

**LOUISIANA PUBLIC SERVICE COMMISSION
ADMINISTRATIVE HEARINGS DIVISION**

DOCKET NUMBER U-37394

**SOUTH LOUISIANA ELECTRIC
COOPERATIVE ASSOCIATION, EX PARTE.**

In re: Petition for approval of abandonment of electric facilities located in Terrebonne and Lafourche Parishes pursuant to Commission General Order dated July 9, 2008 (R-30301).

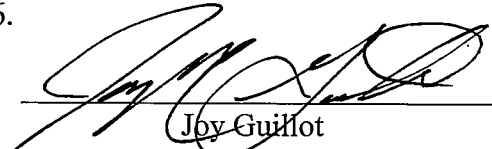
**PROPOSED RECOMMENDATION ON REMAND
OF THE ADMINISTRATIVE LAW JUDGE**

The findings and conclusions recommended by the administrative law judge in the remand of this proceeding are contained within the attached *Proposed Recommendation on Remand*, which is being issued pursuant to the following provisions of Rule 56 of the Rules of Practice and Procedure of the Louisiana Public Service Commission:

- (1) The filing of exceptions to the *proposed* recommendation (within 15 days of the filing of the *proposed* recommendation);
- (2) The filing of opposition memoranda to filed exceptions to the *proposed* recommendation (within 15 days of the filing of the exception);
- (3) Issuance of the *final* recommendation of the Administrative Law Judge (following review of timely filed exceptions and opposition memoranda);
- (4) Requests by parties to present oral argument at the Commission meeting at which the Commissioners will consider and vote on the *final* recommendation (within five working days of issuance of the *final* recommendation); and
- (5) Instances in which the deadlines for the above-described procedures may be extended, abbreviated, or omitted.

Copies of the Rules of Practice and Procedure of the Louisiana Public Service Commission are available on the Commission's website: <https://www.lpsc.louisiana.gov/>.

Baton Rouge, Louisiana, this 22nd day of July 2026.


Joy Guillot
Administrative Law Judge

cc: Official Service List

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In re: Petition for approval of abandonment of electric facilities located in Terrebonne and Lafourche Parishes pursuant to Commission General Order dated July 9, 2008 (R-30301).

**PROPOSED RECOMMENDATION OF THE
ADMINISTRATIVE LAW JUDGE ON REMAND**

DRAFT ORDER

Background

In this matter, South Louisiana Electric Cooperative Association (“SLECA”) sought Louisiana Public Service Commission (“Commission”) approval to abandon certain electric facilities located in Terrebonne and Lafourche Parishes pursuant to the Commission’s General Order dated July 9, 2008¹ (the “General Order”). The facilities at issue were located at Lake De Cade, Lake Fields, Island at the end of Four Point Road (“Four Point”), and Grand Pass (hereinafter collectively referred to as the “Lake Lines”). At the Commission’s March 18, 2026 Business and Executive Session (“B&E”), the Commission took under consideration the administrative law judge’s (“ALJ”) February 27, 2026 Proposed Recommendation. The Commission voted to grant SLECA’s request to abandon the Lake De Cade segment, found that SLECA failed to make a *prima facie* case, and therefore had not met its burden of proof, regarding the abandonment of the Lake Fields, Four Point, and Grand Pass segments (“Remaining Lake Lines”), and ordered that SLECA’s request to abandon the Remaining Lake Lines be remanded back to the ALJ to allow SLECA to offer additional evidence to address

¹ General Order dated July 9, 2008, Docket No. R-30301, Louisiana Public Service Commission, ex parte, In re: *Requirement of the Abandonment of All or Any Portion of Electric or Natural Gas Distribution Facilities, or Any Such Service Rendered by Means of Such Facility.*

evidentiary deficiencies and to make its *prima facie* case. A hearing on remand was held on June 8-9, 2026, where SLECA presented its additional testimony and evidence.

Commission Staff contends that SLECA has not provided sufficient evidence to make a *prima facie* case for the abandonment of the Remaining Lake Lines, and that the record of this matter does not support a finding that the abandonment of these lines is in the public interest. Intervenor Sara Boudreaux argues that the evidence submitted on remand does not satisfy the requirements of the General Order, and does not cure the core deficiencies regarding segment specific analysis, engineering support, alternatives evaluation, and the public interest requirements of the General Order.

Procedural History

On September 25, 2024, SLECA filed with the Commission a Petition for Approval of Proposed Abandonment (“Petition”) with attachments. The Petition was published in the Commission’s Official Bulletin on September 27, 2024, with a 15-day intervention period. Two timely interventions were filed.² Thereafter, numerous individuals filed requests for late intervention in the proceeding, whose requests were addressed and eventually granted, resulting in them becoming Intervenors.³ After a full evidentiary process, the ALJ issued a Proposed

² The timely interventions were filed by: Christopher Guidroz, Mark D. Guidroz, and Action Charters, LLC (collectively the “Guidroz Family”), and Grady A. Covington, Jr.

³ Those parties were: Mary Ahrweiler, Korey Alario, Toby Baudoin, Chelsey Bennett, Heather Benoit, Matt Benoit, Cedric Bernard, Wilbert J. Bernard, E. Paul Blanchard, Emile Blanchard, Brian Boss, Danal Boss, Walter Boss, Sara Boudreaux, Timothy Boudreaux, Richard Bourg, Francis Bourgeois, Richard Bourgeois, Jeremy Brady, Allyson Breaux, Mike and Cary Brignac, Stan Bussey III, Philip Carlos, Issac Dantin, Thomas Dykes, Ernest Forsythe, Amanda Gautreaux (on behalf of Chris A and Linda Landry), Larry Glynn, Michael and Donna Harlow, Christine Himel, Keith Himel, Douglas Horn, Roy Kramer, Amy and Jake LeBlanc, Hugh Ledet, Donald Lefort, Craig Léonard, Murphy Loupe, Jeffery Marcel, Cleveland Matherne, Kerry Matherne, Keith and Blanche Melerine, Bruce and Lisa Messick, Troy Morvant, Michael Neil, Carl and Melanie O’Gwynn, Jerry Percle, Kristen Pertuit, Tommy Pertuit, Steve Pitre, Keith Poole, Patrick Porche, Angela Price, Philip Richard, Steve Richard, Warren M. Sanamo Jr., Lee and Michele Scott, Andy Simon, Joel Brent Story, Wayne L. Templet, Chester and Debra Terrebonne, Dave Theriot, Taylor Theriot, Ricardo Valdes, Joey and Wanda Vedros, Kerry Wainwright, David Waitz, Charles K. Weaver Jr., Rick Wiley, and Lorie Young.

Recommendation in the matter on February 27, 2026. Exceptions to the Proposed Recommendation were filed by Sara Boudreaux and SLECA. The Proposed Recommendation was considered at the Commission's March 18, 2026 B&E. After discussion, a motion to remand the matter in part, was voted on and approved. Order No. U-37394, issued on April 17, 2026, memorialized the decision of the Commission, and ordered that:

1. SLECA's request to abandon only the lines identified as the Lake De Cade segment of the Lake Lines, based on the evidence provided in the record that SLECA's request to abandon this segment was made as a "last resort," is granted;
2. SLECA failed to make a *prima facie* case and therefore has not met its burden of proof regarding the abandonment of the Lake Fields, Four Point, and Grand Pass segments of the Lake Lines;
3. SLECA's request to abandon the three remaining segments is remanded back to the Administrative Law Judge with the following instructions: Within 15 days from March 18, 2026, the Tribunal shall establish a procedural schedule in this docket for SLECA to have the opportunity to offer additional evidence into the record to make its *prima facie* case, and Parties to conduct additional discovery and analysis, regarding the evidentiary deficiencies addressed in the Administrative Law Judge's recommendation, specifically the requirements of Sections B(4), B(7), B(8), B(9), and B(10) of the General Order dated July 9, 2008 in an expeditious manner, and best efforts, as to have a recommendation back to the Commission by September 2026 B&E; and,
4. This order is effective immediately.

On March 19, 2026, a Notice of Procedural Schedule was issued establishing a procedural schedule on remand.⁴ On April 6, 2026, SLECA filed the Remand Direct Testimonies of Mathew Peters, Jason Guy, Justin Proctor, Brook Samuel, Spencer Loe, and Donna Boudreaux. On May 11, 2026, Sara Boudreaux filed her Response Testimony with exhibits, and Commission Staff filed the Remand Testimony of Thomas Broady. On May 26, 2026, SLECA filed the Remand Rebuttal Testimonies of Mathew Peters, Jason Guy, Joseph Ticheli, Justin Proctor, and Mike Bergeaux.

⁴ The Notice of Procedural Schedule contained a note that only witnesses who pre-filed testimony will be allowed to testify at the hearing.

On May 29, 2026, SLECA filed a Motion for Leave to Distribute Hearing Exhibits Electronically to Other Parties, which was granted on June 2, 2026 after no objection was received. On June 2, 2026, Mr. Joel Story filed his Pre-Hearing Statement. On June 3, 2026, Pre-Hearing Statements were filed by SLECA, Commission Staff, Allyson Breaux, and Sara Boudreaux. Also filed on June 3, 2026 were the Pre-Hearing Briefs of SLECA, Commission Staff, and Sara Boudreaux. On June 4, 2026, SLECA filed an Objection to Hearing Testimony, wherein SLECA objected to any hearing testimony offered by any intervenor who did not file pre-filed testimony on remand. On June 5, 2026, a Notice was issued advising parties that SLECA's Objection to Hearing Testimony would be addressed at the start of the hearing.

