LOUISIANA PUBLIC SERVICE COMMISSION

ORDER NUMBER U-37442

ENTERGY LOUISIANA, LLC, EX PARTE.

Docket No. U-37442, In re: Application for approval of quantification and treatment of costs incurred associated with Commission Special Order Nos. 22-2020, 28-2020, 43-2020, and 44-2020.

(Decided at the September 17, 2025 Business and Executive Session.)

ORDER

I. Background

On November 14, 2024, Entergy Louisiana, LLC ("ELL," the "Applicant," or the "Company") filed with the Louisiana Public Service Commission ("LPSC" or the "Commission") its *Application for Approval of Quantification and Treatment of Costs incurred Pursuant to Commission Special Order Nos. 22-2020, 28-2020, 43-2020, and 44-2020 and Associated Relief*, along with accompanying direct testimony (the "Application"). The Application was published in the Commission's *Official Bulletin* on November 22, 2024. Timely interventions were filed by the Louisiana Energy User Group ("LEUG") and the Alliance for Affordable Energy ("Alliance").

In the Application, ELL sought approval of its quantification and treatment of costs incurred pursuant to Commission Special Order Nos. 22-2020, 28-2020, 43-2020, and 44-2020 (the "Covid Special Orders"). Specifically, ELL requested that the Commission (1) certify that the Company's methodology for and its calculation of the Covid regulatory asset balances in response to the Covid Special Orders is correct and accurate and (2) confirm that the Company's proposal to offset the balances of the Covid regulatory assets is appropriate and consistent with the provisions found in Commission Order No. U-36350-C

II. Jurisdiction and Applicable Law

The Commission exercises jurisdiction over common carriers and public utilities in Louisiana pursuant to Article IV, Section 21(B) of the Louisiana Constitution, which states:

> "The commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall adopt and enforce reasonable rules, regulations, and procedures necessary for the discharge of its duties, and shall have other powers and perform other duties as provided by law."

III. Staff Review and Uncontested Stipulated Settlement

Staff conducted a review of the Application and accompanying exhibits, as well as responses to formal data requests. On May 9, 2025, Commission Staff filed the *Direct Testimony and Exhibits of William J. Barta*. Subsequently, ELL and Commission Staff agreed to a settlement of this proceeding pursuant to the terms outlined in the Uncontested Stipulated Settlement. LEUG and the Alliance did not oppose the Uncontested Stipulated Settlement. On June 25, 2025, ELL and Commission Staff filed a *Joint Motion for the Scheduling of Hearing on Uncontested Stipulated Settlement Agreement*. Thereafter, a Ruling was issued granting the Joint Motion and scheduling a stipulation hearing for July 9, 2025.

The terms of the Uncontested Stipulated Settlement are as follows:

1. ELL has fully complied with the following Commission special Orders: (i) the Executive Order dated March 13, 2020, (ii) Special Order 22-2020, as amended by Special Order 28- 2020, (iii) Special Order 43-2020, issued July 1, 2020, and (iv) Special Order 44-2020, also issued July 1, 2020;

2. ELL's methodology for calculating its COVID Regulatory Assets, as detailed in the Application filed in this Docket, as well as the amount of those Regulatory Assets, i.e. $47,782,770, is correct and accurate;

3. The Company is authorized to offset the COVID Regulatory Assets, which total $47,782,770 in amount, in the manner described in its Application and as provided for in Commission Order No. U-36350-C. Specifically, the Company shall utilize accrued interest from the Money Pool to credit the Covid Regulatory Assets. After fully crediting the Covid Regulatory Assets, the remaining balance of $1,144,087 related to the interest from the Money Pool will be applied as a credit to the storm reserve in account no. 228100.

IV. Commission Consideration

This matter was considered at the Commission's September 17, 2025 Business and Executive Session. On motion of Vice Chairman Skrmetta, seconded by Chairman Francis, and unanimously adopted, the Commission voted to accept the Uncontested Stipulated Settlement filed into the record on June 25, 2025.

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IT IS THEREFORE ORDERED THAT:

1. The Uncontested Stipulated Settlement filed into the record on June 25, 2025 is approved; and,

2. This order is effective immediately.

BY ORDER OF THE COMMISSION
BATON ROUGE, LOUISIANA
October 15, 2025

/S/ MIKE FRANCIS
DISTRICT IV
CHAIRMAN MIKE FRANCIS

/S/ ERIC F. SKRMETTA
DISTRICT I
VICE CHAIRMAN ERIC F. SKRMETTA

/S/ FOSTER L. CAMPBELL
DISTRICT V
COMMISSIONER FOSTER L. CAMPBELL

/S/ DAVANTE LEWIS
DISTRICT III
COMMISSIONER DAVANTE LEWIS

/S/ JEAN-PAUL P. COUSSAN
DISTRICT II
COMMISSIONER JEAN-PAUL P. COUSSAN

BRANDON M. FREY
SECRETARY