-	-	-
25	December	-	-	-	-	-	-	-	-	-	-	-	-
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	Total	-	-	-	-	-	-	-	-	-	-	-	-

27 RETURN (R) (Attachment O-GLH,
Notes O, Y, and EE)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
28		Long Term Interest (117, sum of 62.c through 67.c)						-			
29		Preferred Dividends (118.29c) (positive number)						-			
30		Proprietary Capital (112.16.c)						-			
31		Less Preferred Stock (line 35, col. (d))						-			
32		Less Account 216.1 (112.12.c)		(enter negati ve)				-			
33		Common Stock		(sum lines 30 - 32)				-			
34	Long Term Debt	Note A and Note D		\$	%		Cost Rates		Weighte d		
35	Preferred Stock (112.3.c)	Note B		-	-		-	-	-	=WCLTD	
36	Common Stock	Note C		-	-		-	-	-		
37	Total	(Sum of Lines 34 through 36)								=R	

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- Note:
- A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 28 by the Long Term Debt balance in line 34.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1, the cost is calculated by dividing line 29 by the Preferred Stock balance in line 35.
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c 12.c, 16.c in the Form No. 1 as shown on lines 30-33 above
- D If the company has short-term debt prior to issuing long-term debt, line 34 will reflect the outstanding short-term debt and cost rates only until long term debt is issued, as calculated below:
- | | |
|-----------------------------|---|
| Short-term debt outstanding | The 13 month average of the balances consistent with "S", the average short-term debt balance pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17 |
| Short-term debt cost | The interest "s", the short-term debt interest rate pursuant to Part 101 of the Commission's Regulations, Electric Plant Instruction 17 |

Attachment 6
Depreciation Rates
GridLiance Heartland LLC

<u>FERC ACCOUNT</u>	<u>DESCRIPTION</u>	<u>RATE PERCENT</u>
<u>TRANSMISSION</u>		
350	Land Rights	N/A
352	Structures and Improvements	1.5397%
353	Station Equipment	2.0285%
354	Towers and Fixtures	1.8847%
355	Poles and Fixtures	2.1496%
356	Overhead Conductors & Devices	2.0973%
357	Underground Conduit	1.3665%
358	Underground Conductors & Devices	1.8416%
359	Roads and Trails	0.0000%
<u>GENERAL AND INTANGIBLE</u>		
302	Franchises and Consents (Note 1)	N/A
303	Intangible Plant - 5 Year	20.0000%
390	Structures and Improvements	2.1194%
391	Office Furniture and Equipment	5.0671%
391	Network Equipment	25.0000%
392	Transportation Equipment - Auto	10.9667%
392	Transportation Equipment - Light Truck	8.4139%
392	Transportation Equipment - Trailers	6.9486%
392	Transportation Equipment - Heavy Trucks	7.2364%
393	Stores Equipment	5.0000%
394	Tools, Shop and Garage Equipment	6.6672%
395	Laboratory Equipment	10.0000%
396	Power Operated Equipment	8.4139%
397	Communication Equipment	11.1110%

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398	Miscellaneous Equipment	6.6672%
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Note 1:
Electric Intangible Franchises and Transmission Land Rights are amortized over the life of the franchise agreement or land right.

Note 2:
GLH’s depreciation and amortization rates may not be changed absent a section 205 or 206 filing.

Attachment 7
PBOPs
GridLiance Heartland LLC

Calculation of PBOP Expenses

Line No.			Year Ended December 31, ____
1			
2	Total PBOP expenses	Note A	-
3	Labor dollars	Note A	-
4	Cost per labor dollar	Line 2 divided by line 3	-
5	labor (labor not capitalized) current year	(Note B)	-
6	PBOP Expense for current year	Line 4 times line 5	-
7	Lines 2 and 3 cannot change absent approval or acceptance by FERC in a separate proceeding.		
8	PBOP amount included in Company's O&M and A&G expenses in Form No. 1		-
Note Letter			
A.	Amounts will be zero until changed pursuant to a FERC order.		
B	The sum of all labor included in accounts 560 to 579 and 920 to 935.		

Attachment 8a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)
GridLiance Heartland LLC
Projection for the 12 months ended 12/31/____

	A		B	C	D	E (Sum Col. B, C & D)	
Ln	Item		Transmission Related	Plant Related	Labor Related	Total	
1	ADIT-282 (enter negative)		-	-	-		Line 12
2	ADIT-283 (enter negative)			-	-		Line 16
3	ADIT-190		-	-	-		Line 21
4	Subtotal		-	-	-		Sum of Lines 1-3
5	Wages & Salary Allocator				-		Attachment-O Page 4 line 16
6	Net Plant Allocator			-			Attachment-O Page 2 line 6
7	Total Plant Allocator		1.00				100%
8	Projected ADIT Total		-	-	-		Enter as negative Attachment-O, page 2, line 22
	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT -282							
9	Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	
10	EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	
	Balance-EOY						
11	Prorated (Attach 8b, Line 14)	December	-	-	-	-	
12	ADIT 282-Total (Lines 10+11)			-	-	-	
ADIT							

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-283	Balance-BOY (Attach							
13	8c, Line 44)	December	-	-	-	-	-	
	EOY (Attach 8d, Line							
14	44 less Line 40)	December	-	-	-	-	-	
	EOY Prorated (Attach							
15	8b, Line 28)	December	-	-	-	-	-	
	ADIT 283-Total							
16	(Lines 14+15)			-	-	-		-
ADIT								
-190	Balance-BOY (Attach							
17	8c, Line 18)	December	-	-	-	-	-	
	EOY (Attach 8d, Line							
18	18 less Line 14)	December	-	-	-	-	-	
	EOY Prorated (Attach							
19	8b, Line 42)	December	-	-	-	-	-	
	ADIT 190-Total							
20	(Lines 18+19)			-	-	-		-

Attachment 8b - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)
GridLiance Heartland LLC
Projection for the 12 months ended 12/31/____

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A											
1	Balance (Attach 8c, Line 30)	December	-	100.00%	-	-	-	-	-	-	-
2	Increment	January	-	91.78%	-	-	-	-	-	-	-
3	Increment	February	-	84.11%	-	-	-	-	-	-	-
4	Increment	March	-	75.62%	-	-	-	-	-	-	-
5	Increment	April	-	67.40%	-	-	-	-	-	-	-
6	Increment	May	-	58.90%	-	-	-	-	-	-	-
7	Increment	June	-	50.68%	-	-	-	-	-	-	-
8	Increment	July	-	42.19%	-	-	-	-	-	-	-
9	Increment	August	-	33.70%	-	-	-	-	-	-	-
10	Increment	September	-	25.48%	-	-	-	-	-	-	-
11	Increment	October	-	16.99%	-	-	-	-	-	-	-
12	Increment	November	-	8.77%	-	-	-	-	-	-	-
13	Increment	December	-	0.27%	-	-	-	-	-	-	-
14	ADIT 282-Prorated EOY Balance				-	-	-	-	-	-	-