A hearing on remand was held on June 8-9, 2026. At the outset of the hearing SLECA's Objection to Hearing Testimony was addressed. The Tribunal ruled that, in accordance with the Notice of Procedural Schedule, only those witnesses who pre-filed testimony would be allowed to testify at the hearing. At the hearing, SLECA presented the testimonies of Joseph Ticheli, Donna Boudreaux, Spencer Loe, Mike Bergeaux, Jason Guy, Brook Samuel, Justin Proctor, and Mathew Peters; Commission Staff presented the testimony of Thomas Broady, and Sara Boudreaux testified on her own behalf. On June 12, 2026, per instructions delivered at the hearing, SLECA filed Remand Exhibit 17, which were filings from prior Commission abandonment proceedings. The transcript of the hearing was made publicly available on July 1, 2026. Thereafter, a Notice of Availability of Transcript and Notice of Post-Hearing Briefing Schedule was issued. On July 15, 2026, SLECA, Commission Staff and Sara Boudreaux each separately filed Post-Hearing Briefs.

SLECA's Additional Evidence

On April 6, 2026, SLECA filed the additional evidence authorized by Order No. U-37394. This included the Remand Direct Testimony and Exhibits of: 1) Mathew Peters, General Manager of SLECA; 2) Jason Guy, Program Manager for Royal Engineering; 3) Justin Proctor, Vice-President and Managing Consultant for C.H. Guernsey & Company, Inc.; 4) Brook Samuel, Vice-President of Booth and Associates⁵; 5) Spencer Loe, Regional Sales Manager of AWP Safety; and 6) Donna Boudreaux, customer and member of SLECA. On May 26, 2026, SLECA filed the Remand Rebuttal Testimony and Exhibits of: 1) Mathew Peters; 2) Jason Guy; 3) Joseph Ticheli, previous General Manager of SLECA; 4) Justin Proctor; and 5) Mike Bergeaux, Safety Consultant with 5Grand Safety Consultant, LLC.

Attached to Mr. Peters' Remand Direct and Rebuttal Testimony was: 1) the minute entry for Docket No. U-37394 from the March 18, 2026 B&E; 2) SLECA's April 6, 2026 Board Resolution; 3) SLECA's Responses to Data Requests⁶; 4) correspondence from Federated Rural Electric Insurance Exchange dated July 25, 2022; 5) email correspondence between Commission personnel and SLECA counsel regarding a public records request; 6) Affidavit of Ashley Ferrington, SLECA executive assistant, regarding collection of member statements; 7) 650 statements from members⁷; 8) sample of records, billing histories and work orders, for accounts

⁵ Mr. Samuel previously worked for of Brooks-Harbour and Associates Engineering ("BHA"), and joined Booth & Associates in February 2024. Samuel Remand Direct at 3.

⁶ Included are: April 11, 2025 Responses (Public and Confidential) to Sara Boudreaux's First Set of Data Requests; May 2, 2025 Responses to Guidroz Family's First Set of Interrogatories; May 2, 2025 Responses (Public and Confidential) to Guidroz Family's First Set of Requests for Production of Documents; January 29, 2025 Responses (Public and Confidential) to Commission Staff's First Set of Data Requests; April 4, 2025 Responses (Public and Confidential) to Commission Staff's Second Set of Data Requests; June 11, 2025 Responses to Commission Staff's Third Set of Data Requests; and October 6, 2025 Supplemental Responses to Commission Staff's Third Set of Data Requests.

⁷ The 650 member statements are all identical except for the signature and address section at the bottom. Peters Remand Direct Exhibit MP-6.

associated with the Lake Lines; and 9) a quote for a portable generator, including installation-related costs.

Attached to Mr. Guy's Remand Direct and Rebuttal Testimony was: 1) SLECA's FEMA Request for Public Assistance dated September 14, 2021, including 93 photographs dated September 6 and 7, 2021; 2) Segmented Cost Analysis for the Lake Lines, with FEMA CEF documents attached; 3) email correspondence between Mr. Guy and Stephen Gardner regarding Grid Resilience Formula Grant; 4) a Professional Services Agreement between SLECA and Revolution Data Systems for scanning and filing of documents; 5) FEMA documents for the digitization of wetted documents in SLECA's main office; 5) 238 photographs taken of the Lake Lines camps in 2026; 6) a SLECA Lake Lines Powerline Corridor Draft Environmental Investigation Report prepared by Royal Engineers and Consultants, LLC, dated April 5, 2026.

Attached to Mr. Proctor's Remand Direct and Rebuttal Testimony was: 1) Ten-Year Financial Forecasts for SLECA and the Lake Lines; 2) SLECA Cost of Service and Rate Studies; 3) Comparison of Existing Rate and Lake Line Impacts; and 4) a SLECA Work Order Cost Comparison, with Job Analysis Report for each work order. Attached to Mr. Bergeaux's testimony were his safety training certificates. Additionally, at the June 2026 hearing, SLECA introduced into evidence: 1) further email correspondence between Commission personnel and SLECA counsel regarding a public records request; and 2) filings from prior Commission abandonment proceedings⁸.

Jurisdiction and Applicable Law

Pursuant to the Louisiana Constitution, Article 4, Section 21, the Commission shall regulate all common carriers and public utilities, and adopt and enforce reasonable rules,

⁸ SLECA 6/9/26 Hr'g Exhibit 17 includes filings from Docket Nos. S-31973, S-32515, S-33195, S-33475, S-35069, S-35876, and S-37783.

regulations, and procedures necessary for the discharge of its duties. Pursuant to La. R.S. 45:121, electric cooperatives operating within the State of Louisiana are classified as public utilities.⁹ La. R.S. 45:1163(A)(1) provides that the Commission shall exercise all necessary power and authority over any electric light, heat, power, or other local public utility “for the purpose of fixing and regulating the rates charged or to be charged by and service furnished by such public utilities.” La. R.S. 45:1164(A) states that the Commission’s power, authority, and duties “shall affect and include all matters and things connected with, concerning, and growing out of the service to be given or rendered by such public utility.”

Pursuant to its constitutional and statutory authority, the Commission issued the General Order applicable to the abandonment of facilities by electric public utilities. The General Order provides that if the abandonment is due to unexpected interruption in the use of facilities, a utility that is subject to the Commission’s jurisdiction must provide written notice of the proposed abandonment to each individual customer and file a petition for approval in the event that the utility subsequently determines not to restore permanent service. The General Order lists the information that must be included in a petition for abandonment. The General Order states that no abandonment shall be approved until the Applicant has proven that the continued operation of the subject facility can be terminated, consistent with the public interest. The information required to be included in a petition for abandonment, pertinent to the remand phase of this proceeding, is:

B(4) - An economic analysis of expected revenue, operation and maintenance expenses, and replacement and repair costs of the facility, should the utility be required to continue to operate and maintain the service;

B(7) - What, if any, efforts the Applicant has taken to maintain, preserve, or otherwise continue the use of the subject facility and to avoid the proposed

⁹ *Cajun Elec. Power Co-op., Inc. v. Louisiana Pub. Serv. Comm’n*, 544 So.2d 362, 364 (La.1989).

abandonment, including, but not limited to, detailed descriptions and itemizations of the applicant's maintenance, preservation and other similar efforts with regard to the subject facility during the 5 years prior to the date of the application;

B(8) - The existence of alternative energy sources for the consumer and the estimated cost per customer to convert to each alternative energy source;

B(9) - What, if any, environmental impacts and consequences may result from the abandonment together with a complete disclosure of the Applicant's efforts to ascertain such impacts and consequences, including whether this abandonment is sought for environmental reasons, including but not limited to shoreline erosion; and

B(10) – A list of previously filed requests for abandonment by the Applicant or any affiliated company.

Issue

As ordered in Commission Order No. U-37394, the issue on remand is whether SLECA offered sufficient additional evidence into the record to make its *prima facie* case, and to address the deficiencies outlined in the ALJ's February 27, 2026 Proposed Recommendation, specifically the requirements of Sections B(4), B(7), B(8), B(9), and B(10) of the General Order.

Summary of Parties' Positions on Remand

SLECA

In this phase of the proceeding, SLECA seeks approval from the Commission to abandon the Remaining Lake Lines pursuant to the Commission's General Order. SLECA argues that the supplemental record establishes that abandonment of the Remaining Lake Lines satisfies the requirements of the General Order and is in the public interest, and, accordingly, the Commission should apply the General Order as written, approve SLECA's Petition, and authorize abandonment of the Remaining Lake Lines.

SLECA argues that it made a *prima facie* showing, and the burden, therefore, shifted to Commission Staff and the Intervenor to overcome that showing with competing evidence, which they failed to do. SLECA also contends that the General Order's *prima facie* standard

does not require SLECA to eliminate every conceivable doubt or objection or prove its case beyond reasonable disagreement. SLECA argues that Commission Staff and Intervenors do not contend that SLECA failed to present evidence addressing the factors of the General Order, only that the evidence presented is uncorroborated. Commission Staff and Intervenor criticisms of SLECA's testimonial and documentary evidence concern weight and corroboration which SLECA argues is not part of the threshold question of whether it established a *prima facie* case. SLECA maintains that the Commission's Rules and the General Order do not require that every aspect of an expert's analysis be independently established, but rather that the Commission evaluate the reliability of the expert's testimony together with the underlying methodology and supporting evidence. SLECA repeatedly asserts that Commission Staff and Intervenors failed to provide evidence or testimony to contradict or compare to SLECA's evidence and testimony.

SLECA also contends that the General Order creates a single evidentiary framework for all abandonment applications. SLECA argues that nothing in the General Order suggests that the electrical nature of facilities, the filing of an intervention, or the existence of contested issues increases an applicant's burden of proof. SLECA notes that Staff witness Mr. Broady acknowledged in his testimony that the remand evidence was more developed than the initial case, but that a heightened evidentiary standard should apply. SLECA argues that the Commission should apply the standard adopted in the General Order. SLECA contends that while there is an increased level of scrutiny in contested proceedings, the matter being contested does not alter the governing evidentiary standard, as doing so would result in a fluctuating burden of proof. SLECA contends that unless the Commission chooses to impose additional evidentiary requirements through formal amendment to the General Order, Commission Staff's

view that a heightened evidentiary standard should apply in this proceeding is inconsistent with the current General Order and applicants are entitled to application of the rule as written.

