

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

***IN RE:* APPLICATION OF ENTERGY)
LOUISIANA, LLC FOR APPROVAL TO)
CONSTRUCT VOTAW AND SEGNO SOLAR)
FACILITIES, AND FOR COST RECOVERY)**

DOCKET NO. U-_____

**DIRECT TESTIMONY
OF
ELIZABETH C. INGRAM**

**ON BEHALF OF
ENTERGY LOUISIANA, LLC**

PUBLIC REDACTED VERSION

NOVEMBER 2025

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EXHIBIT LIST

Exhibit ECI-1	List of Prior Testimony
Exhibit ECI-2 (HSPM)	Votaw Estimate First Year Revenue Requirement
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1 **I. INTRODUCTION AND QUALIFICATIONS**

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

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

5
6 Q2. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

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

9
10 Q3. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND
11 PROFESSIONAL EXPERIENCE.

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

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

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

16
17 Q4. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION?

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

19
20 Q5. DO YOU SPONSOR ANY EXHIBITS?

21 A. Yes, I sponsor the exhibits listed in the Table of Contents.

1 **II. PURPOSE OF TESTIMONY**

2 Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

3 A. The purpose of my testimony is to support ELL’s Application for approval of the Votaw
4 and Segno Solar Facilities (collectively, the “Proposed Solar Facilities”), and the relief
5 requested therein. Specifically, I discuss the current estimates of the revenue requirements
6 for the Proposed Solar Facilities as well as the Company’s proposed cost-recovery
7 treatment. With respect to cost recovery in particular, I discuss in detail the proposed
8 allocation (subject to confirmation by Laidley LLC (“Laidley”) and approval of the
9 Louisiana Public Service Commission (“LPSC” or “Commission”)) of the Proposed Solar
10 Facilities to the Initial Renewable Subscription Amount² contemplated by the Corporate
11 Sustainability Rider (“CSR”) with Laidley, the wholly owned subsidiary of Meta
12 Platforms, Inc., whose data center project in Richland Parish, Louisiana, was discussed at
13 length in Docket No. U-37425. I also explain the interaction between the proposed
14 allocation of the Proposed Solar Facilities pursuant to the CSR and the Company’s
15 requested ratemaking treatment.

16 I conclude my testimony by discussing the reasons, as also supported by other
17 witnesses, for which the Proposed Solar Facilities serve the public interest as well as the
18 Company’s request with respect to the Commission’s Market-Based Mechanisms Order

² As I discuss further below, and as acknowledged in connection with the Commission’s August 29, 2025 Order in Docket No. U-37425, the Initial Renewable Subscription Amount is a Geaux Zero Group 3 Subscription under ELL’s Rider Geaux Zero (“Rider GZ”). See Exhibit A to Order Number U-37425 (Aug. 29, 2025), at ¶ II(A)(3), LPSC Docket No. U-37425, *In re: Application for approval of generation and transmission resources in connection with a single customer for a project in North Louisiana.*

1 (“MBM Order”).³ As to the Company’s requested public interest finding, the reasons for
2 which the Commission should find that certification of the Proposed Solar Facilities serves
3 the public interest include that, as mentioned and subject to the ongoing discussions I
4 mention below, the Proposed Solar Facilities are proposed to be allocated to Laidley as part
5 of that customer’s CSR and will therefore further facilitate development of Laidley’s
6 massive economic development project in Northeast Louisiana. Further, except for the
7 Proposed Solar Facilities’ location in Texas and the fact they were not procured through
8 the procurement process approved by the Commission’s June 14, 2024 Order Number
9 U-36697 (Corrected) in Docket No. U-36697⁴ (the “3GW Order”), the resources fall within
10 the parameters of that Order (including in particular the Order’s Breakeven Parameters, as
11 explained further by Company witness Phong D. Nguyen) and thus, if they were located in
12 Louisiana and had been submitted through the Order’s procurement process, would
13 presumptively serve the public interest. Moreover, the Proposed Solar Facilities will
14 provide carbon-free, renewable generation within the State of Louisiana and contribute to
15 ELL’s ability to provide reliable service to its customers at a reasonable cost, as Company
16 witness Michael Plaisance describes in greater detail.

17

³ See General Order (February 16, 2004), *In re: Development of Market-Based Mechanisms to Evaluate Proposals to Construct or Acquire Generating Capacity to Meeting Native Load*, Supplements the September 20, 1983 General Order, Docket No. R-26172 Subdocket A, as amended by General Order, Docket No. R-26172 Subdocket B, dated November 3, 2006 and further amended by the April 26, 2007 General Order and the amendments approved by the Commission at its October 15, 2008 Business and Executive Meeting; the October 29, 2008 General Order No. R-26172, Subdocket C; and the October 14, 2024 General Order No. R-34247.

⁴ See LPSC Docket No. U-36697, *In re: Application for approval of an alternative market-based mechanism process seeking to secure up to 3,000 MW of solar resources, including certification of those resources, expansion of the Geaux Green Option Rider, and approval of a new renewable tariff*.

1 Q7. BEFORE DISCUSSING THE FIRST-YEAR REVENUE REQUIREMENTS FOR THE
2 PROPOSED SOLAR FACILITIES, PLEASE EXPLAIN THE SIGNIFICANCE, FROM
3 THE PERSPECTIVE OF COSTS TO ELL'S OTHER CUSTOMERS, OF THE
4 POTENTIAL ALLOCATION OF THESE RESOURCES TO THE INITIAL
5 RENEWABLE SUBSCRIPTION AMOUNT.

6 A. The Company is in communication with Laidley on whether it will agree to the inclusion
7 of the Proposed Solar Facilities in the Initial Renewable Subscription Amount.⁵ If Laidley
8 agrees, Laidley would correspondingly be agreeing to pay the subscription fees for the
9 resources in accordance with Commission Orders. The result would be that, if Laidley
10 agrees to subscribe to both resources, the revenue requirements of the Proposed Solar
11 Facilities—which I propose should be included in base rates through the Company's
12 Formula Rate Plan ("FRP"), as discussed below and has previously been approved by the
13 Commission—will be offset through subscription revenues received from Laidley pursuant
14 to ELL's Rider GZ and the CSR during the subscription period.

