

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

**APPLICATION OF ENTERGY)
LOUISIANA, LLC FOR APPROVAL OF)
GENERATION AND TRANSMISSION)
RESOURCES PROPOSED IN)
CONNECTION WITH SERVICE TO A)
SIGNIFICANT CUSTOMER PROJECT)
IN NORTH LOUISIANA, INCLUDING)
PROPOSED RIDER, AND REQUEST)
FOR TIMELY TREATMENT)**

DOCKET NO. U-_____

**DIRECT TESTIMONY
OF
ELIZABETH C. INGRAM**

**ON BEHALF OF
ENTERGY LOUISIANA, LLC**

PUBLIC REDACTED VERSION

OCTOBER 2024

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EXHIBIT LIST

Exhibit ECI-1	List of Prior Testimony
Exhibit ECI-2	Corporate Sustainability Rider (HSPM)

I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME, TITLE, AND BUSINESS ADDRESS.

A. My name is Elizabeth C. Ingram. I am Director, Regulatory Strategy for Entergy Services, LLC (“ESL”).¹ My business address is 639 Loyola Avenue, New Orleans, LA 70113.

Q2. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

A. I am filing this Direct Testimony on behalf of Entergy Louisiana, LLC (“ELL” or the “Company”).

Q3. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A. In 2001, I earned a Bachelor of Arts degree with a double-major in Government and Economics from The College of William and Mary in Virginia. Following my undergraduate degree, I spent five years working in the Washington, D.C. and San Francisco, CA areas in accounting and finance roles for companies outside of the energy industry. In 2008, I obtained a Master’s in Business Administration degree from the University of California, Berkeley. I spent several years working to develop utility-scale renewable energy power plants in California before accepting a position in the Energy Procurement department at Pacific Gas & Electric (“PG&E”). At PG&E, I negotiated several intermediate and long-term transactions on behalf of the company, led projects to

¹ ESL is an affiliate of the Entergy Operating Companies (“EOCs”) that provides engineering, planning, accounting, legal, technical, regulatory, and other administrative support services to each of the EOCs. The EOCs are Entergy Louisiana, LLC; Entergy Arkansas, LLC; Entergy Mississippi, LLC; Entergy New Orleans, LLC; and Entergy Texas, Inc.

1 update the company's form of tolling agreement and to develop the company's first form
2 of energy storage agreement, and supervised a team handling commercial policy and
3 compliance activities. In 2015, I accepted a position at Entergy Services, Inc. (now ESL)
4 as Manager, Regulatory Research. In that role, I supervised a team of analysts that was
5 responsible for providing research and support to the EOCs on various regulatory,
6 ratemaking, strategy, and policy matters including those related to emerging technologies,
7 such as energy efficiency and demand response, renewable energy, and distributed energy
8 resources ("DERs"). In early 2019, I accepted a position as Manager, Regulatory Affairs
9 for ELL. In that capacity, I was responsible for providing regulatory support services to
10 ELL. In late 2020, I was promoted to Director, Regulatory Affairs. While at ELL, I led the
11 development of several new options for ELL customers, including new demand
12 response/interruptible options and new renewable options, that help further ELL's and its
13 customers' sustainability objectives. In 2024, I was promoted to Director, Regulatory
14 Strategy, which is my current position. In my current role, I direct a team that provides
15 support to the EOCs on a variety of regulatory strategy and policy issues, including
16 sustainability options for customers.

17
18 Q4. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION?

19 A. Yes. A list of my prior testimonies is attached as Exhibit ECI-1.

1 **II. PURPOSE OF TESTIMONY**

2 Q5. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

3 A. The purpose of my testimony is to support ELL's request for authorization to implement
4 the Corporate Sustainability Rider ("CSR") to the Electric Service Agreement ("ESA")
5 between [REDACTED] (the "Customer") and ELL.² The CSR identifies commitments to
6 which the Customer and ELL have agreed to comply related to each other's sustainability
7 goals, as further explained below. The CSR includes a commitment to add a significant
8 amount of incremental clean resources over time to offset the emissions associated with
9 the Customer's future electricity usage in Louisiana, including, by way of example, through
10 the proposed procurement of 1,500 MW of new solar and/or solar and storage ("hybrid")
11 resources—an amount that would be incremental (i.e., in addition) to the 3,000 MW of new
12 solar resources that was previously approved by the Commission in Order No. U-36697
13 (the "3 GW Order").

14
15 **III. OVERVIEW OF CSR**

16 Q6. PLEASE DESCRIBE CORPORATE SUSTAINABILITY OBJECTIVES.

17 A. Over the last several decades, a growing number of companies, including Entergy
18 Corporation (ELL's ultimate parent) ("Entergy") and the Customer, have developed
19 corporate goals associated with the environment and sustainability. At a very high level,
20 corporate sustainability means incorporating environmental and social considerations into
21 a company's business strategies and overall operations and typically involves setting

² The CSR is attached as Exhibit ECI-2 to my testimony and is also included as an attachment to the Customer's ESA, which is attached as Exhibit LKB-2 to the Direct Testimony of Laura K. Beauchamp.

1 specific, long-term metrics to measure the company's progress towards achieving its
2 objectives. Companies each set their sustainability goals differently, some targeting CO₂
3 emissions reductions and others targeting a proportion of their electricity usage to be
4 sourced from renewable energy. As has been discussed in prior dockets (such as LPSC
5 Docket Nos. U-36190 and U-36697), providing products to ELL's customers that can assist
6 them in achieving such goals is crucial for maintaining Louisiana as an attractive location
7 for existing and new large commercial, industrial, and manufacturing operations, which, in
8 turn, benefits the State economy and all Louisiana residents. As Company witness Laura
9 Beauchamp explains more fully in her Direct Testimony, that has certainly been the case
10 with the Customer's proposed [REDACTED] in Richland Parish (the "Project"),
11 where the parties' ability to negotiate and reach an agreement on the CSR was a necessary
12 element for the Company in achieving its sustainability goals and a relevant factor for the
13 Customer as it decided whether to move forward with selecting Louisiana for its
14 investment.

15
16 Q7. PLEASE DESCRIBE THE CORPORATE SUSTAINABILITY RIDER.

17 A. The CSR is an agreement designed specifically for (and open only to) this Customer and
18 that is incorporated into the Customer's ESA to identify customer-specific commitments
19 for clean resources, including solar, hybrid, carbon capture and storage ("CCS"), and
20 potentially wind or other clean resources, as well as relevant charges for such resources,
21 where applicable. The CSR also includes a corporate social responsibility commitment by
22 the Customer to Entergy's Power to Care program.

1 Q8. WILL CUSTOMERS OTHER THAN THE CUSTOMER AT ISSUE IN THE
2 APPLICATION BE ABLE TO SUBSCRIBE TO THE RESOURCES CONTEMPLATED
3 BY THE CSR?

