BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

EX PARTE: APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF THE 2022 SOLAR PORTFOLIO, EXPANSION OF THE GEAUX GREEN OPTION, COST RECOVERY AND RELATED RELIEF	))))))	DOCKET NO. U-_____

DIRECT TESTIMONY

OF

ELIZABETH C. INGRAM

ON BEHALF OF

ENTERGY LOUISIANA, LLC

PUBLIC REDACTED VERSION

FEBRUARY 2023

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EXHIBIT LIST

I. INTRODUCTION

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

A. My name is Elizabeth C. Ingram. I am Director, Regulatory Affairs for Entergy Louisiana, LLC ("ELL" or the "Company"). My business address is 4809 Jefferson Highway, Jefferson, Louisiana 70121.

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

A. I am filing this Direct Testimony on behalf of ELL.

Q3. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.

A. In 2001, I earned a Bachelor of Arts degree with a double-major in Government and Economics from The College of William and Mary in Virginia. Following my undergraduate degree, I spent five years working in the Washington D.C. and San Francisco, CA areas in accounting and finance roles for companies outside of the energy industry. In 2008, I obtained a Master's in Business Administration degree from the University of California, Berkeley. I spent several years working to develop utility-scale renewable energy power plants in California before accepting a position in the Energy Procurement department at Pacific Gas & Electric ("PG&E"). At PG&E, I negotiated several intermediate and long-term transactions on behalf of the company, led projects to update the company's form of tolling agreement and to develop the company's first form of energy storage agreement, and supervised a team handling commercial policy and compliance activities. In 2015, I accepted a position at Entergy

Services, Inc. (now Entergy Services, LLC,[1] which I generally refer to throughout my testimony as "ESL") as Manager, Regulatory Research. In that role, I supervised a team of analysts that was responsible for providing research and support to the EOCs on various regulatory, ratemaking, strategy, and policy matters including those related to emerging technologies, such as smart grid, energy efficiency and demand response, renewable energy, and distributed energy resources ("DERs"). In early 2019, I accepted a position as Manager, Regulatory Affairs for ELL. In that capacity, I was responsible for providing regulatory support services to ELL. In late 2020, I was promoted to Director, Regulatory Affairs, where I continue to provide regulatory support service to ELL.

Q4. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION?

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

II. PURPOSE OF TESTIMONY

Q5. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to support ELL's Application for approval of the Sterlington Facility and the Iberville Facility[2] (collectively referenced as the "2022

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

2 The Iberville Facility is the subject of a Power Purchase Agreement ("PPA") executed between ELL and Coastal Prairie, LLC. In that PPA the project is referred to as "Coastal Prairie;" however, to maintain consistency with the terminology used in the 2021 Solar RFP, it is referred to as the Iberville Facility or Iberville PPA

Solar Portfolio" or "Portfolio"), and the relief requested therein. Specifically, I discuss the reasons, as also supported by other witnesses, that the 2022 Solar Portfolio serves the public interest. These reasons include the fact that the Portfolio will provide carbon-free, renewable generation within the state of Louisiana and contribute to ELL's ability to provide reliable service to its customers at a reasonable cost, as Company witness Laura Beauchamp describes in greater detail. Further, as Company witness Phong Nguyen describes, the resources comprising the Portfolio are expected to provide economic net benefits to ELL's customers. Finally, when coupled with the recently approved Geaux Green Option ("Rider GGO"),[3] the Portfolio will help ELL's customers work toward meeting their environmental and sustainability goals, as I discuss in greater detail. In addition, I discuss cost recovery issues associated with the 2022 Solar Portfolio. Finally, I discuss the Company's request that the resources comprising the 2022 Solar Portfolio be deemed eligible for inclusion in Rider GGO, as well as the minor modifications to Rider GGO that would be necessary to accommodate this request, along with other minor modifications the Company is proposing.

throughout my Direct Testimony and elsewhere in the Company's Application. Coastal Prairie, LLC is an indirect wholly-owned subsidiary of NextEra Energy Resources, LLC.

[3] Rider GGO is a voluntary offering that allows eligible customers to align some or all of their electricity requirements with renewable resources along with the Renewable Energy Certificates ("RECs"). The Commission approved Rider GGO for implementation and found that it serves the public interest. *See,* Order Number U-36190 (October 14, 2022) *In re: Application for Certification and Approval of the 2021 Solar Portfolio, Rider Geaux Green Option, Cost Recovery and Related Relief, Docket No. U-36190.*

III. CUSTOMER INTEREST IN RENEWABLE OPTIONS

Q6. WHY IS THE COMPANY SEEKING TO EXPAND RIDER GGO AND DESIGNATE THE 2022 SOLAR PORTFOLIO AS ELIGIBLE FOR INCLUSION IN THE RIDER?

A. The Company has made this request in order to help meet its customers' significantly increased demand for new renewable energy products, such as Rider GGO, that can assist them in achieving their environmental and sustainability goals. As was demonstrated in Docket U-36190, providing products to ELL's customers that can assist them in achieving such goals will be crucial for maintaining Louisiana as an attractive location for large commercial, industrial, and manufacturing operations, which in turn benefits the State economy and all Louisiana residents.

Q7. PLEASE DESCRIBE THE INCREASED INTEREST OF ELL'S CUSTOMERS IN NEW RENEWABLE ENERGY PRODUCTS THAT CAN ASSIST IN ACHIEVING THEIR ENVIRONMENTAL AND SUSTAINABILITY GOALS.

A. A growing number of ELL's commercial and industrial customers have asked for assistance in aligning their electric energy consumption with their company's corporate sustainability goals, where established. Companies each set their sustainability goals differently, some targeting CO_2 emissions reductions and others targeting a proportion of their electricity usage to be sourced from renewable energy. Regardless of which method is utilized to set a particular company's sustainability targets, the majority of ELL's customers with such targets have indicated that rate options that provide them access to the attributes of renewable resources would help meet their goals. As demonstrated in the record of LPSC Docket No. U-36190, ELL and the Commission's responsiveness to these customers' desires in this regard will be important for continuing to make Louisiana an attractive location for existing, and potentially new, commercial and industrial ("C&I") customers.[4] This is a large part of the reason the Company proposed, and the Commission approved, Rider GGO.

Q8. HAS THESE CUSTOMERS' INTEREST IN RIDER GGO MATCHED THE COMPANY'S EXPECTATIONS OF THE DEMAND FOR SUCH PRODUCTS?

A. Yes, I would even say customers' interest in Rider GGO has exceeded ELL's expectations. Since the Commission approved Rider GGO and the 2021 Solar Portfolio, ELL provided a path for larger C&I customers to request reservations of the 365 MW of GGO subscriptions that were allocated to that group of customers. On the date that subscription reservations were opened, the 365 MW was fully reserved ***within minutes***, and to date ELL C&I customers have expressed interest in enrolling in approximately 2,000 MW worth of Rider GGO subscriptions. A list of GGO reservations from larger C&I customers (excluding sensitive, customer information) is provided in Exhibit ECI-2.[5]

4 More recently, a few of the Company's C&I customers have expressed interest in helping low-income customers receive more benefits from renewable resources. To address this request, the Company has added Options D and E to Rider GGO, which are explained more fully later in my Direct Testimony.

5 The attached list is as of December 31, 2022, and was also provided in the Company's recent annual report in LPSC Dockets R-28271(B) and U-36190, filed February 28, 2023.

IV. MECHANICS OF EXPANDING RIDER GGO

Q9. HOW DOES RIDER GGO WORK?