15 Moreover, and importantly, the costs for these resources fall below the Breakeven
16 Parameters established in the Commission's 3GW Order; thus, even if Laidley were to
17 terminate either or both of its subscriptions to these resources (and no other commercial or
18 industrial customer were to assume those subscriptions), ELL's other customers would still
19 receive solar facilities that satisfy the 3GW Order's Breakeven Parameters and provide
20 cost-effective capacity and energy as part of the Company's base supply plan.

⁵ Pursuant to the CSR between ELL and Laidley, Laidley must provide written acknowledgement before a particular renewable resource can be included as a Designated Renewable Resource and, thus, part of the Initial Renewable Subscription Amount. The Company anticipates supplementing its Application with such written acknowledgements once received.

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III. PROPOSED SOLAR FACILITIES' REVENUE REQUIREMENTS

Q8. LET'S FIRST DISCUSS THE ESTIMATED REVENUE REQUIREMENTS THAT HAVE BEEN CALCULATED FOR THE PROPOSED SOLAR FACILITIES. WHAT ITEMS ARE INCLUDED IN THE ESTIMATED FIRST-YEAR REVENUE REQUIREMENTS FOR THE PROPOSED SOLAR FACILITIES?

A. The estimated first-year revenue requirement includes, among other costs, the return of and on the estimated total costs to build the Proposed Solar Facilities, which are described by Company witness Robert J. Fluth. The first-year revenue requirement also includes the estimated operations and maintenance ("O&M") expenses of the Proposed Solar Facilities, estimated transmission reliability costs, and estimated property taxes.

Q9. PLEASE DISCUSS HOW THE PROPOSED FIRST-YEAR REVENUE REQUIREMENTS ARE CALCULATED.

A. The revenue requirements each consist of three main components. The first component of the revenue requirements is the estimated non-fuel operating expenses for the Proposed Solar Facilities 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 Votaw Solar Facility will total [REDACTED] for the first year of operation and, for the Segno Solar Facility, [REDACTED], also for the first year of operation. These figures represent the total estimated O&M costs, including labor and related costs, property insurance estimates, general plant operation expenses, routine maintenance

1 expenses, and land lease expenses (solely for Votaw).⁶ The number also includes an initial
2 estimate of the property taxes for each facility, which amount to [REDACTED] for Votaw
3 and [REDACTED] for Segno.

4
5 Q10. WHAT IS THE SECOND COMPONENT OF THE PROPOSED FIRST-YEAR
6 REVENUE REQUIREMENTS?

7 A. The second component of the revenue requirements is the return of and on rate base, which
8 first requires a calculation of the average rate base for each of the Proposed Solar Facilities.
9 That calculation, which is detailed in Highly Sensitive Protected Materials (“HSPM”)
10 Exhibits ECI-2 (for Votaw) and ECI-3 (for Segno), reflects the total estimated cost of the
11 investment to build Votaw and Segno, and related assets, of [REDACTED] and [REDACTED]
12 [REDACTED], respectively. Of these amounts, approximately [REDACTED] of the Votaw total
13 and [REDACTED] of the Segno total include the engineering, procurement, and
14 construction (“EPC”) costs and the majority of Non-EPC Costs, transmission
15 interconnection and network upgrades, with an additional [REDACTED] for Votaw and
16 [REDACTED] for Segno reserved for an allowance for funds used during construction
17 (“AFUDC”) and contingency.⁷ I would note that these are the estimated costs of the
18 project, and the actual first-year revenue requirements, once trued-up, will reflect the actual
19 final costs of the projects, including the AFUDC and contingency amounts actually
20 incurred.

⁶ The estimated lease expense for Votaw in HPSM Exhibit ECI-2 reflects lease payments for a multi-year period from the start of the lease through the first year of the resource’s operation.

⁷ See the Direct Testimony of Robert J. Fluth for further discussion of the estimated costs of the Proposed Solar Facilities.

1 Depreciation expense in the first, full year of ownership is estimated to be
2 approximately [REDACTED] for Votaw and [REDACTED] for Segno based on an assumed
3 life of thirty years for the solar asset. As shown in HSPM Exhibits ECI-2 and ECI-3, these
4 expenses increase the reserve for depreciation and amortization in the same amount and
5 are reductions to rate base in the first year of ownership. The calculation of rate base also
6 incorporates accumulated deferred income taxes (“ADIT”), which represents the tax effect
7 of the timing differences between book and tax depreciation and provides a reduction to
8 rate base. In addition, a further reduction to rate base is forecasted to account for the federal
9 investment tax credits (“ITC”) that became available for solar facilities through enactment
10 of the Inflation Reduction Act (“IRA”) and that the Company has taken steps to preserve
11 in light of changes enacted in the 2025 One, Big, Beautiful Bill Act (“OBBBA”), an issue
12 I discuss further below and that is also discussed in greater detail in Mr. Fluth’s Direct
13 Testimony.⁸ The end result of these calculations is a total estimated rate base of [REDACTED]
14 [REDACTED] for Votaw and [REDACTED] for Segno at the end of the first year of ownership.
15 The average rate base during ELL’s first year of ownership therefore is estimated to be
16 [REDACTED] for Votaw and [REDACTED] for Segno, as shown in detail in HSPM
17 Exhibits ECI-2 and ECI-3. As mentioned earlier, these estimated amounts are subject to
18 change based on the actual costs of the projects and applicable taxes and tax credits and
19 are therefore subject to true up after the first year of operation.

⁸ At the time of the filing, ITCs appear to provide more value than Production Tax Credits (“PTCs”), and therefore, ITCs are reflected in HSPM Exhibits ECI-2 and ECI-3. Prior to the final derivation of the first-year revenue requirements when each asset is placed in service, a final assessment regarding the appropriate form of tax credit will be made. In addition, tax credits (assumed to be ITCs in the respective HSPM exhibits) are assumed to be monetized and credited to customers over the depreciable life of the asset. However, if the Company elects to utilize tax credits rather than monetize them, that will be reflected in the final, first-year revenue requirements.