SLECA further argues that the remand record establishes a *prima facie* case for each of the factors identified for further development. SLECA argues that the testimony and evidence provided by Mr. Jason Guy¹⁰ and Mr. Justin Proctor¹¹ satisfies Section B(4)'s requirements with regard to the economic analysis and demonstrates that reconstruction of the Remaining Lake Lines is not financially sustainable. Additionally, according to SLECA, Mr. Guy and Mr. Proctor's reliance on engineering and construction estimates developed and provided to them by SLECA personnel is routine in the context of public utility practice. SLECA maintains that its pre-filed testimony establishes that the Lake Lines were actively maintained and in continuous service immediately before Hurricane Ida and the decision to remove the storm-damaged facilities afterward was a safety response rather than an abandonment decision, thus meeting the requirement of Section B(7). SLECA argues that its identification of generator alternatives, together with updated equipment specifications and installation cost information, satisfies Section B(8)'s requirement that the applicant identify alternative energy sources and the estimated cost of conversion. SLECA further argues that this requirement does not include a full life-cycle, cost-of-ownership analysis of every alternative.

SLECA asserts that no formal environmental study specific to abandonment was undertaken because the practical effect of the abandonment would be no new reconstruction. Therefore, according to SLECA, as abandonment would not involve new construction, excavation, or land disturbance, there are no environmental impacts to study. SLECA asserts that

¹⁰ Mr. Guy is the Program Manager for Royal Engineering, which is providing consulting services to SLECA related to the Lake Lines project with FEMA. Guy Remand Direct at 4.

¹¹ Mr. Proctor is the Vice President and Managing Consultant for C.H. Guernsey & Company, Inc., and has regularly assisted electric cooperatives with cost of service analysis, financial planning, rate development, and regulatory filings. Proctor Remand Direct at 4.

environmental considerations were not a part of the decision to seek abandonment, though noting that Mr. Guy's testimony included an environmental report describing the environmental conditions of the Lake Lines area, as well as his assertion regarding the lack of significant environmental impacts. SLECA argues that the only environmental evidence in the record supports its position and, therefore, Section B(9) of the General Order is satisfied. SLECA points out that both its and Commission Staff's investigations confirm the absence of any prior abandonment requests, thereby satisfying the requirements of Section B(10).

In summary, SLECA argues that because the supplemental record contains substantial affirmative evidence supporting abandonment, and no competing technical evidence demonstrating that reconstruction is in the public interest, SLECA has sufficiently established that abandonment is in the public interest.

Commission Staff

Commission Staff contends that SLECA has not made a *prima facie* case and therefore has not met its burden of proof to show that the abandonment of the Remaining Lakes Lines is in the public interest. Commission Staff states that SLECA provided sufficient evidence on remand to satisfy Section B(10) of the General Order, but it did not meet its burden of proof for Sections B(4), B(7), and B(9). Commission Staff argues that although the economic analyses provided by Mr. Proctor are well developed, the information relied on from Mr. Guy lacks the necessary corroborating documentation to meet the requirements of Section B(4). Commission Staff particularly notes that the assumptions relied upon in Mr. Guy and Mr. Proctor's testimonies lack substantiation for the environmental and permitting costs, do not identify engineering personnel and consultants utilized, nor do they provide support for repair costs. Commission Staff further argues SLECA failed to establish a proper nexus between the provided billing and maintenance

records and the requirements of Section B(7). Commission Staff does not believe that SLECA has provided sufficient evidence to satisfy the requirements of Section B(8), as SLECA's remand testimony only restates what was done previously and does not provide additional cost estimates for conversion, fuel, or maintenance.

Commission Staff also argues that the prior abandonment cases cited by SLECA are distinguishable from the Remaining Lake Lines, as the prior abandonments were natural gas utility services rather than electric utility services. Commission Staff notes that the prior abandonments did not result in the removal of all utility services of the affected members as it would here. Given the significant factual differences between the current matter and prior cited dockets, and the magnitude of the impact of abandonment of electric utility services, Commission Staff contends that the prior cited dockets should not be considered conclusive precedent in support of SLECA's claim that abandonment of the Remaining Lake Lines is in the public interest.

Commission Staff maintains that a segmented analysis of the Lake Lines is appropriate because it is consistent with the Commission's determination to abandon only the Lake De Cade segment of the Lake Lines in Order No. U-37394. Commission Staff argues that the Commission's approval of abandonment of the Lake De Cade segment is indicative of the Commission's intention to treat the Lake Lines as independent segments requiring individual analyses and evidentiary support. Lastly, Commission Staff contends that a cost of conversion payment to abandoned ratepayers, should there be any, is inappropriate at this time. Noting that evidence in this docket is insufficient to make an affirmative abandonment determination, that if the Commission were to determine to abandon any of the Remaining Lake Lines, Commission

Staff recommends that additional evidence be submitted, and, if necessary, additional analysis from the ALJ, to make appropriate determinations as to the cost of conversion payments.

Sara Boudreaux

Ms. Boudreaux argues that SLECA failed to cure the deficiencies identified by the Proposed Recommendation and establish the *prima facie* case required to justify abandonment under the General Order. Ms. Boudreaux contends that SLECA continues to rely on assumptions that were not independently verified, analyses that were not fully supported by underlying documentation, and evidence that remains insufficient to satisfy the requirements of the General Order.

Ms. Boudreaux points out that SLECA continues to rely on economic assumptions and reconstruction cost analyses that were not independently verified or fully supported by the record. Because the record lacks the underlying documentation necessary to evaluate and verify SLECA's witnesses' conclusions, Ms. Boudreaux asserts that the remand testimony does not cure the deficiency previously identified by the ALJ under Section B(4).

Ms. Boudreaux argues that the documentation submitted as SLECA Exhibit JG-4 did not provide the historical maintenance documentation contemplated by Section B(7). Ms. Boudreaux also argues that despite repeated assertions from SLECA's witnesses that safety concerns were the basis of the decision to remove Lake Lines facilities following Hurricane Ida, the remand evidence did not include documented safety evaluation, engineering analyses, or facility-specific reports to support these assertions. Ms. Boudreaux further argues that SLECA did not produce facility-specific inspection and assessment records to establish the condition of the individual Lake Fields facilities or identify which facilities required replacement and which remained suitable for continued service. Therefore, according to Ms. Boudreaux, the remand evidence does

not establish that SLECA properly maintained and preserved the Remaining Lake Lines facilities before seeking abandonment, as required by Section B(7).

Ms. Boudreaux states that SLECA did identify a potential alternative energy source but did not demonstrate that SLECA performed a comprehensive evaluation of whether the alternative would provide a reasonable substitute for permanent electric utility service, failing to meet the requirements of Section B(8). Ms. Boudreaux contends that the Royal Engineering report provided by SLECA acknowledges that Lake Fields has distinguishing characteristics from the other Lake Lines segments, but that the report applies generalized conclusions. As a result, according to Ms. Boudreaux, the evidence fails to meet the requirement to provide competent evidence concerning environmental considerations associated with abandonment under Section B(9).

Ms. Boudreaux also argues that the remand evidence does not establish that abandonment of the Remaining Lake Lines is in the public interest. Ms. Boudreaux points out that the Remaining Lake Lines members are part of the cooperative, as well as the public whose interests the Commission is obligated to consider. Ms. Boudreaux contends that SLECA's evidence focused primarily on reconstruction costs while giving comparatively little attention to consideration of the interests of the Remaining Lake Lines members or the broader regulatory implications of abandonment. Ms. Boudreaux further contends that approval of the abandonment would suggest that SLECA's substantial removal of infrastructure, post-removal environmental assessment, incomplete maintenance and preservation records, lack of showing of reasonable alternatives to utility service, and economic analysis based on assumptions is sufficient to satisfy the General Order.

Ms. Boudreaux also argues that SLECA failed to demonstrate that abandonment was a measure of last resort. She contends, rather, that the record reflects that potential funding sources, segment-specific restoration, repair, and preservation of the remaining facilities were not fully explored before abandonment was pursued. Lastly, Ms. Boudreaux argues that the gas utility abandonment proceedings relied upon by SLECA are materially distinguishable and do not provide a meaningful comparison for determining whether SLECA has satisfied its burden under the Commission's General Order. Ms. Boudreaux respectfully requests that the Commission deny SLECA's Petition for Abandonment of the Remaining Lake Lines facilities and grant such further relief as may be just and proper.

Findings of Fact

The following Findings of Fact were determined in the original phase of this proceeding and are re-iterated for completeness of the record.

SLECA is a Louisiana non-profit, rural electric cooperative providing retail electric service to approximately 21,367 members and owns and maintains approximately 1,500 miles of distribution lines in Assumption, Lafourche, St. Martin, St. Mary, and Terrebonne Parishes. Peters Direct at 3; Broady Direct at 3.

SLECA is governed by a nine-member board of directors and has its main headquarters located in Houma, Louisiana. Peters Direct at 3; Broady Direct at 3.

SLECA is member-owned, with no shareholders. Peters Direct at 3.

As a cooperative, SLECA has no stock and obtains long term debt financing from the Rural Utilities Services and supplemental lending through the Federal Financing Bank, the National Rural Utilities Cooperative Finance Corporation and CoBank. Commission Staff Report and Recommendation at 1.

In 2021, Hurricane Ida damaged SLECA's electric lines, poles, facilities, and other infrastructure. SLECA Application at 2.

Included in the damage caused by Hurricane Ida were certain electrical facilities referred to as the Lake Lines. SLECA Application at 2.

The Lake Lines refers to SLECA's distribution facilities that once served recreational camps located in Lake De Cade, Lake Fields, Island at the end of Four Point Road ("Four Point"), and Grand Pass. Peters Direct at 5.

The Lake De Cade, Lake Fields, Four Point, and Grand Pass segments that comprise the Lake Lines are each separate and in four distinct areas. Broady Direct at 5.

The Lake De Cade, Grand Pass and Four Point lines are located in Terrebonne Parish. Transcript at 69, 129.

The Lake Fields line is located in Lafourche Parish. Transcript at 70, 129.