A. As demonstrated more fully in the record of the proceeding in which Rider GGO was approved, Docket No. U-36190, by enrolling Rider GGO, participating customers will pay a fee based on their share of costs of the overall portfolio, receive bill credits based on their share of Midcontinent Independent System Operator, Inc. ("MISO") energy revenue from the portfolio, and have the RECs associated with their share of the portfolio retired on their behalf. Customers opting to participate in Rider GGO will see additional line items on their bills to account for the two components of Rider GGO: (a) a subscription fee[6] and (b) a bill credit. As was also demonstrated in Docket U-36190, the subscription fee revenue from participants will offset a significant portion of the costs of the resources that are included in the GGO Portfolio, allowing all customers to enjoy the benefits (both which include enhanced reliability and economic benefits) of new solar generating capacity at a reduced cost. In addition, the bill credits provided to participants will be offset by MISO energy market revenue received from the resources. The end result is that Rider GGO has several benefits, which include (i) allowing customers to meet their sustainability goals, which is a critical objective for maintaining and increasing economic growth within Louisiana, (ii) facilitating the addition of solar generating resources, and (iii) allowing for a fair and equitable

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[6] The Commission approved three alternatives for the calculation of subscription fees: a Fixed Price Option (also referred to as "Option A" in Rider GGO), a Volumetric Price Option (also referred to as "Option B" in Rider GGO), and a Low-Income Residential Option (also referred to as "Option C" in Rider GGO).

allocation of the net benefits of these resources, consistent with Commission Order No. U-36190.

Q10. IN WHAT WAY DOES ELL'S REQUEST TO INCLUDE THE 2022 SOLAR PORTFOLIO IN RIDER GGO NECESSITATE MODIFYING THE RIDER?

A. This request would not actually modify the functional attributes of Rider GGO (e.g., the manner in which bill credits and subscription fees impact a participating customer's utility bill) or the terms pursuant to which it received Commission approval, including the cost and benefit allocations that the Commission approved as serving the public interest. ELL simply seeks to expand Rider GGO due to the significant customer interest in the product, which I noted above. Specifically, ELL seeks to increase the total amount of renewable capacity that will be made available under Rider GGO (the "GGO Portfolio") from the initially-approved 475 MW to 699 MW.[7] The size of the GGO Portfolio may be further expanded in the future as ELL adds more renewable resources to its generation portfolio, subject to review and approval by the Commission. Finally, in response to interest from ELL's certain C&I customers, ELL seeks to add two new options under Rider GGO that, if subscribed, would provide more benefits to low-income customers.

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[7] Under ELL's proposal, the GGO Portfolio (also referred to as the "Designated Renewable Resources" within Rider GGO) would consist of the 2021 Solar Portfolio and the 2022 Solar Portfolio.

Q11. WHAT ASPECTS OF THE COMMISSION-APPROVED RIDER GGO IS THE COMPANY PROPOSING TO MODIFY TO ACHIEVE THIS EXPANSION?

A. Within Attachment A to Rider GGO, the total Capacity of Designated Renewable Resources, and the allocation of subscriptions by customer class needs to be updated to reflect the expansion of the GGO Portfolio. In addition, the list of Designated Renewable Resources within Attachment B to Rider GGO needs to be updated to reflect the expansion of the GGO Portfolio. I have included as an exhibit (Exhibit ECI-3) to my Direct Testimony a "redline" version of the requested modifications to Rider GGO.

Q12. WOULD THE COMPANY'S REQUEST TO EXPAND RIDER GGO AFFECT THE COST OF CUSTOMERS' PARTICIPATION IN RIDER GGO?

A. Yes, including the 2022 Solar Portfolio would result in a change in the dollar amount of the subscription fees charged to participating customers, though ELL is not requesting approval of the specific change to the subscription fees in this Application, as Order No. U-36190 already prescribes a process for updating subscription fees when new resources are added to Rider GGO. Similarly, the proposed expansion would not require, and ELL is not requesting approval for, modifications to the methodology for calculating the subscription fees and bill credits or the ratemaking treatment associated therewith, that the Commission approved in Order No. U-36190.

Q13. WHAT PROCESS DOES ORDER NO. U-36190 CONTEMPLATE FOR UPDATING RIDER GGO SUBSCRIPTION FEES THE EVENT THAT NEW RESOURCES ARE ADDED TO THE TARIFF?

A. Clauses 18 and 19 of the Order set forth the required processes. Specifically, clause 18(d) requires that if "[t]he Commission approves the addition of new resources that are eligible to participate in Rider GGO," the Company "will provide notice to the Commission and the Parties to [Docket] U-36190 to allow the Commission to consider whether subscription fees for Rider GGO should be recalculated."[8] Clause 19 provides that, if the Commission determines that fees should be updated, it "shall issue a final determination approving fees no later than six (6) months prior to the date on which participating customers are required to determine whether to renew their participation in Rider GGO."[9] The relevant section of Rider GGO (Section "IV. Contract Period") requires that customers terminate their participation in Rider GGO no later than April 1 of each year. In the absence of such written notice, subscriptions automatically renew on June 1 of each year. As such, a Commission decision to update subscription fees pursuant to Order U-36190 should be issued no later than October 1 prior to the updated prices taking effect on June 1 of the following year.

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8 *See,* Order Number U-36190 (October 14, 2022) *In re: Application for Certification and Approval of the 2021 Solar Portfolio, Rider Geaux Green Option, Cost Recovery and Related Relief, Docket No. U-36190, Id.* at p. 7.

9 *Id.*

Q14. GIVEN THE PROCESS AND TIMELINE SET FORTH IN ORDER U-36190, WHEN WOULD ELL SUBMIT THE REQUIRED REPORT IF THE RESOURCES ARE APPROVED FOR INCLUSION IN RIDER GGO?

A. Based on the estimated in-service date of the resources in the 2022 Solar Portfolio, which Ms. Beauchamp describes more fully, ELL would seek to have the updated Rider GGO subscription fees take effect on June 1, 2025, requiring a Commission decision no later than October 1, 2024. As such, ELL would plan to submit the required report in Docket U-36190 no later than July 1, 2024, to allow for the Commission's consideration of the updated pricing that would result from inclusion of the two additional resources in the GGO Portfolio.

Q15. HOW WILL REVENUES AND BILL CREDITS ASSOCIATED WITH THE EXPANDED RIDER GGO BE HANDLED FOR RATEMAKING PURPOSES?

A. Revenues and bill credits to participants of Rider GGO will continue to be reflected for ratemaking purposes in the manner that the Commission approved in Docket U-36190, inclusive of the GGO Cost Allocation Ratio defined in clause 11 of Order U-36190, which ELL is not proposing to change in this proceeding.

Q16. IS ELL PROPOSING ANY CHANGES TO THE OPTIONS AVAILABLE UNDER RIDER GGO?

A. Yes. As noted above, certain ELL C&I customers have expressed an interest in providing more benefits to low-income customers from renewable resources. To that end, the Company has proposed two additional options under Rider GGO. Under the proposed "Option D", a non-residential customer would be able to voluntarily pay the subscription fees for low-income customers.[10] If non-residential customers elect to participate in Option D, then Low-Income Residential Customers would be enrolled in Option E instead of the previously approved Option C. The end result of Option D, if subscribed, is non-residential customers would pay the subscription fees for a number of qualifying low-income customers, allowing the non-residential customers to receive the RECs associated with Option D subscriptions and the low-income customers to receive the energy-based bill credits through the program, which will further increase the benefits available to low-income customers without modifying the allocation of costs and benefits to non-participants that was approved in LPSC Order U-36190.

Q17. IS ELL PROPOSING ANY OTHER CHANGES TO RIDER GGO?

A. Yes, ELL is proposing an additional minor modification to clarify limits on the size of a customer's subscription. Specifically, in section II of Rider GGO, which addresses Applicability, an additional provision has been added to clarify that the size of a customer's subscription should not exceed their expected annual electric usage. In other words, the amount of GGO Energy, as defined in Rider GGO, projected to be produced on an annual basis should not exceed a customer's expected annual electric usage for the enrolled account(s). A "redline" of this change is included in Exhibit ECI-3.