1

2 Q11. PLEASE EXPLAIN HOW THE RETURN OF AND ON RATE BASE FOR THE
3 PROPOSED SOLAR FACILITIES WAS CALCULATED.

4 A. ELL calculated the return of rate base (*i.e.*, the depreciation expense) based on a 3.33% per
5 year depreciation rate, which is based upon a useful life of thirty years for solar PV and
6 equipment.⁹

7 The return on rate base is calculated by multiplying ELL’s before tax Weighted
8 Average Cost of Capital (“WACC”) by the average rate base amounts discussed above,
9 with the before tax WACC based on capitalization ratios and cost rates of capital as of
10 December 31, 2024.¹⁰ Any subsequent updates to the revenue requirements for the
11 Proposed Solar Facilities, including at the time the facilities begin commercial operation
12 and as costs thereof are incorporated into rates, will be based on the before tax WACC in
13 ELL’s most recent base rate or FRP proceeding.

14

15 Q12. PLEASE EXPLAIN HOW THE ESTIMATED INVESTMENT TAX CREDITS
16 ADJUSTMENT INCLUDED IN THE REVENUE REQUIREMENT CALCULATION
17 WAS DETERMINED.

18 A. It should be noted that the ITC adjustments included in the Proposed Solar Facilities’
19 revenue requirements are based on an estimated value and quantity of the ITCs. The actual
20 amount of the adjustments would be reflected in ELL’s FRP filings as I describe below.

⁹ 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, the LPSC Order dated February 23, 2024 in Docket No. U-36685 with respect to the Sterlington Solar Facility, and the 3GW Order with respect to owned resources.

¹⁰ The return on rate base is consistent with ELL’s 2024 Evaluation Report in LPSC Docket No. U-37594.

1 The estimated level of ITCs is determined by multiplying the expected eligible tax basis
2 by the estimated ITC rate as provided for in the IRA.¹¹ For the purpose of this filing, the
3 Company has also assumed that the ITCs can be converted to cash, or monetized, and be
4 utilized to offset rate base.¹² The assumed cash value for the ITCs, net of transaction costs
5 and/or any discount provided to the buyer, is then grossed up for tax purposes to determine
6 the total amount by which to offset rate base for the year in which the ITC is earned. In
7 each year, the offset to rate base for ITCs is amortized over the remaining useful life of the
8 underlying generating asset and is credited against the revenue requirement. However, in
9 accordance with the terms of ELL's current FRP, the revenue requirements will be
10 recovered in two different components of the FRP: the value of monetized ITCs from each
11 resource will be reflected within the Tax Adjustment Mechanism ("TAM") pursuant to
12 Section 5.D of the FRP, and the remaining components of the revenue requirements will
13 be reflected in other components of the FRP as further explained below.

14

15 Q13. IS ELL WORKING TO ENSURE CONTINUED AVAILABILITY OF THE
16 INVESTMENT TAX CREDIT FOR THE PROPOSED SOLAR FACILITIES IN LIGHT
17 OF CHANGES ENACTED IN THE OBBBA?

18 A. Yes. Mr. Fluth discusses this issue in greater detail in his testimony, but my understanding
19 is that the Company is actively undertaking efforts that will satisfy both the Physical Work

¹¹ The estimated ITC rate is [REDACTED]. This amount is based on an assessment that the Proposed Solar Facilities would meet the requirements for the energy community adder.

¹² For purpose of this filing, the Company assumed that [REDACTED] of the estimated value of the ITCs would be realized through the cash conversion or monetization process. This is a working assumption for this filing. Actual, realized ITC value will be reflected in TAM, as noted above. In addition, if the Company elects to utilize tax credits rather than monetize them, that will be reflected in the final, first-year revenue requirements.

1 Test and the Continuity Requirement that are needed to ensure the Proposed Solar Facilities
2 are eligible to receive ITCs once they are placed into operation.

3

4 Q14. ARE ANY FURTHER ADJUSTMENTS NEEDED TO CALCULATE THE TOTAL,
5 FIRST YEAR REVENUE REQUIREMENTS FOR THE PROPOSED SOLAR
6 FACILITIES?

7 A. Yes, two additional adjustments are necessary to compute the retail revenue requirements.
8 First, the retail revenue requirements are adjusted by the Revenue Conversion Factor to
9 reflect uncollectible revenues, regulatory commission taxes, and local franchise taxes.
10 Then, the total revenue requirement must be multiplied by the LPSC-Jurisdictional Retail
11 Allocation Factor to arrive at the authorized retail revenue requirements. The current
12 LPSC-Jurisdictional Retail Allocation Factor is 100% for ELL. The current estimate of
13 the Revenue Conversion Factor is 1.01212 for ELL.¹³

14

15 Q15. BASED ON ALL THESE INPUTS, WHAT ARE THE CURRENT ESTIMATES OF THE
16 FIRST-YEAR RETAIL REVENUE REQUIREMENTS?

17 A. As shown in HSPM Exhibits ECI-2 and ECI-3, the estimated revenue requirement for each
18 facility is equal to the sum of the annual non-fuel operating costs and the return of and
19 return on rate base. This amount is then multiplied by the Revenue Conversion Factor and
20 the LPSC-Jurisdictional Retail Allocation Factor to yield a total estimated first year retail
21 revenue requirement of approximately [REDACTED] for Votaw and [REDACTED] for

¹³ The referenced Revenue Conversion Factor is consistent with information filed for the 2024 Evaluation Period of ELL's Formula Rate Plan.

1 LPSC Order Nos. U-36190, U-36697, and U-37425. The reflection of these subscription
2 fee revenues through the FRP mechanism will offset the costs of the Proposed Solar
3 Facilities. As noted above, the value of monetized ITCs associated with both resources
4 will be reflected via the TAM in the Company's FRP (not the ACM), in accordance with
5 the current terms of the FRP.

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

15
16 Q17. YOU'VE MENTIONED THE CSR A FEW TIMES. PLEASE DESCRIBE THE
17 CORPORATE SUSTAINABILITY RIDER.

18 A. The CSR is an agreement designed for Laidley that was incorporated into Laidley's Electric
19 Service Agreement to identify certain commitments for clean resources, including solar,
20 hybrid, carbon capture and storage, and potentially wind or other clean resources, as well
21 as relevant charges for such resources, where applicable. The CSR also includes a
22 corporate social responsibility commitment by Laidley to Entergy's Power to Care
23 program. Importantly, and as made clear in Docket No. U-37425, the Initial Renewable

1 Subscription Amount set forth in the CSR for solar resources is a Group 3 subscription
2 under ELL's Rider GZ that was approved in the 3GW Order.

