BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

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| APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA | ) ) ) ) ) ) | DOCKET NO. U-_____ |

# DIRECT TESTIMONY

OF

ELIZABETH C. INGRAM

ON BEHALF OF

ENTERGY LOUISIANA, LLC

AUGUST 2023

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## EXHIBITS

## 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. 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 directed 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 Entergy Operating Companies ("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.

Q3. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY BODY?

A. Yes, a list of my prior testimony is provided in Exhibit ECI-1.

Q4. ON WHOSE BEHALF ARE YOU SUBMITTING THIS DIRECT TESTIMONY?

A. I am submitting this Direct Testimony to the Louisiana Public Service Commission ("LPSC" or "Commission") on behalf of ELL. When I refer to ELL or the Company in my testimony, I am referring to the single operating company which, generally speaking, is a combination of the prior two companies, Legacy ELL and Legacy

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

Entergy Gulf States Louisiana, LLC ("Legacy EGSL") (collectively, "Legacy Companies").[2]

Q5. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to describe the tariff changes proposed by the Company, including two new rate riders proposed in this Application to support customers in transportation electrification and the transition to electric vehicles ("EVs"). I address the policy reasons for the Company's proposals to streamline and simplify many of its rates, including rate combinations identified by Company witness Matthew Klucher, and reductions in late fees and other miscellaneous fees. I also address a few other policy issues.

Q6. WHAT WERE THE COMPANY'S OBJECTIVES IN MODIFYING ITS TARIFFS AND RATES IN THIS APPLICATION?

A. At a high-level, the Company had several key objectives in mind: (1) consolidate legacy rates across customer classes, where feasible, (2) simplify rates and tariffs, where feasible, (3) reduce late and certain other fees assessed to customers, which could positively impact low-income customers, in particular, and (4) add new voluntary

[2] On September 14, 2015, the LPSC issued Order No. U-33244-A ("Business Combination Order") formally approving the business combination of Legacy EGSL and Legacy ELL, through which those companies combined substantially all of their respective assets and liabilities into a single operating company, Entergy Louisiana Power, LLC, which subsequently changed its name to Entergy Louisiana, LLC ("ELL"). Upon consummation of the business combination, ELL became the public utility that was subject to LPSC regulation and now stands in the shoes of Legacy EGSL and Legacy ELL in pending LPSC dockets.

customer options to support new technologies. These changes will help ELL better meet its customers' needs now and into the future.

## II. LEGACY RATE COMBINATIONS

Q7. PLEASE EXPLAIN THE CURRENT STATE OF THE COMPANY'S RATES.

A. Although the Commission approved the combination of Legacy EGSL and Legacy ELL into one company nearly eight years ago in the Business Combination Order, the base rate schedules and the majority of the riders of the two legacy companies have not been combined. As I discuss later in my testimony, the Business Combination Order placed certain limitations on the Company's ability to propose such a combination. This means that many of the Company's rate schedules and riders apply based on a customer's physical location within either the Legacy EGSL or Legacy ELL respective service area despite the fact that the Commission has considered ELL a combined company since late 2015. The separate, legacy rates continue to cause confusion for prospective and existing customers and results in similarly-situated customers in different parts of ELL's service area being subjected to different rates for the same service. For example, an ELL residential customer in Monroe should not pay more than an ELL residential customer in Lake Charles using the same amount of kWh in the same month.[3] In preparing this rate case, the Company is seeking to address the legacy rate issue by revising base rates across customer classes such

[3] As of August 2023, a Legacy ELL residential customer using 1,000 kWh pays $8.66 more than a Legacy EGSL customer using the same amount of energy. Over the last 12 months, this differential has ranged from $2.03 to $8.66, and averaged $4.60 with Legacy ELL customers paying more in all of these months than Legacy EGSL customers. A customer in Monroe, Louisiana would be a Legacy ELL customer whereas a customer located in Lake Charles would be a Legacy EGSL customer.

that most ELL customers, regardless of their physical location, will have access to a consolidated set of base rates and riders, subject to the eligibility criteria in each tariff.[4] While these objectives can be met for the residential and industrial class, the commercial customer class poses some unique challenges to combining rates at this time without significant bill impacts to certain customers. For commercial customers, the Company is instead proposing changes to bring rates assessed to the small general service and general service rate classes closer in alignment, as discussed by Mr. Klucher, in order to avoid the rate shock or significant revenue erosion that could result from combining those rates now.

Q8. PLEASE PROVIDE AN OVERVIEW OF THE LEGACY RATE COMBINATIONS.

A. The Company is proposing revised base rate schedules for most customers that provide simplified rates accessible to eligible customers in their respective customer class.

For residential customers, there will be one primary base rate schedule for residential service ("RS") instead of differing base rate structures that vary by legacy area. The new RS rate schedule will be based on a simple two-part rate structure (including a customer charge and energy charge). In addition, eligible low-income seniors will have access to a rider that will provide a discount on their monthly electric bill. Furthermore, residential customers will continue to have access to a number of other voluntary customer options, all of which I will address below.