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[10] Under Option D, non-residential customers could offer to pay the subscription fees for the portion of the portfolio allocated to Low-Income Residential Customers, as identified in Attachment A to Rider GGO, and subject to availability.

Q18. IS ELL PROPOSING ANY CHANGES TO THE MINIMUM OR MAXIMUM SUBSCRIPTION SIZES APPLICABLE TO VARIOUS CUSTOMER CLASSES IN RIDER GGO?

A. No. Those parameters will remain in place, as approved in LPSC Order No. U-36190.

Q19. THE COMPANY HAD PREVIOUSLY INDICATED THAT THE 50 MW CAP ON LARGER NON-RESIDENTIAL CUSTOMER SUBSCRIPTIONS MAY BE INCREASED IN THE FUTURE. WHY HAS ELL NOT PROPOSED AN INCREASE IN THAT CAP?

A. As noted above, ELL opened up reservations for larger C&I customers to Rider GGO in November 2022. At that time, the original allocation to large C&I customers (365 MW) was subscribed in minutes. There is a large waitlist of unfulfilled subscription reservation requests that exceeds the increase to the GGO Portfolio being requested in this Application. For that reason, ELL believes the 50 MW cap needs to remain in place. However, ELL continues to explore other means to expand customer access to renewable resources through options like Rider GGO.[11] The Company expects that the 50 MW cap could be increased in a future expansion of the GGO Portfolio.

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[11] *Notice of Release of Final RFP Documents and Bidder Registration,* Entergy (June 14, 2022), *Available at* https://spofossil.entergy.com/ENTRFP/SEND/2022ELLRenewablesRFP/Index.htm.

Q20. WILL CUSTOMERS INTERESTED IN PARTICIPATING CONTINUE TO BE ACCOMMODATED ON A FIRST-COME, FIRST-SERVED BASIS?

A. Generally, yes. Eligible residential, small general service and low-income residential customers may subscribe, on a first-come, first-served basis, for a minimum of 2 kW of renewable capacity and may elect additional blocks of 1 kW of the total amount of the GGO Portfolio. The larger C&I customers will be released from the reservation queue in order their reservations were received.

V. STERLINGTON REVENUE REQUIREMENT

Q21. WHAT ITEMS ARE INCLUDED IN THE ESTIMATED FIRST-YEAR REVENUE REQUIREMENT FOR THE STERLINGTON FACILITY?

A. The estimated first-year revenue requirement includes, among other costs, the return of and on the total costs to build the Sterlington Facility, which are described by Ms. Beauchamp. The first-year revenue requirement also includes the estimated operations and maintenance ("O&M") expenses of the Sterlington Facility and transmission reliability costs.

Q22. PLEASE DISCUSS HOW THE PROPOSED FIRST-YEAR REVENUE REQUIREMENT IS CALCULATED.

A. The revenue requirement consists of three main components. The first component of the revenue requirement is the estimated non-fuel operating expenses for the Sterlington Facility during the first year of operation. The Company has developed estimates of the O&M expenses that ELL will incur after the completion. It is estimated that those O&M expenses for the Sterlington Facility will total approximately $2.06 million for the first year of operation. This figure represents the total estimated O&M costs, including labor and related costs, property insurance estimate, general plant operation expenses, routine maintenance expenses, and property tax estimates. The initial estimate of the property tax associated with the Sterlington Facility is $1.46 million.

Q23. WHAT IS THE SECOND COMPONENT OF THE PROPOSED FIRST-YEAR REVENUE REQUIREMENT?

A. The second component of the revenue requirement is the return of and on rate base, which first requires a calculation of the average rate base for the Sterlington Facility. That calculation, which is detailed in HSPM Exhibit ECI-4, reflects the total estimated cost of the investment to build the Sterlington Facility and related assets of approximately [redacted]. Of this amount, approximately [redacted] includes the engineering, procurement and construction ("EPC") costs and the majority of Non-EPC Costs, transmission interconnection and network upgrades and land acquisition costs, with an additional [redacted] reserved for an allowance for funds used during construction ("AFUDC")and contingency.[12] I would note that this is the estimated cost of the project, and the actual first year revenue requirement, once trued-up according to the procedures I will describe later in my testimony, will reflect the actual final costs

12 See the Testimony of Ms. Beauchamp for further discussion of the costs of the Sterlington Facility.

of the project, including the AFUDC and contingency actually realized.

Depreciation expense in the first year of ownership is estimated to be approximately [redacted] based on an assumed life of 30 years for the solar asset as discussed by Ms. Beauchamp. As shown in HSPM Exhibit ECI-4, this expense increases the reserve for depreciation and amortization in the same amount and is a reduction to rate base in the first year of ownership. The calculation of rate base also incorporates accumulated deferred income taxes ("ADIT"), which represents the tax effect of the timing differences between book and tax depreciation and provides a reduction to rate base. In addition, a further reduction to rate base is forecasted to account for the federal production tax credit ("PTC") that has recently become available for solar facilities due the enactment of the Inflation Reduction Act ("IRA"). The end result of these calculations is a total estimated rate base of [redacted] at the end of the first year of ownership. The average rate base during ELL's first year of ownership therefore is estimated to be [redacted], as shown in detail in HSPM Exhibit ECI-4. As mentioned earlier, this estimated amount is subject to change based on the actual costs of the project and applicable taxes and tax credits and is therefore subject to true up after the first year of operation.

Q24. PLEASE EXPLAIN HOW THE RETURN OF AND ON RATE BASE FOR THE STERLINGTON FACILITY WAS CALCULATED.

A. ELL calculated the return of rate base (*i.e.*, the depreciation expense) based on a 3.33% per year depreciation rate, which is based upon a useful life of 30 years for solar PV and equipment, which Ms. Beauchamp indicates is typical of such facilities.[13]

The return on rate base is calculated by multiplying the pretax rate of return by the average rate base discussed above, with the pretax rate of return based on capitalization ratios and cost rates of capital as of December 31, 2021.[14] Any subsequent updates to the revenue requirement for the Sterlington Facility, including at the time the facility begins commercial operation and costs thereof are incorporated into rates, will be based on the cost of capital used in ELL's most recent base rate or Formula Rate Plan proceeding.

Q25. PLEASE EXPLAIN HOW THE ESTIMATED PRODUCTION TAX CREDITS ADJUSTMENT INCLUDED IN THE REVENUE REQUIREMENT CALCULATION WAS DETERMINED.

A. It should be noted that the PTC adjustment included in the Sterlington Facility's revenue requirement is based on an estimated value and quantity of the PTCs. The actual amount of the adjustment would be reflected through the revenue requirement true-up process I describe below. The estimated level of PTCs is determined by

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13 A thirty-year life is also consistent with the timeframe approved by the Commission in LPSC Order U-36190 in relation to the 2021 Solar Portfolio.

14 The return on rate base is consistent with ELL's 2021 Evaluation Report in LPSC Docket No. U-36381.

multiplying the expected output of the facility for the first year of operation by the estimated PTC rate as provided for in the Inflation Reduction Act of 2022.[15] For the purpose of this filing, the Company has also assumed that the PTCs earned in the first year of operation can be converted to cash, or monetized, and be utilized to offset rate base.[16] The assumed cash value for the PTCs is then grossed-up for tax purposes to determine the total amount by which to offset rate base for the year in which the PTC is earned. In each year, the offset to rate base for PTCs is amortized over the remaining useful life of the underlying generating asset and is credited against the revenue requirement.

Q26. ARE ANY FURTHER ADJUSTMENTS NEEDED TO CALCULATE THE TOTAL FIRST YEAR REVENUE REQUIREMENT FOR THE STERLINGTON FACILITY?