3

4 Q18. WHAT DOES THE CSR CONTEMPLATE WITH RESPECT TO SOLAR AND
5 HYBRID RESOURCES?

6 A. Under the terms of the CSR, ELL is seeking to procure 1,500 MW of incremental solar
7 and/or hybrid resources (which is the Initial Renewable Subscription Amount), which
8 resources would then be subject to certification by the Commission. The CSR further
9 requires that the Designated Renewable Resources included within the Initial Renewable
10 Subscription Amount be fully identified by 2030.

11

12 Q19. HAS LAIDLEY AGREED TO SUBSCRIBE TO THE PROPOSED SOLAR
13 FACILITIES?

14 A. Not as of the date of this filing. Pursuant to the terms of the CSR, ELL is providing Laidley
15 with information concerning the Proposed Solar Facilities, including the proposed
16 subscription pricing pursuant to Rider GZ. ELL has only recently provided the proposed
17 subscription pricing, and Laidley has not provided its decision as to whether it will
18 subscribe to the Proposed Solar Facilities. The Company will supplement this Application
19 once the Company learns of Laidley's decision.

20

1 Q20. IS ELL SEEKING TO UTILIZE THE EXPEDITED CERTIFICATION PROCESS
2 APPROVED IN THE 3GW ORDER IN DOCKET NO. U-36697 (AND, FOR THE
3 INITIAL RENEWABLE SUBSCRIPTION AMOUNT, IN ORDER NUMBER U-37425)
4 FOR THE PROPOSED SOLAR FACILITIES?

5 A. No. As I mentioned above, and as I discuss more fully below, the 3GW Order contemplates
6 a streamlined, expedited certification process in the event the requirements of the 3GW
7 Order have been met with respect to the resources at issue. Here, the 3GW Order's
8 requirements are met except for the locational requirement and the fact that the resources
9 were not submitted through the procurement process contemplated by the 3GW Order. As
10 to the locational requirements, for a resource to qualify for expedited certification under
11 the 3GW Order, the resource must be directly interconnected to the Louisiana region of the
12 MISO Transmission System, but the Proposed Solar Facilities are located in Texas. The
13 Proposed Solar Facilities do not qualify for the expedited certification process under the
14 3GW Order, and ELL is thus seeking certification of the Proposed Solar Facilities under
15 the standard certification procedure contemplated by the 1983 General Order.¹⁴ As Mr.
16 Plaisance discusses in his Direct Testimony, however, the Company is asking that a
17 procedural timeline be implemented that allows for consideration of ELL's Application by
18 the Commission within 120 days, and in any event, no later than the Commission's August
19 2026 Business and Executive Session.

¹⁴ See generally General Order (Corrected), dated May 27, 2009, Docket No. R-30517, *In re: Possible modifications to the September 20, 1983 General Order to allow: (1) for more expeditious certifications of limited-term resource procurements; and (2) an exception for annual and seasonal liquidated damages block energy purchases.*

1 Q21. WHY IS ELL PROPOSING TO ALLOCATE THE PROPOSED SOLAR FACILITIES
2 TO LAIDLEY’S GROUP 3 SUBSCRIPTION UNDER RIDER GZ RATHER THAN TO
3 SUBSCRIPTIONS UNDER RIDER GEAX GREEN OPTION (“RIDER GGO”) OR
4 OTHER SUBSCRIPTIONS UNDER RIDER GZ?

5 A. There are a few reasons. Preliminarily, and as referenced several times throughout my
6 testimony, the Proposed Solar Facilities were not eligible for streamlined certification
7 under the 3GW Order, including because the Proposed Solar Facilities do not meet the
8 locational requirement of the 3GW Order and were not selected through one of the 3GW
9 Order’s Procurement Windows. The 3GW Order establishes an allocation priority between
10 Rider GGO and Rider GZ as to resources that are procured and certified through the Order;
11 there is no similar allocation priority for resources like the Proposed Solar Facilities, which
12 were not procured (and for which certification is not being sought) under the 3GW Order.

13 Relatedly, in the Commission’s Order in Docket No. U-37425, the Commission
14 accepted, among other terms, the provision that ELL “will continue to comply with the 3
15 GW Order such that approximately 50% of new solar resources procured in each
16 Procurement Window will supply Rider GGO and GGL . . . and the remaining 50% to
17 Rider GZ” and that “[t]he Rider GZ allocation from Procurement Windows 1 through 4
18 will be allocated first to the Geaux ZERO Group 1 Subscriptions . . ., second to Geaux
19 ZERO Group 2 Subscriptions . . ., and third to Geaux ZERO Group 3 Subscriptions.”¹⁵ No
20 such requirements were set with respect to resources procured outside of the 3GW Order’s
21 Procurement Windows; to the contrary, where the terms address this issue at all, they

¹⁵ See Exhibit A to Order Number U-37425, ¶¶ II(A)(6)(a), (b).

1 provide that, if “ELL has viable proposals for renewable resources that do not meet the
2 Breakeven Parameters of the original 3 GW Order but are located in MISO [LRZ] 9 . . . ,
3 ELL has the right to propose to utilize such resources to fulfill the Initial Renewable
4 Subscription Amount without regard to the allocation priority set forth above.”¹⁶
5 Moreover, in the amended Rider GZ that ELL submitted in accordance with Order Number
6 U-37425,¹⁷ “Designated Renewable Resources assigned to Group 3 Subscriptions may
7 originate either from the alternative procurement mechanism process approved in LPSC
8 Order No. U-36697 (or subsequent amendments to such order), the process permitted by
9 LPSC General Order 10-15-2008 (R-30703), and/or other applicable Commission
10 Orders.”¹⁸ Thus, there are no restrictions on the manner in which the Proposed Solar
11 Facilities can be allocated, and ELL has the discretion to allocate the Proposed Solar
12 Facilities to Laidley’s Group 3 Subscription rather than any other potential subscription
13 groups.