The Lake Lines, in total, were comprised of 44.5 miles of distribution lines serving approximately 282 recreational camps. Peters Direct at 5.

The Lake Lines represented about 3% of SLECA's total distribution system mileage. Guy Direct at 13.

The Lake De Cade segment consisted of approximately 30.8 miles of line running along the southern border of Lake De Cade with lines traversing through Bay Long, Bayou De Cade, Raccourci Bay, and Lake Penchant. Broady Direct at 5-6.

The Grand Pass segment consisted of approximately 8.77 miles of line coming from the Falgout Canal Substation and running along the southern border of Mud Lake and ending at the pass between Lake Mechant and Cailliou Lake. Broady Direct at 6.

The Lake Fields segment consisted of approximately 4.74 miles of line coming from the Landry Substation and running along the eastern border of Lake Fields and to an ending point at Bayou Lafourche. Broady Direct at 6.

The Four Point segment consisted of approximately 0.19 miles of line coming from the Dulac Substation and south across a navigable water way and ending on Four Point Island. Broady Direct at 6.

Since the 2021 hurricane season, service has not been restored to the Lake Lines, and no revenue has been collected from the members the Lake Lines once served. Peters Direct at 5.

After Hurricane Ida, the infrastructure for the Lake Lines was removed. Peters Direct at 5.

The decision to abandon the Lake Lines was made during executive session of the SLECA Board of Directors on August 5, 2024. SLECA's Responses to Commission Staff's First Set of Data Requests at 9; Peters Direct at 15.

SLECA has two different rates for camp lines – Rate 50 and Rate 60. SLECA Application at 6.

Rate 50, which is designated for camp/remote service, has a minimum charge of \$25.00 per month. Rate 50 was utilized by approximately 260 Lake Line meters and over the past approximate 8 years leading up to Hurricane Ida, the average bill was approximately \$46.00 per month. SLECA Application at 6; Peters Direct at 5.

Rate 60, which is designated for small power service (remote area) and has a minimum charge of \$30.00 per month. Rate 60 was utilized by approximately 20 Lake Line meters, and over the past approximate 8 years leading up to Hurricane Ida, the average bill was approximately \$100.00 per month. Application at 6-7; Peters Direct at 5-6.

In addition to the Lake Lines, the Persimmon Pass line also utilizes SLECA's Rate 50 or 60. Transcript at 127.

The approximate annual remittance to SLECA was approximately \$552.00/meter per year for the Rate 50 members and approximately \$1,200/meter per year for the Rate 60 members. Peters Direct at 6.

The cost estimate for the reconstruction of the Lake Lines as of January 14, 2025 is \$140,322,968.83. Guy Direct at 6.

Of the approximately \$140 million, \$11 million includes work already completed for the removal of the damaged Lake Lines. Guy Direct at 6-7.

While FEMA may reimburse 90% of eligible costs, FEMA does not cover interest costs on loans, environmental permitting, mitigation expenses, land acquisition, or right-of-way expenses. Peters Direct at 7.

The cost estimates to rebuild the Lake Lines have been accepted by FEMA and are currently under quality assurance review. Peters Direct at 11, Guy Direct at 15-16.

The potential environmental permitting, environmental mitigation, and procurement of additional rights-of-way that may be necessary for the reconstruction of the Lake Lines is currently estimated between \$11.5 million to \$23 million. Guy Direct at 7.

When combined with SLECA's 10% share of the total rebuild cost and associated interest fees, the minimum expense for which SLECA would be responsible for is between approximately \$24.4 million to \$35.9 million. Guy Direct at 7.

The high-end estimate for restoration of each segment of the Lake Lines is:

Segment	Total Cost	SLECA Cost Share
Lake De Cade	\$ 97,617,746.00	\$ 23,952,254.72
Grand Pass	\$ 34,094,566.00	\$ 8,365,709.75
Lake Field	\$ 23,039,531.00	\$ 5,563,159.78
Four Point	\$ 3,467,480.00	\$ 850,808.05

SLECA's Supplemental Responses to Staff's Third
Set of Data Requests (SLECA Hr'g Ex. 11).

The low-end estimate for restoration of each segment of the Lake Lines is:

Segment	Total Cost	SLECA Cost Share
Lake De Cade	\$ 97,617,746.00	\$ 16,857,014.66
Grand Pass	\$ 34,094,566.00	\$ 5,887,583.17
Lake Field	\$ 23,039,531.00	\$ 3,978,556.44
Four Point	\$ 3,467,480.00	\$ 598,778.03

SLECA's Supplemental Responses to Staff's Third
Set of Data Requests (SLECA Hr'g Ex. 11).

In addition to the lines themselves, reconstruction of the Lake De Cade segment would require approximately 489 poles and 117 transformers. Broady Direct at 6.

In addition to the lines themselves, reconstruction of the Grand Pass segment would require approximately 134 poles and 43 transformers. Broady Direct at 6.

In addition to the lines themselves, reconstruction of the Lake Fields segment would require approximately 113 poles and 39 transformers. Broady Direct at 6.

In addition to the lines themselves, reconstruction of the Four Point segment would require approximately 4 poles and 3 transformers. Broady Direct at 6.

The following Findings of Fact are based upon the evidence presented in the remand phase of the proceeding.

The Commission approved abandonment of the Lake De Cade segment in Order No. U-37394. Order No. U-37394

The Lake De Cade segment represents approximately 60% of the Lake Lines. Peters Remand Direct at 6.

Order No. U-37394 did not approve the abandonment of the abandonment of the Lake Fields, Four Point, and Grand Pass segments of the Lake Lines. Order No. U-37394.

Order No. U-37394 allows SLECA the opportunity to offer additional evidence into the record in support of its request to abandon the Lake Fields, Four Point, and Grand Pass segments of the Lake Lines. Order No. U-37394.

After the issuance of Order No. U-37394, SLECA's Board of Directors reaffirmed its decision to pursue abandonment of the Grand Pass, Lake Fields, and Four Point segments. Peters Remand Direct at 7.

SLECA's current estimated high-end cost share for the reconstruction of the Remaining Lake Lines is approximately \$10.4 million. 6/8/26 Hr'g Transcript at 166-167.

The Remaining Lake Lines serve approximately 118 meters. Peters Remand Direct at 9.

SLECA's insurance carrier Federated Rural Electric Insurance Exchange confirmed that they do not provide coverage for any of SLECA's transmission or distribution lines, poles and other associated equipment. Peters Remand Direct Exhibit MP-4.

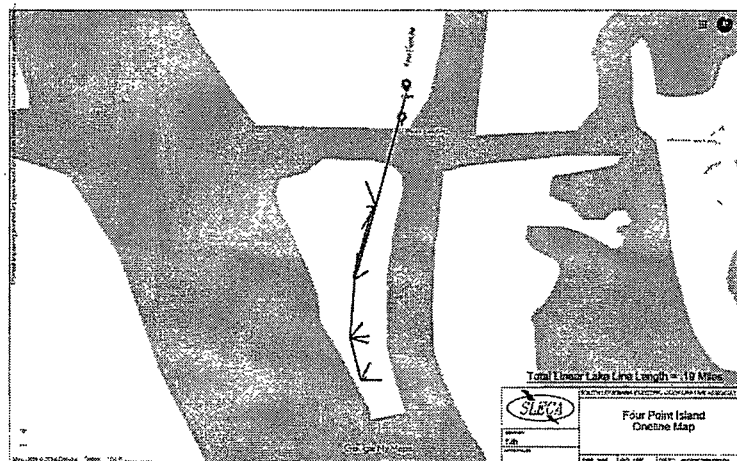
Osmose Utilities Services, Inc. ("Osmose") conducted wood pole inspections and assessments for SLECA after Hurricane Ida. Loe Remand Direct at 3-4.

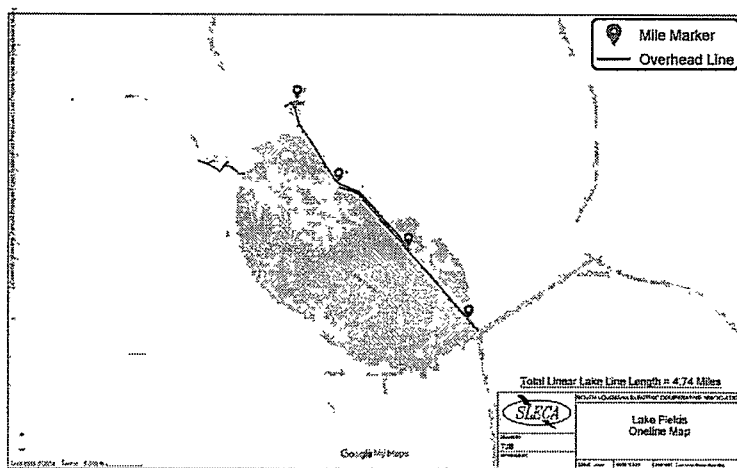
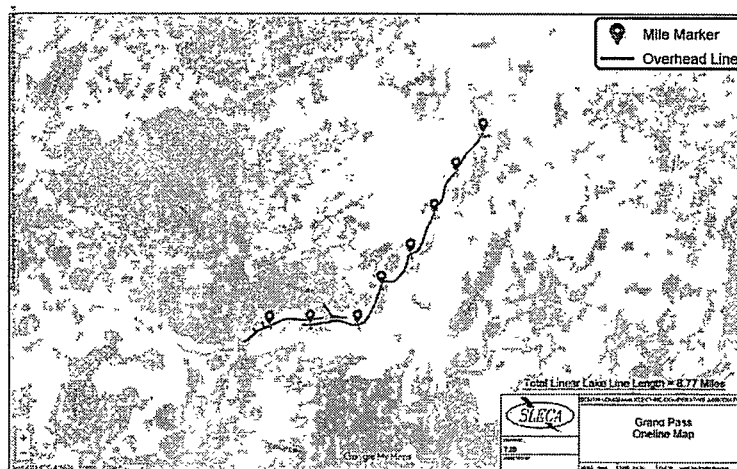
Osmose's inspection included visually inspecting each pole and documenting its condition, including photographs where possible. Loe Remand Direct at 4.