ADIT-283-Proration-Note B

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15	Balance (Attach 8c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
16	Increment	January	-	91.78%	-	-	-	-	-	-	-
17	Increment	February	-	84.11%	-	-	-	-	-	-	-
18	Increment	March	-	75.62%	-	-	-	-	-	-	-
19	Increment	April	-	67.40%	-	-	-	-	-	-	-
20	Increment	May	-	58.90%	-	-	-	-	-	-	-
21	Increment	June	-	50.68%	-	-	-	-	-	-	-
22	Increment	July	-	42.19%	-	-	-	-	-	-	-
23	Increment	August	-	33.70%	-	-	-	-	-	-	-
24	Increment	September	-	25.48%	-	-	-	-	-	-	-
25	Increment	October	-	16.99%	-	-	-	-	-	-	-
26	Increment	November	-	8.77%	-	-	-	-	-	-	-
27	Increment	December	-	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 8c, Line 18)	December	-	100.00%	-	-	-	-	-	-	-
30	Increment	January	-	91.78%	-	-	-	-	-	-	-
31	Increment	February	-	84.11%	-	-	-	-	-	-	-
32	Increment	March	-	75.62%	-	-	-	-	-	-	-
33	Increment	April	-	67.40%	-	-	-	-	-	-	-
34	Increment	May	-	58.90%	-	-	-	-	-	-	-

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35	Increment	June	-	50.68%	-	-	-	-	-	-
36	Increment	July	-	42.19%	-	-	-	-	-	-
37	Increment	August	-	33.70%	-	-	-	-	-	-
38	Increment	September	-	25.48%	-	-	-	-	-	-
39	Increment	October	-	16.99%	-	-	-	-	-	-
40	Increment	November	-	8.77%	-	-	-	-	-	-
41	Increment	December	-	0.27%	-	-	-	-	-	-
42	ADIT 190-Prorated EOY Balance		-	-	-	-	-	-	-	-

Note 1: Uses a 365 day calendar year.

Note 2: Projected end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A. Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B. Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.

C. Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Projection for the 12 months ended 12/31/____

Page 1 of 2

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column L)						
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column M)						
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						

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17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 8c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Projection for the 12 months ended 12/31/____

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	-	-		-			0
20							
21							
22							
23							
24	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column L)						
25	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column M)						
26	Plant Items						Amount subject to Proration
27	Subtotal - p274.b	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total		-	-	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Effective On: January 1, 2021

	A	B	C	D	E	F	G
	ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column L)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column M)						
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Effective On: January 1, 2021

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	B	C	D	E	F	G
	ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							

10						
11						
12	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 1, Column R)					
13	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 1, Column S)					
14	NOL Carryforward					Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	-
16	Less FASB 109 Above if not separately removed					
17	Less FASB 106 Above if not separately removed					
18	Total	-	-	-	-	-

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Effective On: January 1, 2021

Attachment 8d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
Projection for the 12 months ended 12/31/____

Page 2 of 2

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
1							
9							
2							
0							
2							
1							
2							
2							
2							
3							
2	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 2, Column R)						
4							
2	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 2, Column S)						
5							
2	Plant Items						Amount subject to Proration
6							
2	Subtotal - p275.k	-	-	-	-	-	
7							
2	Less FASB 109 Above if not separately removed						
8							
2	Less FASB 106 Above if not separately removed						
9							
3	Total	-	-	-	-	-	
0							

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

Effective On: January 1, 2021

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
	ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38	(Excess)/Deficient Deferred Income Taxes – Protected (Attach 8g, Line 3, Column R)						
39	(Excess)/Deficient Deferred Income Taxes – Unprotected (Attach 8g, Line 3, Column S)						
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Effective On: January 1, 2021

Attachment 8e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)
GridLiance Heartland LLC
Projection for the 12 months ended 12/31/____

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Related
1	ADIT-282	-	-	-	Line 12
2	ADIT-283	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 20
4	Subtotal	-	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			-	Attachment-O Page 4 line 16
6	Net Plant Allocator		-		Attachment-O Page 2 line 6
7	Total Plant Allocator	1.00			100%
8	ADIT True-Up Total	-	-	-	Enter as negative Attachment-O, page 2, line 22

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 8c, Line 30)	December	-	-	-	-	-
10	Balance-EOY (Attach 8d, Line 30 less Line 26)	December	-	-	-	-	-
11	Balance-EOY-Prorated (Attach 8f, Line 14)	December	-	-	-	-	-
12	Balance-EOY-Total (Lines 10+11)			-	-	-	-

Effective On: January 1, 2021

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FERC Electric Tariff
ATTACHMENTS

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GridLiance Heartland Rate Formula Template
~~39.0.0~~, 40.0.0

ADIT-283

13	Balance-BOY (Attach 8c, Line 44)	December	-	-	-	-	-
14	Balance-EOY (Attach 8d, Line 44 less Line 40)	December	-	-	-	-	-
15	Balance-EOY-Prorated (Attach 8f, Line 28)	December	-	-	-	-	-
16	Balance-EOY-Total (Lines 14+15)			-	-	-	-

ADIT-190

17	Balance-BOY (Attach 8c, Line 18)	December	-	-	-	-	-
18	Balance-EOY (Attach 8d, Line 18 less Line 14)	December	-	-	-	-	-
19	Balance-EOY-Prorated (Attach 8f, Line 42)	December	-	-	-	-	-
20	Balance-EOY-Total (Lines 18+19)			-	-	-	-

Effective On: January 1, 2021

Attachment 8f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)
GridLiance Heartland LLC
For the 12 Months Ended 12/31/____

				Transmission								
(a) Beginning Balance & Monthly Changes	(b) Month	(c) Ye ar	(d) Weight ing for Project ion	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulati ve Sum of f)	(h) Actual Monthly Activity	(i) Difference between projected and actual activity (h)-(e)	(j) Partially prorate actual activity above Monthly projection	(k) Partially prorate actual activity below Monthly projection but increases ADIT	(l) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(m) Partially prorated actual balance
ADIT-282-Proration-Note												
A												
1	Balance (Attach 8c, Line 30)	Decem ber	-	100.00		-						-
2	Increment	Januar y	-	91.78	-	-	-	-	-	-	-	-
3	Increment	Februa ry	-	84.11	-	-	-	-	-	-	-	-
4	Increment	March	-	75.62	-	-	-	-	-	-	-	-
5	Increment	April	-	67.40	-	-	-	-	-	-	-	-
6	Increment	May	-	58.90	-	-	-	-	-	-	-	-
7	Increment	June	-	50.68	-	-	-	-	-	-	-	-
8	Increment	July	-	42.19	-	-	-	-	-	-	-	-
9	Increment	August	-	33.70	-	-	-	-	-	-	-	-
10	Increment	Septem ber	-	25.48	-	-	-	-	-	-	-	-
11	Increment	Octobe	-	16.99	-	-	-	-	-	-	-	-

Effective On: January 1, 2021

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FERC Electric Tariff
ATTACHMENTS