14 In deciding to propose allocating the Proposed Solar Facilities to Laidley, the
15 Company focused primarily on the need to identify and assign resources to the Initial
16 Renewable Subscription Amount for purposes of fulfilling, in part, the Company’s
17 obligations under the CSR as well as the need to satisfy certain other obligations in
18 connection with Order No. U-37425. As Company witness Michael Plaisance explains in
19 greater detail, the Proposed Solar Facilities were transferred to ELL in order that ELL
20 might be able to use those resources for the Company’s capacity needs and to potentially

¹⁶ See *id.*, ¶ II(A)(6)(c).

¹⁷ See *id.*, ¶ II(A)(6)(e).

¹⁸ See Rider GZ, at Attachment A (Schedule GZ).

1 assist with fulfilling Laidley’s needs. That opportunity coincided with the Company’s need
2 to work towards satisfying the requirements of the CSR and the Order in Docket No.
3 U-37425, including the requirement that, “[e]xcluding any projects for which Entergy seek
4 review under the Commission’s 3 GW Order’s expedited certification process, Entergy
5 [will] use commercially reasonable best efforts to procure and file a certificate of public
6 convenience and necessity . . . for 500 MW of solar that meets the public interest standard
7 within six months following the entry of” Order Number U-37425.¹⁹ Moreover, ELL is
8 evaluating other opportunities and proposals that could be made available to other
9 subscribers until ELL’s green tariffs. ELL thus identified two resources that could
10 potentially assist with fulfilling the requirements of the CSR and the Commission’s Order
11 Number U-37425, and the Company accordingly proposes allocating the Proposed Solar
12 Facilities to the Initial Renewable Subscription Amount, if both Laidley and the
13 Commission approve.²⁰

14 That said, as mentioned above, ELL and Laidley are in discussions concerning
15 whether Laidley will subscribe to the Proposed Solar Facilities. If Laidley ultimately
16 declines to subscribe to the Proposed Solar Facilities, ELL will evaluate all options with
17 respect to the Proposed Solar Facilities but anticipates that it would move forward
18 considering ELL’s need for these resources, their benefits as discussed in more detail by
19 Company witnesses Mr. Plaisance and Mr. Nguyen, and also considering that the Proposed
20 Solar Facilities fall below the Breakeven Parameters established in the 3GW Order.

¹⁹ See Attachment A to Order Number U-37425, ¶ II(A)(7).

²⁰ ELL does not believe allocations to the Initial Renewable Subscription Amount require Commission approval but is nevertheless seeking such approval in this matter out of an abundance of caution under the circumstances of this case.

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Q22. HOW WILL LAIDLEY BE BILLED FOR THE PROPOSED SOLAR FACILITIES?

A. If Laidley agrees to subscribe to the Proposed Solar Facilities (and the Commission approves), in addition to the monthly billing amount under applicable rate and rider schedules for electric service, Laidley’s bill will include an additional amount to account for Laidley’s subscription to the Proposed Solar Facilities and which will reflect the monthly charge associated with Laidley’s Group 3 Subscription under Option C of Rider GZ. To that end, the GZ Option C monthly charge will have three components: (1) the component consisting of GZ Energy multiplied by the GZ Annual Energy Charge, as set forth in Rider GZ; (2) the component consisting of GZ Energy multiplied by the MISO Market Settlement Rate, as set forth in Rider GZ; and (3) the component consisting of the product of the Customer’s Ratio, the MISO Capacity kW, and the Capacity Credit Rate, all as set forth in Rider GZ. The last two components serve as offsets to reduce the cost of the subscription fees. The GZ Annual Energy Charge will be calculated using the levelized cost of the Proposed Solar Facilities over thirty years in accordance with Rider GZ and the CSR. To the extent the bill credits exceed the subscription fee in a particular month, Laidley will see a net savings on its utility bill for that month as a result of its subscription.

Q23. HOW WILL REVENUES AND BILL CREDITS ASSOCIATED WITH THE PROPOSED SOLAR FACILITIES BE HANDLED FOR RATEMAKING PURPOSES?

A. Because the Initial Renewable Subscription Amount is a Group 3 Subscription under Rider GZ, the ratemaking treatment of revenues and bill credits associated with the Proposed Solar Facilities will be handled in the same way as revenues and bill credits received for

1 any other subscription under Rider GZ. On that point, the cost-recovery treatment for Rider
2 GZ has previously been approved by the Commission in Docket No. U-36697 and
3 reaffirmed in Docket No. U-37425.

4

5 Q24. WHAT RATEMAKING TREATMENT DOES ELL PROPOSE WITH RESPECT TO
6 COSTS FROM THE PROPOSED SOLAR FACILITIES IN THE EVENT NO FRP IS IN
7 PLACE?

8 A. If no FRP is in place when the costs for the Proposed Solar Facilities are incurred, the
9 Company requests that it be allowed to defer the costs of those resources during the period
10 from the incurrence of the costs until such time as the rates that reflect such costs take
11 effect. This treatment should apply for: (1) the costs of such resources that are expected to
12 be recovered through the FRP, (2) the Renewable Capacity Credits provided to Laidley,
13 and (3) the offsetting portion of the relevant subscription fees allocated to the FRP. The
14 Company further requests that it be allowed to establish a regulatory asset for such deferred
15 costs, including carrying costs at the then-current weighted average cost of capital, until
16 such costs can be fully reflected in rates.

17

18 Q25. HOW WILL THE USE OF THESE RATEMAKING MECHANISMS TO RECOVER
19 THE COST OF THE PROPOSED SOLAR FACILITIES AND REFLECT THE OFFSETS
20 ULTIMATELY AFFECT RATES?

21 A. At a high level, if Laidley agrees to subscribe to the Proposed Solar Facilities (and the
22 Commission approves), Laidley would pay the majority of the costs and receive certain
23 benefits from the Proposed Solar Facilities. Non-participants are also protected: the costs

1 that remain for all customers are the Renewable Capacity Credits provided in connection
2 with the Proposed Solar Facilities, and those costs will be offset by the full avoided capacity
3 costs and the load payment component of variable supply costs savings from the associated
4 renewable resources, collectively resulting in overall net benefits to all customers.