4 A. No. As I mentioned, the CSR was designed specifically for (and is open only to) the
5 Customer, and (for reasons discussed by Ms. Beauchamp and ELL CEO and President
6 Phillip May in their respective Direct Testimony) the CSR is designed such that the
7 Customer is essentially paying for a portfolio of clean resources that is only available for
8 the Customer to enroll in. This contrasts with ELL's other green tariff products, where
9 multiple customers are able to subscribe to a portion of a solar/renewable resource
10 portfolio.

11
12 Q9. WHAT ARE ENTERGY'S SUSTAINABILITY OBJECTIVES?

13 A. Entergy is proud of its longstanding commitment to environmental stewardship, which is
14 an integral part of how we help create sustainable value for our communities. In 2001,
15 Entergy was the first utility in the United States to set a voluntary greenhouse gas emissions
16 goal. Today, Entergy operates one of the cleanest, large-scale, power generation fleets in
17 the country.³ Entergy's current sustainability targets include achieving net zero greenhouse
18 gas ("GHG") emissions by 2050 and to cease coal power operations by 2030.⁴

³ 2023 Benchmarking Air Emissions Report (November 2023), see:
<https://hohoho.sustainability.com/globalassets/insights/benchmarking/benchmarking-air-emissions-2023.pdf>.

⁴ Additional information regarding Entergy's corporate sustainability goals is available at:
<https://www.entergy.com/environment/>.

1 Q10. PLEASE DESCRIBE HOW THE CSR IMPROVES SUSTAINABILITY OF ELL'S
2 RESOURCE PORTFOLIO.

3 A. The CSR requires the addition of incremental renewable resources that complement other,
4 reliable, dispatchable sources of generation. The CSR also includes a CCS commitment
5 that will offset carbon emissions and may help to bring a new clean technology to
6 Louisiana. Ms. Beauchamp and Company witness Nicholas Owens each describe more
7 fully in their respective Direct Testimonies the manner in which the renewable resources
8 contemplated by the CSR will complement the reliable, dispatchable generation provided
9 by three Combined Cycle Combustion Turbine ("CCCT") generators being built to serve
10 the Project. In addition, both Mr. Owens and Company witness Matt Bulpitt provide
11 greater detail about CCS in their respective Direct Testimonies.
12

13 Q11. WHAT ARE THE CUSTOMER'S SUSTAINABILITY OBJECTIVES?

14 A. It is my understanding that the Customer is dedicated to minimizing their environmental
15 impact and promoting sustainability in all aspects of their business. By leveraging
16 innovative technologies, sustainable practices, and collaborative partnerships, they aim to
17 reduce their carbon footprint while fostering positive change and building strong
18 communities.
19

20 Q12. EVEN THOUGH THE CSR IS A CUSTOMER-SPECIFIC ARRANGEMENT, WILL ITS
21 UNDERLYING COMMITMENTS BENEFIT OTHER ELL CUSTOMERS?

22 A. Yes, the CSR's commitments will benefit ELL's customers and the State as a whole. Ms.
23 Beauchamp discusses how the proposed solar and/or hybrid resources support ELL's

1 projected capacity and energy needs and advance the strategies outlined in its 2023
2 Integrated Resource Plan (“IRP”), while Mr. May addresses benefits of the ESA (including
3 the CSR) to the State as a whole, and particularly for Northeast Louisiana where the Project
4 will be located. As to sustainability specifically, the addition of the solar, hybrid, CCS,
5 and (potentially) wind or other clean resources will collectively reduce emissions within
6 ELL’s resource portfolio. These additional resources also allow for continued progress
7 towards both Entergy’s sustainability goals and overall environmental stewardship
8 objectives. In addition, the Customer’s corporate responsibility commitment to Entergy’s
9 Power to Care program will have direct benefits across the State, as further explained in
10 Section VII below.

11
12 **IV. THE SOLAR AND STORAGE COMMITMENTS IN THE CSR**

13 Q13. WHAT DOES THE CSR CONTEMPLATE WITH RESPECT TO SOLAR AND
14 HYBRID RESOURCES?

15 A. Under the terms of the CSR, ELL will solicit and procure 1,500 MW of incremental solar
16 and/or hybrid resources (which is defined in the CSR as the “Initial Renewable
17 Subscription Amount”) through an alternative, streamlined, competitive procurement
18 process based upon the process approved in the 3 GW Order or through another
19 procurement process agreed to between the parties and approved by the Commission, such
20 as the process outlined in the Commission’s Unsolicited Offer General Order.⁵ Those

⁵ LPSC General Order dated October 28, 2008 in Docket No. R-30703, *In re: Consideration of procedures whereby jurisdictional electric utilities must provide the Commission Staff with notice of unsolicited offers, as well as their response to, and analysis of, unsolicited offers.*

1 resources will be subject to subsequent certification by the Commission, as explained later
2 in my testimony. The CSR further requires the Designated Renewable Resources included
3 within the Initial Renewable Subscription Amount to be fully identified by 2030. It is
4 worth reiterating that this CSR is a unique arrangement only available to the Customer for
5 reasons explained by both Ms. Beauchamp and Mr. May.

6
7 Q14. PLEASE EXPLAIN THE ALTERNATIVE PROCUREMENT PROCESS APPROVED
8 IN THE 3 GW ORDER.

9 A. The alternative procurement process is addressed in Paragraphs 12 and 13 of the 3 GW
10 Order. Since approval of the 3 GW Order, the Company has initiated the request for
11 proposals (“RFP”) process contemplated by the order by issuing documents that provide
12 information regarding the resources sought and the requirements for proposals.⁶ Proposals
13 will be accepted during specified procurement windows (“Procurement Windows”).
14 Proposals that are received will be evaluated in accordance with certain viability
15 parameters together with the approved breakeven parameters that are set forth in Highly
16 Sensitive Protected Materials (“HSPM”) Attachment 1 to the 3 GW Order Term Sheet
17 (“Breakeven Parameters”). If those parameters are met, the Company will move into
18 negotiations with the bidders. If the negotiations result in definitive agreements that are
19 still within the Breakeven Parameters approved by the Commission, and internal approvals
20 are received, the Company then may proceed to the expedited certification process outlined
21 in Paragraph 14 of the 3 GW Order for each Procurement Window. Commission Staff will

⁶ The 3 GW RFP documents are accessible here:
<https://spofossil.entergy.com/ENTRFP/SEND/ELL3GWSolarRFP/Index.htm>

be involved throughout the process, and ELL has also engaged an Independent Monitor to help ensure that the alternative market-based mechanism is conducted fairly and in accordance with the process approved by the LPSC.