A. Yes, two additional adjustments are necessary to compute the retail revenue requirement. First, the retail revenue requirement is adjusted by the Revenue Conversion Factor to reflect uncollectible revenues, regulatory commission taxes, and local franchise taxes. Then, the total revenue requirement must be multiplied by the LPSC-Jurisdictional Retail Allocation Factor to arrive at the authorized retail revenue

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15 The estimated PTC rate in year 1 is 2.92 cents per kWh. This amount is based on IRS guidance of $0.0275/kwh for calendar year 2022 with an escalation of two percent (2%) per year to account for future inflation adjustments before the Sterlington Facility is placed in service. *See, Renewable Electricity Production Credit Amounts for Calendar Year 2022,* IRS, *Available at* https://www.irs.gov/pub/irs-drop/a-22-23.pdf.

16 For purpose of this filing, the Company assumed that 90% of the estimated value of PTCs would be realized through the cash conversion or monetization process. This is a working assumption for this filing. Actual, realized PTC value will be reflected in the first-year revenue requirement true-up process.

requirement. The current LPSC-Jurisdictional Retail Allocation Factor is 99.20% for ELL. The Revenue Conversion Factor is 1.01084 for ELL.

Q27. BASED ON ALL THESE INPUTS, WHAT IS THE FIRST YEAR RETAIL REVENUE REQUIREMENT?

A. As shown in HSPM Exhibit ECI-4, the revenue requirement is equal to the sum of the annual non-fuel operating costs and the return of and return on rate base. This amount is then multiplied by the Revenue Conversion Factor and the LPSC-Jurisdictional Retail Allocation Factor to yield a total estimated first year retail revenue requirement of approximately [redacted] in the first year that Sterlington is placed in service. As further described below, subscription fee revenue from Rider GGO participants will offset the revenue requirement for the 2022 Solar Portfolio, assuming the Commission approves the Company's request to include these resources in the GGO Portfolio.

VI. COST RECOVERY FOR 2022 SOLAR PORTFOLIO

Q28. HOW IS THE COMPANY PROPOSING TO RECOVER THE COSTS OF THE 2022 SOLAR PORTFOLIO?

A. The Company is requesting that costs be deemed eligible for recovery through the Fuel Adjustment Clause ("FAC") and the Formula Rate Plan ("FRP"), if such a mechanism continues to exist. More specifically, in order to maintain consistency with the GGO Cost Allocation Ratio approved in Order No. U-36190, and which the Company is not requesting to modify in this proceeding, ELL is proposing that 75% of the costs associated with the Iberville Facility be recovered through the Company's FAC. The

Company is also proposing that the first-year revenue requirement associated with the Sterlington Facility and 25% of the costs of the Iberville Facility be deemed eligible for recovery through the Company's then applicable FRP, or through base rates if no FRP exists, which is a contingency I describe more fully below.

Q29. CAN YOU PLEASE ELABORATE REGARDING HOW THE RECOVERY THROUGH THE COMPANY'S FRP WILL WORK?

A. The Company's current FRP will have expired by the time the 2022 Solar Portfolio is placed into service and it is not yet known what the terms of a potential successor mechanism would be. Without knowing what the terms of a future FRP will be, if one is enacted, I cannot speculate as to how specific cost recovery would occur under such a mechanism. As such, the Company's request is simply that the cost of the Sterlington Facility and 25% of the costs of the Iberville Facility be deemed eligible for recovery through an FRP, subject to the applicable terms of that mechanism, should one exist at the time the Facilities are placed into service.

Notwithstanding this uncertainty, the Company expects that, if an FRP is in place, it would continue to follow the past practice that has occurred with prior, self-build/acquired, large, generation resource additions, where the Company has filed an updated, estimated, first-year revenue requirement approximately twelve (12) months prior to the facilities reaching commercial operation, another update approximately sixty (60) days prior to commercial operation where parties have had the opportunity to review the calculations and propose corrections after each update, and a true-up to resolve differences between the estimated revenue requirement and the actual revenue requirement following the first 12 months of operation of the facility.

Q30. IN THE EVENT THAT A SUCCESSOR FRP IS NOT APPROVED OR IN PLACE, HOW IS THE COMPANY PROPOSING TO RECOVER THE COSTS OF THE RESOURCES?

A. If that scenario were to occur, ELL requests that (i) the incremental first year revenue requirement of the Sterlington Facility be deemed eligible for recovery, (ii) that the Company be allowed to defer to a regulatory asset this revenue requirement, net of Rider GGO Revenues calculated in accordance with the GGO Cost Allocation Ratio and adjusted for realized PTCs as described above, and (iii) accrue interest, on a monthly basis, on the net-of-tax deferred balances at the then-current weighted average cost of capital, commencing on the date of the Sterlington Facility being placed into service until such time that the costs can be reflected in rates. As to the 25% of the costs of the Iberville Facility that the Company has requested be included in an FRP, if applicable, the Company requests if no FRP is in place when these costs are incurred that the Company shall be allowed to defer these costs, net of Rider GGO revenues, during the period from the incurrence of the cost until such time as the costs can be reflected in rates. The Company also requests that it be allowed to accrue interest on the net-of-tax balance of the deferred, deemed capacity costs at the rate set forth in LPSC General Order No. U-21497 during the period in which such costs are deferred.

Q31. YOU MENTIONED THAT SUBSCRIPTION FEES FROM RIDER GGO WILL HELP TO OFFSET THE COSTS OF THE PORTFOLIO FOR NON-PARTICIPANTS. HOW WILL THIS OFFSET BE FACILITATED THROUGH THE FRP AND FAC?

A. The Company is proposing that the subscription fees collected from participants in Rider GGO continue to be reflected in the same mechanisms proposed for recovery of the costs of the 2022 Solar Portfolio, *i.e.*, the Company's FRP and FAC, thus reducing, or offsetting, the revenue requirement allocated to customers through those mechanisms in accordance with Order U-36190. To allocate the revenues generated from subscription fees between these mechanisms, the Company will continue to utilize the GGO Cost Allocation Ratio approved in Order No. U-36190, which will be determined annually based on levels of total subscriptions available under the proposed expanded GGO Portfolio. The reflection of these GGO subscription fee revenues through the FRP and FAC mechanisms will offset the costs that customers would otherwise incur for the 2022 Solar Portfolio, and other resources included in the GGO Portfolio.

Q32. HOW WILL USING THE RATE MECHANISMS YOU HAVE DESCRIBED ABOVE TO ADDRESS THE COSTS OF THE 2022 SOLAR PORTFOLIO AND RIDER GGO SUBSCRIPTION FEES ULTIMATELY AFFECT RATES?

A. It is important to remember that the 2022 Solar Portfolio is expected to generate significant net benefits to customers during the life of the assets, as Mr. Nguyen describes, meaning the cost savings and MISO revenues the resources are expected to produce will far exceed their costs. For instance, Mr. Nguyen notes that the 2022 Solar Portfolio will reduce the Company's variable supply costs over the lifetime of the resources. These variable supply costs and other savings, which include estimated MISO revenues, are expected to more than offset the costs of the resources over time. Overall, the 2022 Solar Portfolio is expected to provide approximately $86 million in net benefits to customers.

These benefits notwithstanding, the multiple components of cost recovery proposed for the 2022 Solar Portfolio and allocating Rider GGO revenues between two separate recovery mechanisms makes the specific rate effects inherently difficult to estimate. For example, collecting the estimated first year revenue requirement of the Sterlington Facility[17] and 25% of the Iberville Facility through the FRP, as I described above, would produce an estimated bill increase of approximately $0.57 for a typical residential customer using 1,000 kWh per month, prior to the offset from Rider GGO fees being taken into account. As to the portion of the costs of the Iberville Facility collected through the FAC, the rate effects will change from month to month depending on a variety of factors that affect the FAC rate, even before the Rider GGO offset is reflected. The amount of the offset from Rider GGO revenues will, of course, be affected by subscription levels for the tariff. As such it is not possible to provide specific bill impact analyses without calculating the updated subscription fees that will ultimately be submitted in accordance with the process required by Order U-36190, which I described above. Nonetheless, because the Company is proposing to maintain

[17] Excluding the effect of Rider GGO subscription fee revenue offsets, this revenue requirement is estimated to be approximately [redacted] million, as shown in HSPM Exhibit ECI-4.

the allocations of costs and benefits and the GGO Cost Allocation Ratio the Commission approved in LPSC Order U-36190, as well as the process for Commission oversight and monitoring of Rider GGO approved in same, the results for all customers will be fair and equitable.