5

6 Q26. HOW WILL ANY RENEWABLE ENERGY CERTIFICATES (“RECS”) FROM THE
7 PROPOSED SOLAR FACILITIES BE TREATED DURING THE TIME LAIDLEY IS
8 SUBSCRIBED TO THE RESOURCES?

9 A. Any RECs from the Proposed Solar Facilities will be allocated to Laidley during the period
10 of time during which Laidley subscribes to the Proposed Solar Facilities as part of its Initial
11 Renewable Subscription Amount. During that time, and generally speaking, the Company
12 will retire the RECs associated with the Proposed Solar Facilities on Laidley’s behalf and
13 provide documentation to Laidley as needed to support Laidley’s sustainability reporting
14 and other obligations.

15

16 Q27. WILL LAIDLEY HAVE AN OPPORTUNITY TO RECEIVE ENERGY MARKET
17 REVENUES FROM THE PROPOSED SOLAR FACILITIES?

18 A. Yes. As noted above, Laidley will receive a bill credit every month providing its share of
19 MISO energy market revenues from the Proposed Solar Facilities. Application for billing
20 purposes will be on a two-month lag.

21

1 Q28. IF LAIDLEY ELECTS ITS RIGHT TO DISCONTINUE SERVICE FOR EITHER OR
2 BOTH OF THE PROPOSED SOLAR FACILITIES, WHO WILL BEAR THE
3 REMAINING COSTS FOR SUCH RESOURCES?

4 A. Preliminarily, it bears noting that the CSR requires that Laidley provide advance notice of
5 its intent to terminate service from the Proposed Solar Facilities. That period of advance
6 notice will provide ELL a lengthy period of time to identify a different customer to assume
7 the subscription for either or both of the resources. If a new subscriber is not identified in
8 that timeframe, however, the full costs and benefits as of the effective date of Laidley's
9 termination would be experienced by all customers.

10

11 Q29. IS IT APPROPRIATE FOR ALL CUSTOMERS TO BEAR THE COSTS FOR SUCH
12 RESOURCES IN THE EVENT LAIDLEY EXERCISES SUCH TERMINATION
13 RIGHT?

14 A. Yes. Preliminarily, the costs at issue are the costs that would be incurred in connection
15 with any resource that falls below the Breakeven Parameters in the 3GW Order.
16 Specifically, the costs for the Proposed Solar Facilities are below the Breakeven
17 Parameters, and thus the costs that ELL's other customers would be bearing under these
18 circumstances—*i.e.*, where Laidley terminates its subscription, and no other Rider GZ
19 participant agrees to subscribe to the resource in Laidley's stead—are those that are
20 associated with any resource that might be approved through the 3GW Order's streamlined
21 certification process. This outcome has been determined to be in the public interest as per
22 the Commission's 3GW Order and related orders; the only differences here are: (1) the
23 resource is sited in Texas, not Louisiana; and (2) it is anticipated that Laidley will cover a

1 majority of these costs and claim a portion of the benefits during the term of its Rider GZ
2 subscription.

3 Moreover, if Laidley agrees to subscribe to both resources and they are placed into
4 service, the Proposed Solar Facilities would be reflected in ELL's overall supply plan by
5 that point in time and would provide energy and capacity to all ELL customers, as discussed
6 further by Mr. Plaisance.

7

8 **V. PUBLIC INTEREST AND REQUESTED REGULATORY APPROVALS**

9 Q30. LET'S TURN NOW TO WHETHER CERTIFICATION OF THE PROPOSED SOLAR
10 FACILITIES IS IN THE PUBLIC INTEREST. WHAT IS THE PUBLIC INTEREST?

11 A. I want to preface this section with an acknowledgement that I am not a lawyer, and my
12 testimony is not intended to provide a legal opinion or conclusion, but rather my
13 understanding of what constitutes the public interest as that concept has been developed
14 over the years in numerous matters before the Commission.

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

18 Public utilities in general, and electric utilities in particular, affect nearly all
19 elements of society. Public utilities and the regulation thereof influence the cost of
20 production of the businesses that are served by them, to affect the standard of living of their
21 customers, to affect employment levels in the areas they serve, and to affect the interests
22 of their investors. In sum, public utilities affect the general economic activity in the state
23 in which they operate.

1 Although I will reiterate that I am not a lawyer, it is my understanding that in
2 determining whether a particular decision or policy is in the public interest, there is no
3 immutable law or principle that can be applied. While the public interest is often defined
4 in terms of net benefits, such a test or standard merely substitutes one expression for
5 another. The difficulty is in defining and, if possible, quantifying the net benefits that result
6 from a given action or decision.

7 It is recognized that net benefits cannot simply be defined as lower prices. For
8 example, if lower prices are achieved through a reduction in the reliability or quality of
9 service, it may very well be perceived that the lower prices have not produced net benefits.
10 Similarly, higher prices might not produce negative net benefits or detriments. For
11 example, if an existing price is low due to a cross-subsidy, removing that subsidy would
12 raise that price, but doing so would not necessarily be detrimental. The Louisiana Supreme
13 Court reached just such a conclusion in *City of Plaquemine v. Louisiana Public Service*
14 *Commission*, 282 So. 2d 440, 442-43 (1973), when it found that:

15 The entire regulatory scheme, including increases as well as decreases in
16 rates, is indeed in the public interest, designed to assure the furnishing of
17 adequate service to all public utility patrons at the lowest reasonable rates
18 consistent with the interest both of the public and of the utilities.

19 Thus the public interest necessity in utility regulation is not offended, but
20 rather served by reasonable and proper rate increases notwithstanding that
21 an immediate and incidental effect of any increase is improvement in the
22 economic condition of the regulated utility company.

23 Objective measurement of how a decision affects the public interest is problematic at best.
24 For the past eighty or more years, regulatory decision-making has been tested in the courts
25 by a balancing-of-interests standard. In these cases, beginning with *Federal Power*
26 *Commission v. Hope Natural Gas Company*, 320 U.S. 591, 603 (1944), it is my
27

1 understanding that the courts have found that if the regulatory body's decision reflected a
2 reasonable balancing of customer and investor interests, the decision was to be affirmed as
3 just and reasonable.