GridLiance Heartland Rate Formula Template
~~39.0.0~~, 40.0.0

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1	r		%	-	-	-	-	-	-	-	-	-
1	Novem											
2	ber	-	8.77%	-	-	-	-	-	-	-	-	-
1	Decem											
3	ber	-	0.27%	-	-	-	-	-	-	-	-	-
1	ADIT 282-Prorated											
4	EOY Balance			-	-	-	-	-	-	-	-	-
ADIT-283-Proration- Note B												
1	Balance (Attach 8c,	Decem	100.00									
5	Line 44)	ber	%									
1		Januar	91.78									
6	Increment	y	%	-	-	-	-	-	-	-	-	-
1		Februa	84.11									
7	Increment	ry	%	-	-	-	-	-	-	-	-	-
1			75.62									
8	Increment	March	%	-	-	-	-	-	-	-	-	-
1			67.40									
9	Increment	April	%	-	-	-	-	-	-	-	-	-
2			58.90									
0	Increment	May	%	-	-	-	-	-	-	-	-	-
2			50.68									
1	Increment	June	%	-	-	-	-	-	-	-	-	-
2			42.19									
2	Increment	July	%	-	-	-	-	-	-	-	-	-
2			33.70									
3	Increment	August	%	-	-	-	-	-	-	-	-	-
2		Septem	25.48									
4	Increment	ber	%	-	-	-	-	-	-	-	-	-
2		Octobe	16.99									
5	Increment	r	%	-	-	-	-	-	-	-	-	-
2		Novem										
6	Increment	ber	8.77%	-	-	-	-	-	-	-	-	-
2		Decem										
7	Increment	ber	0.27%	-	-	-	-	-	-	-	-	-
2	ADIT 283-Prorated											
8	EOY Balance			-	-	-	-	-	-	-	-	-
ADIT-190-Proration- Note C												

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2	Balance (Attach 8c,	Decem	100.00									
9	Line 18)	ber	-	%	-							
3		Januar	91.78									
0	Increment	y	-	%	-	-	-	-	-	-	-	-
3		Februa	84.11									
1	Increment	ry	-	%	-	-	-	-	-	-	-	-
3			75.62									
2	Increment	March	-	%	-	-	-	-	-	-	-	-
3			67.40									
3	Increment	April	-	%	-	-	-	-	-	-	-	-
3			58.90									
4	Increment	May	-	%	-	-	-	-	-	-	-	-
3			50.68									
5	Increment	June	-	%	-	-	-	-	-	-	-	-
3			42.19									
6	Increment	July	-	%	-	-	-	-	-	-	-	-
3			33.70									
7	Increment	August	-	%	-	-	-	-	-	-	-	-
3		Septem	25.48									
8	Increment	ber	-	%	-	-	-	-	-	-	-	-
3		Octobe	16.99									
9	Increment	r	-	%	-	-	-	-	-	-	-	-
4		Novem										
0	Increment	ber	-	8.77%	-	-	-	-	-	-	-	-
4		Decem										
1	Increment	ber	-	0.27%	-	-	-	-	-	-	-	-
4	ADIT 190-Prorated											
2	EOY Balance				-	-	-	-	-	-	-	-

For the 12 Months Ended 12/31/____

Effective On: January 1, 2021

[illegible]

[illegible]

Effective On: January 1, 2021

[illegible]

Note 1 – Uses a 365 day calendar year.
Note 2 – Actual end of year ADIT must be based solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.
A – Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.
B – Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 8c and 8d.
C – Only amounts in ADIT-190 related to net operating loss carryforwards, if applicable, are subject to proration. See Line 18 in Attach 8c and 8d.

Attachment 8g
(Excess)/Deficient ADIT Worksheet
GridLiance Heartland LLC
Costs in the Year Ending ____

Line No.	Description	(A)	(B)	(C)	(D)	(E) = (C)+(D)	(F)	(G)	(H)	(I) = (C) / (F)	(J) = (D) / (G)	(K) = (I) + (J)
		(Excess)/Deficient ADIT as originally recorded at remeasurement					Amortization Period		Current Year Amortization			
				(d)			(years)					
				(Excess)/Deficient Deferred Income Taxes			Protected	Unprotected		Amortization Amount		Total
				Protected (Attachment 8h, Column G)	Unprotected (Attachment 8h, Column H)	Total	(f) (g)	(g)	FERC Account No. (e)	Protected (f)	Unprotected	(g)
		FERC Account No. (a)										
	FERC Account 190											
1a			-	-	-				-	-	-	
1[]		(b),[]							-	-	-	
1		(c)	-	-	-				-	-	-	
	FERC Account 282											
2a			-	-	-				-	-	-	
2[]		(b), []							-	-	-	
2	Total FERC Account 282	(c)	-	-	-				-	-	-	
3a			-	-	-				-	-	-	
3[]		(b),[]							-	-	-	
3	Total FERC Account 283	(c)	-	-	-				-	-	-	
4	TOTAL (Line 1 + Line 2 + Line 3)		-	-	-				-	-	-	
	Summary by Account											
5	Account Total	182.3	-	-	-			410.1	-	-	-	
6	Account Total	254	-	-	-			411.1	-	-	-	
7			-	-	-							

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Attachment 8g
(Excess)/Deficient ADIT Worksheet
GridLiance Heartland LLC
Costs in the Year Ending ____

Line No.	Description	(L)			(M)			(N) = (L) + (M)			(O) = (I)* -1			(P) = (J)* -1			(Q) = (O) + (P)			(R) = (L) + (O)			(S) = (M) + (P)			(T) = (R) + (S)			(U)		
		Unamortized (Excess)/Deficient ADIT (d)			Beginning of Year Balance			Current Year Amortization			End of Year Balance																				
		Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total	Protected	Unprotected	Total
	FERC Account 190																														
1a		-	(h)	-	-	(h)	-	-	-	-	-	-	-	-	(k)	-	(k)	-	-	-	(k)	-	(k)	-	-	-	-	-	-	-	-
1[]		-	(h)	-	-	(h)	-	-	-	-	-	-	-	-	(k)	-	(k)	-	-	-	(k)	-	(k)	-	-	-	-	-	-	-	-
1		-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
	FERC Account 282																														
2a		-	(i)	-	-	(i)	-	-	-	-	-	-	-	-	(l)	-	(l)	-	-	-	(l)	-	(l)	-	-	-	-	-	-	-	-
2[]		-	(i)	-	-	(i)	-	-	-	-	-	-	-	-	(l)	-	(l)	-	-	-	(l)	-	(l)	-	-	-	-	-	-	-	-
2	Total FERC Account 282	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
3a		-	(j)	-	-	(j)	-	-	-	-	-	-	-	-	(m)	-	(m)	-	-	-	(m)	-	(m)	-	-	-	-	-	-	-	-
3[]		-	(j)	-	-	(j)	-	-	-	-	-	-	-	-	(m)	-	(m)	-	-	-	(m)	-	(m)	-	-	-	-	-	-	-	-
3	Total FERC Account 283	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
4	TOTAL (Line 1 + Line 2 + Line 3)	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
	Summary by Account																														
5	Account Total	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
6	Account Total	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-
7		-		-	-		-	-		-	-		-	-		-	-		-	-		-	-		-	-	-	-	-	-	-

- Notes**
- (a) Specifies ADIT accounts to which (excess) or deficient ADIT has been booked.
- (b) GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.
- (c) Total equals the sum of sublines a through [], where [] is the last subline denoted by a letter. GridLiance Heartland LLC may add or remove sublines without a FPA Section 205 filing.
- (d) Enter credit balances as negatives.
- (e) (Excess)/deficient ADIT to be amortized to FERC Account 411.1 or 410.1, respectively.