VII. PUBLIC INTEREST

Q33. YOU INDICATED PREVIOUSLY THAT YOU WOULD DISCUSS WHY, IN YOUR OPINION, THE COMPANY'S APPLICATION IS IN THE PUBLIC INTEREST. WHAT IS THE PUBLIC INTEREST?

A. The public interest is that which is thought to best serve everyone; it is the common good. If the net effect of a decision is believed to be positive or beneficial to society as a whole, it can be said that the decision serves the "public interest."

Public utilities in general, and electric utilities in particular, affect nearly all elements of society. Public utilities have the ability to influence the cost of production of the businesses that are served by them, to affect the standard of living of their customers, to affect employment levels in the areas they serve, and to affect the interests of their investors. In sum, public utilities affect the general economic activity in the state.

In determining whether a particular decision or policy is in the public interest, there is no immutable law or principle that can be applied. While the public interest is often defined in terms of "net benefits," such a test or standard merely substitutes one expression for another. The difficulty is in defining and, if possible, quantifying the "net benefits."

It is recognized that "net benefits" cannot simply be defined as lower prices. For example, if lower prices are achieved through a reduction in the reliability or quality of service, it may very well be perceived that the lower prices have not produced net benefits. Similarly, higher prices might not produce negative net benefits or detriments. For example, if an existing price is low due to a cross-subsidy, removing that subsidy would raise that price, but doing so would not necessarily be detrimental. While I am not an attorney, I understand that the Louisiana Supreme Court reached just such a conclusion in *City of Plaquemine v. Louisiana Public Service Commission*, 282 So. 2d 440 (La. 1973), when it found that:

> The entire regulatory scheme, including increases as well as decreases in rates, is indeed in the public interest, designed to assure the furnishing of adequate service to all public utility patrons at the lowest reasonable rates consistent with the interest both of the public and of the utilities.
>
> Thus the public interest necessity in utility regulation is not offended, but rather served by reasonable and proper rate increases notwithstanding that an immediate and incidental effect of any increase is improvement in the economic condition of the regulated utility company.[18]

Objective measurement of how a decision affects the public interest is problematic at best. For decades, regulatory decision-making has been tested in the courts by a balancing-of-interests standard. In these cases, beginning with *Federal Power Commission v. Hope Natural Gas Company*, 320 U.S. 591, 660 (1944), the courts have found that if the regulatory body's decision reflected a reasonable

[18] *Id.* at 442-43.

balancing of customer and investor interests, the decision was to be affirmed as just and reasonable.

In sum, determining whether a decision is in the "public interest" requires a balancing of the various effects of a particular course of action measured subjectively over the longer run. Whether a course of action is in the public interest will depend upon factors that are potentially quantifiable on an estimated basis, such as likely changes in costs, as well as upon other factors that are not quantifiable, such as the effect of that course of action on the robustness of a competitive market. Finally, while witnesses can provide facts and opinions that bear on this issue, the decision-maker, the Commission, in the first instance must ultimately determine whether a utility's proposal is in the public interest.

Q34. IN YOUR OPINION, IS THE 2022 SOLAR PORTFOLIO IN THE PUBLIC INTEREST?

A. Yes. I base this opinion on several factors discussed in detail by Ms. Beauchamp in her Direct Testimony. As she discusses, the pricing of the Iberville Facility resulted from a formal Request for Proposal ("RFP") followed by an arm's length negotiation process, and that the resulting price of the resource is fair and reasonable when compared to other renewable resources that bid into the 2021 Renewables RFP. Ms. Beauchamp also explained that the 2022 Solar Portfolio is consistent with the requirements of the Commission's General Order dated September 20, 1983 (the "1983

General Order")[19] and the Market-Based Mechanisms General Order (the "MBM Order").[20] While the proposal to construct the Sterlington Facility was not submitted into a formal RFP, the MBM Order does not require formal use of a market-based mechanism for "resources less than 50 MW summer rating."[21] Moreover, as Mr. Nguyen explains, the Sterlington Facility was evaluated using assumptions and processes consistent with those used into assess proposals in the 2021 Solar RFP, and the 2022 Solar Portfolio will provide net economic benefits to ELL's customers.

The 2022 Solar Portfolio is comprised of economically attractive, emission-free resources that would add diversity to ELL's generation. In addition, it would provide ELL with geographically well-suited resources for meeting its customers' long-term energy needs. These various factors are beneficial for the State of Louisiana, ELL, and ELL's customers. Moreover, the addition of carbon-free resources, like the 2022 Solar Portfolio, to ELL's generation mix will be increasingly important for continuing to make the State of Louisiana an attractive location for large commercial and industrial customers, which in turn provide economic benefits to the state and its residents, including ELL's customers. For all these reasons, it is my opinion that the 2022 Solar

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19 *See,* General Order (Corrected) (May 27, 2009), *In re: Possible Modifications to the September 30, 1983 General Order to Allow: (1) for More Expeditious Certifications of Limited-Term resource Procurements; and (2) an Exception for Annual and Seasonal Liquidated Damages Block Energy Purchases, Docket No. R-*30517.

20 *See,* General Order (October 29, 2008), *In re: Possible Suspension of, or Amendments to, the Commission's General Order dated November 3, 2006 (Market Based Mechanisms Order) to Make the Process more Efficient and to Consider Allowing the Use of On-Line Auctions for Competitive Procurement, Docket No. R-26172, Sub Docket C.*

21 See MBM Order at 2.a.

Portfolio is in the public interest, and the Company requests that the Commission so find.

Q35. IN YOUR OPINION, IS EXPANDING RIDER GGO IN THE PUBLIC INTEREST?

A. Yes. Expanding Rider GGO, and the proposed modifications that are necessary to do so, serve the public interest. The proposed modifications to Rider GGO do not alter any of the key attributes that contributed to the Commission's determination that implementation of Rider GGO would serve the public interest. These attributes included the fact that Rider GGO allows for the orderly integration of renewable resources under the Commission's jurisdiction, responds to the growing customer interest in renewable resources and products to achieve corporate sustainability objectives, and provides a reasonable allocation of value among participants and all customers. The proposed modifications preserve these attributes and simply seek to make Rider GGO available to more customers by accommodating the expansion of the number of solar resources in the GGO Portfolio. For all these reasons, it is my opinion that the modifications requested for Rider GGO are in the public interest, and the Company requests that the Commission so find.

VIII. <u>REQUESTED REGULATORY APPROVALS</u>

Q36. IS THE COMPANY SEEKING REGULATORY APPROVALS ASSOCIATED WITH THE POTENTIAL FINANCIAL IMPLICATIONS RESULTING FROM THE POWER PURCHASE AGREEMENT ("PPA") FOR THE IBERVILLE FACILITY?

A. Yes. The Company is asking the Commission to acknowledge that it may become necessary for the Company to seek rate relief if, during the 20-year terms of the Iberville PPA, should the Company experience adverse financial implications resulting from the PPA. These adverse financial implications could arise from debt imputation or the recognition of long-term liabilities from the application of lease accounting to the PPA.