[4] It is worth noting that there are some individual rate schedules and rate riders that were not feasible to combine, including legacy rate schedules that were previously closed to new business and base rate schedules for commercial customers.

For commercial customers, there are significant differences between the rate structures offered by each legacy company in each commercial rate class (small general service and general service). Fully combining rates at this time would result in noticeable bill impacts for commercial customers. As a result, the Company recommends a more moderate approach that allows commercial customers in each legacy area to maintain their current base rate, but closes both legacy small general service rates (SGS-G and GS-L) to new business for customers above 1,000 kW.

For industrial customers, there are three existing industrial rates that most customers have gravitated towards, when given the ability to choose between legacy company industrial rates: LPS-G, HLFS-G and LLHLFPS-L. Under this Application, the Company maintains the rate structures for those three key industrial rates, opens up eligibility to those three base rate schedules to no longer be based upon the Company's location in the respective legacy company service area, and makes some limited modifications to tariff terms to align policies and provisions between Legacy Companies. It is worth noting that there are some other legacy industrial rates that have more limited participation and/or are already closed to new business, *e.g.*, the legacy interruptible rates. The Company has not proposed to withdraw these legacy industrial rates.[5] Customers currently taking service under those rates will still have the option to take service under those rates, but such customers may have additional rate or voluntary customer options

[5] Excluding certain legacy securitized riders and other rider adjustments, the legacy industrial rate schedules and riders that the Company proposes to continue include: EECS-L, EIS-G, EEIS-G, LIS-L, LIPS-L, EIS-I-G, Rider 2 to LIS-L, CS-L, Rider 1 to CS-L, SSTS-G, and QFSS-L. Those schedules are all currently or are proposed to be closed to new business. In addition, industrial customers will have access to new, combined schedules, including LPS, HLFS, LLHLFPS, and NGPCS as well as a variety of riders already in place, subject to the eligibility criteria in each rate schedule or rider.

available to them under the revised rates proposed in this Application, as shown in Figure 1 below.

**Figure 1**

| | Key Rate Schedules[6] | Key Customer Options[7] |
|---|---|---|
| **Residential** | • Residential Service (RS) | • RS-SC: Low-Income Senior Discount<br>• GSO: Green Select Option<br>• GGO: Geaux Green Option<br>• OBP: Level Billing/Equal Pay<br>• DG: Distributed Generation<br>• Autopay |
| **Commercial** | • Small General Service (SGS-G and GS-L)<br>• General Service (GS-G)<br>• Large General Service (LGS-L) | • COBP: Level Billing (SGS-G and GS-L only)<br>• IES: Interruptible Service (GS-G and LGS-L only)<br>• PT: Power Through<br>• GSO or GSLVO: Green Select and Green Select Large Volume<br>• GGO: Geaux Green Option<br>• CI: Charging Infrastructure (new)<br>• DA: Demand Adjustment (new)<br>• DG: Distributed Generation<br>• EDR: Economic Development Rider |
| **Industrial** | • Large Power Service (LPS)<br>• High Load Factor Service (HLFS)<br>• Large Load High Load Factor Power Service (LLHLFPS) | • EIO or IES: Interruptible Service<br>• PT: Power Through<br>• GGO: Geaux Green Option<br>• GZ: Geaux ZERO (pending approval in U-36697)<br>• CI: Charging Infrastructure (new)<br>• EDR: Economic Development Rider |

Q9. WHICH RATE SCHEDULES IS THE COMPANY PROPOSING TO COMBINE?

A. The Company proposes to withdraw 17 Legacy-specific rate schedules and riders and replace them with 6 new combined schedules, as follows:

[6] The table provides the key base rate schedules available for each customer class and that are open for enrollment. Additional base rate schedules with more restrictive eligibility criteria and/or that are closed to new business can be found in the proposed ELL Tariff Book attached as Exhibit ECI-7.

[7] These options are subject to eligibility criteria as defined in the respective rate rider.

- The Legacy EGSL Residential Service Rate Schedule ("RS-G"), the Legacy ELL Residential and Farm Service Rate Schedule ("RS-L"), and the two Legacy ELL Three Phase Residential and Farm Electric Service Riders ("A-L" and "A-1-L") are combined as a new Residential Service Rate Schedule ("RS").
- The Legacy EGSL Natural Gas Pipeline Compression Service Rate Schedule ("NGPCS-G") and the Legacy ELL Natural Gas Pipeline Compression Service Rate Schedule ("NGPCS-L") are being combined into a new Natural Gas Pipeline Compression Service Rate Schedule ("NGPCS").
- The Legacy EGSL Rate for Purchases from Post PURPA Qualifying Facilities Larger than 100 kW ("LQF-PO-G") and the Legacy ELL Purchased Power Service Rate Schedule ("PPS-1-L") are combined as the new Rate for Purchases from Post PURPA Qualifying Facilities Larger than 100 kW ("LQF").
- The Legacy EGSL Additional Facilities Charges Rider ("AFC-G"), the Legacy ELL Additional Facilities Charges Rider ("AFC-L"), and the embedded facilities charges on several Legacy ELL rate schedules[8] are being consolidated into an updated, combined Additional Facilities Charges Rider ("AFC").
- The Legacy EGSL LED and LEP Street Lighting and Service Rate Schedule ("LED-SL-G") and Legacy ELL LED and LEP Street Lighting and Service Rate Schedule ("LED-SL-L") are combined as the new LED Street Lighting and Service Rate Schedule ("LED-SL").

