

Louisiana Public Service Commission

cc: JG



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October 18, 2022

VIA HAND DELIVERY

Ms. Terri Bordelon
Louisiana Public Service Commission
Records and Recordings
602 N. Fifth St.
Galvez Bldg, 12th Fl.
Baton Rouge, LA 7082

Re: Docket No. U-36338, Entergy Louisiana, LLC, ex parte. In re: Application for extension of gas Rate Stabilization Plan and Infrastructure Rider.

Dear Ms. Bordelon:

Enclosed for filing please find the *Direct Testimony and Exhibits of R. Lane Sisung* for the above referenced docket.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Arvind Viswanathan
Staff Attorney

Encl.

cc.: Service List (via email)

BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION
ENERGY LOUISIANA, LLC

2022 OCT 18 AM 10:41
LA PUBLIC SERVICE
COMMISSION

DOCKET NO. U-36338

EX PARTE

*ENERGY LOUISIANA, LLC's APPLICATION FOR EXTENSION OF GAS RATE
STABILIZATION PLAN AND INFRASTRUCTURE RIDER AND REQUEST FOR
EXPEDITED HEARING*

DIRECT TESTIMONY

OF

R. LANE SISUNG

ON BEHALF OF THE

LOUISIANA PUBLIC SERVICE COMMISSION STAFF

OCTOBER 18, 2022

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1 I. QUALIFICATIONS AND SUMMARY

2 Q. PLEASE STATE YOUR NAME, PLACE OF EMPLOYMENT, TITLE, AND
3 BUSINESS ADDRESS.

4 A. My name is R. Lane Sisung. I am a Managing Director of United Professionals Company.
5 My business address is United Professionals Company, 201 Saint Charles Avenue, Suite
6 4240 New Orleans, Louisiana. 70170.

7 Q. PLEASE DISCUSS YOUR EDUCATIONAL AND PROFESSIONAL
8 BACKGROUND.

9 Q. I hold a Bachelor of Science degree in Accounting from Louisiana State University in
10 Baton Rouge, Louisiana, and I then sat for and passed the Certified Public Accounting
11 Examination. I attended Loyola School of Law, where I was a member of the Law Review
12 and received my Juris Doctor. I then furthered my legal and accounting education at the
13 University of Florida where I received a L.L.M. in Tax Law. I am a fully licensed General
14 Securities Representative (Series 7), General Securities Principal (Series 24), Municipal
15 Securities Principal (Series 53), Options Principal (Series 4), Financial and Operations
16 Principal (Series 27), and Registered Investment Adviser (Series 65). I am also a member
17 of the Society of Utility Regulatory Financial Analysts with a certification as a Certified
18 Rate of Return Analyst. I have over two decades of experience in working on financial,
19 regulatory, real estate and investment transactions. My primary endeavor is managing and
20 providing regulatory consulting services for UPC.

21 Q. PLEASE BRIEFLY DESCRIBE YOUR PRIOR REGULATORY EXPERIENCE

22 A. I have provided consulting and expert witness services in numerous regulatory matters
23 including rate determinations, mergers and acquisitions, prudence determinations,

1 forensic investigations, tax matters, and other general rulemaking matters. Please see
2 Exhibit LC02 as an illustrative list of such services provided. In addition, I am currently
3 advising the Louisiana Public Service Commission ("LPSC") in matters related to the
4 participation by its investor-owned utilities in the Midcontinent Independent System
5 Operator, Inc. ("MISO") and Southwest Power Pool, Inc. ("SPP") Regional Transmission
6 Organizations ("RTOs").

7 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

8 A. I am testifying on behalf of the Staff of the Louisiana Public Service Commission ("Staff").

9 **II. TESTIMONY**

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

11 A. On April 22, 2022, Entergy Louisiana, LLC ("ELL" or "Company") filed an application
12 and testimony supporting their *Application for Extension of Gas Rate Stabilization Plan*
13 *and Infrastructure Rider and Request for Expedited Hearing* ("Application"). The
14 Company's Motion for Extension requests that the Louisiana Public Service Commission
15 ("LPSC" or "Commission") approve an extension of its Gas Rate Stabilization Plan
16 ("RSP") for an additional three years (test years 2022, 2023, and 2024), with all material
17 provisions left unchanged, and to extend its IIRR-G Rider for fifteen (15) years, with all
18 material provisions left unchanged. ELL further seeks expedited consideration of this
19 docket. The Application was assigned LPSC Docket Number U-36338 ("this Docket").
20 On June 22, 2022, UPC was hired to assist the LPSC Staff in its review of the Company's
21 Application. The purpose of my Direct Testimony is to opine as to the reasonableness of
22 the Company's Application. The current Gas RSP is now in its final year (with the final
23 Test Year for the approved three-year term ending September 30, 2021), and it will expire

1 unless renewed or extended by agreement of the LPSC and ELL. I have reviewed the
2 application and associated testimony, along with Company responses to data requests. The
3 purpose of my Direct Testimony is to opine as to the reasonableness of the Company's
4 Application in this Dockets.

5 **Q. CAN YOU SUMMARIZE HOW THE CURRENT RSP OPERATES?**

6 A. The current rates charged for ELL's local gas distribution company ("LDC") are
7 established and adjusted under an RSP that was adopted pursuant to LPSC Order No. U-
8 35370 in February 2020. In its Motion for Extension ELL provides an accurate summary
9 of how the Company's current RSP operates, with which I concur. Under the terms of
10 the current Gas RSP, following each calendar year of the RSP, ELL is required to file an
11 Evaluation Report by January 31 of each year that reflects the Company's operating
12 earnings from gas operations for the immediately preceding twelve months ending
13 September 30, sometimes referred to as the "Test Year" or "Evaluation Period." Thus, the
14 rate effective period for each RSP is based upon the LDC's operating earnings for the prior
15 twelve months ending September 30, and the beginning of the rate effective period does
16 not commence until May, approximately eight months after the close of the Test Year.
17 ELL's Gas RSP regulates gas base rates using an approved Evaluation Period Cost Rate
18 for Common Equity ("EPCOE") and permits prospective rate changes if ELL's Test Year
19 operating earnings produce an earned rate of return on common equity ("EROE") either
20 lower or higher than the approved EPCOE plus or minus an earnings Bandwidth within
21 which rates do not change (i.e., the "Dead Band"). ELL's current Gas RSP includes an
22 approved EPCOE of 9.80%. The Dead Band includes those values 50 basis points above
23 the EPCOE ("Upper Band") and 50 basis points below the EPCOE ("Lower Band").