The Company works to maintain a credit rating that supports a low total cost of capital for customers, while providing the financial stability and flexibility for the Company to support the safe and reliable operation of its business. The Company's credit ratings, and the cost of debt, reflect this balance. Credit ratings agencies, like Standard & Poor's ("S&P"), impute additional debt to the Company, on a risk adjusted basis, for PPA. While the Company currently enjoys a BBB+ rating from S&P and a Baa1 rating from Moody's Investors Services, there is a risk that transactions like the PPA may affect the Company's credit ratings to the extent that the imputation of debt becomes a more significant factor in the Company's credit profile, or S&P determines that there are additional risks to the recovery of amounts under the PPA or similar transactions. This imputation may cause the Company to have to act – and to incur costs – to maintain its investment grade credit rating and to avoid a variety of potential increased costs to customers that would result from a sub-investment grade credit downgrade, such as increased borrowing costs and increased costs of capital.

Regarding potential lease accounting, the Company conducted an assessment to determine whether current accounting rules would require the PPA to be accounted for as a lease, such that long-term liabilities would be reflected on the Company's balance sheet. The Company does not believe the PPA will be accounted for as a lease and expects that the costs associated with the PPA will be recorded as purchase power expense as incurred, in Federal Energy Regulatory Commission ("FERC") Account 555. However, if the Company were required to treat the PPA as a lease, because the accounting rules or interpretation of those rules change, it may have a material effect on ELL's balance sheet and financial condition and could raise the cost of serving customers, the mitigation for which is discussed by Ms. Beauchamp in her Direct Testimony and in her HSPM Exhibit LKB-3.

Q37. IS THE COMPANY SEEKING RATE RELIEF AT THIS TIME REGARDING POTENTIAL EFFECTS OF DEBT IMPUTATION OR LEASE ACCOUNTING?

A. No. At this time, the Company does not ask the Commission to grant the Company rate relief to address any costs that the Company may incur as a result of the above-described debt imputation or lease accounting. The Company does, however, ask that the Commission recognize, in its order approving the PPA, that the Company is entitled to seek rate relief as determined by the Commission to address the potential adverse effects of debt imputation or lease accounting, should those effects occur, and to commit that the Commission will determine the form of and provide such relief in a timely manner.

Q38. IS THE COMPANY SEEKING ANY SPECIFIC REGULATORY APPROVALS RELATING TO PERFORMANCE BY THE SELLER OR THEIR CONTRACTORS FOR THE IBERVILLE FACILITY?

A. Yes. The Company is seeking specific approval of the terms, conditions, rights, remedies, and limitations set forth in the PPA and confirmation that ELL, its member entity, and Entergy Corporation shareholders shall not be responsible, beyond the remedies specified in the PPA, for any acts or omissions by seller, their employees, or contractors of any tier in connection with these entities' ownership or operation of the facilities, including, without limitation, failure to deliver the products, which are described above, and the resulting effects to ELL's rates.

Q39. WHY IS THE COMPANY SEEKING THIS CONFIRMATION FROM THE COMMISSION?

A. The Company's analysis indicates that the Iberville Facility will provide economic sources of energy and will benefit customers. However, ELL will not own or operate the Facility, and the terms of the PPA do not provide ELL with any right to direct or manage the operations or maintenance of the Facility. While ELL will have contractual rights to monitor review the seller's work, it will not have direct control over the construction of the project. As a result, circumstances beyond ELL's control could interrupt delivery of the products contracted for under the PPA and result in an increase in the cost to serve ELL's customers. As part of the Commission's approval of the PPA agreement, ELL needs confirmation from the Commission that the Company can recover from customers the costs it prudently incurs to address any such circumstances.

In other words, in approving the PPA, the Commission would accept the well-defined recourse that ELL and its customers have under the PPA in the event of non-performance and foregoing the ability to disallow any cost increases occasioned by a seller's failure to deliver the products.

Were the Commission to automatically impute to ELL the fault of the PPA counterparty, or their contractors, this would present an unacceptable risk to ELL and would impair its ability to meet resource needs through economic PPAs. The traditional regulatory compact under which ELL operates does not compensate it for assuming the risk of disallowances attributable to the acts or omissions of a PPA or its contractors—over which ELL has absolutely no control and can address only through its PPA contractual rights. Thus, ELL seeks the Commission's specific confirmation that, in approving the PPA, it is approving the adequacy of the contractual rights and remedies that ELL has negotiated with the sellers to protect against potential risks. Refusing to recognize ELL's contractual rights as adequate and instead conferring on ELL all risks caused by the acts and omissions of any seller and its contractors conflict with good public policy and the interests of customers by discouraging the use of economic PPAs.

Q40. DOES THE COMPANY'S REQUESTED APPROVAL REGARDING ACTS OR OMISSIONS BY THE SELLERS AFFECT ELL'S OBLIGATION OF PRUDENT MANAGEMENT?

A. Absolutely not. ELL is not proposing this approval to avoid or diminish its obligation to manage its business or the PPA in a reasonable manner. This approval, instead, addresses circumstances beyond ELL's control that could increase the cost to serve ELL's customers. Under the traditional regulatory compact, ELL is entitled to recover the costs that are prudently incurred to address such circumstances.

Q41. IS THE COMPANY SEEKING ANY EXEMPTIONS FROM THE MBM ORDER?

A. No, the Company does not believe that an exemption is required in this case. Instead, the Company seeks Commission confirmation that its evaluation of the Sterlington Facility is consistent with the LPSC Orders referenced above: the 1983 General Order and the MBM Order. The purpose of a formal RFP process outlined in the MBM Order is to demonstrate that a proposed resource addition represents the lowest reasonable cost alternative, consistent with the goal of the 1983 General Order of ensuring that the procurement of new capacity is in the public interest. As Ms. Beauchamp and Mr. Nguyen describe, because the Sterlington Facility will provide net benefits to ELL's customers, its size (below the 50 MW threshold in the MBM Order), and because the terms of the proposed resource appeared to be attractive based on the results of the 2021 Solar RFP, an RFP is not necessary to demonstrate that the resource addition is in the public interest and consistent with the purpose of both the MBM Order. Nevertheless, if the Commission determines that a formal exemption to any LPSC Order referenced in my Direct Testimony is necessary in this proceeding, the Company requests such a finding and believes that the evidence presented demonstrates that such an exemption is in the public interest.

Q42. IS THE COMPANY SEEKING TO MODIFY ANY OF THE REPORTING REQUIREMENTS RELATED TO RIDER GGO OR THE 2021 SOLAR PORTFOLIO THAT WERE ADOPTED IN ORDER U-36190?

A. No. In fact, the Company proposes that the resources proposed for the 2022 Solar Portfolio and the expanded GGO Portfolio be subject to these same reporting requirements.

Q43. PLEASE SUMMARIZE THE REGULATORY APPROVALS THAT ELL IS SEEKING.

A. With this Application, the Company requests that the Commission:

1. find that the Sterlington Facility and the Iberville Facility serve the public convenience and necessity and are in the public interest, and are therefore prudent, in accordance with the Commission's 1983 General Order;
2. find that the selection of the Iberville Facility and proposal to construct the Sterlington Facility are consistent with the terms of the Commission's MBM Order, accepting the 2021 Solar RFP as an alternative market test for the Sterlington Facility and/or, in the alternative, granting any exemption to the MBM Order deemed necessary by the Commission;
3. find that, with respect to the resources comprising the 2022 Solar Portfolio, the Company has complied with, or is not in conflict with, the provisions of all applicable LPSC Orders, to the extent applicable;
4. find the Sterlington Facility and Iberville Facility are eligible for inclusion in the Geaux Green Option Rider (Rider GGO) resource portfolio;