SLECA did not conduct a formal environmental evaluation and/or study prior to removal of the Lake Lines or prior to seeking abandonment of the Lake Lines. Peters Remand Direct at 13 -14.

Maps

The following are the maps attached to SLECA's Application showing each of the segments of the Remaining Lake Lines.





Analysis

In the remand phase of the proceeding, the Commission is evaluating SLECA's request to abandon the Lake Fields, Four Point, and Grand Pass segments of the Lake Lines. The Commission's General Order dated July 9, 2008 governs the abandonment of electric or natural gas distribution facilities. Section G of the General Order provides that "[n]o abandonment shall be approved under this Order until the Applicant has proven ... that the continued operation of the subject facility can be terminated, consistent with the public interest." The General Order does not define or specify what is consistent with the public interest; it does, however, require an applicant to file certain information with the application, which guides the analysis on whether the facility can be terminated, consistent with the public interest.

Pursuant to Section G of the General Order, SLECA has the burden of proof in this matter. Therefore, SLECA must produce a reasonable quantity of evidence in support of its request.¹² If SLECA does not first establish a *prima facie* case, then an opposing party is not required to present any countervailing evidence.¹³ Furthermore, SLECA was allowed to offer additional evidence into the record in support of its abandonment request, specifically to allow SLECA to address the requirements of Sections B(4), B(7), B(8), B(9), and B(10) of the General Order.

SLECA asserts that the disagreement between the parties is not about competing engineering, economic, or environmental analyses, it is instead between SLECA's evidence and the contention that portions of that evidence should have been corroborated in greater detail. The General Order encourages utilities to file petitions for abandonment only as a last resort, indicating a heightened burden of proof. Further, previous Commission abandonment decisions¹⁴ were for the abandonment of natural gas utility services, which, unlike electric utility service,

¹² Order No. U-27458 at 25-26, Water Treatment & Controls Company d/b/a Peoples Water Service Company of Bastrop, (Bastrop, LA), ex parte, *In re: Request for an increase in rates for water and water service in the City of Bastrop and its environs*.

¹³ Order No. U-33740 at 21, Docket No. U-33740, Saunders, Ltd. vs The Baton Rouge Water Works Company, *In re: Formal complaint alleging overcharges for water service*.

¹⁴ Previous Commission abandonment dockets include: Docket No. S-31184, CenterPoint Energy, ex parte, *In re: Application of CenterPoint Energy Resources Corp. for Approval of the Abandonment of a Portion of its Natural Gas Facilities Pursuant to General Order R-30301*; Docket No. S-31973, Atmos Energy Corporation, ex parte, *In re: Petition of Atmos Energy Corporation requesting approval to abandon its natural gas distribution facilities and services to and on Isle de Jean Charles, Terrebonne Parish, Louisiana*; Docket No. S-32515, Atmos Energy Corporation, ex parte, *In re: Request to Abandon natural gas distribution facilities and services to customers in the Bayou Corne Area, Assumption Parish, Louisiana*; Docket No. S-33195, Atmos Energy Corporation, ex parte, *In re: Petition of Atmos Energy Corporation requesting approval to abandon natural gas distribution facilities and services to certain customers located in Webster and Lincoln Parishes, Louisiana*; Docket No. S-33475, Atmos Energy Corporation, ex parte, *Petition for Authority to Disconnect two customers and Request Approval to Permanently Abandon its Natural Gas Distribution Facilities and Services to the Two Customers in Cheneyville, Rapides Parish, Louisiana*; Docket No. S-35069, CenterPoint Energy Resources Corp. (CenterPoint), ex parte, *In re: Application for Approval of the Abandonment of a Portion of its Natural Gas Facilities Pursuant to General Order R-30301*; Docket No. S-35876, CenterPoint Energy Resources Corp., ex parte, *In re: Application for Approval of Proposed Abandonment of a Portion of its Natural Gas Facilities in Acadia Parish Pursuant to LPSC General Order R-30301*; and Docket No. S-37783, Atmos Energy Corporation, ex parte, *In re: Request for Commission approval to abandon a portion of its natural gas facilities in DeSoto Parish pursuant to General Order dated July 9, 2008 (R-30301)*.

provides a different type of service, as the removal of electric service removes all utility services to the affected ratepayer.¹⁵

SLECA has also argued that the electrical nature of facilities, the filing of an intervention, or the existence of contested issues does not alter an applicant's burden of proof or the evidentiary standard that should be applied. However, the General Order does differentiate the level of process that an application is subjected to when interventions are filed. Section D of the General Order provides that if there are no interventions, the Commission Staff "shall issue a Special Order to be voted on by the Commission if the discontinuance or abandonment is in the public interest." In contrast, when there is an intervention, Section E directs that "the matter shall be docketed, re-published and set for hearing pursuant to the Commission's rules of practice and procedure." This matter, Docket No. U-37394, is the first Commission abandonment proceeding conducted pursuant to Section E of the General Order.

Remanded General Order Sections

Section B(4)

Section B(4) requires SLECA to provide an economic analysis of expected revenue, operation and maintenance expenses, and replacement and repair costs of the facility, should the utility be required to continue to operate and maintain the service. Mr. Peters testified that SLECA provided financial analyses throughout this proceeding, and that Mr. Proctor's Remand Direct Testimony supplemented those analyses with a comprehensive economic analysis.¹⁶ Mr. Peters argued that the economic analyses show that reconstruction would require substantial investment relative to the number of meters served.¹⁷ Mr. Proctor provided nine economic

¹⁵ Commission Staff Post-Hearing Brief on Remand at 8.

¹⁶ Peters Remand Direct at 8.

¹⁷ Peters Remand Direct at 8.

analyses (financial forecasts) which consisted of forecasts that evaluated projected revenue, operation and maintenance expenses, and reconstruction costs.¹⁸ The financial forecasts were by individual segment and for the combined project, and include both high-cost and low-cost scenarios.¹⁹ Each scenario was compared to a base case representing continued operations without reconstruction of the Lake Lines.²⁰ According to Mr. Proctor, the economic analyses were to evaluate the impact on members of reconstructing the Remaining Lake Lines.²¹ Mr. Proctor also provided three SLECA cost of service studies (“COSS”), using a 2023 test year.²² Mr. Proctor explained that the first COSS served as the base case, the second assumed the reconstruction costs are allocated to the whole system, and the third allocated the reconstruction costs to only those members benefitting from the project.²³ Mr. Proctor opined that the significant rate impacts weigh in favor of abandonment of the Remaining Lake Lines.²⁴ Mr. Proctor testified that he was not aware of any similar type of analysis conducted for other portions of SLECA’s service territory restored after Hurricane Ida.²⁵

Mr. Peters testified that SLECA attempted to find alternative funding sources.²⁶ According to the evidence presented, SLECA’s consultants attempted to find alternative funding sources from May 2024 to August 2024, and its Board of Directors made the decision to abandon the Lake Lines in August 2024.²⁷ SLECA did not seek confirmation on whether the U.S. Department of Energy’s Section 40101(d) Grid Resilience State and Tribal Formula Grant

¹⁸ Proctor Remand Direct at 6.

¹⁹ Proctor Remand Direct at 6.

²⁰ Proctor Remand Direct at 6.

²¹ Proctor Remand Direct at 14.

²² Proctor Remand Direct at 14.

²³ Proctor Remand Direct at 15.

²⁴ Proctor Remand Direct at 21.

²⁵ 6/9/26 Hr’g Transcript at 56.

²⁶ 6/9/26 Hr’g Transcript at 164.

²⁷ 6/9/26 Hr’g Transcript at 164; SLECA’s Responses to Commission Staff’s First Set of Data Requests at 9; Peters Direct at 15.

Program could be applied toward the cost share for FEMA projects until December 2025.²⁸ No documentation was submitted in the record showing attempts at any other funding sources.²⁹

Commission Staff witness Thomas Broady testified that he disagreed with the underlying assumption that hurricane recovery efforts would not be shared among all utility ratepayers, and that the Commission has an extensive history in which all ratepayers share in storm restoration costs.³⁰ Additionally, Mr. Broady opined that Mr. Proctor's additional evidence did not fully satisfy the requirements of Section B(4) in that it did not provide clarity in the cost methodology for the reconstruction, and utilized uncorroborated assumptions of rebuild cost estimates.³¹ Intervenor Ms. Boudreaux also argued that the reduction in accounts used in SLECA's cost analyses was due to a lack of access to service rather than a decrease in demand.³² Further, Ms. Boudreaux pointed out that the financial modeling conducted by Mr. Procter did not have supporting documentation to allow for the independent evaluation of the assumptions, methodologies and calculations.³³

Mr. Peters testified that while SLECA recognizes that storm-related costs are often broadly allocated among utility ratepayers, SLECA argues that this proceeding involves far more than ordinary storm recovery activities.³⁴ Mr. Peters contends that the Remaining Lake Lines require the complete reconstruction of remote infrastructure and presents ongoing operational, maintenance, accessibility, and safety challenges.³⁵ SLECA provided no examples of how its storm recovery activities were extraordinary in comparison to its own or other utilities' storm

²⁸ 6/8/26 Hr'g Transcript at 122; Proctor Remand Direct Exhibit JG-3.

²⁹ 6/8/26 Hr'g Transcript at 122.

³⁰ Broady Remand at 8.

³¹ Broady Remand at 8-9.

³² Boudreaux Remand Response at 21.

³³ Boudreaux Remand Post-Hearing at 6-7.

³⁴ Peters Remand Rebuttal at 14.

³⁵ Peters Remand Rebuttal at 14.

recovery activities. No evidence was provided that SLECA's storm recovery activities were more involved, or costlier, than utility activities related to other hurricanes that made landfall in southeast Louisiana.