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- (f) Amortization of excess (or deficient) deferred income taxes subject to ARAM will not begin until reversal occurs (*i.e.*, when the trend of book depreciation exceeding tax depreciation—or vice versa—reverses). Before reversal, values for such items will not be included in current year amortization.
- (g) In accordance with FERC guidance for ratemaking purposes, GridLiance Heartland LLC only grosses up the current year amortization value on Attachment O, Page 3/5, Line 26a; there is no gross-up to any values for accounting purposes.
- (h) FERC Form 1, page 234, column (b)
- (i) FERC Form 1, page 274, column (b)
- (j) FERC Form 1, page 276, column (b)
- (k) FERC Form 1, page 234, column (c)
- (l) FERC Form 1, page 275, column (k)
- (m) FERC Form 1, page 276, column (k)

Attachment 8h

ADIT Remeasurement

Balances as of December 31, _____

	(A)	(B)	(C)	(D) = (B) x (C)	(E) = (D) x Line 9	(F) = (D) x Line 9	(G)	(H)	(I) = (E) - (F)
					Tax Effected Balances	Tax Effected Balances	(Excess)/Deficient Deferred IT	(Excess)/Deficient Deferred IT	(Excess)/Deficient Deferred IT
Line No.	Description	Pre-Tax Rate Change Balances	Allocation Note (a)	Tax Rate Change Balances	Pre-Tax Rate Change	Post-Tax Rate Change	Protected	Unprotected	Total
FERC Account 190									
1a		-	-	-	-	-	-	-	-
1b					-	-			
1	Total FERC Account 190	-		-	-	-	-	-	-
FERC Account 282									
2a		-	-	-	-	-	-	-	-
2b					-	-			
2	Total FERC Account 282	-		-	-	-	-	-	-
FERC Account 283									
3a		-	-	-	-	-	-	-	-
3b					-	-			
3	Total FERC Account 283	-		-	-	-	-	-	-
4	Total ADIT (Line 1 + Line 2 + Line 3)	-		-	-	-	-	-	-
	Tax Rates	Source			Pre Tax Rate	Post Tax Rate			
5	Federal				0.00%	0.00%			
6	State				0.00%	0.00%			
7	Combined Rate	(1-(((1-Line 6)*(1-Line 5))/(1-Line 6*Line 5*Line 13))))			0.00%	0.00%			
8	Federal (net of FBOS & SBOF)	(Line 7-Line 6)			0.00%	0.00%			
9	Effective Tax Rate (net of tax exempt adjustment)	(Line 7/(1-Line 7))*((1-Line 10)/(1+(Line 7/(1-Line 7))))			0.00%	0.00%			
10	Tax Exempt Ownership Percentage	(Attach 9, Line 10, Column 11)			0.00%	0.00%			

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11	Gross-Up Factor – net of TE [1/ (1-effective tax rate)]	(1/(1-Line 9))	0.00000	0.00000
12	Federal Benefit of State Rates (FBOS)	(Line 5*Line 6)	0.00000%	0.00000%
13	State Benefit of Federal Rate (SBOF)	(Attach 9, Line 9, Column 12)	0.00000%	0.00000%

Notes

This sheet is replicable for each remeasurement of (excess)/deficient deferred income taxes without an FPA Section 205 filing.
GridLiance Heartland LLC may add or modify notes to explain items without a FPA Section 205 filing.
(a) GridLiance Heartland LLC allocates total company ADIT between MISO Facilities and Non-MISO Facilities based on net plant ratios. The net plant ratio corresponding to the current year of remeasurement is used for all items listed here. Refer to page 106 of the FERC Form No. 1 for additional references.

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		47.16%	0.00%
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col. 10, Lines 37 - 43)		47.12%	0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))			
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 53.29%		0.00%	0.00%

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
1	0.00%	0.00%	0.00%	0.00%	0.00%		
2	0.00%	0.00%	0.00%	6.10%	46.74%		
3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	0.00%	0.00%	0.00%	0.00%	0.00%		
5	0.00%	0.00%	0.00%	6.10%	46.74%		
6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	0.00%	0.00%	0.00%	0.00%	0.00%		
8	0.00%	0.00%	0.00%	6.10%	46.74%		
9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	0.07%	0.00%	0.00%	6.10%	46.71%		100.00%
11							53.29%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)	Note F			49.60%	46.20%
	Ownership of Funds by FERC Categories of Investors	Note F			BCP VI	BEP II/ILF
14	Corporations - Including C Corps	Note F			49.15%	49.30%
15	S Corps, PTEs	Note F			0.00%	0.00%
16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%
17	Mutual funds	Note F			0.00%	0.00%
18	Trusts	Note F			0.00%	0.00%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			6.44%	6.29%
20	Tax Exempt Entities	Note F			44.41%	44.41%
21					100.00%	100.00%
22						
23						
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				BCP VI	BEP II/ILF
25	Corporations - Including C Corps		(Line 13 * Line 14)		24.38%	22.78%
26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%
29	Trusts		(Line 13 * Line 18)		0.00%	0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		3.19%	2.91%
31	Tax Exempt Entities		(Line 13 * Line 20)		22.03%	20.52%
32					49.60%	46.20%

Attachment 9
Income Tax Allowance GridLiance Heartland
Calculation of effective tax rate

	(7) Individuals (including foreign), estates & trusts	(8) Mutual funds	(9) Trusts	(10) UBTI entities - pension funds, IRA, Keogh Plans	(11) Tax Exempt Entities	(12) Weighted Average Income Tax Rate (Sum Cols. 5-11)	(13) Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
13	0.40%	1.90%	1.90%				100.00%
	BCP VI SBS	BEP II SBS	BTAS				
14	0.00%	0.00%	0.00%				19.69%
15	0.00%	0.00%	0.00%				0.00%
16	0.00%	0.00%	0.00%				0.00%
17	0.00%	0.00%	0.00%				0.00%
18	0.00%	0.00%	0.00%				0.00%
19	0.00%	0.00%	0.00%				2.55%
20	0.00%	0.00%	0.00%				77.76%
21	0.00%	0.00%	0.00%				100.00%
22							
23							
24	BCP VI SBS	BEP II SBS	BTAS				
25	0.00%	0.00%	0.00%				47.16%
26	0.00%	0.00%	0.00%				0.00%
27	0.00%	0.00%	0.00%				0.00%
28	0.00%	0.00%	0.00%				0.00%
29	0.00%	0.00%	0.00%				0.00%
30	0.00%	0.00%	0.00%				6.10%
31	0.40%	1.90%	1.90%				46.74%
32	0.40%	1.90%	1.90%				100.00%