Q15. DOES THE ALTERNATIVE PROCUREMENT PROCESS APPROVED IN THE 3 GW ORDER DIFFER FROM THE STREAMLINED PROCESS CONTEMPLATED IN THE CSR? IF SO, HOW DOES IT DIFFER?

A. While there are some limited differences, overall, the process outlined in the CSR is consistent with the 3 GW Order. With respect to the limited deviations, a comparison of the key restrictions between the 3 GW Order and the CSR is provided in Table 1 below:

Table 1

Type of Restriction	Restriction Detail in 3 GW Order ⁷	Restriction Detail in CSR ⁸
Type of Resource	Limited to Solar Photovoltaic ("PV") resources, with the optionality for resources to include proposals for battery energy storage technologies	Same as 3 GW Order
Location	Must be directly interconnected to the Louisiana region of the MISO Transmission System	Must be directly interconnected to MISO Local Resource Zone 9.
Battery Energy Storage System Option	If option is included as part of proposal, it must be AC coupled, commercially proven lithium-ion technology, with a minimum 4-hour discharge	Same as 3 GW Order
Transmission Deliverability	Firm NRIS deliverability is preferred, but ERI resources will be considered	Same as 3 GW Order

⁷ See LPSC Order No. U-36697 dated June 14, 2024 in Docket No. U-36697, *In re: Application for approval of an alternative market-based mechanism process seeking to secure up to 3,000 MW of solar resources, including certification of those resources, expansion of the Geaux Green Option Rider, and approval of a new renewable tariff*, *Id.*, at p. 6, §§ 12.c., 12.d.

⁸ See CSR, attached as Exhibit ECI-2, § B.

Capacity	Any individual resource must have a minimum capacity of 50 MW ⁹	Same as 3 GW Order
MISO Interconnection Queue	Existing GIA, DPP-2020-Cycle 1, DPP-2021-Cycle 1 ¹⁰	Existing GIA, DPP-2020-Cycle 1, DPP-2021-Cycle 1, with other considerations given for resources in later DPP cycles.

The restrictions between the 3 GW Order and the CSR are largely aligned, with minimal deviations.

Q16. WILL ALL OF THE RESOURCES THAT WILL BE INCLUDED IN THE INITIAL RENEWABLE SUBSCRIPTION AMOUNT BE PROCURED THROUGH THE ALTERNATIVE PROCUREMENT PROCESS THAT I JUST DESCRIBED?

A. Not necessarily. It is possible that Unsolicited Offers may supply a portion of the Initial Renewable Subscription Amount.

Q17. WHAT IS THE EXPEDITED CERTIFICATION PROCESS APPROVED WITHIN THE 3 GW ORDER?

A. The expedited certification process is addressed in Paragraph 14 of the 3 GW Order. At a high level, it involves a confidential HSPM filing by the Company to seek approval of renewable transactions that illustrates how the viability and Breakeven Parameters were

⁹ Although there is no maximum capacity requirement, the Company notes that many solar projects currently in the MISO interconnection queue in Louisiana are generally between 100 MW and 300 MW of installed capacity.

¹⁰ The Company has proposed that the alternative market-based mechanism potentially be utilized for a multi-year period. Given the potential length of the proposed mechanism, ELL reserves the right to include additional cycles in the event that additional DPP cycles have received a phase one study result from MISO by the time proposals are due.

1 adequately met and identifying customer subscriptions associated with such resources.
2 Within 45 days of such a filing, Staff will file a recommendation supporting or protesting
3 ELL's assertion that the viability and Breakeven Parameters were met. Certain intervenors
4 to LPSC Docket No. U-36697 would have a 30-day period (concurrent with the Staff's) to
5 make a similar determination of the Company's compliance with the Breakeven
6 Parameters. Following these review periods, the resource certification would be brought
7 to the Commission for a vote at its next Business and Executive Session.

8
9 Q18. DOES THE CSR CONTEMPLATE UTILIZING THE EXPEDITED CERTIFICATION
10 PROCESS APPROVED IN THE 3 GW ORDER?

11 A. Generally, yes. However, as I discuss below, ELL only seeks to use the expedited
12 certification process for resources that fall within the Breakeven Parameters approved in
13 the 3 GW Order. To the extent ELL elects to seek certification for resources associated
14 with the CSR but whose cost exceeds the approved Breakeven Parameters, ELL would file
15 for approval under the standard certification process required by the Commission's 1983
16 General Order.¹¹ Likewise, it is also possible that resources may be identified during the
17 pendency of this proceeding, in which case ELL may supplement this application or file a
18 separate proceeding to seek certification of such resources.

¹¹ See, LPSC General Order dated September 20, 1983 (In re: In the Matter of the Expansion of Utility Power Plant; Proposed Certification of New Plant by the LPSC), as amended by General Order (Corrected) in Docket No. R-30517 (In re: Possible modifications to the September 20, 1983 General Order to allow (1) for more expeditious certifications of limited-term resource procurements and (2) an exception for annual and seasonal liquidated damages block energy purchases) dated May 27, 2009.

1 Q19. HOW DOES THE COMPANY JUSTIFY USING THE EXPEDITED CERTIFICATION
2 PROCESS APPROVED IN THE 3 GW ORDER FOR ANY OF THE RESOURCES
3 THAT WILL SUPPLY THE INITIAL RENEWABLE SUBSCRIPTION AMOUNT IN
4 THE CSR?

5 A. Section 19 of the 3 GW Order provides that, “[i]n keeping with the desire to support
6 economic development and expansion efforts in Louisiana, the Company is authorized to
7 utilize the expedited certification process, as outlined in Paragraph 14, to bring resources
8 to New Customers and Expanding Customers (as defined in Attachment 2 . . .) through the
9 addition of resources to the Rider GZ resource portfolio, including resources that result in
10 a Rider GZ resource portfolio that exceeds 2,000 MW.”¹² The Customer that is party to
11 this CSR clearly falls within the definition of “New Customer” as defined in Rider GZ (and
12 approved in the 3 GW Order):¹³ the Customer does not currently take service from ELL,
13 has signed an ESA adding well in excess of 30 MW of new load, qualifies to participate in
14 Rider GZ, and the subscription is meant to reduce scope 2 emissions for such new load.

¹² See LPSC Order No. U-36697 dated June 14, 2024 in Docket No. U-36697, *In re: Application for approval of an alternative market-based mechanism process seeking to secure up to 3,000 MW of solar resources, including certification of those resources, expansion of the Geaux Green Option Rider, and approval of a new renewable tariff*; *Id.*, at p. 11. ELL’s Geaux Zero Emissions Resource Option (“Rider GZ”) is a new renewable tariff option approved by the Commission within the 3 GW Order. Rider GZ provides a path for certain new, expanding, and existing ELL industrial customers to obtain much larger renewable subscriptions than are permitted under ELL’s other renewable options (such as ELL’s Geaux Green Option or “Rider GGO,” which was approved in LPSC Order No. U-36190).