[8] The Legacy ELL rate schedules in which ELL is proposing to remove embedded facilities charge provisions are: LIS-L, LIPS-L, LLHLFPS-L (which will continue as combined schedule LLHLFPS), CS-L, EECS-L and QFSS-L.

- The Legacy EGSL Rider for Street Light Pole Service ("SLPS-G") and Legacy ELL Rider for Street Light Pole Service ("SLPS-L") are combined as the new Rider for Street Light Pole Service ("SLPS").
- Several other tariffs should be eliminated as a result of the rate changes and rate combinations requested in this docket, specifically: the Fuel Tracker Rider , the Legacy EGSL Terms & Conditions, and the Legacy ELL Service Regulations, as discussed further below.

Q10. HOW HAS THE BUSINESS COMBINATION ORDER AFFECTED THE COMPANY'S AVAILABLE RATES AND RIDERS?

A. As noted above, the Business Combination Order approved the combination of Legacy EGSL and Legacy ELL into a single, combined company: ELL. However, except for some limited exceptions, the Business Combination Order maintained separate legacy rates for customers of the two legacy companies and established the "right to choose" provision, which I will further explain below.[9] In this Application, the Company has provided a combined cost of service study ("COS study"), which helps support the combination and closer alignment of the legacy rates towards a single, unified set of rates for each customer class. General cost of service principles support the allocation of costs among classes of customers based on the relative amount that each class

[9] Certain exceptions provided for in the Business Combination Order include the establishment of the combined Schedule AFC, combined Terms & Conditions ("T&Cs"), combined Environmental Adjustment Clause ("EAC"), combined Fuel Adjustment Clause ("FAC"), and combined EDR for new customers initiating service after the effective date of the Business Combination Order. The vast majority of the Company's other base rate schedules and riders that were in effect at the time of the Business Combination Order were kept separate by legacy service area. However, new rate schedules and riders first established after the Business Combination Order apply on a combined basis (*e.g.*, Riders EIO, IES, and GGO).

contributes to the Company's cost to serve. Those same principles, however, do not support the allocation of costs within those classes solely based on a customer's physical location. So, while a cost of service would determine the costs that should be allocated to ELL's residential customers versus industrial customers, that cost of service would not determine the rate that should be charged to a residential customer because she lives in Monroe instead of in Port Allen or an industrial customer because it operates in Baton Rouge instead of in Lake Charles. In addition, the fact that ELL's rates are currently separated on this geographic basis creates confusion for customers seeking information about their rates.

I recognize that the Legacy Companies agreed to the separation of legacy rates as part of the Business Combination docket, but, as Mr. Lewis noted when testifying, "the Companies believe that blended base rates are a reasonable ultimate objective for ELL, as it will be a combined company managing one set of assets for its entire customer base after the Business Combination."[10] Nearly eight years after the Business Combination Order, things are different. The Formula Rate Plan ("FRP") percentages for the Legacy Companies have converged from a difference of 10.5% to a difference of approximately 2% to 5%, partly driving the narrowing of the gap between the Legacy Companies' rates. Furthermore, the Company has not only completed and provided a COS study on a combined basis, but the Business Combination Order's moratoriums

[10] LPSC Docket No. U-33244, Entergy Gulf States Louisiana, L.L.C. and Entergy Louisiana, LLC, *ex parte, In re: Potential Business Combination of Entergy Louisiana, LLC and Entergy Gulf States Louisiana, L.L.C.*, Direct Testimony of Jay A. Lewis, filed September 30, 2014, p. 46.

prohibiting the blending of certain legacy rates have long-since expired.[11] This enables the Company to take steps towards the combination of certain legacy rates, which furthers one of the benefits of the Business Combination Order - namely, the benefits that result from one large utility serving all of ELL's customers.[12] Additionally, as a result of the steps proposed in this Application, certain tariffs that exist solely because of the Business Combination should be eliminated.

Q11. WHAT ARE THE RIGHT TO CHOOSE PROVISIONS THAT YOU PREVIOUSLY REFERENCED?

A. In the Business Combination Order, the Commission provided a path for qualifying non-residential customers in one legacy area to "jump the fence" to access and enroll in a rate schedule available to the other legacy area, provided the account otherwise qualifies for service under that schedule. The threshold to qualify as a right to choose ("RTC") customer is primarily met if a new or existing customer adds at least 500 kW of incremental load, although there are other requirements. Over the last eight years, a number of commercial and industrial customers have utilized the RTC provisions. However, these provisions will no longer be needed in many of the non-residential schedules, in particular within the industrial class, due to the other changes the Company is proposing in this Application.

[11] Various limitations established in the Business Combination Order on modifying existing legacy rates and/or combining or blending legacy rates ended in 2020. *See* LPSC Order No. U-33244-A.