1 If operating results yield an EROE that is within the Dead Band, no change in rates is
2 made. The Gas RSP has a two-tiered structure for Test Year operating results that fall
3 outside of the Dead Band. For differences between the EROE and the EPCOE of up to
4 200 basis points, rates will be increased or decreased by 50 percent of the difference
5 necessary to bring the EPCOE to the endpoint of the Dead Band (i.e., 50 basis points
6 above or below the EPCOE), as appropriate. For example, if the EROE were 11.80%, 200
7 basis points above the EPCOE, rates would be reduced by the amount necessary to reduce
8 the EROE by 75 basis points to 11.05% (i.e., one half of the difference between 200 basis
9 points and 50 basis points above the EPCOE). For differences between the EROE and the
10 EPCOE of more than 200 basis points, rates will be adjusted by 100 percent of the amount
11 necessary to eliminate the return differential in excess of 200 basis points plus one half of
12 the difference between 200 basis points and the end point of the Dead Band. For example,
13 if the EROE was 7.30%, i.e., 250 basis points below the EPCOE, rates would be increased
14 by an amount equal to that necessary to increase the return by the 50 basis points necessary
15 to reach 200 basis points below the EPCOE, plus 75 basis points to 8.55% (for one half
16 of the difference between 200 basis points and 50 basis points below the EPCOE).

17 **Q. HAS ELL PROPOSED ANY MATERIAL MODIFICATIONS TO THE RSP**
18 **TEMPLATE?**

19 A. It has not.

20 **Q. DID ELL PROPOSE A CHANGE TO THE EPCOE?**

1 A. It did not. ELL proposed to continue using 9.80% as the EPCOE for the requested three
2 additional test years and provided supporting rationale for its proposal in its Application
3 and supporting Affidavit of Ryan D. Jones.¹

4 **Q. DO YOU BELIEVE THAT 9.80% REPRESENTS THE APPROPRIATE RETURN**
5 **ON EQUITY THAT SHOULD BE USED TO SET ELL'S RATES?**

6 A. No, I do not. Mr. Chastant has provided a full return on equity study in his Direct
7 Testimony and Exhibits. As discussed in his Direct Testimony, the results of Mr.
8 Chastant's analyses suggest that an appropriate EPCOE for the Company in this RSP
9 renewal proceeding could be expected to be 9.35%. Mr. Chastant confirmed the
10 reasonableness of this result by providing support from *S&P Global Market Intelligence*,
11 which stated that the average authorized EPCOE for gas utilities was 9.33% in cases
12 decided in the first half of 2022.²

13 **Q. WHAT EPCOE DO YOU RECOMMEND THAT THE COMMISSION**
14 **AUTHORIZE?**

15 A. The Company has requested that ELL's EPCOE be maintained at the currently approved
16 rate of 9.80%. Yet, it has not provided support for this figure, other than relying on prior
17 (and outdated) Commission orders, which were based on settlements authorizing the same
18 ROE for itself and two other regulated LDCs. The 9.80% EPCOE applied for by ELL is
19 not consistent with the 9.35% EPCOE produced through the performance of, and
20 independently supported by, a full return on equity study by Staff's witnesses in this

¹ See LPSC Docket No. U-36338, *Direct Testimony of Ryan Daniel Jones, On Behalf of Entergy Louisiana, LLC* (April 22, 2022) (referred to herein as "Jones Direct Testimony").

² See LPSC Docket No. U-36338, *Direct Testimony of Paul Chastant, On Behalf of the Louisiana Public Service Commission*, at 19-20 (October 18, 2022) (citing *S&P Global, RRA Regulatory Focus, Major Rate Case Decisions January-June 2022*, at 5 (July 27, 2022)).

1 Docket. As such, without further support from ELL, I cannot support the 9.80% EPCOE
2 requested, and therefore, must recommend that the Commission set ELL's EPCOE in this
3 RSP renewal proceeding at 9.35%.

4 **Q. ARE THERE ANY CLARIFICATIONS TO THE COMPANY'S RSP TEMPLATE**
5 **THAT YOU WISH TO HAVE INCORPORATED?**

6 A. Yes, there are. *Section II. B. 2., Review Period*, of the Company's RSP states that, "[a]t
7 the time each such Evaluation Report is filed, ELL shall provide the Parties with
8 workpapers supporting the data and calculations reflected in the Evaluation Report." I
9 would propose that additional language be added to this to clarify what I believe is this
10 reporting requirement. Specifically, I would propose that this language in the RSP be
11 modified to read as follows:

12 At the time each such Evaluation Report is filed, ELL shall provide
13 the Parties, including Staff's consultant, with electronic copies of all
14 workpapers supporting the data and calculations reflected in the
15 Evaluation Report in Microsoft Excel .xlsx format, with all
16 formulas, functions, calculations, etc... intact and working.

17 My basis for the above recommendation is to allow the Parties, including Staff and Staff's
18 consultant, sufficient time to review the Company's Evaluation Reports, by eliminating
19 the need for Parties to ask discovery and wait for that discovery to be answered by the
20 Company before any review of the Evaluation Report can begin.

21 **Q. DO YOU HAVE ANOTHER PROPOSED REVISION TO THE RSP?**

22 A. Yes. Attachment B provides for eight enumerated adjustments to the actual per book data.
23 The eighth adjustment states.