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	(5)	(6)	(7)	(8)	(9)	(10)
33						
34						
35						
		Weighted Average Private Equity Ownership			Total Ownership	Total Ownership Adjusted
36						
37	Corporations - Including C Corps	47.16%		Corporations (feeder LP)	47.12%	47.12%
38	S Corps, PTEs	0.00%		S Corps, PTEs	0.00%	0.00%
39	Individuals (including foreign), estates & trusts	0.00%		Individuals	0.00%	0.00%
40	Mutual funds	0.00%		Mutual Funds	0.00%	0.00%
41	Trusts	0.00%		Trusts	0.00%	0.00%
42	UBTI entities - pension funds, IRA, Keogh Plans	6.10%		UBTI Entities	6.10%	6.10%
43	Tax Exempt Entities	46.74%		Non-Taxpaying Entities	46.71%	46.71%
44		100.00%		Total Private Equity Ownership (Note E)	99.93%	100.00%
45				Separate Individual Ownership (Note F)	0.07%	
46					100.00%	

A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.

B From Page 2 below.

C Calculation of ownership by category of investor.

D Income Tax Allowance (ITA) equals one less the ownership percentage of tax exempt entities and is based upon the Commission's order in Docket Nos. ER18-2342, EL19-29, and ER19-2488.

E One (1) minus Separate Individual Ownership (Line 45).

F Based on GLH records.

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Attachment 9
Income Tax Allowance
GridLiance Heartland LLC

	(1)		(2)		(3)		(4)		(5)		(6)
Line No.	State		Apportionment based on situs gross plant		State Income Tax Rate		Percent Federal Taxes Deductible		Weighted Rate (Col. 2 * Col. 3)		Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1		0.00%		0.00%		0.00%		0.00%		0.00%
2	State 2		0.00%		0.00%		0.00%		0.00%		0.00%
3	State 3		0.00%		0.00%		0.00%		0.00%		0.00%
4	State 4		0.00%		0.00%		0.00%		0.00%		0.00%
5	State 5		0.00%		0.00%		0.00%		0.00%		0.00%
6	Total Weighted Average								0.00%		0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
1	FIT = Weighted Marginal Federal Income Tax Rate	Note A			0.00%	0.00%
2	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
3	Weighted Average Federal Income Tax Rate		(Line 1 * Line 2)		0.00%	0.00%
4	SIT = Weighted Marginal State Income Tax Rate	Note A	(Page 2, Col. (5), Line 6)		0.00%	0.00%
5	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
6	Weighted Average State Income Tax Rate		(Line 4 * Line 5)		0.00%	0.00%
7	p = Weighted Average State Income Tax Rate Value of Federal Tax Deductibility	Note B	(Page 2, Col. 56, Line 6)		0.00%	0.00%
8	Partners with Actual or Potential Income Tax Liability	Note C	(Col. 13, Lines 25 - 31)		0.00%	0.00%
9	Weighted Average X		(Line 7 * Line 8)		0.00%	0.00%
10	Projected Distributive Share of Income from Transmission Investment	Note C	(Col.10, Lines 37 - 43)		0.00%	0.00%
11	Income Tax Allowance (ITA)	Note D	(Line 10, Col. (13) - Col. (11))			
12	Composite Income Tax Rate [T=SIT * (1-FIT) + FIT - (p * FIT)]		@ ITA = 72.13%		0.00%	0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Individuals (including foreign), estates & trusts	Mutual funds	Trusts	UBTI entities - pension funds, IRA, Keogh Plans	Tax Exempt Entities	Weighted Average Income Tax Rate (Sum Cols. 5-11)	Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)	(i)	
1	0.00%	0.00%	0.00%	0.00%	0.00%		
2	0.00%	0.00%	0.00%	0.00%	0.00%		
3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	0.00%	0.00%	0.00%	0.00%	0.00%		
5	0.00%	0.00%	0.00%	0.00%	0.00%		
6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7	0.00%	0.00%	0.00%	0.00%	0.00%		
8	0.00%	0.00%	0.00%	0.00%	0.00%		
9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
10	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%
11							0.00%
12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

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Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Note	Source		Corporations – Including C Corps	S Corps, PTEs
	(a)				(b)	
13	Private Equity (PE) Investment Ownership of GridLiance Heartland LLC (GLH)	Note F			0.00%	0.00%
	Ownership of Funds by FERC Categories of Investors	Note F			-	-
14	Corporations - Including C Corps	Note F			0.00%	0.00%
15	S Corps, PTEs	Note F			0.00%	0.00%
16	Individuals (including foreign), estates & trusts	Note F			0.00%	0.00%
17	Mutual funds	Note F			0.00%	0.00%
18	Trusts	Note F			0.00%	0.00%
19	UBTI entities - pension funds, IRA, Keogh Plans	Note F			0.00%	0.00%
20	Tax Exempt Entities	Note F			0.00%	0.00%
21					0.00%	0.00%
22						
23						
24	Weighted Average PE Ownership of GLH by FERC Categories of Investors				-	-
25	Corporations - Including C Corps		(Line 13 * Line 14)		0.00%	0.00%
26	S Corps, PTEs		(Line 13 * Line 15)		0.00%	0.00%
27	Individuals (including foreign), estates & trusts		(Line 13 * Line 16)		0.00%	0.00%
28	Mutual funds		(Line 13 * Line 17)		0.00%	0.00%
29	Trusts		(Line 13 * Line 18)		0.00%	0.00%
30	UBTI entities - pension funds, IRA, Keogh Plans		(Line 13 * Line 19)		0.00%	0.00%
31	Tax Exempt Entities		(Line 13 * Line 20)		0.00%	0.00%
32						

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(7) Individuals (including foreign), estates & trusts	(8) Mutual funds	(9) Trusts	(10) UBTI entities - pension funds, IRA, Keogh Plans	(11) Tax Exempt Entities	(12) Weighted Average Income Tax Rate (Sum Cols. 5-11) (i)	(13) Total (Sum Cols. 5-11)
	(c)	(d)	(e)	(f)	(h)		
13	0.00%	0.00%	0.00%				0.00%
	-	-	-				
14	0.00%	0.00%	0.00%				0.00%
15	0.00%	0.00%	0.00%				0.00%
16	0.00%	0.00%	0.00%				0.00%
17	0.00%	0.00%	0.00%				0.00%
18	0.00%	0.00%	0.00%				0.00%
19	0.00%	0.00%	0.00%				0.00%
20	0.00%	0.00%	0.00%				0.00%
21	0.00%	0.00%	0.00%				0.00%
22							
23							
24	-	-	-				
25	0.00%	0.00%	0.00%				0.00%
26	0.00%	0.00%	0.00%				0.00%
27	0.00%	0.00%	0.00%				0.00%
28	0.00%	0.00%	0.00%				0.00%
29	0.00%	0.00%	0.00%				0.00%
30	0.00%	0.00%	0.00%				0.00%
31	0.00%	0.00%	0.00%				0.00%
32	0.00%	0.00%	0.00%				0.00%