4 In sum, I understand that determining whether a decision is in the public interest
5 requires a balancing of the various effects of a particular course of action measured
6 subjectively over the longer run. Whether a course of action is in the public interest will
7 depend upon relevant factors that are potentially quantifiable on an estimated basis, such
8 as likely changes in costs, as well as upon other factors that are not quantifiable, such as
9 the effect of that course of action on the robustness of a competitive market.²¹ Finally,
10 although witnesses can provide facts and opinions that bear on this issue, the decision-
11 maker, the Commission, in the first instance must ultimately weigh all of these factors and
12 conclude whether the particular proposed course of action is in the public interest.

13
14 Q31. IN YOUR OPINION, WOULD APPROVAL OF THE PROPOSED SOLAR FACILITIES
15 BE IN THE PUBLIC INTEREST?

16 A. Yes, for a number of reasons. Overarchingly, and subject to agreement from Laidley and
17 approval from the Commission, the Proposed Solar Facilities assist, in part, with fulfilling
18 Laidley's Group 3 subscription under Rider GZ (*i.e.*, the Initial Renewable Subscription
19 Amount in the CSR), which, as explained in Docket No. U-37425, was a critical, integral
20 component of the overall deal between ELL and Laidley. As set forth in full in that separate
21 proceeding, Laidley is undertaking to construct and operate a large data center in Richland

²¹ See *Permian Basin Area Rate Cases*, 390 U.S. 747, 815 (1968).

1 Parish that is expected to be a transformational project in a part of the state that has long
2 needed a significant economic development win. The Proposed Solar Facilities represent
3 opportunities to further support the development of Laidley’s massive new project in
4 Louisiana by helping to fulfill the commitments in the CSR. As the Commission has
5 acknowledged, the public interest is well-served by enabling the significant development
6 opportunity presented by the Laidley project, and approval of the resources to fill the Initial
7 Renewable Subscription Amount—including, as applicable here, the Proposed Solar
8 Facilities—is an important next step in those ongoing efforts.

9 In addition, the public interest is well-served by making the capacity and energy
10 from these resources available for ELL’s customers. On this point, it bears emphasizing
11 that, other than the locational requirement and the fact that the resource was not submitted
12 into one of the 3GW Order’s Procurement Windows, the Proposed Solar Facilities satisfy
13 all of the requirements of the 3GW Order for expedited certification; thus, if the Proposed
14 Solar Facilities were directly interconnected to the Louisiana region of the MISO
15 Transmission System, certification of the Proposed Solar Facilities would have been
16 considered to presumptively serve the public interest.

17 Relatedly, the selection of the Proposed Solar Facilities through two competitive
18 Requests for Proposals and the results from recent procurement efforts under the 3GW
19 Order further support that certification of the resources is in the public interest. As Mr.
20 Fluth and Mr. Nguyen each explain in detail in their Direct Testimony, Votaw was selected
21 from bids made into the Request for Proposals for Solar Photovoltaic Resources for
22 Entergy Texas, Inc. (“2021 Solar RFP”), and Segno was selected from bids made into the
23 2022 Request for Proposals for Renewable Resources for Entergy Texas, Inc. (“2022

1 Renewables RFP”). As Mr. Nguyen explains in full, the 2021 Solar RFP and 2022
2 Renewables RFP were conducted by ESL, using rigorous evaluation standards and under
3 the oversight of an Independent Monitor. The up-front market-testing that was completed
4 for the Proposed Solar Facilities supports that they are an attractive option from the market.

5 Furthermore, although costs have changed since the proposals were originally
6 selected (due to changes in the market and certain delays), the costs for the Proposed Solar
7 Facilities fall below the 3GW Order’s Breakeven Parameters and are therefore more
8 financially competitive than many of the resources offered into the Company’s first two
9 Procurement Windows under the 3GW Order. As discussed above, the 3GW Order allows
10 for streamlined procurement of solar and hybrid resources that, if they fall below the
11 Breakeven Parameters, are eligible for streamlined certification. Those streamlined
12 procurement efforts have had little success to date: two resources have been determined to
13 be below the Breakeven Parameters (and one has been made the subject of a request for
14 streamlined certification) from Procurement Window 1, whereas none were below the
15 Breakeven Parameters in Procurement Window 2. The Company remains optimistic with
16 respect to the ongoing 3GW Order’s procurement process, but the cost-competitiveness of
17 the Proposed Solar Facilities is supported by the fact that the Proposed Solar Facilities
18 satisfied Breakeven Parameters that most resources submitted through the 3GW Order
19 process did not. Thus, although costs have changed since the proposals were originally
20 selected (due to changes in the market and certain delays), the Proposed Solar Facilities
21 were market-tested and continue to prove to be financially competitive, and that
22 competitiveness supports a finding that they are in the public interest.

1 Ultimately, the Proposed Solar Facilities are emission-free resources that add
2 diversity to ELL's generation mix and that, because of their carbon-free attributes, further
3 advance Louisiana as an attractive location for large commercial and industrial customers
4 who seek to limit their carbon footprint while doing business in our state. For these reasons,
5 it is my opinion that certification of the Proposed Solar Facilities is in the public interest.

6
7 Q32. IS THE COMPANY SEEKING ANY EXEMPTIONS FROM THE MARKET BASED
8 MECHANISMS ORDER?

9 A. No, but the Company is asking that the Commission approve the RFP process employed in
10 connection with the Proposed Solar Facilities as an alternative market-based mechanism.
11 To that end, the MBM Order includes various pre-filing requirements before an RFP is
12 issued. Because the 2021 Solar RFP and the 2022 Renewables RFP were originally
13 conducted by ESL on behalf of ETI, those requirements were not met with respect to the
14 Proposed Solar Facilities. That said, as demonstrated in the Direct Testimony of Mr.
15 Nguyen, the 2021 Solar RFP and 2022 Renewables RFP constitute competitive
16 procurement processes that were open to many different resource options and that resulted
17 in selection of a number of projects, including the Proposed Solar Facilities. Moreover, as
18 Mr. Nguyen explains, the 2021 Solar RFP and 2022 Renewables RFP were both overseen
19 by an Independent Monitor. Thus, although the RFPs from which the Proposed Solar
20 Facilities were chosen did not strictly adhere to the requirements of the MBM Order, the
21 Proposed Solar Facilities have been market-tested.