¹³ The definition of “New Customer” found within Rider GZ Z is as follows: “New Customer: a parent company or the equivalent of a parent company (i.e., any corporate entity or its subsidiary) basis, in the sole judgment of the Company that: (1) does not take electric service from Entergy Louisiana, LLC as of May 1, 2023, (2) that qualifies to participate in Geaux ZERO (in accordance with Section II of Rider GZ), (3) has signed an ESA or amendment to same to add at least 30 MW of new load that will be in service on or after January 1, 2026, and (4) whose GZ subscription is meant to reduce scope 2 emissions for such new load. For purposes of Rider GZ, a New Customer can include a joint venture company in the event the parent company of the majority owner (with at least 51% ownership of such joint venture) has no other ELL accounts as of May 1, 2023.”

Furthermore, Attachment A to Rider GZ (which was approved in the 3 GW Order) also notes that: “[i]n the event New Customer(s) or Expanding Customer(s) seek renewable subscriptions outside of an open season (“Group 3 Subscriptions”), the Company has the ability to utilize the expedited certification process approved in LPSC Order No. U-36697 as long as such additional resources have a long-term, binding commitment from Customer(s) to subscribe to such resources under Rider GZ Option A or Option B at the time of the certification request.” This CSR provides the long-term binding commitment for the Initial Renewable Subscription Amount, and thus once solar and/or hybrid resources are identified to allocate to the Customer’s subscription, ELL asks to be able to utilize the expedited certification process for such resources where possible.

Q20. UNDER WHAT SPECIFIC PARAMETERS IS ELL SEEKING TO UTILIZE THE EXPEDITED CERTIFICATION PROCESS FROM THE 3 GW ORDER IN CONJUNCTION WITH THIS CSR?

A. ELL proposes to use the expedited certification process for approval of the Initial Renewable Subscription Amount in the CSR in several circumstances. The first and most straightforward is in the event that an identified Designated Renewable Resource¹⁴ for the Initial Renewable Subscription Amount fully complies with all aspects of the 3 GW Order, including the Breakeven Parameters. However, the Company also seeks to use the expedited certification process for resources that fall within the CSR’s slight deviations

¹⁴ “Designated Renewable Resources” under the CSR are the renewable and/or hybrid resources designated by the Company and approved by the LPSC to supply renewable energy to the Customer, as identified in Attachment A to the CSR.

1 from the 3 GW Order outlined in Table 1 above, namely: the resource is located in the
2 Texas (not Louisiana) portion of MISO Local Resource Zone 9, resources that are in the
3 MISO Queue in later DPP cycles that do not yet have a phase one interconnection study,
4 and resources that were identified through the Unsolicited Offer process instead of through
5 the 3 GW RFP process. To be clear, ELL only seeks to utilize the expedited certification
6 process for Designated Renewable Resources within the Initial Renewable Subscription
7 Amount if the cost of such resource falls within the Breakeven Parameters approved in the
8 3 GW Order. And as noted above, the slight deviations reflected in Table 1 would only
9 apply to Designated Renewable Resources in the Initial Renewable Subscription Amount
10 under the CSR – not those procured pursuant to the 3 GW Order. To the extent ELL elects
11 to seek certification for a Designated Renewable Resource to include within the
12 Customer's Initial Renewable Subscription Amount and its cost exceeds the approved
13 Breakeven Parameters, the Company would file such resource for approval under the
14 standard certification process required by the Commission's 1983 General Order.

15
16 Q21. IS ELL SEEKING CERTIFICATION OF ANY RESOURCES ASSOCIATED WITH
17 THE CSR IN THIS APPLICATION AT THIS TIME?

18 A. At this time, no. The 3 GW RFP was just issued within the last few months and calls for
19 proposal submissions in early November. ELL expects to submit resources for expedited
20 certification from that RFP process starting in 2025 in accordance with the terms of the 3
21 GW Order. If, however, ELL reaches commercial terms on an agreement from an
22 Unsolicited Offer resource while this Application is pending, ELL may supplement this

1 Application or initiate a separate proceeding to seek Commission approval of any such
2 resource.

3
4 Q22. IF THE COMPANY WERE TO SEEK APPROVAL FOR A DESIGNATED
5 RENEWABLE RESOURCE FOR THIS CUSTOMER THAT DOES NOT COMPLY
6 WITH THE BREAKEVEN PARAMETERS FROM THE 3 GW ORDER, HOW WOULD
7 ELL PROTECT THE INTERESTS OF OTHER CUSTOMERS?

8 A. As an initial matter, ELL reiterates that the Commission is not being asked to approve any
9 solar or hybrid resources at this time. Rather, the Commission would have full authority
10 to consider and approve or reject any solar or hybrid resource procured in furtherance of
11 the CSR at such time as it is presented to the Commission, either through the expedited
12 certification process from the 3 GW Order or a traditional proceeding under the 1983
13 General Order. If ELL seeks approval of a solar or hybrid resource that exceeds the
14 Breakeven Parameters from the 3 GW proceeding, the Commission could consider the
15 pricing as part of its review and determination of whether the resource is in the public
16 interest.

17 Moreover, to the extent ELL were to present for Commission approval a solar or
18 hybrid resource that exceeds the Breakeven Parameters from the 3 GW Order, ELL would
19 have a variety of options available contractually to protect the interests of ELL's other
20 customers. [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED] These are just examples,
4 and there may be a variety of other ways to protect the interests of ELL customers should
5 ELL choose to transact on a solar or hybrid resource that exceeds the Breakeven
6 Parameters. Ultimately, the Commission will have a full opportunity to consider any such
7 contractual safeguards in deciding whether the proposed solar or hybrid resource is in the
8 public interest.
9

10 Q23. PLEASE EXPLAIN SECTION B.7. OF THE CSR.

11 A. Section B.7. of the CSR addresses remedies for the Customer in the event that the
12 identification or construction of the Designated Renewable Resources for the Initial
13 Renewable Subscription Amount is delayed or in the event any individual Designated
14 Renewable Resource, once in service, fails to produce an agreed-upon amount of
15 renewable energy certificates ("RECs") over a specified timeframe.¹⁵ In such
16 circumstances, both the Customer and the Company will work in good faith to reach an
17 acceptable solution to remedy the shortfall in renewable output and/or resources. However,
18 if a solution is not reached under the terms of Section B.7., the Customer may terminate its

¹⁵ A REC, as defined by Center for Resource Solutions, a leading clean energy certification organization, is "[a] tradable, contractual instrument that represents the full suite of attributes of 1 Megawatt-hour of renewable energy generation on the electricity grid. RECs are the sole means to claim usage of grid-connected renewable electricity in the United States, and the compliance instrument for consumption- or delivery-based state Renewable Portfolio Standards. Renewable electricity generation and use are tracked through RECs, and so by matching RECs with your electricity service you are using renewable electricity. A REC represents the environmental benefits of 1 Megawatt-hour of renewable electricity that can be paired with electricity." See: <https://www.green-e.org/glossary>.