24 In addition to Adjustments 1-7 above, there may, from time-to-time,
25 be special costs or rate effects that occur during an Evaluation Period
26 that require adjustments of the Evaluation Period cost data.
27

1 Upon my review of this language, I find it too vague to be practical and could lead to
2 procedural disputes on adjustments. There is no standard provided for what is a “required”
3 adjustment. ELL could take a position that an adjustment is required that the Commission
4 disagrees with and vice-versa and the language provides no provision for what would
5 happen in that event. Accordingly, I believe that any adjustments not specifically
6 enumerated need to be proposed and specifically evaluated. Staff can evaluate the request
7 and then make a recommendation to the Commission on whether to accept the proposed
8 adjustment or not. I would propose that number eight be restated as:

9 In addition to Adjustments 1-7 above, ELL or Staff or Intervenors
10 may, from time-to-time, propose that there are special costs or rate
11 effects that occur during an Evaluation Period that require
12 adjustments of the Evaluation Period cost data. In such case, the
13 parties shall endeavor to reach an agreement on any such proposed
14 adjustment, and if there is an agreement, there shall be a joint
15 recommendation to the Commission to allow such adjustment and
16 the Commission shall accept or reject that recommendation.
17 However, if there is not an agreement the rates that go into effect
18 will not include such adjustment and the proposing party shall make
19 a separate application for the effects of the adjustment for the rate
20 effective period to be realized.

21
22 **Q. WHAT IS YOUR RECOMMENDATION RELATED TO ELL’S REQUEST FOR**
23 **AN EXTENSION OF THE ELL GAS RSP?**

24 A. I believe the RSP, in conjunction with the IIRG discussed below, has served customers
25 and the Company well over the prior term. Accordingly, I recommend that the
26 Commission grant the requested extension of the ELL Gas RSP Renewal to operate in the
27 same manner as currently operated, and described above, with the following
28 modifications: (i) extend the term of the rider for an additional three years (test years 2022,
29 2023, and 2024), (ii) change the EPCOE from 9.80% to 9.35%; (iii) an agreement to add

1 the language discussed above to *Section II. B. 2., Review Period, and Attachment B* of the
2 Company's RSP.

3 **Q. IS THERE A RIDER THAT WORKS IN CONJUNCTION WITH THE RSP THAT**
4 **THE COMPANY HAS PROPOSED TO EXTEND IN THIS DOCKET?**

5 A. Yes, there is. IIRR-G allows ELL to recover the fixed costs associated with its Integrity
6 Management ("IM") long-term accelerated pipe replacement program and the non-
7 revenue producing investments to address government mandates and historic underground
8 utility conflicts.

9 **Q. HOW DOES RECOVERY UNDER THE IIRR-G INTERACT WITH THE**
10 **OPERATIONS OF THE RSP?**

11 A. The Gas Infrastructure Rider and the RSP work together in that any 100% of any excess
12 earnings above the upper band first get credited against the Gas Infrastructure Rider.

13 **Q. WHAT IS THE PURPOSE OF ELL'S IM PROGRAM RECOVERED UNDER THE**
14 **IIRR-G?**

15 A. ELL developed the Integrity Management ("IM") program in response to Federal Pipeline
16 Safety Regulations, as amended on December 4, 2009, by the U.S. Department of
17 Transportation Pipeline and Hazardous Materials Safety Administration to analyze,
18 identify, and manage safety risks and reliability issues to and posed by ELL's gas
19 distribution pipelines. The Company's witness, James Dillard, stated in his Direct
20 Testimony in this Docket that, the IM program originally identified 100 miles of pipeline
21 that needed to be replaced under the accelerated pipeline replacement program. Mr.
22 Dillard further explained in his Direct Testimony that the accelerated replacement of the
23 100 miles of pipeline material originally identified by the IM program is progressing such

1 sixty-nine (69) miles have been replaced, and the remaining thirty-one (31) miles will be
2 completed within the original ten-year term of the IIRR-G Rider.³

3 **Q. WHEN WAS THE CURRENT IIRR-G APPROVED?**

4 A. The IIRR-G Rider was first approved by LPSC Order No. U-32682-A issued in January
5 2015.

6 **Q. WHAT WAS THE TERM OF THE IIRR-G WHEN IT WAS FIRST APPROVED?**

7 A. The IIRR-G was originally approved by the Commission for a term of ten (10) years. It
8 was first implemented in rates for the first billing cycle of July 2015. As such, the IIRR-
9 G is currently set to expire in July 2025, during the term of the Company's proposed RSP
10 extension.

11 **Q. HAS THE COMPANY PROPOSED TO EXTEND THE IIRR-G IN ITS**
12 **APPLICATION IN THIS DOCKET?**

13 A. Yes, it has. The Company has requested Commission approval to extend the IIRR-G
14 Rider for an additional fifteen-year (15) term, with all material provisions left unchanged.

15 **Q. IF THE ACCELERATED REPLACEMENT OF THE 100 MILES OF PIPELINE**
16 **MATERIAL ORIGINALLY IDENTIFIED BY THE IM PROGRAM IS**
17 **PROGRESSING SUCH THAT IT WILL BE COMPLETED WITHIN THE**
18 **ORIGINAL TEN-YEAR TERM OF THE IIRR-G RIDER, WHY THEN HAS THE**
19 **COMPANY PROPOSED TO EXTEND THE IIRR-G FOR AN ADDITIONAL**
20 **FIFTEEN-YEAR TERM?**

³ See LPSC Docket No. U-36338, *Direct Testimony of James Dillard on Behalf of Entergy Louisiana, LLC*, at 3-5 (April 2022).

1 A. The Company's witness, James Dillard, stated in his Direct Testimony in this Docket that,
2 through the IM Program, ELL has identified an additional 187 miles of vintage steel pipe
3 for accelerated replacement.⁴

4 **Q. WHY DOES THE COMPANY BELIEVE THAT THIS VINTAGE STEEL PIPE**
5 **NEEDS TO BE REPLACED UNDER THE IM PROGRAM?**

6 A. Mr. Dillard discusses safety and reliability issues, such as corrosion of the pipe and
7 failures of the mechanical fittings, which can lead to leaks on the distribution system in
8 his Direct Testimony.⁵

9 **Q. WHY HAS THE COMPANY PROPOSED THAT THE IIRR-G BE EXTENDED**
10 **FOR AN ADDITIONAL FIFTEEN (15) YEAR PERIOD?**

11 A. The Company proposed the timeline of fifteen (15) years in order to keep the amount of
12 pipe replacement and annual spend (subject to inflation) roughly commensurate with the
13 current IM program.⁶

14 **Q. DO YOU RECOMMEND THAT ELL'S IIRR-G BE EXTENDED FOR AN**
15 **ADDITIONAL FIFTEEN (15) YEAR PERIOD?**

16 A. No, I do not.

17 **Q. WHAT IS YOUR RECOMMENDATION RELATED TO ELL'S REQUEST FOR**
18 **AN EXTENSION OF RIDER IIRR-G?**

19 A. I recommend that the term of the IIRR-G be extended commensurate with the term of the
20 RSP extension. That is to say, I recommend that the IIRR-G be extended for an additional
21 three years (test years 2022, 2023, and 2024), at the end of which time the Company

⁴ See *id.*, at 6-9.

