

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Entergy Louisiana LLC		2 Issuer's employer identification number (EIN) 75-3206126	
3 Name of contact for additional information Joseph T. Henderson	4 Telephone No. of contact 281-297-3651	5 Email address of contact jhende2@entergy.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 639 Loyola Ave		7 City, town, or post office, state, and Zip code of contact New Orleans, LA 70113	
8 Date of action September 20, 2013		9 Classification and description preferred membership interest dividends	
10 CUSIP number 293649208 / 293649307	11 Serial number(s) n/a	12 Ticker symbol ELUOP	13 Account number(s) n/a

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **At December 31, 2012, Entergy Louisiana LLC anticipated all dividends paid during the calendar year would be taxable dividends. Forms 1099 were sent to shareholders showing such dividends as taxable. After completion of the consolidated federal income tax return of Entergy Corporation and Subsidiaries for year 2012, and receipt of an RAR for the IRS audit of tax years 2008 and 2009, Entergy Louisiana LLC has now determined that all preferred stock dividends paid in 2012 should have been reported as return of capital.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The portion of a corporation's distributions to shareholders, with respect to its stock, that is paid from current and accumulated earnings and profits, is taxable as to such shareholders as a dividend. The portion of such distributions that exceeds the corporation's earnings and profits shall be applied against and shall reduce the shareholder's adjusted basis of the stock. Any portion of the distribution which is not a dividend, to the extent it exceeds the shareholder's adjusted basis in the stock, shall be treated as a gain from the sale or exchange of property.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **Entergy Louisiana LLC paid distributions of \$6.95 per unit of membership interest for calendar year 2012. Shareholders must reduce their tax basis in each unit of membership interest by the amount of such distributions received. To the extent distributions exceed the shareholder's tax basis, the excess will generally be treated as a gain from the sale or exchange of property.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 301(c) and 316(a)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ n/a

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Joseph T. Henderson* Date ▶ 10-2-13

Print your name ▶ Joseph T. Henderson Title ▶ Sr VP, General Tax Counsel

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	