Attachment 9a
Actual Ownership
GridLiance Heartland LLC
For Informational Purposes Only

	(5)	(6)	(7)	(8)	(9)	(10)
33						
34						
35						
		Weighted Average Private Equity Ownership			Total Ownership	Total Ownership Adjusted
36						
37	Corporations - Including C Corps	0.00%		Corporations (feeder LP)	0.00%	0.00%
38	S Corps, PTEs	0.00%		S Corps, PTEs	0.00%	0.00%
39	Individuals (including foreign), estates & trusts	0.00%		Individuals	0.00%	0.00%
40	Mutual funds	0.00%		Mutual Funds	0.00%	0.00%
41	Trusts	0.00%		Trusts	0.00%	0.00%
42	UBTI entities - pension funds, IRA, Keogh Plans	0.00%		UBTI Entities	0.00%	0.00%
43	Tax Exempt Entities	0.00%		Non-Taxpaying Entities	0.00%	0.00%
44		0.00%		Total Private Equity Ownership (Note E)	0.00%	0.00%
45				Separate Individual Ownership (Note F)	0.00%	
46					0.00%	

Notes:

- A Represents the weighted average federal or state tax rate for each category of partners. Support to be provided for the use of any marginal federal income tax rate that differs from any applicable presumptive marginal federal income tax rates that have been adopted by the Commission.
- B From Page 2 below.
- C Calculation of ownership by category of investor.
- D Upon request, GridLiance Heartland will provide any relevant ownership agreements to support the ownership categories and associated inputs used to calculate GridLiance Heartland's income tax liability.
- E Upon request, GridLiance Heartland will provide supporting documents, including tax returns or, where the federal income tax rate is concerned, notice that GridLiance Heartland elected to take the 20 percent deduction available to pass-through entities.
- F Based on GLH records.

Attachment 9a
Actual Ownership
GridLiance Heartland LLC

	(1)		(2)		(3)		(4)		(5)		(6)
Line No.	State		Apportionment based on situs gross plant		State Income Tax Rate		Percent Federal Taxes Deductible		Weighted Rate (Col. 2 * Col. 3)		Weighted Rate for Impact of Federal Tax Deductibility (Col. 2 * Col. 4)
1	State 1		0.00%		0.00%		0.00%		0.00%		0.00%
2	State 2		0.00%		0.00%		0.00%		0.00%		0.00%
3	State 3		0.00%		0.00%		0.00%		0.00%		0.00%
4	State 4		0.00%		0.00%		0.00%		0.00%		0.00%
5	State 5		0.00%		0.00%		0.00%		0.00%		0.00%
6	Total Weighted Average								0.00%		0.00%

MISO
FERC Electric Tariff
ATTACHMENTS

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Attachment O – Republic
Page 1 of 5

Projected ATRR For the 12 months ended 12/31/____

Line No.			Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)		\$ -
	REVENUE CREDITS (Note T)	Total	
2	Account No. 454 (page 4, Line 34)	0	TP 0.00000 0
3	Account No. 456.1 (page 4, Line 37)	0	TP 0.00000 0
4	Revenues from Grandfathered Interzonal Transactions	-	TP 0.00000 0
5	Revenues from service provided by the ISO at a discount	-	TP 0.00000 0
6	TOTAL REVENUE CREDITS (sum lines 2-5)		0
6a	Elimination of revenue requirement rounding difference (Note FF)		-
6b	Historic Year Actual ATRR (Note GG)		-
6c	Historic Year Actual Revenue (Note GG)		-
6d	Historic Year True-Up (line 6b minus line 6c)		0
6e	Interest on Historic Year True-Up		-
7	NET REVENUE REQUIREMENT (line 1 - line 6 + line 6a + line 6d + line 6e)		\$ -
	DIVISOR		
8	Average of 12 coincident system peaks for requirements (RQ) service		(Note A) -
9	Plus 12 CP of firm bundled sales over one year not in line 8		(Note B) -
10	Plus 12 CP of Network Load not in line 8		(Note C) -
11	Less 12 CP of firm P-T-P over one year (enter negative)		(Note D) -
12	Plus Contract Demand of firm P-T-P over one year		-
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)		-
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)		-
15	Divisor (sum lines 8-14)		0
16	Annual Cost (\$/kW/Yr) (line 7 / line 15)	0.000	
17	Network & P-to-P Rate (\$/kW/Mo) (line 16 / 12)	0.000	

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			Peak Rate		Off-Peak Rate	
18	Point-To-Point Rate (\$/kW/Wk)	(line 16 / 52; line 16 / 52)	0.000		\$0.000	
19	Point-To-Point Rate (\$/kW/Day)	(line 16 / 260; line 16 / 365)	0.000	Capped at weekly rate	\$0.000	
20	Point-To-Point Rate (\$/MWh)	(line 16 / 4,160; line 16 / 8,760	0.000	Capped at	\$0.000	
		times 1,000)		weekly		
				and daily rates		
21	FERC Annual Charge (\$/MWh)	(Note E)	\$ -	Short Term	\$0.000	Short Term
22			\$ -	Long Term	\$0.000	Long Term

MISO
FERC Electric Tariff
ATTACHMENTS

90
Republic Rate Formula Template
~~33.0.0~~, 34.0.0

Attachment O – Republic
Page 2 of 5

Formula Rate – Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE (Note AA, Note II)				
1	Production	205.46.g	-	NA	
2	Transmission	207.58.g (Note HH)	-	TP	0.0000
3	Distribution	207.75. g	-	NA	
4	General & Intangible	205.5.g & 207.99.g	-	W/S	0.0000
5	Common	356.1	-	CE	0.0000
6	TOTAL GROSS PLANT (sum lines 1-5)		-	GP=	0.0000
	ACCUMULATED DEPRECIATION (Note AA, Note II)				
7	Production	219.20-24.c	-	N/A	
8	Transmission	219.25.c (Note HH)	-	TP	0.0000
9	Distribution	219.26.c	-	NA	
10	General & Intangible	219.28.c & 200.21.c	-	W/S	0.0000
11	Common	356.1	-	CE	0.0000
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		-		
	NET PLANT IN SERVICE				
13	Production	(line 1 - line 7)	-		
14	Transmission	(line 2 - line 8)	-		
15	Distribution	(line 3 - line 9)	-		
16	General & Intangible	(line 4 - line 10)	-		
17	Common	(line 5 - line 11)	-		
18	TOTAL NET PLANT (sum lines 13-17)		-	NP=	0.000%
	ADJUSTMENTS TO RATE BASE				
19	Account No. 281 (enter negative)	273.8.k (Note F)	-	NA	1.0000
20	Account No. 282 (enter negative)	275.2.k (Note F)	-	NP	0.0000
21	Account No. 283 (enter negative)	277.9.k (Note F)	-	NP	0.0000
22	Account No. 190	234.8.c (Note F)	-	NP	0.0000
23	Account No. 255 (enter negative)	267.8.h (Note MM)	-	NP	0.0000
23a	Unamortized Regulatory Asset	(Notes CC and II)	-	DA	1.0000
23b	Unamortized Abandoned Plant	(Notes DD and II)	-	DA	1.0000
23c	Deficient or (Excess) ADIT	(Note KK)	-	NP	0.0000
24	TOTAL ADJUSTMENTS (sum lines 19-23c)		-		
25	LAND HELD FOR FUTURE USE	214.x.d (Note G, Note II)	-	TP	0.0000