[12] LPSC Docket No. U-33244, *supra*, note 10, Rebuttal Testimony of Jay A. Lewis, filed May 5, 2015, p. 24.

Q12. IN THIS APPLICATION, IS THE COMPANY PROPOSING TO MODIFY OTHER RATE SCHEDULES AND RIDERS SUCH THAT THEIR APPLICATION WILL NO LONGER BE LIMITED TO LEGACY SERVICE AREAS?

A. Yes. The Company proposes to open up access to several rate schedules and riders such that prior geographic limitations no longer apply, including:

- The Legacy EGSL Experimental Rider to Schedule RS-G for Low Income Senior Citizens ("RS-SC-G") will continue as a new Rider to Schedule RS for Low Income Senior Citizens ("RS-SC"). The proposed RS-SC will apply to all qualifying customers (including Legacy ELL customers) served on the RS schedule. In addition, the Company proposes to increase the income threshold to qualify for RS-SC to match the criteria used to determine eligibility for the federal Low Income Home Energy Assistance Program ("LIHEAP"). These two changes along with the proposed, combined residential rate structure will both increase the number of customers eligible for the low-income senior discount and increase the value of such discount to qualifying customers.
- The Legacy EGSL Large Power Service Rate Schedule ("LPS-G") will continue as the new Large Power Service Rate Schedule ("LPS") without the RTC provisions.
- The Legacy EGSL High Load Factor Service Rate Schedule ("HLFS-G") will continue as the new High Load Factor Service Rate Schedule ("HLFS") without the RTC provisions.

- The Legacy ELL Large Load High Load Factor Power Service Rate Schedule ("LLHLFPS-L") will continue as the new Large Load High Load Factor Power Service Rate Schedule ("LLHLFPS") without the RTC provisions.
- The Legacy ELL Traffic and Signal Lights Rate Schedule ("TSL-L") will continue as the new Traffic and Signal Lights Rate Schedule ("TSL").
- The Legacy EGSL Municipal Water Pumping Service Rate Schedule ("WPS-G") will continue as the new Municipal Water Pumping Service Rate Schedule ("WPS").

## III. NEW RATE OPTIONS

Q13. ARE ANY NEW RATE SCHEDULES OR RATE RIDERS BEING PROPOSED?

A. Yes. In addition to the new combined schedules listed above, the Company is also proposing two entirely new customer options, as further explained below.

Q14. WHAT ARE THE NEW CUSTOMER OPTIONS?

A. The Company is proposing two entirely new customer options to support interest in transportation electrification ("TE").[13] Customer adoption of TE has created a need for investment in TE charging infrastructure and equipment ("TE infrastructure") and shore power connections. My Direct Testimony explains ELL's proposal to (1) offer to non-residential customers a new TE-specific rider called the Charging Infrastructure

[13] For purposes of my testimony and ELL's customer offerings described herein, the term "transportation electrification" or "TE" is being used to also incorporate all transportation equipment (e.g., car, truck, shipping, aviation) that converts to using electricity as its power source, with or without batteries.

("CI") Rider, which is attached to my Direct Testimony as Exhibit ECI-2, and (2) adopt a new rider called the Demand Adjustment ("DA") Rider, which is attached to my Direct Testimony as Exhibit ECI-3. The CI rider is specific to TE infrastructure and is similar to the Company's Additional Facilities Charge ("AFC") Rider. The DA Rider will help mitigate a financial challenge related to the interaction between the utilization of charging equipment for electric vehicles ("EVs")[14] and other forms of TE at this point in time of early adoption of TE and the demand-based charges under ELL's non-residential commercial rate schedules (GS-L, GS-G and LGS-L). I describe the key elements of ELL's proposals, including why approval of the CI Rider and the DA Rider are necessary for ELL to respond more fully to customer expectations and are in the public interest.

Q15. BRIEFLY DISCUSS TE INFRASTRUCTURE ADOPTION TRENDS IN RECENT YEARS AND EXPECTED EV ADOPTION GROWTH.

A. While adoption of TE infrastructure is still modest in most parts of the U.S. and in Louisiana, TE infrastructure growth has increased rapidly in recent years and is expected to accelerate as original equipment manufacturers ("OEMs") release many more models over the next few years. A recent S&P report notes that new light-vehicle registration share for EVs reached 5.2% over the first ten months of 2022.[15] The range

[14] In my testimony, I use the term EV to refer to both plug-in hybrids ("PHVs") and 100% battery EVs ("BEVs") like the Chevy Bolt and various Tesla models; gasoline-fueled hybrids that do not have plug-in capabilities like the various Toyota Prius models are not included in the "EV" category as I use the term in this testimony.

[15] *EV Chargers: How many do we need?*, S&P Global Mobility Special Report, January 9, 2023, available at: https://press.spglobal.com/2023-01-09-EV-Chargers-How-many-do-we-need/.

of EV models available is increasing rapidly, the vehicles themselves are becoming more competitive pricewise with internal combustion engine vehicles, and recent world events have affected gasoline and diesel prices which could increase consumer interest in EV ownership. As a result, EVs are expected to make up an increased percentage of vehicle sales in the future.

