
ENERGY EFFICIENCY COST RATE RIDER

I. APPLICABILITY

This Rider is applicable to all Customers of Entergy Louisiana, LLC (“ELL” or “the Company”) taking Service under any retail electric Rate or Rider Schedule subject to the jurisdiction of the Louisiana Public Service Commission (“LPSC” or “Commission”), except (a) for those Customers that have opted out of participation pursuant to Section II of the Rules and (b) for Special Rate Contract Customers to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section II. The applicable rates will be determined for two Customer classes: (1) Residential and (2) Non-Residential.

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

II. PURPOSE

The purpose of the Energy Efficiency Cost Rate Rider (“Rider EECR” or “Rider”) is to establish the EECR Rates by which the Company will recover its Louisiana Energy Efficiency Program (“LEEP”) costs as approved by the Commission in the original General Order dated January 8, 2026 in LPSC Docket No. R-31106 (“General Order No. R-31106”), and as amended in subsequent LPSC Orders, including: (1) the incremental direct Energy Efficiency Program costs (“Projected Energy Efficiency Program Costs” or “PEEC”), (2) the incremental direct Public Entities program costs (“Projected Energy Efficiency Program Costs – Public Entities” or “PEEC-PE”) as described in Attachment B, and (3) the Projected Lost Contribution to Fixed Costs (“LCFC”) as described and approved by the Commission in Attachment A, Section III, of the Commission’s Energy Efficiency Rules attached to General Order No. R-31106 and as amended in subsequent LPSC Orders (“Rules”) (collectively, the “Recoverable Costs”). Recovery of the PEEC and PEEC-PE is limited to the incremental costs which represent the direct program costs that are not already included in the then-current rates of the Company, including those costs identified in Section II (of the Rules. The Rider EECR Rates will be calculated to recover ELL’s Recoverable Costs over the period in which the Rider EECR Rates will be in effect.

III. ANNUAL REDETERMINATION

By May 1st of each Year beginning 2026, the redetermined Rider EECR Rates shall be filed with the Commission by ELL. The redetermined Rider EECR Rates shall be determined by application of the Rider EECR Rate Formula set out in Attachments A, B, and C to this Rider. Each such revised rate shall be filed in Docket No. X-37717 and shall be accompanied by a set of work papers sufficient to document fully the calculations of the revised Rider EECR Rates. The redetermined rate shall reflect for the Program Cost Period: (1) the PEEC for the 12-Month period commencing on the January 1 preceding the Filing Date; (2) the PEEC-PE for the 12-Month period commencing on the January 1 preceding the Filing Date; (3) the projected LCFC for the 12-Month period commencing on the January 1 preceding the Filing Date; and (4) rate rider true-up adjustments to collect any under-recovered amounts or to refund any amounts over-collected during the prior Program Year, as set forth in Section III of the Rules. “Program Cost Period” is defined as the twelve-Month period ending on the December 31 preceding the Filing Date. “Program Year” is defined as the 12-Month period ending on the December 31 preceding the Filing Date.

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

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

IV. TRACKING AND MONITORING PROGRAM COSTS AND BENEFITS

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

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

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

V. TRACKING AND MONITORING LCFC

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

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

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

VI. TERM

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

ENERGY LOUISIANA, LLC
ELECTRIC SERVICE
SCHEDULE EECR

Revision #0

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Original

Effective Date: 6/1/2026

Supersedes: EECR-QS effective 4/25/2024

and EECR-PE effective 1/2/2018

Authority: LPSC Order R-31106

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

Entergy Louisiana, LLC
Energy Efficiency Program
Rider EECR

ATTACHMENT A

ENERGY EFFICIENCY COST RATE RIDER (RIDER EECR)

Line		Residential	Non- Residential
1	Projected Energy Efficiency Program Costs (PEEC) *	[1], [11] \$ 14,391,552	\$ 13,088,980
2	Projected Energy Efficiency Program Costs - Public Entities (PEEC-PE) *	[2], [11] \$ 7,609,147	\$ 6,920,447
3	Projected Lost Contribution to Fixed Costs (LCFC)	[3] \$ 3,912,695	\$ 2,089,804
4	Projected Lost Contribution to Fixed Costs - Public Entities (LCFC-PE)	[4] \$ -	\$ -
5	Prior Period (Over)/Under Amount (TUA)**	[5] \$ (1,336,795)	\$ 3,764,959
6	Prior Period (Over)/Under Amount Public Entities (TUA-PE)**	[6] \$ 774,180	\$ 704,110
7	Recoverable Costs (PCCC)*** (1 + 2 + 3 + 4 + 5 + 6)	[7] \$ 25,350,779	\$ 26,568,299
8	Billing Units (PES)****	[8] 13,801,606,554 kWh	21,942,998,015 kWh
9	Rider EECR Rate (7 / 8)	[9], [13] \$ 0.00184 per kWh	\$ 0.00121 per kWh