5. approve the modifications to Rider GGO contained in Exhibit ECI-3;
6. find that, with respect to Rider GGO the Company has complied with, or is not in conflict with, the provisions of all applicable LPSC Orders, including the Commission's Tariff Filings General Order;
7. find that 75% of costs associated with the Iberville Facility, a portion (as determined by the GGO Cost Allocation Ratio approved in Order No. U-36190) of the subscription fees generated through Rider GGO, all MISO energy revenues for the 2022 Solar Portfolio, and the bill credits for Rider GGO are deemed eligible for inclusion in and recovery via the Company's FAC;
8. find that the estimated first year revenue requirement of the Sterlington Facility, 25% of the costs associated with the Iberville Facility, and a portion (as determined by the GGO Cost Allocation Ratio approved in Order No. U-36190) of the subscription fees generated through Rider GGO, are deemed eligible for recovery in accordance with the terms of the Company's FRP that is in place at the time the Iberville and Sterlington Facilities are placed into service; in the alternative, if ELL does not have an FRP in place at the time the Sterlington and Iberville Facilities are placed in service, grant the Company permission to defer the first year revenue requirement of the Sterlington Facility and 25% of the costs associated with the Iberville Facility (net of Rider GGO revenues – allocated in accordance with the GGO Cost Allocation Ratio), and establish a regulatory asset, including carrying costs at the then-effective weighted average cost of capital, until those costs can be reflected in rates;

9. find that a 30-year depreciation period is appropriate for the Sterlington Facility;
10. find that the Company is entitled to seek rate relief from the Commission to address any adverse effects of debt imputation or lease accounting that result from the Iberville PPA at such a time as those effects arise;
11. approve the terms, conditions, rights, remedies, and limitations set forth in the Iberville PPA and confirm that ELL, its member entity, and Entergy Corporation shareholders shall not be responsible, beyond the remedies specified in the Iberville PPA for any acts or omissions by any seller, its employees, or its contractors of any tier in connection with seller's ownership or operation of the relevant facility, including, without limitation, seller's failure to deliver the contracted products under the Iberville PPA;
12. find that the confidential testimony, exhibits, and other materials referenced in this Application shall be exempt from public disclosure pursuant to the Commission's General Order dated August 31, 1992, and Rule 12.1 of the Rules of Practice and Procedure of the Louisiana Public Service Commission;
13. direct the procedural steps necessary to facilitate a Commission decision on the Company's Application consistent with the 120-day requirement in the Commission's 1983 General Order;

14. establish a fifteen-day period for interventions in this proceeding;
15. direct that notice of all matters in these proceedings be sent to Lawrence J. Hand, Jr., and Elizabeth Ingram, as well as to Harry M. Barton, Erin Murphy, and Brett Fenasci, as representatives of Entergy Louisiana, LLC; and
16. grant such other relief to which the Company shows itself to be entitled.

Q44. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

AFFIDAVIT

STATE OF LOUISIANA

PARISH OF ORLEANS

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

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

Elizabeth C. Ingram

SWORN TO AND SUBSCRIBED BEFORE ME
THIS 24th DAY OF FEBRUARY 2023

NOTARY PUBLIC

My commission expires: at death

HARRY M. BARTON
Notary Public for the State of Louisiana
LA Bar No. 29751 - Notary ID 90845
Commission Issued For Life

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

***EX PARTE:* APPLICATION OF**	**)**	
ENTERGY LOUISIANA, LLC	**)**	
FOR APPROVAL OF THE 2022 SOLAR	**)**	**DOCKET NO. U-_____**
PORTFOLIO, EXPANSION OF THE	**)**	
GEAUX GREEN OPTION, COST	**)**	
RECOVERY AND RELATED RELIEF	**)**	

EXHIBIT ECI-1

FEBRUARY 2023

Previous List of Testimony Filed by Elizabeth C. Ingram

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

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

***EX PARTE:* APPLICATION OF**	**)**	
ENTERGY LOUISIANA, LLC	**)**	
FOR APPROVAL OF THE 2022 SOLAR	**)**	**DOCKET NO. U-_____**
PORTFOLIO, EXPANSION OF THE	**)**	
GEAUX GREEN OPTION, COST	**)**	
RECOVERY AND RELATED RELIEF	**)**	

EXHIBIT ECI-2

FEBRUARY 2023

Customer	GGO Reservation Accepted (kW)	GGO Waitlist (kW)	Additional GGO Interest, if Uncapped (kW)	SIC Code
1	30,416	19,584	550,000	2899
2	30,416	19,584	50,000	5331
3	30,416	19,584	50,000	1311
4	30,416	19,584	150,000	2800
5	30,416	19,584	12,000	2870
6	30,416	19,584	10,000	2813
7	30,416	19,584	44,000	2800
8	30,416	19,584		2819
9	30,416	19,584	50,000	2821
10	30,416	19,584		2879
11	30,416	19,584	50,000	2899
12	30,416	19,584	20,000	2879
13	0	50,000		2899
14	0	50,000	150,000	2813
15	0	50,000		2911
16	0	20,000		2879
17	0	10,000		4612
18	0	2,500		2800
Total	**364,992**	**417,508**	**1,136,000**	

Notes:

1 As of 12/31/2022, ELL has only opened up Rider GGO reservation requests for large commercial and industrial customers. Enrollment for residential and small general service customers will be opened closer to the commercial operation of the first resource in the approved GGO portfolio.

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

***EX PARTE:* APPLICATION OF**	**)**	
ENTERGY LOUISIANA, LLC	**)**	
FOR APPROVAL OF THE 2022 SOLAR	**)**	**DOCKET NO. U-_____**
PORTFOLIO, EXPANSION OF THE	**)**	
GEAUX GREEN OPTION, COST	**)**	
RECOVERY AND RELATED RELIEF	**)**	

EXHIBIT ECI-3

FEBRUARY 2023

GEAUX GREEN OPTION

I. AVAILABILITY

This Geaux Green Option Rider ("GGO") is available to Customers of Entergy Louisiana, LLC ("ELL" or the "Company") to provide Customers with an opportunity to voluntarily subscribe to a renewable energy resource.

Rider GGO is available to Customers of the Company that elect to participate in this option, take metered electric service, and are in good standing with the Company. If applicable, Service to non-residential customers that subscribe to more than 500 kW of GGO Capacity under this Rider GGO must be the subject of an ESA with the Company or an amendment to same.

Availability to eligible Customers is on a first come, first served basis in accordance with the Company's receipt of applications for GGO service. The total amount of Capacity of the Designated Renewable Resources that is available for enrollment under Rider GGO is defined in Attachment B. While exact allocations of subscriptions to different customer classes are defined in Attachment A, residential and small general service customers on the RS-G, RS-L, SGS-G, or GS-L schedules will be allocated approximately 25% of the overall capacity for this GGO program with the remaining 75% available to other non-residential customers. Additionally, as defined in Attachment A, approximately 10% of the residential/small general service allocation will be reserved for Low-income Residential Customers.

Note: Generally, unless otherwise specified herein, capitalized terms used throughout this document are as defined in the Company's Terms and Conditions.

II. APPLICABILITY

This GGO schedule is applicable to all rate schedules for metered service subject to the following limitations. Residential Customers on RS-G, RS-L, or MMRA-L schedules (including Low-Income Residential Customers) may opt to subscribe up to a maximum of 25 kW of GGO Capacity. Small general service Customers on SGS-G, GS-L, or MMGS-L schedules may opt to subscribe up to a maximum of 100 kW of GGO Capacity~~.~~, however the 100 kW threshold is not applicable for capacity subscribed to under Option D. The cap on other non-residential customers' subscriptions is defined in Attachment A. The minimum subscription amount is 2 kW and Customer may subscribe in increments of 1 kW. The renewable energy associated with customers' subscriptions shall not exceed 100 percent of the GGO customer account's most recent annual billed kWh usage associated with service from ELL.

If, after six months following the effective date of this Rider GGO or a modification to this Rider GGO that expands the Capacity of Designated Renewable Resources, any portion of the Designated Renewable Resources that is not fully subscribed will be open to subscribers from any qualifying customer class on a first come, first served basis.