Q16. WHAT IS TE INFRASTRUCTURE AND EQUIPMENT?

A. Generally speaking, TE infrastructure and equipment consists of the make-ready infrastructure and the EV Supply Equipment ("EVSE"), or shore power connections for marine-type applications, necessary to provide electricity to charge the battery inside electric transportation equipment or connect transportation equipment directly to the local electricity grid.

EVSE includes three basic levels of chargers ranging from Level 1, which would use a normal 120V/15A outlet found in a house, to Level 3 direct current fast charging ("DCFC") that can have significant electric loads in the hundreds of kilowatts ("kW") and can fully charge a passenger electric vehicle in less than 30 minutes. Currently, most EVSE in the United States is privately owned and operated and is located on a customer's premises (*e.g.*, in their garage or parking lot) and is in place solely to charge the owner's EV(s) or those of a business' patrons. Some EV owners rely on basic home charging (*i.e.*, plugging their EV into a wall outlet), although homeowners and businesses with an EV typically install higher capacity "Level 2" chargers that require a dedicated circuit providing 240 volt ("V") service. There are several DC fast charging stations in ELL's service area that are separately metered.

Many businesses have installed Level 2 chargers that require 240V service and typically operate with peak electric loads in the range of 3-6 kW, although some newer Level 2 chargers are now capable of charging between 10-20 kW. Shore power connections can be used by marine vessels to plug into the local electricity grid and turn off auxiliary engines while at-dock. When using shore power, the auxiliary systems (such as lighting), the air conditioning, and the crew quarters use energy from the local electrical grid. Shore power connections require infrastructure and equipment to be mounted on the dock, or in a containerized system, and have a cable positioning device to help vessels connect to the system. Shore power connections need to be designed to accommodate characteristics of varying vessel segments (*e.g.*, cruise ships, ferries, cargo ships), which can differ substantially in voltage levels and power demands. Other forms of electrified transportation equipment such as vertical take-off and landing aircraft are in their infancy but are expected to emerge and see commercialization in the coming decade.

The make-ready infrastructure for TE equipment and shore power includes the installation of the necessary electrical and civil infrastructure to operate the TE equipment. For TE chargers, this includes the conduit and the wiring that is pulled to the charging station location from the source of the electric service, the construction of the concrete pad where the charging station can be mounted, and the installation of communications equipment, if required for networked EVSE or shore power connections. Make-ready work generally includes any required upgrades to the local distribution grid and the customer's premises in order to install the TE charger(s) and connections.

### A. CI Rider

Q17. WHAT IS ELL PROPOSING TO OFFER THROUGH ITS NEW CI RIDER?

A. First, ELL is proposing to offer non-residential customers the flexibility to choose the desired TE infrastructure and equipment, up to and including the option of a "turn-key" TE solution, supplied by ELL through ELL's proposed CI Rider. ELL will partner with interested non-residential customers to plan TE-related infrastructure and equipment on customer-owned property for their own use and, at their discretion, for public use. ELL will construct, own, and maintain only the portions of the TE infrastructure and equipment that the customer does not want to own and maintain. The costs incurred by ELL for the equipment, installation, and any on-going operations and maintenance ("O&M") will be added to each CI Rider customer's monthly ELL electric bill, as further explained below.

The proposed CI Rider allows the Company to work with interested customers to facilitate increased investment in TE infrastructure, including EV chargers. The CI Rider is also voluntary, in that a customer desiring to install one or more chargers on its property may choose to avail themselves of the CI Rider, or they can make the investment themselves where the Company's role is limited to providing electric service.

ELL's CI Rider offering provides for a broad range of TE infrastructure installation options for ELL non-residential customers, such as residential property developers, fleet managers, tax-exempt organizations including governmental agencies and schools, shore power ports, and business owners. ELL's CI Rider is expected to accelerate the expansion of TE options across the Company's service area. Customers

who elect to participate in ELL's CI Rider offering will be paying the costs associated with having ELL provide TE infrastructure on their premises. It is important to note that a non-residential customer that is interested in installing TE infrastructure that it plans to own and maintain directly (*i.e.*, not utilizing the CI Rider) will receive the same level of support from ELL to assist with any distribution system upgrades or other efforts needed to provide electric service to the equipment. For additional information on the fees associated with the CI Rider, see Exhibit ECI-2, and for a calculation of the CI Rider fees, see the Direct Testimony of Crystal Elbe.

Q18. WHICH CUSTOMERS WOULD BE ELIGIBLE FOR ELL'S CI RIDER OFFERING?

A. Any customer in good standing with the Company taking service under a metered, non-residential, non-lighting rate schedule would be eligible.

Q19. WHY MIGHT A CUSTOMER CHOOSE TO PARTICIPATE IN ELL'S PROPOSED CI RIDER OFFERING?

A. Some of ELL's customers have begun transforming their own vehicle fleets to EVs and need a way to conveniently charge those vehicles. Other non-residential customers want to offer EV charging on their premises to their customers (*e.g.*, hotel guests, grocery shoppers) or employees who use their own personal EVs. Further, electrifying marine vessels involves providing electric shore power so that a vessel can plug into the local electricity grid and turn off its engines while at the dock. ELL's CI Rider

offering will provide another option to help these customers meet their specific goals and requirements.