1 obligations with respect to such Designated Renewable Resources with no termination
2 penalty and may seek alternative renewable supply options permitted by applicable laws
3 and regulations.
4

5 Q24. HOW ARE RECS TREATED IN THE CSR?

6 A. Sections B.8. and E.4. address the REC treatment associated with the Initial Renewable
7 Subscription Amount. The agreement generally requires, subject to the terms of the CSR,
8 that the Company retire RECs associated with these resources on the Customer's behalf
9 and provide documentation to the Customer as needed to support the Customer's
10 sustainability reporting and other obligations.
11


12 Q25. HOW WILL THE CUSTOMER BE BILLED FOR DESIGNATED RENEWABLE
13 RESOURCES THAT ARE PART OF THE INITIAL RENEWABLE SUBSCRIPTION
14 AMOUNT?

15 A. In addition to the monthly billing amount under applicable rate and rider schedules for
16 electric service, the Customer's bill will include an additional amount referred to as the
17 "CSR Renewable Charge" to account for the Customer's subscription to Designated
18 Renewable Resources. The CSR Renewable Charge, as defined in the CSR, has three key
19 components: the Renewable Energy Charge, the Renewable Energy Credit, and the
20 Renewable Capacity Credit. The Renewable Energy Credit and the Renewable Capacity
21 Credit serve as offsets to reduce the cost of the Renewable Energy Charge. Collectively,
22 these three components are priced consistent with Option B of ELL's Rider GZ that was
23 approved in the 3 GW Order. The Renewable Energy Charge will be calculated based on

1 the levelized cost of Designated Renewable Resources over their expected life (or in the
2 case of PPAs, the term of the contract). The Renewable Energy Credit is designed to pass
3 through the MISO energy revenue associated with the Designated Renewable Resources,
4 just like the GZ Energy Credit in Rider GZ and the bill credits available in the Rider GGO.
5 The Renewable Capacity Credit is designed to provide the Customer an offsetting credit
6 associated with the capacity value of its Designated Renewable Resources and will reflect
7 the amount of capacity accredited by MISO in the applicable billing month.¹⁶ To the extent
8 the bill credits exceed the subscription fee in a particular month, the Customer would see
9 a net savings on its utility bill for that month as a result of its subscription to the Designated
10 Renewable Resources.

11 Overall, the methodology for the pricing of the CSR Renewable Charge is
12 consistent with Option B of Rider GZ, but there is one slight difference. The Renewable
13 Energy Charge may be updated on an annual basis when new Designated Renewable
14 Resources are expected to be operational in the 12-month rate effective period. This slight
15 difference is needed because of the size of the Initial Renewable Subscription Amount and
16 in recognition that the resources will not all be contracted for or come online at one time.

¹⁶ More specifically, consistent with the Capacity Credit Rate in Rider GZ, the Renewable Capacity Credit in the CSR will



1 Q26. WILL THE CUSTOMER HAVE AN OPPORTUNITY TO RECEIVE ENERGY
2 MARKET REVENUES FROM THE RESOURCES IN THE INITIAL RENEWABLE
3 SUBSCRIPTION AMOUNT?

4 A. Yes. As noted above, the Customer will receive a bill credit every month providing its
5 share of MISO energy market revenues from the applicable Designated Renewable
6 Resources specified in its contract. Application for billing purposes will be on a two-month
7 lag.

8
9 Q27. WHAT HAPPENS IF THE CUSTOMER ELECTS TO DISCONTINUE SERVICE FOR
10 DESIGNATED RENEWABLE RESOURCES DURING THE TERM OF ITS ELECTRIC
11 SERVICE AGREEMENT?

12 A. Section B.10. of the CSR addresses this scenario. It requires the Customer to provide [REDACTED]
13 [REDACTED] advance notice of its intent to terminate service from Designated Renewable
14 Resources.

15
16 Q28. IF THE CUSTOMER ELECTS ITS RIGHT TO DISCONTINUE SERVICE FOR ANY
17 DESIGNATED RENEWABLE RESOURCES, WHO WILL BEAR THE REMAINING
18 COSTS FOR SUCH RESOURCES?

19 A. The [REDACTED] timeframe will provide ELL a lengthy period of time to identify a different
20 customer to assume the subscription for such resource(s). However, if a new subscriber is

1 not identified in that timeframe, the remaining costs and benefits would be included in rates
2 for all customers.

3
4 Q29. IS IT APPROPRIATE FOR ALL CUSTOMERS TO BEAR THE COSTS FOR SUCH
5 RESOURCES IN THE EVENT THE CUSTOMER EXERCISES SUCH TERMINATION
6 RIGHT?

7 A. Yes. Although I believe such circumstances are quite unlikely, in the event they occur, the
8 relevant Designated Renewable Resources would be reflected in ELL's overall supply plan
9 by that point in time and they would provide energy and capacity to all ELL customers as
10 discussed further by Ms. Beauchamp. In addition, Designated Renewable Resources that
11 comply with the Breakeven Parameters were previously determined by the Commission to
12 be in the public interest, and as I noted above, there are additional protections that could
13 be incorporated to reduce risks of Designated Renewable Resources in the event such
14 resources do not comply with the Breakeven Parameters.

15
16 Q30. HOW DO THE CSR'S TERMS ASSOCIATED WITH THE INITIAL RENEWABLE
17 SUBSCRIPTION AMOUNT COMPARE TO OTHER RENEWABLE OPTIONS
18 AVAILABLE TO ELL CUSTOMERS?

19 A. The CSR is a further expansion of ELL's suite of renewable offerings that offer eligible
20 customers options associated with new renewable resources (thus providing

1 additionality).¹⁷ As noted above, the pricing for the Initial Renewable Subscription
2 Amount in the CSR is consistent with Geaux ZERO Option B and involves a long-term,
3 commitment associated with incremental renewable resources.

4
5 Q31. HOW WILL ALL CUSTOMERS (INCLUDING NON-PARTICIPANTS) BE
6 AFFECTED BY THE RESOURCES ASSOCIATED WITH THE INITIAL
7 RENEWABLE SUBSCRIPTION AMOUNT BEING DEDICATED TO THIS
8 CUSTOMER?