While SLECA presented economic analyses through Mr. Procter, the basis for Mr. Procter's work was SLECA's and Mr. Guy's estimated reconstruction costs and projected cost-share information.³⁶ Mr. Guy testified that to develop the estimated value of the reconstruction of the Lake Lines he utilized FEMA's Cost Estimating Format ("CEF") tool and instructional guide.³⁷ Mr. Guy explained that the CEF is a formatting tool, and that the numbers/estimates the CEF uses were provided by him.³⁸ Mr. Guy explained that the reconstruction estimates considered multiple-factors, including labor requirements, material costs, transportation logistics, specialized equipment, barge access, environmental and permitting considerations, project-management costs, contingency assumptions, escalation factors, and operational realities associated with the Lake Lines facilities.³⁹ Mr. Guy provided no documentary evidence or corroboration to support his reconstruction estimates, such as vendor information, number of bids sought, sourcing of materials and labor, or invoices.⁴⁰ Further, while Mr. Guy testified that SLECA worked with engineers, consultants, and FEMA personnel to evaluate reconstruction scope, costs, environmental considerations, access challenges, environmental permitting and related costs, and the practical realities of rebuilding utility infrastructure; he did not identify the individuals that he or SLECA worked with.⁴¹

³⁶ Guy Remand Direct at 10; Procter Remand Rebuttal at 8; 6/9/26 Hr'g Transcript at 61.

³⁷ Guy Remand Rebuttal at 6.

³⁸ 6/8/26 Hr'g Transcript at 129-130.

³⁹ Guy Remand Rebuttal at 6.

⁴⁰ 6/8/26 Hr'g Transcript at 133.

⁴¹ Guy Remand Rebuttal at 12; Guy Remand Direct at 10; 6/8/26 Hr'g Transcript at 135-136.

Commission Staff witness Mr. Broady pointed out that Mr. Guy did not provide any sort of corroborating documentation, and that Commission Staff continues to have concerns regarding the actual cost estimates, as no underlying reasoning for the costs was provided, such as the required multiple quotes for services or materials, or comparative labor costs.⁴² Mr. Broady points out that while the submitted communication with FEMA is detailed, it only shows that FEMA agrees to a percentage of cost share material and labor and not an actual number.⁴³ Further, Mr. Broady opined that the inclusion of significant environmental permitting and related costs were not corroborated or substantiated with any actual documentation from Mr. Guy or FEMA.⁴⁴ Mr. Broady further contends that the information seems to have significant cost escalations each time they are presented, without an explanation of those underlying assumptions and without corroboration.⁴⁵ In conclusion, Mr. Broady opines that while SLECA provided more information on remand, he does not believe SLECA has met the requirements of Section B(4).⁴⁶ Intervenor Ms. Boudreaux also points out that there is no evidence SLECA analyzed cost-saving measures such as overhead versus underground crossings, alternative pole materials, or partial or phased restoration.⁴⁷

Additionally, Mr. Guy testified that SLECA did not develop a repair-only cost estimate for the Lake Lines, because SLECA consultants and engineers determined that the Lake Lines were structurally compromised and not suitable for repair.⁴⁸ Mr. Guy stated that these conclusions were based on field inspections, observed damage, and standard engineering

⁴² Broady Remand at 10.

⁴³ Broady Remand at 10.

⁴⁴ Broady Remand at 11.

⁴⁵ Broady Remand at 11.

⁴⁶ Broady Remand at 12.

⁴⁷ Boudreaux Remand Response at 22.

⁴⁸ Guy Remand Direct at 6; 6/8/26 Hr'g Transcript at 133.

principles applicable to wood pole systems in marsh environments.⁴⁹ In support of the field inspections, Mr. Guy attached to his testimony 92⁵⁰ photographs⁵¹ that were taken September 6-7, 2021 by Osmose.⁵² Mr. Guy asserted that the photographs were indicative of the damage suffered to the Lake Lines.⁵³ Mr. Loe, who was employed by Osmose at the time the photographs were taken, testified that a visual assessment above ground or water is only about 20% to 25% accurate.⁵⁴ The Lake Lines, including Lake De Cade, involve the reconstruction of 740 poles, and without Lake De Cade, reconstruction would include 251 poles.⁵⁵ The 92 photographs show approximately 36.6% of the poles of the Remaining Lake Lines. Mr. Broady also pointed out that the photographs were not put in a chronological or grouped pattern so that they could be easily identified by segment.⁵⁶ Intervenor Ms. Boudreaux argued that the photographs show mixed rather than uniform catastrophic damage.⁵⁷ Ms. Boudreaux points out that the SLECA consultants⁵⁸ relied primarily on visual observations, photographs and general experience rather than documented, system-specific engineering analysis.⁵⁹

In the original phase of this proceeding, Mr. Guy testified that the decision to completely remove the Lake Lines instead of repair them was based on the assessment and recommendation

⁴⁹ Guy Remand Direct at 6.

⁵⁰ Mr. Guy testified in his Remand Rebuttal that there were 90 photographs. Guy Remand Rebuttal at 4. However, a review of Exhibit JG-1 of Mr. Guy's Remand Rebuttal Testimony shows 92 photographs of poles with location data marked on the photograph.

⁵¹ Mr. Guy also attached to his Remand Direct Testimony approximately 238 photographs allegedly taken of the Remaining Lake Lines in 2026. Guy Remand Direct Exhibit JG-5. None of the photographs were individually marked for identification purposes, nor were they in any discernable order to indicate which photographs belonged to which segment of the Lake Lines.

⁵² Guy Remand Direct Exhibit JG-1 6/8/26 Hr'g Transcript at 57-59

⁵³ Guy Remand Rebuttal at 3-4.

⁵⁴ 6/8/26 Hr'g Transcript at 59.

⁵⁵ Broady Direct at 6.

⁵⁶ Broady Remand at 10.

⁵⁷ Boudreaux Remand Response at 14.

⁵⁸ Citing Mr. Spencer Loe and Mr. Brooks Samuel.

⁵⁹ Boudreaux Remand Response at 20.

of Mr. Brook Samuel.⁶⁰ In the remand phase of the proceeding, Mr. Samuel confirmed that he gave his opinion in a letter dated October 21, 2024, on the structural condition of the Lake Lines infrastructure following Hurricane Ida.⁶¹ Mr. Samuel stated that his written opinions were provided after the removal activities had begun, and that he evaluated the condition of the Lake Lines based on photographs, data, and his observations of similar storm-damaged infrastructure in the area.⁶² Mr. Samuel confirmed that he did not personally observe the condition of the Lake Lines post storm.⁶³ Additionally, it was Mr. Samuel's opinion that it was not necessary to perform below-grade inspections of each piling to conclude that systems subjected to those conditions were structurally compromised and not suitable for continued service.⁶⁴ Mr. Loe testified that there is no way of understanding conditions below ground from a visual assessment, and that he was unaware of a cost effective technology that could do below surface inspections.⁶⁵ Mr. Guy testified that he had general communications with engineers and consultants regarding the condition of the system and the appropriate path forward; however, none of those communications were provided into the evidentiary record.⁶⁶ Mr. Guy concluded that removal of damaged infrastructure was not dependent on a formal engineering report.⁶⁷

Intervenor Ms. Boudreaux contends that the record supports the need for a repair-focused analysis.⁶⁸ She argues that the record reflects that infrastructure was removed before complete and transparent evaluation of reconstruction options, funding opportunities, and less costly

⁶⁰ Guy Direct at 18 (SLECA Hr'g Ex.9); 10/27/25 Transcript at 84.

⁶¹ Samuel Remand Direct at 4.

⁶² Samuel Remand Direct at 4-5.

⁶³ 6/8/26 Hr'g Transcript at 187.

⁶⁴ Samuel Remand Direct at 7.

⁶⁵ 6/8/26 Hr'g Transcript at 59-60.

⁶⁶ Guy Remand Direct at 6-7.

⁶⁷ Guy Remand Direct at 11.

⁶⁸ Boudreaux Remand Response at 14.

alternatives were fully developed and presented.⁶⁹ Ms. Boudreaux asserts that SLECA's sequence of events is inconsistent with the requirement that abandonment be pursued only after reasonable efforts to maintain or preserve the facility have been exhausted.⁷⁰ Ms. Boudreaux maintains that SLECA chose to include upgrades to the Lake Lines in its reconstruction estimates, even though the Lake Lines had been repaired in-kind after previous storms.⁷¹ She also points out that there is no comparison showing that the selected design is the least-cost or only feasible option.⁷²

Section B(4) requires SLECA to provide an economic analysis of expected revenue, operation and maintenance expenses, and *replacement and repair costs* of the facility, should the utility be required to continue to operate and maintain the service. (Emphasis Added.) No analysis of the repair costs of the facility was provided due to SLECA's determination that the Lake Lines were structurally compromised and not suitable for repair. SLECA did file economic analyses of expected revenue, operation and maintenance expenses, and replacement costs of the facility. However, the economic analyses used uncorroborated estimates of reconstruction and environmental permitting costs, and failed to provide the underlying basis for the costs, such as quotes for services or materials, comparative labor costs, vendor information, or other invoices/bids. The failure to provide the underlying documentation of the reconstruction costs results in the inability of the Commission, or the parties, to fully evaluate the soundness of the reconstruction estimates. Further, while the remand evidence presented updated financial projections, it relied on the same uncorroborated assumptions as presented in the original phase

⁶⁹ Boudreaux Remand Response at 18.

⁷⁰ Boudreaux Remand Response at 18.

⁷¹ Boudreaux Remand Response at 19.

⁷² Boudreaux Remand Response at 23.

of the proceeding. **SLECA's uncorroborated additional evidence is insufficient to satisfy the requirements of Section B(4).**

Section B(7)

Section B(7) requires SLECA to show what, if any, efforts the applicant has taken to maintain, preserve, or otherwise continue the use of the subject facility and to avoid the proposed abandonment, including, but not limited to, detailed descriptions and itemizations of the applicant's maintenance, preservation and other similar efforts with regard to the subject facility during the five years prior to the date of the application. In the Proposed Recommendation the Tribunal did not accept Commission Staff's conclusion that SLECA complied with Section B(7) because SLECA failed to provide information on what actions it had taken to maintain, preserve, or otherwise continue the use of the Lake Lines. Further, the Tribunal pointed out that no corroboration was submitted in support of Mr. Peters' testimony that the records were damaged.