In addition, the CI Rider provides customers with the ability to elect different levels of support. Some customers may prefer to have ELL provide only the extension of electric service and make-ready infrastructure. Other customers may not have the time, resources, or expertise available to oversee and manage the installation and maintenance for TE infrastructure. The CI Rider will allow these customers to elect for ELL to construct, own, and maintain more of the TE infrastructure and equipment. In this way, service under the CI Rider is customizable based on a customer's desired level of support.

Q20. DOES ELL HAVE TO OWN AND OPERATE THE TE INFRASTRUCTURE?

A. No. ELL's CI Rider offering is designed to facilitate the accelerated build-out of Louisiana's TE infrastructure, which includes distribution system investment and upgrades, make-ready infrastructure located between the Company's distribution system and the equipment, and the charger(s) or shore power connection(s). As discussed above, ELL's proposed CI Rider offering is flexible and allows the customer to determine how much of the charging equipment, or shore power connection equipment, and related infrastructure the customer desires to own and maintain and how much of the TE infrastructure ELL would own and maintain on the customer's premise. There may be instances where a customer desires that the Company own and maintain only the infrastructure up to the TE charger where the customer, or even a third-party acting on the customer's behalf, would own and maintain the TE charger(s)

itself. And in other instances, a customer may want a "turn-key" solution where the Company would own and operate all TE-related infrastructure at the site. ELL's proposed CI Rider also facilitates either the installation of TE infrastructure with dedicated new service and a new meter or installation that is located behind the customer's existing meter, where new dedicated electric service is unnecessary. Further, certain installed TE infrastructure may require underground installation to ensure the proper operation and safety of the TE chargers and connections given the proximity of end-use vehicle drivers and even the general public to the equipment. The Company will maintain sole discretion to determine whether TE infrastructure should be installed overhead or underground as the standard service for each installation. In all instances, the expenditures included in the customer's net monthly bill shall be based upon the total installed cost of TE infrastructure, net of any adjustments specified within the CI Rider.

Q21. HOW WOULD A CUSTOMER SIGN-UP FOR ELL'S CI RIDER OFFERING?

A. An ELL employee or representative will consult with the customer about their specific TE needs (*e.g.*, purpose, number and type of chargers desired, location relative to existing electrical infrastructure). Once the scope of work and costs are developed and agreed upon, the customer will enter into a Charging Infrastructure Agreement ("CI Agreement") with ELL and agree to pay a net monthly CI Rider payment for the customer-selected period ranging between 1 year and 10 years ("Recovery Term"), along with agreed-upon annual O&M costs for the Company-owned infrastructure. ELL will install and maintain the agreed-upon TE infrastructure up to and including

the charging equipment, if applicable, or shore power connection, and the customer would be responsible for installing the TE infrastructure it agreed to own and operate itself.

What I have just described is similar to what occurs under the LPSC-approved AFC Rider Option B where the Company installs facilities that are paid for by the customer that utilizes and benefits from those facilities.[16] Once the customer-selected Recovery Term has ended and assuming the customer desires to retain the TE infrastructure, ELL will continue to maintain the TE infrastructure and provide any other services as necessary, for a monthly payment agreed upon by both parties. At that point in time, the costs to install the TE infrastructure will have been fully recovered from the customer via its monthly payments made to ELL and the agreed-upon future monthly payment would be designed to recover the Company's ongoing O&M expenses (*e.g.*, to continue to provide network communications service to the charger).

Q22. WHAT IS THE EXPECTED LIFE OF THE TE FACILITIES, AND WHAT HAPPENS TO THE TE FACILITIES AT THE END OF THEIR EXPECTED LIVES?

A. As discussed by Company witness Ms. Crystal Elbe, the expected life of EVSE or shore power connections is 10 years. The term of the CI Agreement will continue for the 10-year life of the Company's investment regardless of the Recovery Term the customer

[16] The Company notes that additional adjustments may apply for TE infrastructure recovered through the CI Rider that differ from the traditional AFC arrangement. For example, see adjustments within Section III of the CI Rider.

selects under the CI Rider. Upon expiration or termination of the CI Agreement, the Company will have the right to either remove or abandon in place all such TE facilities. In the event the Company notifies the customer that it has elected to abandon in place such TE facilities, title to such TE facilities will automatically vest to the customer, without further action on the part of the Company, and the Company will have no further obligations or liabilities in connection therewith.

Q23. CAN A CUSTOMER REQUEST CHANGES TO TE INFRASTRUCTURE AFTER THE COMMENCEMENT OF THE CI AGREEMENT?

A. Yes. While the initially-installed TE infrastructure would be subject to the terms of the existing CI Agreement, subsequent modifications and additions could be effectuated subject to a new CI Agreement covering the installed cost of such infrastructure. For example, if the customer desires to expand the number of chargers or determines that it desires an upgraded charger before the end of the initial Recovery Term, a new CI Agreement would be negotiated and executed.