⁵ See *id.*, at 7-9.

⁶ See *id.*, at 10.

1 should then report to the Commission on whether it has completed the replacement of the
2 original 100 miles of pipeline that it originally contemplated replacing, and update the
3 Commission on whether/why it does, or does not, still deem it prudent to extend the IIRR-
4 G and IM program, before commencing with the replacement of the additional 187 miles
5 of vintage steel pipeline. Extending the IIRR-G through the end of the proposed term of
6 the RSP, with all material provisions left unchanged, would allow for the timely and
7 reasonable recovery of the costs associated with the accelerated replacement of pipelines
8 identified as having safety and reliability issues, while also preserving the customer
9 safeguard of 100% of any earnings from gas operations above the Upper Band of the Gas
10 RSP being credited against the IIRR-G Rider during the extended terms of both riders.

11 **Q. DID YOU FIND ANY MINISTERIAL PROVISION IN THE PROPOSED**
12 **REDLINED IIRR-G THAT YOU WISH TO PROPOSE CHANGES.**

13 A. Yes. ELL has proposed a strike of “II Initial Rate Determination”. That section contains
14 the defined term “Eligible Plant Additions (“EP””, as defined in Section IV of this rider”.
15 “EP” is then used several times without tying it to “Eligible Plant Additions. The rider
16 needs to include clarification of what “EP” stands for.

17 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

18 A. Yes.

STATE OF LOUISIANA

PARISH OF ORLEANS

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

ENTERGY LOUISIANA, LLC

DOCKET NO. U-36338

EX PARTE

*ENTERGY LOUISIANA, LLC's APPLICATION FOR EXTENSION OF GAS RATE
STABILIZATION PLAN AND INFRASTRUCTURE RIDER AND REQUEST FOR EXPEDITED
HEARING*

AFFIDAVIT

R. Lane Sisung, being first duly sworn, deposes and says: that he is the same R. Lane Sisung whose Testimony accompanies this affidavit; that Testimony was prepared by him or under his direction; that he is familiar with the contents thereof; that the facts and opinions set forth therein are true and correct to the best of his knowledge, information and belief; and that he does adopt the same as his sworn testimony in this proceeding.

R Lane Sisung

R. Lane Sisung

Subscribed and sworn before me on this 17 day of October, 2022.

[Signature]
Notary Public

My Commission Expires: at death

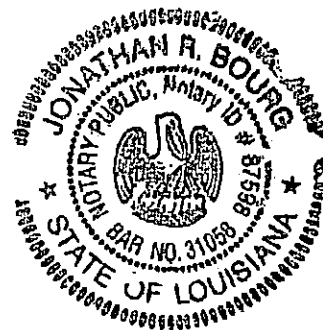


Exhibit RLS-001

LPSC U-31894	Application of Entergy Louisiana, LLC for Approval to Securitize Investment Recovery Costs Related to the Little Gypsy Unit 3 Repowering Project Authorizing the Company to Finance its Investment Cost Pursuant to Act 988.
LPSC U-32138	Wastewater Treatment Systems & Operations, LLC: Request for an increase in wastewater rates.
LPSC U-32538	Joint Application of Entergy Louisiana, LLC, Entergy Gulf States Louisiana, L.L.C., Mid-South TransCo LLC, Transmission Company 1, LLC, Transmission Company II, LLC, ITC Holdings Corp. and ITC Midsouth LLC for Approval of Change of Ownership of Electric Transmission Business, for Certain Recovery Adjustments, and for related Relief
LPSC U-32707	Application of Entergy Gulf States, Louisiana, L.L.C. for authority to Change Rates, Approval of Formula Rate Plan and for Related Relief
LPSC U-32708	Application of Entergy Louisiana, LLC for authority to Change Rates, Approval of Formula Rate Plan and for Related Relief
LPSC U-33244	Potential Business Combination of Entergy Louisiana, LLC and Entergy Gulf States Louisiana L.L.C.
LPSC U-33434	Joint Application of Cleco Power, LLC and Cleco Partners L.P. for : (i) Authorization of the Change of Ownership and Control of Cleco Power LLC and (ii) Expedited Treatment
LPSC U-33510	Application for Entergy Gulf States Louisiana, L.L.C. For Approval To Purchase Power Blocks Three and Four of the Union Power Station and Request for Timely Treatment and Cost Recovery
LPSC U-33605	Joint Application of Entergy Gulf States Louisiana L.L.C. and Entergy Louisiana LLC for Certification of the Louisiana Economic Transmission Project in Accordance with Louisiana Public Service Commission General Order Dated October 10, 2013
LPSC U-33645	Application of Entergy Gulf States Louisiana L.L.C. for Certification of the Lake Charles Transmission Project in Accordance with Louisiana Public Service Commission General Order Dated October 10, 2013
LPSC U-33782	Entergy Louisiana, LLC and Entergy Gulf States Louisiana L.L.C. In Re: Test Year 2014 Formula Rate Plan Filing
LPSC U-33848	Cleco Power LLC Formula Rate Plan June 2015 Monitoring Report