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	WORKING CAPITAL (Note H)						
26	CWC	calculated	-			-	
27	Materials & Supplies (Note G, Note II)	227.5.c, .8.c & .16.c	-	TE	0.0000	-	
28	Prepayments (Account 165)	111.57.c (Note II)	-	GP	0.0000	-	
29	TOTAL WORKING CAPITAL (sum lines 26-28)		-			-	
30	RATE BASE (sum lines 18, 24, 25, & 29)		-			-	

MISO
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Attachment O – Republic
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Rate Formula Template
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Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
1	O&M (Note BB) Transmission	321.112.b	-	TE	-
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		-		-
2	Less Account 565	321.96.b	-	TE	-
2a	Less Account 566	321.97.b	-	TE	-
2b	Plus Amort. of Regulatory Asset	Note CC	-	DA	-
2c	Plus Acct. 566 minus Amortization	Line 2a minus line 2b	0	DA	-
3	A&G	323.197.b	-	W/S	-
4	Less FERC Annual Fees		-	W/S	-
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		-	W/S	-
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	-
6	Common	356.1	-	CE	-
7	Transmission Lease Payments		-		-
8	TOTAL O&M (sum lines 1, 2b, 2c, 3, 5a, 6, 7 less lines 1a, 2, 2a, 4, 5)		0		0
DEPRECIATION AND AMORTIZATION EXPENSE (Note AA)					
9	Transmission	336.7.b (Note HH)	-	TP	-
10	General & Intangible	336.10.f & 336.1.f	-	W/S	-
11	Common	336.11.b	-	CE	-
11a	Amortization of Abandoned Plant	Note DD	-	DA	-
12	TOTAL DEPRECIATION (sum lines 9-11a)		0		0
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
13	Payroll	263.i	-	W/S	-
14	Highway and vehicle	263.i	-	W/S	-
PLANT RELATED					
16	Property	263.i	-	GP	-

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17	Gross Receipts	263.i	-	NA	zero	-
18	Other	263.i	-	GP	0.0000	-
19	Payments in lieu of taxes		-	GP	0.0000	-
20	TOTAL OTHER TAXES (sum lines 13 - 19)		0			0
INCOME TAXES (Note K)						
21	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$		0.00%			
22	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		0.00%			
	where WCLTD = (page 4, line 27) and R = (page 4, line 30)					
	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortization of Investment Tax Credit (266.8.f) (enter negative) (Note MM)		-			
24a	Deficient or (Excess) Deferred Income Taxes (Note KK) Attachment 2		-			
24b	Tax Effect of Permanent Differences and Depreciation of AFUDC-equity (Note LL)		-			
25	Income Tax Calculation = line 22 * line 28 * TO		0	NA		-
26	ITC Amortization Tax Adjustment (Note MM)		-	NP	0.0000	-
26a	Deficient or (Excess) ADIT Tax Adjustment (Note KK)		-	NP	0.0000	-
26b	Permanent Differences and Depreciation of AFUDC-equity Tax Adjustment (Note LL)		-	NP	0.0000	-
27	TOTAL INCOME TAXES (line 25 plus lines 26, 26a and 26b)		-			-
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		0	NA		0
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		0			0
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]		-			-
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note Y) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]		-			-
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)		0			0

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Rate Formula Template
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Attachment O – Republic
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Projected ATRR For the 12 months ended 12/31/____

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, line 2, column 3)									0
2	Less transmission plant excluded from ISO rates (Note M)									-
3	Less transmission plant included in OATT Ancillary Services (Note N)									-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)									0
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=			0.00000
TRANSMISSION EXPENSES										
6	Total transmission expenses (page 3, line 1, column 3)									0
7	Less transmission expenses included in OATT Ancillary Services (Note L)									-
8	Included transmission expenses (line 6 less line 7)									0
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)									0.00000
10	Percentage of transmission plant included in ISO Rates (line 5)						TP			0.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)						TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S) (Note JJ)										
		Form 1 Reference	\$		TP		Allocation			
12	Production	354.20.b	-	0.00			0			
13	Transmission	354.21.b	-	0.00			0			
14	Distribution	354.23.b	-	0.00			0			
15	Other	354.24.b, 25.b, 26.b	-	0.00			0		W&S Allocator (\$ / Allocation)	
16	Total (sum lines 12-15)		0				0	=	0.00000	=WS
COMMON PLANT ALLOCATOR (CE) (Note O)										
			\$		% Electric				W&S Allocator (line 16)	CE
17	Electric	200.3.c	-		(line 17 / line 20)					
18	Gas	201.3.d	-		0.00000	*			0.00000	=
19	Water	201.3.e	-							0.00000
20	Total (sum lines 17 - 19)		0							

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RETURN (R)				
21	Long Term Interest (117, sum of 62.c through 67.c)		\$	-
22	Preferred Dividends (118.29c) (positive number)		\$	-
Development of Common Stock: (Note II)				
23	Proprietary Capital (112.16.c)		\$	-
24	Less Preferred Stock (line 28)			0
25	Less Account 216.1 (112.12.c) (enter negative)			-
26	Common Stock (sum lines 23-25)			0
27	Long Term Debt (112, sum of 18.c through 21.c) (Note EE, Note II)	\$	%	Cost (Note P)
28	Preferred Stock (112.3.c) (Note II)	-	-	0.00%
29	Common Stock (line 26) (Note P, Note EE, Note II)	-	0%	0%
30	Total (sum lines 27-29)	0	-	0.00%
REVENUE CREDITS				
ACCOUNT 447 (SALES FOR RESALE) (310-311) (Note Q)				
31	a. Bundled Non-RQ Sales for Resale (311.x.h)		Load	
32	b. Bundled Sales for Resale included in Divisor on page 1			
33	Total of (a)-(b)			-
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$	-
ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U) (330.x.n)				
35	a. Transmission charges for all transmission transactions		\$	-
36	b. Transmission charges for all transmission transactions included in Divisor on Page 1		\$	-
36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)		\$	-
36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)		\$	-
37	Total of (a)-(b)-(c)-(d)		\$	-

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Rate Formula Template
Utilizing FERC Form 1 Data
Republic Transmission, LLC