Q24. WHERE ON THE CUSTOMER'S PREMISES CAN THE TE CHARGING-RELATED INFRASTRUCTURE BE LOCATED?

A. ELL's proposed CI Rider offering is designed to provide flexibility for the customer to choose the location that best meets their TE needs. Depending on the location and proximity to existing electrical infrastructure (both ELL's and the customer in question), the most cost-effective way to provide service for the charger(s) may be to use a new, separate electric meter.

Q25. DOES ELL'S CI RIDER OFFER A NEW RATE SCHEDULE FOR ELECTRICITY USED AT THE CHARGER?

A. No. Under ELL's proposed CI Rider offering, the CI Rider customer will be paying for any electricity usage by the vehicle charger under applicable non-residential rate schedule(s) and rate riders.

Q26. WHY IS THERE A NEED FOR ELL TO EXPAND TE INFRASTRUCTURE OFFERINGS?

A. The adoption rate of TE (including EVs) is expected to increase significantly in the next few years. A 2023 S&P Global Market Special Report estimated there could be 7.8 million EVs on the road in the US by 2025.[17] The S&P Global report further noted that

> "[t]o support that vehicle population, we expect there will need to be about 700,000 Level 2 and 70,000 Level 3 chargers deployed, including both public and restricted-use facilities. By 2027, we expect there will be a need for about 1.2 million Level 2 chargers and 109,000 Level 3 chargers deployed nationally. Looking further to 2030, with the assumption of 28.3 million units EVs on US roads, an estimated total of 2.13 million Level 2 and 172,000 Level 3 public chargers will be required – all in addition to the units that consumers put in their own garages."[18]

[17] *EV Chargers: How many do we need?*, *supra*, note 15.

[18] *Id.*

The proposed CI Rider is voluntary and flexible in its design and can facilitate the level of investment desired by the customer up to and including turn-key solutions. This can help enable the growth in TE infrastructure to support the forecasted level of EVs.

Q27. ARE NON-PARTICIPATING CUSTOMERS EXPECTED TO BE NEGATIVELY AFFECTED BY CI RIDER?

A. No. The charges assessed under the CI Rider will only be charged to those customers who voluntarily elect to enroll in the CI Rider, and the participating customers are paying the net costs associated with the administration of the Rider and the investment, as specified within the CI Rider. And in fact, there would actually be several benefits to non-participating customers if the LPSC were to approve the CI Rider. First, increased revenues from charging usage would help to cover fixed infrastructure and other costs, and thus put downward pressure on rates for all of ELL's customers. Second, only the participating customer is paying for the net costs associated with dedicated TE infrastructure under the CI Rider. Third, to the extent the customer uses the offering to provide public charger access (*e.g.*, retail shopping parking lot, apartment complex parking lot), EV drivers would benefit from that increased access to public charging. Finally, expanding access to TE infrastructure would provide important environmental and other public policy benefits.

Q28. WHY ARE ELL'S RESIDENTIAL CUSTOMERS NOT ELIGIBLE?

A. ELL's proposed CI Rider offering is designed to facilitate the accelerated build-out of Louisiana's charging network and shore power connections, which includes

distribution system investment and upgrades, and make-ready infrastructure located between the Company's distribution system and the equipment itself. This goal is best accomplished by focusing this offering on business, industrial, and governmental customers. ELL has a separate offering that focuses on beneficial electrification through eTech, which currently includes a $250 rebate for any ELL retail customer that installs a Level 2 EV charger and meets certain other conditions. To date, approximately 650 residential customers in ELL's service area have taken advantage of eTech and received a $250 rebate for purchase and installation of their Level 2 EV charger.

Q29. HOW WILL ELL WORK WITH EVSE OEM COMPANIES?

A. ELL will work with EVSE OEMs to provide and maintain the charging station equipment and cloud software. ELL has chosen to use an EVSE OEM because the OEM has the established experience to maintain the proposed ELL charging stations efficiently and effectively; many EVSE OEMs also have procedures in place to "license" or certify technicians to work on their equipment. Further, an EVSE OEM will have the software platforms already developed and operating making the process seamless for the CI Rider customer as well as for ELL. ELL will contract with an OEM for the following types of services: EVSE purchases, equipment installation and set-up (*e.g.*, connection to cellular service), O&M management program and customer service support with proactive health monitoring, warranty repair and replacement services on hardware and support services, cloud software services, etc.

Q30. WILL ELL CONTRACT WITH A THIRD PARTY TO INSTALL THE TE INFRASTRUCTURE?

A. Yes. ELL plans to contract with licensed, third-party TE installers to install any charging infrastructure that is governed by a CI Agreement executed in relation to ELL's CI Rider offering. Any third-party installer(s) used to support the CI Rider will be selected through a competitive bidding process. Proposals will be solicited from third parties qualified to install chargers within ELL's service territory. Installing TE infrastructure, including shore power connections, is expected to create economic opportunities for local businesses qualified to perform the installation work and potentially create new jobs to support the installation and on-going maintenance of this new infrastructure.

Q31. HOW WILL TE INFRASTRUCTURE INSTALLATION CREATE ECONOMIC OPPORTUNITIES?