LPSC U-33925	In re: Atmos Entergy Trans Louisiana Rate Stabilization Clause (“RSC”) Cost of Service Schedules and Workpapers Test Year Ending September 30, 2015
LPSC U-33950	Compliance Submission Regarding Deactivation of Little Gypsy 1, Ninemile 3, and Willow Glen 2 and 4, as required by Order No. U-33510
LPSC U-33974	Entergy Gulf States Louisiana, L.L.C. Test Year 2015 Rate Stabilization Plan Filing
LPSC U-33983	In Re: Motion for Extension of Entergy Louisiana, LLC’s Gas Rate Stabilization Plan
LPSC U-34028	Atmos Energy Corporation 2015 Rate Stabilization Clause filing for Louisiana Gas Service Rate Division
LPSC U-34081	Entergy Louisiana, LLC Test Year 2015 Formula Rate Plan Filing
LPSC U-34289	Cleco Power LLC Formula Rate Plan – June 2016 Monitoring Report and pursuant to U-32507 Prudence Review of Cleco’s Installation of MATS Emissions Control Equipment at Dolet hills Power Station, Rodemacher Power Station Unit No. 2, and Madison Unit No. 3
LPSC U-34332	Commission Directive to Review Entergy’s Load Shedding Agreement with Vinton Power Pubic Authority
LPSC U-34343	In re: Atmos Entergy Trans Louisiana Rate Stabilization Clause (“RSC”) Cost of Service Schedules and Workpapers Test Year Ending September 30, 2016
LPSC U-34354	Southwestern Electric Power Company’s Request for Certification of Long Term Natural Gas Contract
LPSC U-34376	Entergy Louisiana, LLC ex parte. IN Re: 2016 Rate Stabilization Plan Filing
LPSC U-34424	Atmos Energy Corporation 2015 Rate Stabilization Clause filing for Louisiana Gas Service Rate Division
LPSC U-34445	Entergy Louisiana, LLC’s Application for Authorization to Recover Gas Storm Deferred Operations and Maintenance Expense Resulting from the August 2016 Flood
LPSC U-34475	Entergy Louisiana, LLC Test Year 2015 Formula Rate Plan Filing
LPSC U-34617	Application of Cleco Power LLC requesting Commission consideration of a Proposed Physical Bilateral Hedge Program, pursuant to General Order R-32975

LPSC U-34619	In re: Application of Southwestern Electric Power Company (SWEPCO) for Expedited Certification and Approval of the Acquisition of Certain Renewable Resources and the Construction of a Generation Tie Pursuant to the 1983 and/or 1994 General Orders
LPSC U-34687	Cleco Power LLC Formula Rate Plan- June 2017 Monitoring Report
LPSC U-34735	In Re: Application of Entergy Louisiana, LLC For Approval of Natural Gas Cost Stabilization Pilot Program, Transaction Parameters, and Other Relief.
LPSC U-34742	Community Utilities of Louisiana Inc. and Utilities, Inc. of Louisiana - Request for Statewide Consolidation of Assets, Request for Uniform Rate Structure, Request for the Establishment of Formula Rate Plan, and Application for Adjustment in Retail Rates Pursuant to the Global Settlement Agreement Contained in LPSC Order Nos. U-34206 and U-34287, as well as Reservation of Rights to Request Interim Rates
LPSC U-34744	In re: Annual Evaluation Report for Entergy Louisiana, LLC for the test year ended September 30, 2017.
LPSC U-34794	In Re: Application of Cleco Corporate Holdings LLC and Cleco Power LLC for (i) Authorizations, Waivers, and Regulatory Interpretations of Certain Provisions of LPSC Order No. U-33434-A; (i) Authorization for Cleco Corporate Holdings, LLC to Pledge its Ownership Interest in Cleco Power LLC; and (iii) Expedited Treatment.
LPSC U-34951	Entergy Louisiana, LLC's Formula Rate Plan Annual Evaluation Reports for Test Years Ending December 31, 2017
LPSC U-35049	Cleco Power LLC, LPSC Docket U-35049, In Re: June 2018 Monitoring Report - Application of Cleco Power LLC for: (i) Authorization to Implement Rate Reductions resulting from the Tax Cuts and Jobs Act of 2017; (ii) Authorization to Modify Certain Tariffs in connection with such Rate Reductions; (iii) Authorization to Implement Residential Base Revenue Decoupling; and (iv) Expedited Treatment
LPSC U-35078	Application of Entergy Louisiana, LLC for Certification of the Waterford to Churchill Transmission Project in Accordance with Louisiana Public Service Commission General Order Dated October 10, 2013
LPSC U-35106	Atmos Energy Services 2018 Rate Stabilization Clause Annual Filing for Trans Louisiana Gas Division
LPSC U-35118	Entergy Louisiana, LLC 2018 Test Year Gas Rate Stabilization Filing

LPSC U-35130	Entergy Louisiana, LLC Request to Terminate, or in the Alternative Modify, the Fuel Tracking Mechanism-A Request Initially Included in an April 2, 2018 Compliance Filing in Docket No. U-33244 Pursuant to Order U-33244-A (LPSC Docket No. U-35130)
LPSC U-35153	Atmos Energy Service 2018 Rate Stabilization Clause Filing for Louisiana Gas Service Rate Division
LPSC U-35200	Utilities Inc. of Louisiana 2018 Formula Rate Plan Annual Filing
LPSC U-35299	Application of Cleco Power LLC for (1) Implementation of Changes in Rates to be Effective July 1, 2020; and (2) Extension of Existing Formula Rate Plan
LPSC U-35205	Entergy Louisiana, LLC's Formula Rate Plan Annual Evaluation Reports for Test Years Ending December 31, 2018
LPSC U-35324	Application of Southwestern Electric Power Company (SWEPCO) for Certification and Approval of the Acquisition of Certain Renewable Resources in Accordance with the MBM Order and the 1983 and 194 General Orders.
LPSC U-35350	Application of Entergy Louisiana, LLC for Approval of a Change in Funding for Decommissioning Trusts for River Bend and Waterford 3 Nuclear Facilities
LPSC U-35370	Motion for Extension of Entergy Louisiana, LLC's Gas Rate Stabilization Plan
LPSC U-35835	Application of Entergy Louisiana LC for Authorization to Implement an Experimental Interruptible Option Rider, Rider EIO, and Related Relief
LPSC U-35407	Cleco Power LLC Formula Rate Plan- June 2019 Monitoring Report
LPSC U-35488	Entergy Louisiana, LLC 2019 Test Year Gas Rate Stabilization Filing
LPSC U-35558	Utilities Inc. of Louisiana 2019 Formula Rate Plan Annual Filing
LPSC U-35565	Application of Entergy Louisiana, LLC for Extension and Modification of Formula Rate Plan
LPSC U-35581	Entergy Louisiana, LLC's Formula Rate Plan Annual Evaluation Reports for Test Years Ending December 31, 2019
LPSC U-35762	Application of Entergy Louisiana, LLC for Approval of Ratemaking Adjustment for Interim Hurricane Laura Financing
LPSC U-35753	Joint Application of Cleco Power LLC and SWEPCO for : (i) authorization to close the Oxbow Mine; (ii) authorization to include and defer certain accelerated