Projected ATRR For the 12 months ended 12/31/____

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in rate base based on Company accounting records. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to asset retirement obligations and certain tax-related regulatory assets or liabilities) do not affect rate base. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6). The remaining ADIT activity is averaged. Work papers supporting the ADIT calculations will be posted with each projected net revenue requirement and/or Annual True-Up and included in the annual Informational Filing submitted to the Commission. Account 281 is not allocated to Transmission.
- G Identified in Form 1 as being only transmission related. [If page 227, line 5 includes non-transmission costs then the transmission portion will be specified in a footnote to the Form 1.](#)
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1.
- J Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- K Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate (T), where FIT is the Federal income tax rate, SIT is the composite state income tax rate, p is the percentage of federal income tax deductible for state income taxes, and TO is the percentage of ownership with income tax liability. If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was computed.
- | | | | |
|------------------|-------|---|---|
| Inputs Required: | FIT = | - | (federal income tax rate) |
| | SIT = | - | (composite state income tax rate) |
| | p = | - | (percent of federal income tax deductible for state purposes) |
| | TO = | - | (percentage of ownership with income tax liability) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts.
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). The ROE will be the lower of 9.80% (inclusive of the 50 basis point RTO Adder) or the currently effective MISO region ROE plus the 50 basis point RTO Adder up to the upper end of the zone of reasonableness established by FERC. The ROE may be subject to reduction below 9.80% to comply with the Schedule Guarantee pursuant to the terms of Selected Developer Agreement. Compliance with the ROE Cap and any further reductions shall be demonstrated annually in a workpaper in the form of Attachment A to the Protocols.

Q	Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
R	Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
S	Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1.
T	Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
T	The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
U	Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
V	Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
W	Pursuant to Attachment GG of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
X	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
Y	Pursuant to Attachment MM of the MISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
Z	Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the MISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
AA	Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. Within twelve months after the date which is five years after the In-Service Date, Republic will prepare and file a new depreciation study pursuant to Section 205 of the Federal Power Act proposing updated depreciation parameters for the Project such as average remaining service lives and net salvage values.
BB	Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.
CC	Recovery of Regulatory Asset permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission.
DD	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Republic must submit a Section 205 filing to recover the cost of abandoned plant.
EE	A hypothetical capital structure of 55% debt and 45% equity will be used until the Duff-Coleman Project is first included in the MISO transmission rates or until otherwise authorized by the Commission. After the Duff-Coleman project is first included in the MISO transmission rates, the lesser of a 45% equity ratio or the actual equity ratio will be used. The equity percentage is capped at 45%. Republic shall prepare a workpaper annually in the form of Attachment A to the Protocols demonstrating compliance with, and any adjustments necessary to comply with, the equity cap.
FF	This adjusting entry will remove any residual revenue requirement on Attachment O due to rounding differences between project revenue requirements calculated on Attachment GG and /or Attachment MM, and that calculated on Attachment O, page 3 of 5, line 29, column 5. The result of this adjustment will be a zero net revenue requirement reported on line 7 below. If Republic ultimately has transmission assets that are recoverable under Schedules 7, 8, or 9 of the MISO Tariff, this adjustment will no longer be made.
GG	Lines 6b and 6c of page 1 will only be utilized when Republic has transmission facilities to be recovered under Schedules 7, 8, and 9. Line 6b represents the actual ATRR for the True-Up Year, utilizing Attachment O - Republic populated with True-Up Year actual operating results. Line 6c will represent the actual revenue Republic received, during the True-Up Year, related to the transmission facilities recovered under this Attachment O - Republic and will equal the amount reported on Page 4 of 5, line 36.
HH	The Duff-Coleman project will be in service prior to Republic recovering a revenue requirement and no portion of the project will be in Construction Work in Progress (CWIP). The initial investment in the Duff-Coleman Project is subject to a Total Rate Base Cap Amount, exclusive of Excluded Costs, pursuant to the terms of the Selected Developer Agreement. The Total Rate Base Cap Amount (as defined in the Selected Developer Agreement) will be applied to page 2 line 2 (Gross Transmission Plant) plus line 23a (the unamortized balance of pre-commercial expenses). If the Total Rate Base Cap Amount is exceeded as to costs subject to the cap, then Republic will (1) reduce the initial balance of the Regulatory Asset for pre-commercial expenses, if applicable, and (2) if necessary, reduce the transmission gross plant balances for the difference between the actual cost of Duff-Coleman and the Total Rate Base Cap Amount (less any Regulatory Asset balance from (1) above), which will be the final balance of the initial investment and the beginning point for depreciating the facilities. The difference from (2) above will be allocated to all applicable transmission plant accounts, based on the pro-rata share of the plant balances by account prior to any reductions in (2) above. Republic shall file a workpaper in the form of Attachment A to the Protocols demonstrating compliance with the Total Rate Base Cap Amount and any adjustments made in order to comply with its commitments.
II	Calculated using a 13 month average balance. Calculations stated in the Attachment O - Republic Protocols for the Initial Rate Year (defined in the protocols) will be used in determining the projected net revenue requirement and Annual True-Up. For the Initial Rate Year, Republic will use twelve months (January to December) of balances in calculating the 13 month average for the determination of the projected net revenue requirement.
JJ	If the amounts on FERC Form 1, 354.20.b, 354.21.b, 354.23.b, 354.24.b, 354.25.b and 354.26.b are zero, then the dollar amount entered on line 13 shall be 1.00.

- KK Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred income tax assets and liabilities. Excess or deficient ADIT attributable to timing differences between the amounts of expenses or revenues recognized for income tax purposes and amounts of expenses or revenues recognized for ratemaking purposes as well as subsequent recoverable or refundable amortization of such amounts will be based upon Company records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. The Deficient or (Excess) ADIT Tax Adjustment is computed by multiplying each component of Deficient or (Excess) Deferred Income Taxes by the applicable tax gross-up factor. For each re-measurement of deferred taxes, the amounts entered as the Deficient or (Excess) ADIT component of ADJUSTMENTS TO RATE BASE or as the Deficient or (Excess) ADIT Tax Adjustment component of INCOME TAXES will be supported by Attachment 2- Excess or Deficient ADIT, providing the balance for each taxing jurisdiction at the beginning and end of the year, amortization for the year, calculation of the gross-up to the revenue requirement level and any other information required to support compliance with any applicable normalization requirements. LL Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking
- LL Includes the annual income tax cost or benefit due to permanent differences between the amounts of expenses or revenues for ratemaking purposes and the amounts recognized for income tax purposes, including the effects of regulatory depreciation of plant basis attributable to Allowance for Other Funds Used During Construction (AFUDC-equity). The tax adjustment related to these items is computed by multiplying the tax effect of each item by the applicable tax gross-up factor and will be supported by a work paper.
- MM Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the recapture of the credit. The balance of Account 255 is reduced by amortization of ITC, but is excluded from the computation of rate base if the utility chose to utilize amortization of ITC against operating income. A utility that elected to utilize ITC amortization against operating income, rather than reduce rate base by unamortized ITC recorded in Account No. 255, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by the applicable tax gross-up factor. The impact of Account 255 on rate base or the impact of ITC amortization on income tax expense as recorded in Account 411.4 and on the revenue requirement will be supported by a work paper.