For the purpose of Rider GGO, the cap on subscriptions of non-residential customers defined in Attachment A applies on a parent company or the equivalent of a parent company (*i.e.*, any corporate entity or its subsidiary) basis, in the sole judgment of the Company, inclusive of all accounts taking electric service under multiple locations within ELL's service area. Such cap shall be applicable until such time that the Company, within its sole discretion, may withdraw the limitation/cap.

GEAUX GREEN OPTION

For non-residential Customers that have multiple accounts, the subscription of GGO Capacity assigned to each account shall be included in the ESA or amendment to same, as applicable.

III. MONTHLY CHARGE

A. In addition to the monthly billing amount under applicable rate and rider schedules, Customer's bill will include an additional amount based on the applicable option below: Option A, Option B, ~~or Option C.~~Option C, Option D, or Option E. Customers participating in Option A or Option B may also participate in Option D. The adjustment shall be equal to:

Option A (also referred to as the Fixed Price Option)
1. GGO Capacity kW x GGO Capacity Charge, as defined in Attachment A
   Less
2. GGO Energy x MISO Market Settlement Rate

Option B (also referred to as the Volumetric Price Option)
1. GGO Energy x GGO Energy Charge, as defined in Attachment A
   Less
2. GGO Energy x MISO Market Settlement Rate

Option C (which is applicable only to Low-Income Residential Customers)
1. GGO Capacity kW x GGO Low-Income Capacity Charge, as defined in Attachment A
   Less
2. GGO Energy x MISO Market Settlement Rate

Option D (also referred to as the Low-Income Donation Option)
1. GGO Capacity kW x GGO Low-Income Capacity Charge, as defined in Attachment A

Option E (also referred to as the Low-Income Credit Option. Option E is applicable only to Low-Income Residential Customers for the period covered by subscriptions under Option D)
1. GGO Energy x MISO Market Settlement Rate

B. In no month will a customer's monthly bill be less than the otherwise applicable minimum. In the event that the customer's bill would result in the otherwise applicable minimum, any credit amount not applied in the current billing month will be carried forward to the following billing month.

IV. CONTRACT PERIOD

The initial term of agreement under GGO shall be for a minimum of a one-year period. After a customer has participated in GGO for at least one year, the agreement shall automatically be extended on June 1 of each year for successive periods of one year each until terminated by written notice given by one party to the other not more than six months nor less than two months prior to June 1.

If Customer discontinues service with ELL, the agreement under GGO will be terminated except if 1) the Customer is relocating within the ELL service area, and 2) initiates service at a new location at the time of discontinuing the original service, then Customer may opt to transfer their GGO agreement to the new account for service.

V. RENEWABLE ENERGY CREDITS (RECs)

The Company shall retire Renewable Energy Credits (RECs) associated with the Customer's GGO Energy on the Customer's behalf. Upon mutual agreement, the Company could transfer the RECs associated with subscriptions of non-residential customers to an account held by such Customer as an alternative to the Company retiring RECs on such Customer's behalf, so long as the Customer agrees to retire the RECs on its own behalf and not transfer them to a third party.

VI. CONDITIONS OF SERVICE

The charges calculated under this tariff are subject to change in such an amount as may be approved and/or amended by the Louisiana Public Service Commission ("LPSC"). The Company reserves the right to withdraw this tariff at any time at the Company's discretion.

Low Income Residential Customer identification will be determined by account holder name shown on the monthly residential electric bill. Customer must self-certify to confirm their eligibility as a Low-Income Residential Customer. The Company may, in its discretion, request proof of eligibility and/or work with agencies that administer the federal Low Income Home Energy Assistance Program ("LIHEAP") to verify a customer's eligibility. If a customer has misrepresented his or her eligibility during the self-certification process, the Company may, in its discretion, permanently exclude the customer from participating in this program.

Final determination as to a Customer's qualifications to receive Service under GGO and this rate schedule will be made solely by the Company.

VII. DEFINITIONS

Capacity of Designated Renewable Resources: Capacity associated with ELL's Designated Renewable Resources, as identified in Attachment A.

Designated Renewable Resources: The renewable resources designated by the Company and approved by the LPSC to supply renewable energy for this Rider GGO, as identified in Attachment B.

Low Income Residential Customer: A Low-Income Residential Customer is a Customer who meets applicable eligibility requirements to qualify for LIHEAP in place at the time the Customer is enrolled in this program.

MISO Market Settlement Rate: Per kWh rate derived from monthly weighted average locational marginal prices (LMPs) for ELL load zone (EES.ELILD) based on the output of the Designated Renewable Resources in Midcontinent Independent System Operator, Inc. (MISO) energy markets. Application for billing purposes will be on a two-month lag.

GEAUX GREEN OPTION

Monthly Renewable Resource kWh Output: Amount of kWh generated each calendar month by ELL's Designated Renewable Resources. Application for billing purposes will be on a two-month lag.

GGO Capacity kW: The total amount of capacity (kW) from the Designated Renewable Resources that a Customer subscribes to under this Rider GGO, subject to the requirements described in Section II and Attachment A.

GGO Energy: The monthly energy associated with the Customer's contracted GGO Capacity and calculated based on the following formula: [(Customer's GGO Capacity / Capacity of Designated Renewable Resources) x Monthly Renewable Resource kWh Output]. Application for billing purposes will be on a two-month lag.

VIII. GROSS MONTHLY BILL AND PAYMENT

The net monthly bill is due and payable each month. The gross monthly bill and payment provisions will be those set forth in the Customer's standard rate schedule for electric service.

IX. OTHER PROVISIONS

Provisions, prices, billings, and regulations of ELL's standard rate schedules and riders are not modified by any provisions or the service offered in this schedule.

Attachment A
Effective: XX/XX/20XX

ENTERGY LOUISIANA, LLC
RENEWABLE OPTION SCHEDULE GGO

OPTION A: GGO Capacity Charge $~~7.91~~X.XX per kW-month

OPTION B: GGO Energy Charge $~~0.039288~~X.XX per kWh

OPTION C: GGO Low-Income Capacity Charge $6.25 per kW-month

The total Capacity of Designated Renewable Resources is ~~475~~699 MW. Subscriptions to the Designated Renewable Resources shall be allocated among customer classes in accordance with Section II of this Rider GGO as follows:

Customer Class	Allocation (MW)
Low-Income Residential Customers	~~10~~15 MW
Residential and Small General Service Customers (that do not qualify as Low-Income Residential Customers)	~~100~~135 MW
Other non-residential Customers	~~365~~549 MW

With the exception of small general service Customers, non-residential Customers may opt to subscribe up to 50,000 kW of GGO Capacity, pending availability. This cap applies to the parent company level as noted in Section II of this Rider GGO~~.~~, but it is not applicable for capacity subscribed to under Option D.

Attachment B
Effective: XX/XX/20XX

ENTERGY LOUISIANA, LLC
RENEWABLE OPTION SCHEDULE GGO

The Designated Renewable Resources are:

Project	Project Location	Capacity of Project included in GGO portfolio (MW)
St. Jacques	St. James, Louisiana (in St. James Parish)	150 MW
Sunlight Road	Franklinton, Louisiana (in Washington Parish)	50 MW
Vacherie	Vacherie, Louisiana (in St. James Parish)	150 MW
Elizabeth	Elizabeth, Louisiana (in Allen Parish)	125 MW
Iberville	White Castle, Louisiana (in Iberville Parish)	175 MW
Sterlington	Sterlington, Louisiana (in Ouachita Parish)	49 MW

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

EX PARTE: **APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF THE 2022 SOLAR PORTFOLIO, EXPANSION OF THE GEAUX GREEN OPTION, COST RECOVERY AND RELATED RELIEF**	))))))	**DOCKET NO. U-_____**

EXHIBIT ECI-4

HIGHLY SENSITIVE PROTECTED MATERIAL

INTENTIONALLY OMITTED

FEBRUARY 2023