9 A. At a high level, this arrangement offers benefits to all customers. First and foremost, as
10 Ms. Beauchamp describes in her testimony, the addition of these solar and/or hybrid
11 resources will provide needed capacity and energy to help further ELL's long term resource
12 planning goals of providing reliable service at a reasonable cost. Under the CSR, the
13 subscription fee revenue from the Customer will offset a significant portion of the costs of
14 the portfolio of Designated Renewable Resources, allowing all customers to enjoy certain
15 benefits of new solar and/or hybrid resources at little to no cost. The net effect to all
16 customers is a net cost of capacity across the life of the portfolio of far less than the long-
17 term, avoided cost of capacity. Furthermore, such net cost of capacity will be further
18 reduced by the load payment component of variable supply cost savings that will accrue to
19 all customers through the fuel adjustment clause.

¹⁷ ELL generally interprets customer desire for "additionality" to mean that the customer's commitment to a renewable offering (e.g., GGO or GZ) is what helped facilitate the renewable resource being constructed (as opposed to the renewable offering being supplied by existing renewable resources).

1 **V. THE CCS COMMITMENTS IN THE CSR**

2 Q32. PLEASE DESCRIBE CCS GENERALLY.

3 A. At a high level, CCS technology involves capturing carbon dioxide from an industrial
4 process and/or generation facility before transporting and injecting the carbon dioxide into
5 subterranean geological features for storage. CCS supports the sustainability objectives of
6 the CSR by removing carbon from the atmosphere, and Mr. Bulpitt discusses this
7 technology in greater detail in his Direct Testimony.

8
9 Q33. WHAT IS THE CUSTOMER'S COMMITMENT WITH RESPECT TO CCS IN THE
10 CSR?

11 A. Section C of the CSR addresses the Customer's commitment with respect to CCS
12 technology, which is referenced in the CSR as the Low-Carbon Option (or "LCO"). At a
13 high level, the Customer has agreed to pay for the incremental cost to install CCS
14 technology at the Company's Lake Charles Power Station ("LCPS"), which will represent
15 Tranche 1 of the LCO.¹⁸ This commitment is subject to volume and price caps, which are
16 specified in Section C of the CSR, and entitles the Customer to have the low-carbon
17 alternative energy credits ("AECs") retired on the Customer's behalf.¹⁹

¹⁸ As set forth in the CSR, the incremental cost assessed to the Customer will be adjusted to account for governmental or other grants that reduce the cost to install CCS at LCPS.

¹⁹ Similar to RECs for renewable resources, low-carbon AECs represent each certifiable attribute per MWh of electricity generated from a low-carbon resource (such as a natural gas-fired generating facility with CCS).

1 Q34. HOW ARE AECS TREATED IN THE CSR?

2 A. Sections C.5. and E.4. address the AEC treatment associated with the LCO. The agreement
3 generally requires, subject to the terms of the CSR, that the Company retire low-carbon
4 AECS associated with low-carbon resources on the Customer's behalf and provide
5 documentation to the Customer as needed to support the Customer's sustainability
6 reporting and other obligations.

7
8 Q35. WHAT WILL THE CUSTOMER PAY FOR ITS LCO SUBSCRIPTION?

9 A. In addition to the monthly billing amount under applicable rate and rider schedules for
10 electric service, the Customer's bill will include an additional amount to account for the
11 Customer's LCO subscription. The additional LCO monthly charge will be equal to the
12 product of LCO Energy²⁰ and the LCO Energy Rate.²¹ In other words, this LCO monthly
13 charge will effectively assess an incremental premium for the low-carbon AECS to be
14 retired on the Customer's behalf, subject to the caps identified in the CSR.

²⁰ "LCO Energy" is defined in the CSR as: the monthly energy associated with the Customer's contracted LCO Capacity kW and calculated based on the formula specified in the CSR. The "LCO Capacity kW" is defined in the CSR as the total amount of capacity (kW) from the Designated LCO Resource(s) that customer subscribes to under the LCO.

²¹ The "LCO Energy Rate" is defined in the CSR as the rate for LCO Energy subscribed to pursuant to the LCO, as defined in Attachment B to the CSR.

1 Q36. IF THE INCREMENTAL COST OF INSTALLING CCS AT LCPS EXCEEDS THE
2 PRICE CAP SPECIFIED IN THE CSR, WHAT HAPPENS?

3 A. In such event, the Customer may proceed at the higher price but is under no obligation to
4 do so. In addition, ELL may also elect to proceed at the higher price in which case it may
5 not charge the Customer more than the agreed-upon price cap in Section C of the CSR.
6

7 Q37. WHAT HAPPENS IF THE CUSTOMER ELECTS TO TERMINATE THE LCO
8 SUBSCRIPTION IN THE CSR DURING THE TERM OF ITS ESA?

9 A. Section C.8. of the CSR addresses this scenario. It requires the Customer to provide [REDACTED]
10 [REDACTED] advance notice of its intent to terminate service from Designated Renewable
11 Resources.
12

13 Q38. IF THE CUSTOMER EXERCISES ITS RIGHT TO DISCONTINUE SERVICE FOR ITS
14 LCO SUBSCRIPTION, WHO WOULD BEAR THE REMAINING COSTS FOR SUCH
15 DESIGNATED LCO RESOURCES?

16 A. The [REDACTED] timeframe will provide ELL time to identify a different customer to assume
17 the LCO subscription for such resource(s). However, if a new subscriber is not identified
18 in that timeframe, the remaining costs would be included in rates for all customers, and the
19 Customer would be subject to a penalty explained in Section C.8. to the CSR.
20

21 Q39. IS ELL ASKING FOR CERTIFICATION OF CCS IN THIS APPLICATION?

22 A. No. As further described in the testimony of Company witness Matthew Bulpitt, if the
23 developmental activities the Company is pursuing related to CCS at LCPS lead the

1 Company to conclude that pursuing a CCS project at LCPS is in the public interest, ELL
2 will seek certification of CCS technology at LCPS at a later date.
3

4 **VI. COMMITMENTS TO OTHER CLEAN RESOURCES IN THE CSR**

5 Q40. WHAT HAS THE CUSTOMER COMMITTED TO IN THE CSR WITH RESPECT TO
6 WIND RESOURCES?

7 A. Section D of the CSR addresses the Customer's commitment with respect to wind
8 resources. In short, the Customer and the Company agree to continue working towards
9 commercial arrangements to access a significant amount of new wind resources that could
10 be delivered to MISO South.
11

12 Q41. HAS ELL REACHED COMMERCIAL TERMS WITH RESPECT TO WIND
13 RESOURCES FOR THIS CSR?

14 A. No.
15

16 Q42. IS ELL SEEKING CERTIFICATION OF WIND RESOURCES AT THIS TIME?

17 A. No. The Company intends to file a separate application for such resources at a later date,
18 if it reaches commercial agreement with a developer and the Customer.
19

20 Q43. WHAT HAS THE CUSTOMER COMMITTED TO IN THE CSR WITH RESPECT TO
21 OTHER TYPES OF CLEAN RESOURCES?

22 A. Section E.8. of the CSR includes provisions related to another type of clean resource:
23 nuclear. Effectively, both parties may explore the possibility of the Customer procuring

1 zero-emission AECs from nuclear facilities in the event doing so is commercially feasible
2 and would help the relicensing or continued operation of such nuclear facilities.
3

4 Q44. HAS ELL REACHED COMMERCIAL TERMS WITH RESPECT TO THE
5 PROCUREMENT BY CUSTOMER OF ZERO-EMISSION AECS FROM NUCLEAR
6 RESOURCES IN THIS CSR?