In this phase of the proceeding, Mr. Peters again testified that SLECA's historical records were damaged or destroyed as a direct result of Hurricane Ida.⁷³ He further explained that SLECA retained Revolution Data Systems LLC to assist with the preservation, recovery, and digitization of the remaining damaged records.⁷⁴ The contract with Revolution Data Systems LLC, along with FEMA reimbursement information for the contract, was attached to Mr. Guy's testimony.⁷⁵ Mr. Peters testified that after review of its available records, SLECA identified and produced a representative sample of historical billing records, service orders, field notes, meter-related work orders, reconnect records, and member service records associated with the Lake

⁷³ Peters Remand Rebuttal at 11.

⁷⁴ Peters Remand Rebuttal at 11.

⁷⁵ Guy Remand Direct Exhibit JG-4.

Lines facilities prior to Hurricane Ida.⁷⁶ Mr. Peters testified that these records reflect continued operational activity and member service work on the Lake Lines prior to the storm and are consistent with SLECA's understanding that the Lake Lines received operational attention and maintenance activity before Hurricane Ida.⁷⁷

Mr. Broady testified that in regards to Section B(7) he did not believe Mr. Peters' testimony provided any additional evidence or support for the deficiencies laid out in the Proposed Recommendation.⁷⁸ Mr. Broady states that while the testimony supports the claim that SLECA engaged Revolution Data Systems LLC, it provides no direct evidence of SLECA's efforts to maintain, preserve, or otherwise continue the use of the Lake Lines.⁷⁹ Intervenor Ms. Boudreaux asserts that the evidence shows that SLECA undertook efforts to scan its documents, yet failed to produce them.⁸⁰ Ms. Boudreaux points out that after years of digitization, SLECA still cannot produce basic maintenance or inspection records.⁸¹

The representative sample of records submitted by SLECA were marked and admitted as confidential due to the inclusion of personally identifying information.⁸² In general, the billing records span 2018 through 2021, and show consistent monthly electric usage and billing. The service orders, field notes, and work orders include dates spanning 2011 to 2022, and are too sporadic to draw any conclusions therefrom. While Mr. Guy acknowledged that, while energized service alone does not independently establish the full scope of maintenance activities associated with a utility system, he argued that continued energized service, ongoing member usage, reconnect activity, and continued operational field activity are all operational indicators that the

⁷⁶ Peters Remand Rebuttal at 11-12.

⁷⁷ Peters Remand Rebuttal at 12.

⁷⁸ Broady Remand at 14.

⁷⁹ Broady Remand at 15.

⁸⁰ Boudreaux Remand Response at 27.

⁸¹ Boudreaux Remand Response at 28.

⁸² Peters Remand Rebuttal Exhibit MP-1.

facilities continued receiving operational attention prior to Hurricane Ida.⁸³ Mr. Guy is not an employee of SLECA and was first contracted by SLECA in the summer of 2021. Mr. Peters, on the other hand, testified that he was a lineman for SLECA from 2000 to 2023 and personally worked to maintain the Lake Lines as a lineman.⁸⁴ Mr. Peters contended that if a line was not properly maintained he and the Commission would have been notified of poor service or lack of maintenance causing outages.⁸⁵

It is undisputed that SLECA did not provide detailed descriptions and itemizations of SLECA's maintenance, preservation and other similar efforts with regard to the Lake Lines during the five years prior to the date of the application. Hurricane Ida made landfall in August 2021, in December 2021 SLECA pulled the transformer fuses and turned the meters,⁸⁶ and in September 2022 SLECA began removal of the of the Lake Lines infrastructure.⁸⁷ SLECA did not present evidence to show that it took efforts to maintain, preserve, or otherwise continue the use of the Lake Lines after Hurricane Ida to avoid the proposed abandonment. Therefore, SLECA did not comply with the requirements of Section B(7) by proving that SLECA made efforts to maintain, preserve, or otherwise continue the use of the subject facility and to avoid the proposed abandonment, nor providing detailed descriptions and itemizations of SLECA's maintenance, preservation and other similar efforts with regard to the Remaining Lake Lines during the five years prior to the date of the application.

SLECA did present the testimony of Mr. Peters and a representative sample of records in support of the contention that SLECA conducted the proper maintenance of the Lake Lines. The evidence presented by SLECA indicates that the Lake Lines were energized and providing

⁸³ Guy Remand Rebuttal at 15.

⁸⁴ Peters Remand Direct at 10; 6/9/26 Hr'g Transcript at 105-106, 140.

⁸⁵ 6/9/26 Hr'g Transcript at 139-140.

⁸⁶ 6/9/26 Hr'g Transcript at 117.

⁸⁷ Peters Remand Rebuttal at 8.

electric service prior to Hurricane Ida. **Based upon the billing records, and other service orders, field notes, and work orders, it is reasonable to conclude that SLECA maintained the Lake Lines prior to Hurricane Ida in 2021. SLECA however did not show that it took efforts to maintain or preserve the Lake Lines to avoid the proposed abandonment. Therefore, SLECA did not comply with requirement of Section B(7).**

Section B(8)

Section B(8) requires SLECA to show the existence of alternative energy sources for the consumer and the estimated cost per customer to convert to each alternative energy source. Mr. Peters testified that in its initial filing SLECA estimated the approximate generator-related costs for the Lake Line camps.⁸⁸ According to Mr. Peters, SLECA subsequently obtained vendor information concerning portable generator equipment, generator specifications, and generator hookup installation costs associated with certain alternative power configurations.⁸⁹ Attached to Mr. Peters Remand Rebuttal was a quote for a portable generator (model GP9500 Tri Fuel), a quote for the portable generator hookup, and the specifications for the quoted model. Mr. Peters acknowledged that generator-related alternatives may involve additional transportation, installation, and access-related considerations; however, no estimated cost per customer were provided for these additional considerations.⁹⁰

Commission Staff witness Mr. Broady contended that SLECA has not met the requirements of Section B(8) because Mr. Peters did not provide additional evidence, and Mr. Samuel only stated what SLECA had previously done, without additional cost estimates for

⁸⁸ Peters Remand Rebuttal at 15.

⁸⁹ Peters Remand Rebuttal at 15.

⁹⁰ Peters Remand Rebuttal at 16.

conversion, fuel, or maintenance.⁹¹ Intervenor Ms. Boudreaux argues that SLECA did not meet the requirements of Section B(8) because the record does not contain a location-specific feasibility study demonstrating that the options are practical, reliable, or comparable to electric service, and there is no analysis of long-term costs or reliability.⁹²

Section B(8) requires the utility to show the existence of alternative energy *sources* (plural) for the consumer and the estimated cost per customer to convert *to each* alternative energy source. The Tribunal finds that *one quote from one vendor* for a portable generator, and its installation, is insufficient. In the Proposed Recommendation, the ALJ pointed out that SLECA “did not provide any information as to maintenance costs and fuel usage of a generator. SLECA did not address any other type of alternative energy source, such as roof top solar.”⁹³ Even with its one example, SLECA did not supplement its evidence to show maintenance costs and fuel usage of a generator. Mr. Peters testified that SLECA provided evidence regarding solar systems, and their feasibility and cost were considered in Mr. Samuel’s testimony.⁹⁴ A review of Mr. Samuel’s testimony shows no such discussion. The only mention of “solar” in Mr. Samuel’s testimony is a statement that solar/battery systems were evaluated by SLECA, and that solar/battery systems require installation, space, and structural considerations.⁹⁵ Mr. Samuel testified that generator-based systems differ in reliability, cost structure, and operational requirements, and do not replicate centralized distribution service.⁹⁶ Mr. Peters also acknowledged that a portable generator is not the same as utility electric service.⁹⁷

⁹¹ Broady Remand at 16.

⁹² Boudreaux Remand Response at 31.

⁹³ Proposed Recommendation at 27-28.

⁹⁴ Peters Remand Direct at 12.

⁹⁵ Samuel Remand Direct at 11-12.

⁹⁶ Samuel Remand Direct at 12.

⁹⁷ 6/9/26 Hr’g Transcript at 128.

SLECA failed to provide sufficient information to adequately address the requirement in Section B(8) to provide information on the existence of alternative energy sources and the estimated cost per customer to convert.

Section B(9)

Section B(9) requires SLECA to show what, if any, environmental impacts and consequences may result from the abandonment together with a complete disclosure of the applicant's efforts to ascertain such impacts and consequences. Mr. Peters testified that because abandonment was not the original intent at the time of removal of the Lake Lines facilities, and due to the absence of new construction or disturbance, SLECA did not, at the time, conduct a formal environmental evaluation.⁹⁸ Further, Mr. Peters stated that environmental considerations were not a driver of SLECA's decision to seek abandonment, rather the decision was based on the condition of the facilities, safety considerations, and the cost and feasibility of reconstruction and continued operation.⁹⁹ Mr. Guy testified that a SLECA Lake Lines Powerline Corridor: Draft Environmental Investigation Report ("Environmental Report") was prepared by Royal Engineering to describe the existing environmental conditions in the area.¹⁰⁰ According to Mr. Guy, the Environmental Report provides detailed descriptions of the environmental setting, including wetlands, water bodies, hydrologic conditions, and other environmental factors.¹⁰¹ Mr. Guy acknowledged that the Environmental Report does not identify environmental impacts resulting from the removal of the facilities.¹⁰²

⁹⁸ Peters Remand Direct at 13-14; 6/9/26 Hr'g Transcript at 121.

⁹⁹ Peters Remand Direct at 14.

¹⁰⁰ Guy Remand Direct at 15; Guy Remand Direct Exhibit JG-6.

¹⁰¹ Guy Remand Direct at 15.

¹⁰² Guy Remand Direct at 16.