	mine closing costs in fuel and related rate making treatments; and (iii) expedited treatment
LPSC U-35806	Request for recovery of lost revenues related to LPSC Special Order os. 22-2020, 28-2020, and 43-2020 and request for accounting order
LPSC U-35807	Application of Cleco Power LLC for (I) Recovery in Rates of Certain Strom Damage Costs Incurred as a Result of Hurricanes Laura Delta and Zeta
LPSC U-35862	Entergy Louisiana, LLC 2020 Test Year Gas Rate Stabilization Filing
LPSC U-35936	Application of Southwestern Electric Power Company for the Certification of the Trinity Solar Project
LPSC U-36002	Utilities Inc. of Louisiana 2020 Formula Rate Plan Annual Filing
LPSC U-36003	Utilities Inc. of Louisiana Request for Extension of Formula Rate Plan with Modifications Thereto
LPSC U-36092	Entergy Louisiana, LLC's Formula Rate Plan Annual Evaluation Reports for Test Years Ending December 31, 2020
LPSC U-36133	Dixie Electric Membership Corporation, NextEra Energy Marketing, LLC and Amite Solar, LLC's Joint Application for Approval of Power Supply
LPSC U-36135	Jefferson Davis Electric Cooperative and NextEra Marketing, LLC Joint Application for Approval of Power Supply Agreement
LPSC U-32631	Application of Cleco Power LLC for: (i) public interest finding in favor of the transfer of functional control of certain transmission assets to the Midwest Independent Transmission System Operator, Inc.
LPSC U-32675	Entergy Louisiana, LLC and Entergy Gulf States Louisiana, LLC., ex parte. Joint implementation filing and request for associated approvals addressing certain implementation, integration, and other issues regarding EGSL and ELL joining the Midwest Transmission System Operator, Inc. Regional Transmission Organization, as determined by the LPSC in Order No. U-32148 to be in the public interest subject to certain contingencies and the satisfaction of conditions
LPSC U-34317	Entergy Louisiana, LLC, ex parte Application for Authorization to Extend the Midcontinent Independent System Operator Cost Recovery Mechanism
LPSC U-34447	Application of Entergy Louisiana, LLC Regarding Continued Participation in the Midcontinent Independent System Operator, Inc. Regional Transmission Organization

LPSC U-34501	Cleco Power LLC, ex parte. Application Regarding the Costs and Benefits of Continued Participation in the Midcontinent Independent Systems Operator, Inc. Regional Transmission Organization.
LPSC X-34109	Entergy Louisiana LLC and Entergy Gulf States Louisiana L.L.C. Fuel Adjustment Clause Audit for 2014 through 2015
LPSC X-34345	Investigation of the Meter Reading, Billing, Collection and Customer-Service practices of the Greater Ouachita Water Company and through its operating contractor Severn Trent Environmental Services, for the year 2016
LPSC X-34324	Audit of Purchased Gas Adjustment Filings for Trans Louisiana Gas Company and Louisiana Gas Service Company (Regulatory Divisions of Atmos Energy Corporation) for the period of April 2014 through March 2016
LPSC X-34341	Audit of Fuel Adjustment Clause Filing for Entergy Louisiana LLC for the Period of January 2014 through December 2015
LPSC X-35085	Southwestern Electric Power Company Request for Proposals for up to 1,200 MW of Wind Energy Resources
LPSC X-35071	In re: Investigation of Entergy Services, LLC
LPSC X-35119	SWEPCO Notice of Intent to Conduct Request For Proposals for Solar Resources – In Accordance with General Order R-26172, Subdocket C, The Market Based Mechanism (“MBM”) Order
LPSC X-35500	Notice of Intent of Jefferson Davis Electric Cooperative Inc. and Dixie Electric Membership Cooperative to Conduct 2020 Request for Proposals for Long Term Power Purchase Contracts and/or Generating Capacity Pursuant to the LPSC’s Market Based Mechanism General Order
LPSC X-35508	Audit of Federal Environmental Adjustment Clause filings of SWEPCO for the Period of January 2018 through December 2019
LPSC X-35511	Audit of Federal Environmental Adjustment Clause filings of Cleco Power, LLC for the Period of January 2018 through December 2019
LPSC X-35741	MBM Notice of Intent of Concordia Electric Cooperative, Point Coupee Electric Membership Corporation and Southwest Louisiana Electric Membership Corporation
LPSC X-35981	Investigatory Audit of Total Environmental Solutions, Inc.’s compliance and management of all drinking water and wastewater systems, including compliance with a Modified Consent Decree

LPSC X-35983	SWEPCO RFP - In accordance with General Order R-26172, Subdocket C, the market Based Mechanism (“MBM”) Order
LPSC X-35987	Audit of Fuel Costs of Entergy Louisiana, LLC, for Provision of Electricity, Associated with February 2021 Winter Storm Event.
LPSC R-32975	Examination of Long-Term Natural Gas Hedging Proposals.
LPSC R-34026	Investigation of Double Leveraging Issues for all LPSC-Jurisdictional Utilities
LPSC R-34029	Investigation of Tax Structure Issues for all LPSC-Jurisdictional Utilities
LPSC R-34407	Rulemaking Docket to Consider Whether or Not the Commission Should Exercise Authority Over Future Utility Generation Deactivation and Retirement Decisions and the Rules and Procedures that Could Apply to Any Such Exercise of Authority
LPSC R-34738	Proceeding to Establish Rules Regarding Electric Utility Tariff Filings and Related Review, Including Site Specific Rate Filings
LPSC R-34754	Consideration of appropriate manner to flow through to ratepayers the benefits of the reduction in corporate income taxes as a result of the Tax Cuts and Jobs Act, treatment of the regulatory liability ordered by the Commission to be recorded by utilities pursuant to the Commission’s Special Order No. 13-2018,
LPSC R-34758	Louisiana Public Service Commission, ex parte Timely Disclosure of Facts and Notices, Regarding Such Matters as MaxGen Alerts, to Commission and Commissioners, and Related Matters.
LPSC R-34860	Rules Applicable to Electric Service Provider’s Provision of Service to Load Outside its Historical Footprint that may be Offered for Industrial Load
LPSC R-34948	Rulemaking to Study the Implications of Participation of Aggregators of Retail Customers to Determine Whether, and Under What Conditions, Such Activity Should be Allowed in the Louisiana Public Service Commission’s Jurisdiction
LPSC R-35135	Rulemaking Pursuant to the General Order Dated March 7, 2019 in Docket to Develop Rules Under Which Third-Party Aggregators of Retail Customers Seeking Authority to Operated will be Allowed to do Business Within the LPSC’s Jurisdiction.
LPSC R-35136	Rulemaking to Determine Need for Rate Schedules and Programs Offering Demand Response Products, Development of Such Rate Schedules and Programs, Determination of Customer Participation in such programs, Allocation and Recovery of Program Costs and Whether Such Programs Shall