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

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

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

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

Notes:

- [1] Ref. WP-1, Ln 15 and Ln 16
 [2] Ref. WP-1.1, Ln 2 and Ln 3
 [3] Ref. WP-2, Ln 1 and Ln 2
 [4] LCFC not projected for PE and will be included in TUA
 [5] Ref WP-4, Ln 12
 [6] Ref WP-4.1, Ln 13 and Ln 14
 [7] Ln 7 = Ln 1 + Ln 2 + Ln 3 + Ln 4 + Ln 5 + Ln 6
 [8] Ref. WP-3
 [9] Ln 9 = Ln 7 / Ln 8
 [10] TUA subject to carrying cost at 6.75%, which was the prime rate on December 31, 2025.
 [11] Per Schedule EECR, the Company has included in this filing only the LCFC projected for Program Year 12 and the Over / Under Recovery from Program Year 11. The Company, however, will continue to incur the verified LCFC from Program Year 11 until such time that lower kWh sales are reflected in rates through the Company's Formula Rate Plan ("FRP") for Test Year 2025, which rates under Rider FRP would become effective September 2026. As such, the unrecovered LCFC will be reflected in the Year 10 true-up as an under-recovery to Plan Year 11. Although the Commission has indicated that the Company is entitled to fully recover its LCFC, at this time the matter in which this recovery will occur is uncertain. Until such time as the Commission determines otherwise, the Company will accrue a Regulatory Asset or Liability until the actual LCFC is recovered in rates.
 [12] In LPSC General Order (R-31106) dated January 8, 2026, the Louisiana Energy Efficiency Program (LEEP) was established for calendar years 2026 - 2029.
 [13] The Rider EECR Rate will be collected over the twelve-month period starting with the first billing cycle of June 2026.

ENERGY EFFICIENCY COST RECOVERY TARIFF (CONT'D)

NOTES:

- 1) The Company's workpapers shall provide the rationale for the particular billing units selected and for the assignment of the Recoverable Costs to the Customer classes.
- 2) The "Projected Energy Efficiency Cost Period" for the Annual Rate Determination is the twelve-Month period commencing on the January 1 prior to the rate redetermination. The "Program Cost Period" for the Annual Redetermination is the twelve-Month period ending on the December 31 prior to the rate redetermination.
- 3) The "Production Energy Allocation Factor" ("PEAF") represents each Customer class allocation relative to the retail jurisdiction total and shall be the PEAFF determined in ELL's latest Formula Rate Plan ("FRP"), adjusted to remove the energy (kWh) of (1) those Customers that have opted out pursuant to Section II of the Rules and (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section II.
- 4) The carrying costs shall be at the then-current Prime Rate.
- 5) The Projected Energy Sales billed for each Customer class (PES_i) for the Projected Energy Efficiency Cost Period, adjusted to remove (1) those Customers that have opted out pursuant to Section II of the Rules and, (2) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section II.

ATTACHMENT B

RIDER EECR RATES

All Customers taking Service under any retail electric Rate or Rider Schedule, except (a) for those Customers that have opted out pursuant to Section II of the Rules and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers that have not exercised the option to opt out under Section II, shall be charged an amount equal to their monthly energy (kWh) usage multiplied by the rates below:

<u>Customer Class</u>	<u>Rate Adjustment</u>
Residential	\$0.00184 per kWh
Non-Residential	\$0.00121 per kWh

ATTACHMENT C
Rider EECR Rate Calculation

Customer Class ¹	PCCC _i ²	PES _i ³	Rate Adjustments ⁴
Residential	\$25,350,779	13,801,606,554 kWh	\$0.00184 per kWh
Non-Residential	\$26,568,299	21,942,998,015 kWh	\$0.00121 per kWh
Total	<u>\$51,919,078</u>	<u>35,744,604,568 kWh</u>	

Notes:

(1) See Attachment B.

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

(3) Projected Energy Sales billed for each Customer class (PES_i) for the Projected Energy Efficiency Cost Period, adjusted to remove (a) those Customers that have opted out pursuant to Section II of the Rules and (b) those Customers with Special Rate Contracts to the extent those Contracts would preclude the Company from charging the Customers additional fees and those Customers have not exercised the option to opt out under Section II.

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