22 Moreover, as I discussed above, not only were the Proposed Solar Facilities market-
23 tested up front, but the cost estimates for those resources continue to prove financially

1 competitive. The costs for both of the Proposed Solar Facilities are estimated to be below
2 the Breakeven Parameters and therefore are more cost-effective than all but two of the
3 resources that were submitted into the Company's first two Procurement Windows under
4 the 3GW Order. The fact that the resources were market-tested through an RFP and that
5 the cost estimates for the resources continue to be competitive supports approving an
6 alternative market-based mechanism in this case.

7 Nevertheless, if the Commission determines that the 2021 Solar RFP and 2022
8 Renewables RFP were not, for any reason, satisfactory alternative market-based
9 mechanisms for purposes of procuring the Proposed Solar Facilities, the Company would
10 ask that the Commission grant any exemptions deemed appropriate for purposes of
11 certifying the Proposed Solar Facilities, for the same reasons set forth above.

12
13 Q33. PLEASE SUMMARIZE THE REGULATORY APPROVALS THAT ELL IS SEEKING.

14 A. With this Application, ELL asks that the Commission:

- 15 1. Find that the Votaw Solar Facility and Segno Solar Facility serve the public
16 convenience and necessity and are in the public interest, and are therefore prudent,
17 in accordance with the Commission's 1983 General Order;
- 18 2. Find that the selection of the Votaw Solar Facility and Segno Solar Facility through
19 the 2021 Solar RFP and the 2022 Renewables RFP, respectively, constitutes an
20 acceptable alternative market-based mechanism pursuant to the Commission's
21 MBM Order, particularly in light of the continued cost-effectiveness of the
22 Proposed Solar Facilities compared with other resources submitted as part of
23 Procurement Windows 1 and 2 pursuant to the 3GW Order, and/or, in the

- 1 alternative, granting any exemption to the MBM Order deemed necessary by the
2 Commission;
- 3 3. Find that, with respect to the Proposed Solar Facilities, the Company has complied
4 with, or is not in conflict with, the provisions of all applicable LPSC Orders, to the
5 extent applicable;
- 6 4. Find that the Proposed Solar Facilities are eligible to be system resources and
7 further are eligible for inclusion as a Designated Renewable Resource in Laidley's
8 Group 3 subscription to Rider GZ (*i.e.*, the Initial Renewable Subscription Amount
9 of the CSR);
- 10 5. Find that all MISO energy revenues for the Proposed Solar Facilities and the
11 Renewable Energy Credits, as defined in the CSR (and which correspond to the
12 product of GZ Energy multiplied by the MISO Market Settlement Rate in Rider
13 GZ), are deemed eligible for inclusion in and recovery through the Company's
14 FAC;
- 15 6. Find that (1) the estimated first-year revenue requirements of the Proposed Solar
16 Facilities and the subscription fees generated from inclusion of the Proposed Solar
17 Facilities in the Initial Renewable Subscription Amount are deemed eligible for
18 recovery in accordance with the terms of the Company's FRP that is in place at the
19 time the Proposed Solar Facilities are placed into service (or, in the alternative, if
20 ELL does not have an FRP in place at the time the Proposed Solar Facilities are
21 placed in service, grant the Company permission to defer the first-year revenue
22 requirements of the Proposed Solar Facilities and establish regulatory assets,
23 including carrying costs at the then-effective weighted average cost of capital, until

1 those costs can be reflected in rates); and (2) ratemaking treatment of the charges
2 and credits associated with the Proposed Solar Facilities and the allocation and
3 pricing of those resources pursuant to Option C of Rider GZ will be consistent with
4 and adhere to the applicable provisions of prior Commission Orders, including in
5 particular the provisions concerning cost recovery for Rider GZ subscriptions set
6 forth in the Commission's Order in U-36697 and the finding in Order Number
7 U-37425 that the Initial Renewable Subscription Amount in Laidley's CSR is a
8 Group 3 Subscription under Rider GZ;

9 7. Find that a thirty-year depreciation period is appropriate for the Proposed Solar
10 Facilities;

11 8. Find that the confidential testimony, exhibits, and other materials referenced in this
12 Application shall be exempt from public disclosure pursuant to the Commission's
13 General Order dated August 31, 1992, and Rule 12.1 of the Rules of Practice and
14 Procedure of the Louisiana Public Service Commission;

15 9. Direct the procedural steps necessary to facilitate a Commission decision on the
16 Company's Application consistent with the 120-day requirement in the
17 Commission's 1983 General Order, and in any event no later than is needed to allow
18 for Commission consideration of the Company's Application at or before the
19 Commission's August 2026 Business & Executive Session;

20 10. Establish a fifteen-day period for interventions in this proceeding;

- 1 11. Direct that notice of all matters in these proceedings be sent to Lawrence J. Hand,
2 Jr., and Patrick Sullivan, as well as Matthew T. Brown and Michael R. Dodson, as
3 representatives of Entergy Louisiana, LLC; and
4 12. Grant such other relief to which the Company shows itself to be entitled.

5

6

VI. CONCLUSION

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Q34. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

8

A. Yes, at this time.

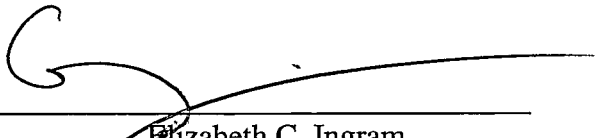
AFFIDAVIT

STATE OF LOUISIANA

PARISH/COUNTY 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:

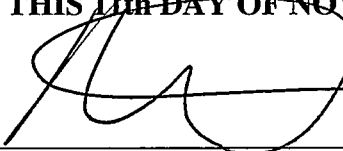
That the above and foregoing is her sworn testimony in this proceeding and that she knows the contents thereof, that the same are true as stated, except as to matters and things, if any, stated on information and belief, and that as to those matters and things, she verily believes them to be true.



Elizabeth C. Ingram

SWORN TO AND SUBSCRIBED BEFORE ME

THIS 11th DAY OF NOVEMBER 2025



NOTARY PUBLIC

My commission expires: At Death