7 A. No.
8

9 Q45. IS ELL SEEKING CERTIFICATION OF ANY ARRANGEMENTS RELATED TO
10 ZERO-EMISSION AECS FROM NUCLEAR RESOURCES AT THIS TIME?

11 A. No.
12

13 **VII. THE POWER TO CARE COMMITMENT IN THE CSR**

14 Q46. WHAT IS ENTERGY'S POWER TO CARE PROGRAM?

15 A. The Power to Care is Entergy's customer assistance program that was created to provide
16 emergency utility assistance for its most vulnerable customers – low-income seniors and
17 customers with disabilities.²² Through it, local nonprofit agencies help provide emergency
18 bill payment assistance for approximately 13,000 customers annually across all EOCs. The
19 program is funded through donations from Entergy shareholders, employees, and generous
20 customers who collectively provided \$2.8 million last year to the program, inclusive of the
21 match from Entergy shareholders (who match customer donations up to \$500,000 annually

²² For more information regarding Entergy's Power to Care program, see: <https://www.entergy.com/care/>

1 and also provide an uncapped match for employee donations). Over the past five years
2 (2019-2023), approximately 23,400 ELL customers received assistance through the Power
3 to Care totaling about \$7.8 million. Last year, approximately 6,800 ELL customers
4 received roughly \$2 million in assistance, which included \$1 million from the Power to
5 Care program as well as an additional \$1 million through a separate assistance effort
6 targeted at Asset-Limited, Income-Constrained, Employed (“ALICE”) customers.

7 The Power to Care program is a lifeline for Entergy’s most vulnerable customers,
8 who often struggle financially. The Power to Care program helps protect the credit ratings
9 of low-income seniors and disabled individuals. Furthermore, by reducing the number of
10 write offs, the Power to Care helps reduce costs for all customers.

11
12 Q47. WHAT ARE THE CUSTOMER’S OBLIGATIONS WITH RESPECT TO THE POWER
13 TO CARE PROGRAM UNDER THE CSR?

14 A. The Customer has agreed to match Entergy Corporation’s contribution (through its
15 shareholders) to the Power to Care program by donating up to \$1,000,000 per year over
16 the term of its ESA.²³ This contribution will increase the amount of financial assistance
17 available to older adult customers and customers with disabilities that live on low or fixed
18 incomes in Louisiana.

²³ The referenced Company contribution will continue to be funded by shareholders (*i.e.*, “below-the-line”). Furthermore, the Customer’s \$1 million annual contribution to Power to Care will be excluded from ratemaking.

1 **VIII. COST RECOVERY TREATMENT ASSOCIATED WITH THE CSR**

2 Q48. DOES THE COMPANY PROPOSE COST RECOVERY TREATMENT FOR THE
3 PROPOSED SOLAR AND/OR HYBRID RESOURCES ENTIRELY THROUGH
4 EXISTING MECHANISMS?

5 A. Yes. Consistent with treatment approved for other solar resources, the Company is
6 requesting that costs for the proposed solar and/or hybrid resources procured as part of the
7 CSR be deemed eligible for recovery through the Fuel Adjustment Clause (“FAC”) and
8 the Formula Rate Plan (“FRP”). More specifically, in order to maintain consistency with
9 the GZ Cost Allocation Ratio approved in LPSC Order No. U-36697, ELL is proposing
10 that 75% of the costs associated with the PPAs associated with the Initial Renewable
11 Subscription Amount be deemed eligible for recovery through the Company’s FAC.²⁴ The
12 Company is also proposing that the estimated revenue requirements associated with the
13 costs of any owned resources and 25% of the costs of the PPAs that have Network Resource
14 Interconnection Service (“NRIS”) or Network Integration Transmission Service (“NITS”)
15 through MISO (in either case which are part of the Initial Renewable Subscription Amount)
16 be deemed eligible for recovery through and in accordance with the Company’s then
17 applicable FRP, or through base rates if no FRP exists, which is a contingency I describe
18 more fully below.

²⁴ This approach assumes that all PPAs entered into as a result of this certification will provide capacity value such that the underlying solar facility has NRIS or NITS through MISO. If any PPAs only have Energy Resource Interconnection Service (“ERIS”) through MISO, then 100% of the costs associated with such PPAs would be recovered through the Company’s FAC.

1 Q49. WILL THE RENEWABLE ENERGY CHARGES ASSOCIATED WITH THE CSR
2 HELP OFFSET THE COST OF THE SOLAR AND/OR HYBRID RESOURCES FOR
3 OTHER CUSTOMERS?

4 A. Yes. The Company is proposing that the Renewable Energy Charges collected from the
5 Customer (associated with the CSR) be reflected in the same mechanisms proposed for
6 recovery of the underlying solar and/or hybrid resources, *i.e.*, the Company's FRP and
7 FAC, thus reducing, or offsetting, the costs to all customers through those mechanisms
8 consistent with LPSC Order Nos. U-36190 and U-36697. To allocate the revenues
9 generated from Renewable Energy Charges between these mechanisms, the Company
10 proposes to utilize the GZ Cost Allocation Ratio, which will be determined annually for
11 resources offered under Rider GZ and also include the Initial Renewable Subscription
12 Amount. The reflection of these subscription fee revenues through the FRP and FAC
13 mechanisms will offset the costs of the resources included in the Initial Renewable
14 Subscription Amount.

15
16 Q50. HOW WILL REVENUES AND BILL CREDITS ASSOCIATED WITH THE INITIAL
17 RENEWABLE SUBSCRIPTION AMOUNT BE HANDLED FOR RATEMAKING
18 PURPOSES?