	be Mandatory or Voluntary for Utilities as set Fort in Sec. 3 of the Rule Adopted in General Order Dated March 7. 2019 in Docket No. R-34948
LPSC R-35462	Rulemaking to Research and Evaluate Customer Centered Options for all Electric Customer Classes as well as Other Regulatory Environments.
LPSC S-33825	Directive to Establish a Service Quality Program (SQP) for Cleco Power, LLC
LPSC S-34082	Entergy Louisiana, LLC Request to Close LMPS Rate Schedule to New Business
LPSC S-34426	Status of Electric Rates in Louisiana: Where Are We and Where Are We Going?
LPSC S-34959	Pecten Midstream LLC Request to (i) Increase Rates for Transportation Service of Petroleum on its Delta Pipeline System, (ii) Revise Tariff No. 2.2.0, (iii) Reserve Right for Interim Rate Relief, and (iv) Expedited Consideration
LPSC I-33013	Integrated Resource Planning (“IRP”) process for Southwestern Electric Power Company (SWEPCO), pursuant to General Order dated April 20, 2012
LPSC I-34693	Cleco Power, LLC, ex parte. In re: Request to Initiate 2017 Integrated Resource Planning (“IRP”) Process Pursuant to General Order No. R-30021 (Corrected) dated April 20, 2012
LPSC I-34694	Entergy Louisiana, LLC, ex parte. In-re: Request to Initiate 2017 Integrated Resource Planning (“IRP”) Process Pursuant to General Order No. R-30021 (Corrected) dated April 20, 2012
LPSC I-34715	Integrated Resource Planning (“IRP”) process for Southwestern Electric Power Company (SWEPCO), pursuant to General Order dated April 20, 2012
FERC EC12-145; EL12-107; ER12-2681	FERC Approval of OATT Entergy-ITC Transaction
FERC ER12-2682	Module B-1 to MISO OATT for Entergy-ITC Transaction
FERC ER12-2683	Entergy Replacement Tariff-ITC Transaction
FERC ER12-2693	Cancellation of Entergy MSS-2 Agreement related to ITC Transaction
FERC ER 13-252	ESI Transmission-Industrial Load Related to ITC Transaction

FERC ER13-288	Entergy Transmission Monitoring Services related to ITC Transaction
FERC ER13-782	Entergy-ITC Transaction: Related ratemaking treatment for pension and OPEB
FERC ER13-948	Entergy-ITC Transaction: Related MISO OATT
FERC ES13-5	Entergy-ITC Transaction: Related Debt Authorizations
FERC ES13-6	Entergy-ITC Transaction: Related Debt Authorizations
FERC EC 15-98	Entergy Acquisition of Union Plants
FERC EC15-47	Entergy Business Combination FERC Dockets
FERC ER15-1922	Entergy Change of Responsibility Ratio-Entergy Business Comb (Entergy Louisiana Transfer of Algiers to Energy New Orleans)
FERC EC18-63	Cleco: Joint Application for Order Authorizing Disposition of Jurisdictional Facilities Under Section 203 of the Federal Power Act of the Cleco and NRG Applicants
FERC ER17-1368	Cleco Power, LLC System Support Resource (“SSR”) Payment for Teche Power Station Unit 3
FERC EL17-2219	System Energy Resources, Inc. submits tariff filing (Depreciation and Decommissioning).
FERC EL-18-142	Re: Arkansas Public Service Commission and Mississippi Public Service Commission v. System Energy Resources, Inc., Docket No. EL17-41-001 and Louisiana Public Service Commission v. System Energy Resources, Inc., et al., Docket No. EL18-142 -000 (Consolidated) (ROE Complaints)
FERC EL18-204	In the Matter of Louisiana Public Service Commission v. System Energy Resources, Inc. (Capital Structure Complaint)
FERC EL18-152	In the Matter of Louisiana Public Service Commission v. System Energy Resources, Inc. and Entergy Services, Inc. (Sale Leaseback and FIN48 ADIT Complaint)
FERC ER18-1182	System Energy Resources, Inc. submits tariff filing per 35.13(a)(2)(iii): UPSA Amendment to Reflect Tax Cuts and Jobs Act of 2017 to be effective 6/1/2018

FERC ER21-24; ER21-46; ER21-117; ER21-129; ER21-748	Entergy filings related to IRS Settlement and contested impacts on EL18-152 (SERI Sale/Leaseback and FIN48 ADIT) and ER18-1182 (SERI TCJA)
FERC ER 21-42	SERI Formula Rate Protocols Annual Filing
FERC EL20-72	LPSC, MPSC, APSC, CNO V. SERI for numerous alleged Tariff Formula violations
FERC EL 21-56	LPSC, APSC, CNO V. SERI for Alleged Imprudent Operations and Imprudent 2012 Uprate
FERC ER18-1247	Entergy Louisiana, LLC submits tariff filing per 35.13(a)(2)(iii): TCJA and MSS-4 Replacement Tariff
FERC ER 21-915	Entergy filing to Include NOL ADIT into MSS-4 Replacement Tariff Effective Prospectively
FERC ER21-1720	Entergy MSS-4 Replacement Tariff Storm Cost Related Filing
FERC ER21-1997	Entergy MSS-4 Replacement Tariff Waterford 3 Decommissioning Filing
FERC ER18-445	Revisions to Rate Schedule 435-A (ESI Service Agreement) to reflect current terminology and add a new Gross Utility Plant Assets allocation. (Entergy Asset Management Program)
FERC ER17-2030	Transmission Control Center Reimbursement Agreement Filing; Related FERC Dockets ER17-2029, ER17- 2031, ER17-2033, ER17-2034)
FERC EL 18-201	Transmission Control Center Depreciation
FERC EC19-18	Entergy Transmission Control Centers
FERC ER19-211	Entergy Transmission Control Centers
FERC ER16-227; ER17-1777	MISO Entergy Attachment O-Depreciation Rates
FERC ER18-1260	Midcontinent Independent System Operator, Inc. submits tariff filing per 35.13(a)(2)(iii): 2018-03-30 Entergy Att O Revisions Re Tax Rate Change to be effective 6/1/2018