Commission Staff witness Mr. Broady did not analyze SLECA's remand testimony as it relates to Section B(9) because he felt, due to the heightened evidentiary standard recognized in Order No. U-37394, that the environmental impacts at issue were outside the scope of his expertise.¹⁰³ Intervenor Ms. Boudreaux argues that an analysis created years later, and limited to justifying abandonment, does not satisfy the requirements of Section B(9).¹⁰⁴ Ms. Boudreaux points out that the Environmental Report, in its own words, describes the area conditions and not what should or should not be built.¹⁰⁵ Ms. Boudreaux further points out that the Environmental Report, in its included aerial imagery, shows that there were no material changes to the Lake Fields corridor.¹⁰⁶ According to Ms. Boudreaux, the Environmental Report data actually showed that inland areas near Lake Fields experienced significantly lower average wind speeds than Grand Pass and Four Point (the Terrebonne Parish lines).¹⁰⁷

Section B(9) requires SLECA to show what, if any, environmental impacts and consequences may result from the abandonment together with a complete disclosure of the applicant's efforts to ascertain such impacts and consequences. In the original phase of the proceeding, the Tribunal found that Mr. Samuel's short letter and the uncorroborated testimony of Mr. Peters failed to adequately address the requirement of Section B(9).¹⁰⁸ In the remand phase, SLECA provided an Environmental Report dated April 5, 2026. The Environmental Report is dated four and half years after Hurricane Ida, and three and half years after SLECA began removal of the Lake Lines.¹⁰⁹ The Environmental Report states that it attempts to

¹⁰³ 6/9/26 Hr'g Transcript at 180.

¹⁰⁴ Boudreaux Remand Response at 34.

¹⁰⁵ Boudreaux Remand Response at 35.

¹⁰⁶ Boudreaux Remand Response at 36.

¹⁰⁷ Boudreaux Remand Response at 37.

¹⁰⁸ Proposed Recommendation at 29.

¹⁰⁹ Peters Remand Rebuttal at 8.

summarize *existing* environmental, physical, and landscape conditions¹¹⁰, and does not summarize conditions present prior to removal of the Lake Lines (pre-2022) or at the time SLECA made its decision to abandon the Lake Lines (August 2024).¹¹¹ While the April 2026 Environmental Report could be considered useful in determining what to build in the areas where the Lake Lines sit, it does not disclose SLECA's efforts to ascertain the impacts and consequences of the abandonment. Further, the Environmental Report does not address any environmental impact from the removal of the Lake Lines. The information provided to SLECA by the April 2026 Environmental Report could not have been a part of SLECA's 2024 decision making process to abandon the Lake Lines. Further, SLECA's reasoning that abandonment would not result in environmental impacts and consequences because SLECA has already removed the facilities, is circular and unconvincing.¹¹² **Therefore, even considering the additional evidence, SLECA has failed to address the requirements of Section B(9).**

Section B(10)

Section B(10) requires SLECA to provide a list of previously filed requests for abandonment by the applicant or any affiliated company. During the original phase of this proceeding SLECA attached to Mr. Peters' Rebuttal Testimony a newspaper article from 1993 discussing the Commission and the cost to replace power lines on Lake De Cade and Grand Pass. The existence of the newspaper article created doubt as to previous Commission abandonment proceedings for SLECA, and the Tribunal was unable to conclude that SLECA has not previously filed requests for abandonment. In the remand phase of the proceeding, on March 11,

¹¹⁰ SLECA Draft Environmental Investigation Report at 3.

¹¹¹ The Environmental Report does note that at the time of removal, 7% of Grand Pass' poles were on land, 100% of Four Point's poles were on land, and 93% of Lake Fields' poles were on land. Guy Remand Direct Exhibit JG-6 at 11.

¹¹² Peters Remand Direct at 14.

2026, SLECA made a public records request with the Commission seeking any docket numbers or other identifying information for any abandonment proceeding instituted by SLECA.¹¹³ On May 27, 2026, the Commission responded via email correspondence that the Commission could not locate any documents as it related to SLECA's request.¹¹⁴ Mr. Peters testified that he and SLECA's counsel reviewed available records and regulatory history, and neither he nor counsel were able to identify any prior SLECA abandonment filings with the Commission.¹¹⁵ Commission Staff witness Mr. Broady testified that, after independent investigation, he was unable to locate or find any previous abandonment proceedings in regards to SLECA.¹¹⁶

It is reasonable to conclude based on the testimony and evidence provided, specifically the Commission's response to the public records request, that SLECA has not previously filed requests for abandonment and complied with Section B (10).

Conclusion

The General Order states that no abandonment shall be approved until the applicant has proven that the continued operation of the subject facility can be terminated, consistent with the public interest. The General Order lists the information that must be included in a petition for abandonment. The list of filing requirements informs the analysis on whether the facility can be terminated, consistent with the public interest.

Commission Staff pointed out that in previous abandonment proceedings a payment by the utility towards alternative energy sources was approved.¹¹⁷ Commission Staff argued that,

¹¹³ Peters Remand Direct Exhibit MP-5.

¹¹⁴ SLECA Hr'g Ex. 16.

¹¹⁵ Peters Remand Direct 15-16.

¹¹⁶ Broady Remand at 18; 6/9/26 Hr'g Transcript at 197.

¹¹⁷ Docket No. S-31184 affected 28 natural gas customers in 2010, and CenterPoint Energy Resources Corp. offering payments that would enable them to convert to another type of service; Docket No. S-31973 affected 30 natural gas customers in 2011, with Atmos Energy Corporation paying a total of \$2,500 to each customer for the

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should the Commission determine to allow abandonment of any of the Remaining Lake Lines, additional evidence should be submitted and analyzed to decide the amount of conversion payments. This issue was not remanded to the ALJ and was not fully addressed by the parties, and is not decided here.

The evidence presented in this matter shows: 1) That SLECA's uncorroborated additional evidence did not fully satisfy the requirement of Section B(4) that SLECA provide an economic analysis of expected revenue, operation and maintenance expenses, and replacement and repair costs of the facility, should the utility be required to continue to operate and maintain the service; 2) It is reasonable to conclude that SLECA maintained the Lake Lines prior to Hurricane Ida in 2021; however SLECA did not show that it took efforts to maintain or preserve the Lake Lines to avoid the proposed abandonment, thereby failing to comply with Section B(7); 3) That SLECA failed to provide sufficient information to adequately address the requirement of Section B(8) to provide information on the existence of alternative energy sources and the estimated cost per customer to convert; 4) That SLECA failed to sufficiently address the requirement in Section B(9) to show what, if any, environmental impacts and consequences may result from the abandonment together with a complete disclosure of the applicant's efforts to ascertain such impacts and consequences; 5) That it is reasonable to conclude based on the testimony and evidence provided that SLECA complied with Section B(10) by showing that SLECA had not

conversion from natural gas to an alternative fuel source; Docket No. S-32515 affected three natural gas customers in 2012, and those customers have or intended to convert to propane with the expense being reimbursed by Texas Brine Company, LLC; Docket No. S-33195 affected 39 natural gas customers in 2014, and Atmos Energy Corporation switched 37 of the customers to CenterPoint Energy's Arkla Division and paid the two remaining customers \$5,000 to convert to propane; Docket No. S-33475 affected two natural gas customers in 2014, and Atmos Energy Corporation offered to convert the customers to propane plus an additional compensation of \$1,000; Docket No. S-35069 affected fourteen natural gas customers in 2018, and CenterPoint Energy Resources Corp. offered \$5,000 to affected customers to convert to an alternative energy source; Docket No. S-35876 affected four natural gas customers (2 residential and 2 commercial) in 2021, and CenterPoint Energy Resources Corp. offered \$5,000 to affected customers to convert to an alternative energy source; and Docket No. S-37783 affected two natural gas customers in 2026, and Atmos Energy Corporation's estimated cost to convert to an alternative energy supply was approximately \$61,000.

previously filed requests for abandonment. In conclusion, SLECA failed to establish a case supporting termination consistent with the public interest as it did not comply with the General Order, specifically Sections B(4), B(7) B(8) and B(9). SLECA did present satisfactory evidence of compliance with B(10).

The General Order encourages utilities to file petitions for abandonment only as a last resort and that the subject facility should only be terminated, consistent with the public interest. The evidence presented on remand has attempted to define the public interest in terms of financial impact, with little consideration given to other factors, most of which were considered after the decision to abandon had already been made. Ms. Boudreaux is correct in that the totality of the evidence indicates that the required analysis followed the decision rather than guiding it. Hurricane Ida made landfall in August 2021, SLECA removed the infrastructure in 2022¹¹⁸, SLECA obtained the engineering analysis in 2024¹¹⁹, and then developed the economic analysis based on a full upgraded reconstruction. In fact, Mr. Peters testified that of all of the evidence presented by SLECA in this proceeding, the only thing SLECA's Board of Directors had to base their decision off of was the reconstruction cost estimate.¹²⁰ The record indicates that SLECA made very limited attempts at exhausting reasonable alternatives prior to seeking abandonment, such as other potential funding sources, other debt financing such as securitization, segmented or partial restoration, or in-kind restoration. Despite the extensive volume of additional evidence, the actual content proved insubstantial. Therefore, SLECA's argument that it presented sufficient evidence to satisfy the requirements of the General Order is unconvincing.

¹¹⁸ 6/9/26 Hr'g Transcript at 117.

¹¹⁹ Samuel Remand Direct at 4.

¹²⁰ 6/9/26 Hr'g Transcript at 162-163.

SLECA failed to sufficiently support its request for abandonment, and, therefore, based upon the testimony and evidence presented in this matter, SLECA's Petition for Approval of Proposed Abandonment of the Remaining Lake Lines is denied. Nothing herein shall be construed, however, as an approval of any costs associated with rebuilding the Remaining Lake Lines as this determination is limited to whether or not SLECA's Petition meets the requirements of the General Order.

[PLACEHOLDER FOR COMMISSION SIGNATURE BLOCK]

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