19 A. ELL proposes that revenues and bill credits to the Customer associated with the Initial
20 Renewable Subscription Amount be reflected for ratemaking purposes in the same manner
21 as those to participants of Rider GZ. Likewise, ELL also proposes that the energy-related
22 bill credits from the Initial Renewable Subscription Amount, *i.e.*, the Renewable Energy
23 Credits, be recorded through the FAC, consistent with the treatment of energy-related bill

1 credits associated with Rider GZ as approved by LPSC Order No. U-36697.²⁵ Effectively,
2 these energy-related bill credits and the MISO energy revenue for resources included in the
3 CSR offset one another within the FAC. Similarly, the capacity-related bill credit provided
4 to the Customer, *i.e.*, the Renewable Capacity Credit, should be considered purchased
5 capacity costs recoverable through the Additional Cost Mechanism (“ACM”) provision of
6 ELL’s FRP, or the successor mechanism thereto, which is also consistent with the treatment
7 of capacity-related bill credits associated with Rider GZ as approved by LPSC Order No.
8 U-36697.

9
10 Q51. WHAT RATEMAKING TREATMENT DOES ELL PROPOSE WITH RESPECT TO
11 COSTS FROM THE SOLAR AND/OR HYBRID RESOURCES PROCURED AS PART
12 OF THE CSR IN THE EVENT NO FRP IS IN PLACE?

13 A. If no FRP is in place when the costs for the solar and/or hybrid resources procured as part
14 of the CSR are incurred, the Company requests that it be allowed to defer the costs of those
15 resources during the period from the incurrence of the costs until such time as the rates that
16 reflect such costs take effect. This treatment should apply for: (1) the costs of such
17 resources that are expected to be recovered through the FRP, (2) the Renewable Capacity
18 Credits provided to the Customer, and (3) the offsetting portion of the CSR-related
19 renewable subscription fees allocated to the FRP (in accordance with the GZ Cost
20 Allocation Ratio approved in the 3 GW Order). The Company further requests that it be
21 allowed to establish a regulatory asset for such deferred costs, including carrying costs at

²⁵ This approach is also consistent with the treatment of bill credits associated with Rider GGO as approved by LPSC Order No. U-36190.

1 the then-current weighted average cost of capital, until such costs can be fully reflected in
2 rates.

3
4 Q52. HOW WILL REVENUES ASSOCIATED WITH THE LOW CARBON OPTION
5 SUBSCRIPTION BE HANDLED FOR RATEMAKING PURPOSES?

6 A. The Company expects for the revenues associated with LCO monthly charges to offset the
7 costs of CCS within the same cost recovery mechanism that would apply for recovery of
8 CCS costs in the future. It is important to note that ELL is not currently seeking
9 certification of CCS technology at LCPS at this time. Cost recovery issues associated with
10 CCS technology at LCPS will be addressed in a future certification filing.

11
12 Q53. HOW WILL THE USE OF THESE MECHANISMS TO RECOVER THE COST OF THE
13 RESOURCES AND REFLECT THE OFFSETS ULTIMATELY AFFECT RATES?

14 A. At a high-level, the Customer will pay the majority of the costs and receive certain benefits
15 of the new resources. However, the CSR commitments also protect non-participants. The
16 net effect of the Initial Renewable Subscription Amount and the LCO for the Customer
17 versus all customers (including non-participants) is further summarized within Table 2
18 below.

Table 2

	Net Effect for Customer	Net Effect for All Customers
Initial Renewable Subscription Amount	<ul style="list-style-type: none"> • Pay Renewable Energy Charges which are offset by bill credits for energy and capacity value; participants also receive RECs from subscription. • Net savings are possible 	<ul style="list-style-type: none"> • Many of the costs and benefits of solar and/or hybrid resources offset one another such that there is minimal impact on all customers²⁶ • Ultimately, the costs that remain for all customers are the Renewable Capacity Credits provided to participants for the Initial Renewable Subscription Amount. Those costs will be offset by the full avoided capacity costs and the load payment component of variable supply costs savings from the associated renewable resources, collectively resulting in overall net benefits to all customers.
Low Carbon Option	<ul style="list-style-type: none"> • Pay LCO monthly charges and receive low-carbon AECs from subscription. • Premium charge. 	<ul style="list-style-type: none"> • The revenue from LCO monthly charges will offset the incremental cost to install CCS at LCPS.

Q54. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, at this time.

²⁶ For example, Renewable Energy Charge revenue from the Customer will reduce the costs of the solar and/or hybrid resources in rates for all customers. In addition, Renewable Energy Credits to the Customer are fully offset by MISO energy revenue in the FAC.

AFFIDAVIT

STATE OF LOUISIANA

PARISH OF ORLEANS

NOW BEFORE ME, the undersigned authority, personally came and appeared, **Elizabeth Ingram**, who after being duly sworn by me, did depose and say:

That the above and foregoing is her sworn testimony in this proceeding and that she knows the contents thereof, that the same are true as stated, except as to matters and things, if any, stated on information and belief, and that as to those matters and things, she verily believes them to be true.


Elizabeth Ingram

SWORN TO AND SUBSCRIBED BEFORE ME

THIS 22nd DAY OF October 2024


NOTARY PUBLIC

My commission expires: At Death



Previous List of Testimony Filed by Elizabeth C. Ingram

DATE	TYPE	JURISDICTION	DOCKET NO.
09/30/2019	Direct	LPSC	U-35385
12/16/2019	Direct	LPSC	U-35443
08/07/2020	Rebuttal	LPSC	U-35385
08/21/2020	Settlement	LPSC	U-35443
03/09/2021	Direct	LPSC	U-35916
04/23/2021	Settlement	LPSC	U-35565
06/14/2021	Settlement	LPSC	U-35385
10/08/2021	Rebuttal	LPSC	U-35916
11/09/2021	Direct	LPSC	U-36190
01/21/2022	Direct	LPSC	S-36260
02/21/2022	Rebuttal	LPSC	U-36105
02/24/2022	Settlement	LPSC	U-35916
06/09/2022	Rebuttal	LPSC	U-36190
06/24/2022	Settlement	LPSC	U-36105
08/29/2022	Settlement	LPSC	U-36190
02/28/2023	Direct	LPSC	U-36685
05/11/2023	Direct	LPSC	U-36697
08/30/2023	Direct	LPSC	U-36959
10/20/2023	Rebuttal	LPSC	U-36685
12/18/2023	Direct	LPSC	U-37071
01/11/2024	Settlement	LPSC	U-36685
01/16/2024	Rebuttal	LPSC	U-36697

BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION

APPLICATION OF ENTERGY)
LOUISIANA, LLC FOR APPROVAL OF)
GENERATION AND TRANSMISSION)
RESOURCES PROPOSED IN)
CONNECTION WITH SERVICE TO A)
SIGNIFICANT CUSTOMER PROJECT)
IN NORTH LOUISIANA, INCLUDING)
PROPOSED RIDER, AND REQUEST)
FOR TIMELY TREATMENT)

DOCKET NO. U-_____

EXHIBIT ECI-2

HIGHLY SENSITIVE
PROTECTED MATERIAL

INTENTIONALLY OMITTED

OCTOBER 2024