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FERC ER18-1721	MISO-Entergy Attachment O - TCJA
FERC ER 19-1503	MISO-Entergy Attachment O - CIAC and ADIT issues
FERC ER20-1449	MISO-Entergy Attachment O - to implement a change in the functionalization of certain NOL ADIT Accounts from Plant related to Multi-functional related
FERC ER15-1436; ER15-1453; ER16-1528	Entergy Post Retirement Benefits Other than Pensions to be included n Operating Companies; annual formula rate updates
FERC ER18-1513	Entergy 2017 Post Retirement Benefits Other than Pensions
FERC ER20-1472; ER20-1726	MISO-Entergy Attachment O Inclusion of Prepaid and Accrued pension costs in Rate Base
FERC ER21-309	MISO-Entergy Attachment O Change in Depreciation Rates
FERC RM18-1	FERC Rulemaking on Grid “Resiliency”
FERC PL19-4	Return on Equity Notice of Inquiry
FERC RM19-5	FERC Rulemaking on ADIT treatment due to Tax Cuts and Jobs Act
FERC RM07-19	FERC Rulemaking on Wholesale Competition in Regions with Organized Electric Markets (Order 719)
FERCRM16-23	Ferc Rulemaking on Electric Storage Participation in Markets Operated by RTOs and ISO (Order 841)
FERC RM18-9	FERC Rulemaking of Distributed Energy Resource Aggregations in Markets Operated by RTOS and ISO (Order 2222)
FERC RM20-10	Electric Transmission Incentives Policy Under Section 219 of the Federal Power Act
FERC AD21-10	Modernizing Electricity Market
FERC AD21-12	Electrification and the Grid of the Future
FERC RM21-14	FERC Rulemaking on Participation of Aggregators of Retail Demand Response Customers in Markets Operated by RTOs and ISOs

FERC AD 21-15	Joint Federal State Task Force on Electric Transmission
FERC RM21-17	Building for the Future Through Electric Regional Transmission Planning Allocation and Generator Interconnection
FERC ER14-1174; EL11-34; EL14-21; EL14-30	MISO dispute with SPP and Joint Parties on Available System Capacity
FERC EL16-112; ER17-892	MISO calculation of the Sub-Regional Export Constraint from MISO South to MISO Midwest
FERC ER21-530	North/South Cost Allocation of MISO/SPP Settlement Charges for Regional Directional Transfer Limit
FERC ER19-1124; ER19-1125	MISO Regional Cost Allocation
FERC ER19-1156	MISO Interregional Cost Allocation Filing
FERC EL13-88	NIPSCO Seam Protocols for Economic Projects
FERC ER17-387	MISO Interregional Cost Allocation Proposal
FERC ER19-79	MISO-LS Power Complaint
FERC ER20-1846	MISO Filing to Enhance Accreditation of Load Modifying Resources Participating in MISO Markets.
FERC EL15-72; EL15-70; EL14-12	MISO ROE Challenge (Opinion 569)
FERC ER14-1242	MISO Tariff Provisions related to System Support Resources (SSR)
FERC. EL15-77	Application of Attachment FF-6 changes
FERC ER15-1776	Modification of Emergency pricing

FERC ER17-2097	MISO introduction of Dynamic Narrow Constrained Areas (Dynamic NCA) for Market Monitor mitigation
FERC ER18-1260; ER18-783; ER18-462	MISO Resource Adequacy Filing. Locational Historic Unit Considerations (HUC) utilized to allocate excess revenue from PRA.
FERC ER18-136	MISO-PJM Overlapping Congestion Charges
FERC ER18-1899	MISO-PJM Joint Operating Agreement Provisions with Pseudo-Ties
FERC ER18-2773	MISO waiver request for VLR Testing to include Fancy Point
FERC ER19-34	MISO filing to address Pseudo -Tie issues
FERC ER19-465	MISO filing to address Order 841 Compliance regarding Electric Storage Resources.
FERC ER20-2322	MISO Filing which resulted in an Order to allow transmission owners and affected system operators to unilaterally elect to provide initial funding for network upgrades, if they so choose
FERC EL19-60	Overlapping Congestion Charges for pseudo tied load and generation between MISO and SPP
FERC ER-2801	Tariff Provisions pricing during emergency conditions: applicability of VOLL during distinct emergency event types
FERC ER21-2793	Market Wide Operating Demand Reserve Curve (ORDC) when cleared reserve less than Operating Reserve Requirement.
FERC ER18-2243	Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): Morgan Transformer Project Cost Allocation (Part 1) to be effective 10/16/2018
FERC ER14-1736	Cost Recovery related to SPP tariff
FERC ER18-184	AEP Attachment O (Dolet Costs in Transmission Rates)
FERC ER21-1676	SPP Filing for By-Way Allocation Waiver for "Wind Rich Zones" (Rejected)

FERC EL19-60	City of Prescott v SPP and MISO on Pancaked Rates and Overlapping Congestion related to Pseudo-Tied load
FERC EL17-89	AEP V SPP and MISO on Pancaked Rates and Overlapping Congestion related to Pseudo-Tied load
FERC EL21-90	Basin Electric V. SPP: Winter Weather issue related to Multi-Day Reliability Assessment (MDRA) Commitments
FERC EL 21-77	Tenaska Clear Creek V SPP: Generator Connection Cost Allocation Issues associated with re-studies.

**Service List for U-36338
as of 10/18/2022**

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