A. ELL expects that the installation and availability of TE infrastructure, as well as shore power connections, will enhance economic development and tourism in ELL's service territory through job creation and the mitigation of market barriers to TE adoption.

The installation of the TE infrastructure is expected to favorably impact the Louisiana economy through job creation. As discussed above, the installation of TE infrastructure will require skilled labor and licensed electricians to build electrical infrastructure and perform installations and maintenance. Installing new TE infrastructure while promoting strong labor, training, and installation standards creates

jobs and may lead to increased investment in related areas (*e.g.*, research, manufacturing, technology, maintenance and services, and supportive industries).

In instances where the CI Rider is used by an ELL customer to install EV charging equipment available for public use, that increased access to EV charging will reduce barriers for EV drivers who want to shop, dine, and explore in the state. By supporting the installation of EV charging for CI Rider customers, ELL can strengthen local businesses and reduce "Range Anxiety"[19] to help drivers feel more comfortable getting to their desired destination. Supporting the installation of more EV charging stations will hopefully offer EV drivers peace of mind and encourage them to visit more attractions and local businesses when traveling.

Q32. PLEASE EXPLAIN HOW ELL WILL PROCESS AND HANDLE CUSTOMER SERVICE ISSUES RELATED TO THIS OFFERING.

A. Depending on the scope of a TE project under the CI Rider, dedicated customer support will be available through the third-party charger OEM to assist with customer service-related issues. The access provided by the OEM connects the station user to a customer service team trained to address and help resolve customer service issues related to chargers. If the issue relates instead to the Company's infrastructure (*e.g.*, distribution system), existing customer service mechanisms will be available, such as the 1-800-ENTERGY phone line, as well as the Entergy Business Center, which offers a 24-hour hotline to certain larger customers.

[19] "Range Anxiety" is commonly used to describe the fear of running out of power while driving an EV and not being able to find a charging station quickly enough.

Q33. ARE THERE ANY RESTRICTIONS ON HOW A CUSTOMER MIGHT UTILIZE TE INFRASTRUCTURE UNDER ELL'S PROPOSED OFFERING?

A. No, there are not. A customer who receives TE infrastructure under the CI Rider can provide access to that equipment as the customer's particular situation may merit (*e.g.*, to their employees, customers, and/or tenants). In recent years, some jurisdictions have seen issues related to whether or not a non-utility EVSE owner can require compensation for access to an EV charger without being subjected to regulatory oversight. On May 24, 2023, the Commission issued General Order R-36131 ("EV Charging General Order"), which addressed the "charge for charging" issue as it relates to uncertainty of public utility status. Per the EV Charging General Order, the definition of an Electric Vehicle Charging Station is a person or entity that:

> *(i) Purchases electricity from its electric public utility or municipal electric utility;*
> *(ii) Furnishes that electricity to the public for compensation exclusively to charge battery electric vehicles and plug-in hybrid electric vehicles; and*
> *(iii) Is not otherwise a public utility or electric public utility as defined by the Commission and Louisiana statutes.*

In essence, the EV Charging General Order means that an individual or entity offering public access to an EV charger can now request compensation from a person using that charger without fear of becoming a public utility and subjecting themselves to the Commission's regulatory oversight. The recent Commission order helps remove a source of uncertainty that may have otherwise precluded an entity from considering installing charging infrastructure, whether that would occur under the CI Rider or through the customer's own direct investment.

Q34. WHAT IS THE ESTIMATED TIMING FOR THE AVAILABLITY OF THE CI RIDER?

A. If approved by the Commission, the CI Rider would be available concurrent with the implementation of rates resulting from approval of this Application. To timely support the proposed CI Rider offering, the Company is actively working to establish arrangements with equipment providers and qualified local installers in order to be ready to install chargers and related infrastructure upon Commission approval.

## B. DA Rider

Q35. WHAT IS THE PURPOSE OF THE DA RIDER?

A. ELL is proposing the DA Rider to reduce electric bill uncertainty for customers installing separately-metered TE charging equipment caused by low adoption rates and high demand-based charges, discussed more fully below. The DA Rider would only be applicable to customers taking service under ELL's Rate Schedules GS-L, GS-G, and LGS-L solely for qualifying, separately metered TE charging equipment, regardless of whether the equipment is owned by ELL or the customer.[20] For customers served under Rate Schedules GS-G or LGS-L, the DA Rider would limit the amount of demand billed under the applicable base rate schedule to a qualifying customer during any billing period in which the actual calculated load factor is less than 15%. Under Rate Schedules GS-G or LGS-L with DA applied, the amount of demand billed to TE infrastructure will be the lesser of:

[20] As noted within Section IV of the DA Rider, the Term of Service for the DA Rider shall be for a period of not more than five (5) years.

a. measured demand (kW), as conventionally determined and subject to terms of the GS-G or LGS-L; or

b. adjusted demand (kW), as calculated based on actual usage and a minimum 15% monthly load factor.

If the participating customer takes service under base Rate Schedule GS-L however, the adjustment would be different. For GS-L customers, in the event the customer's monthly load factor is at or below 15%, the minimum bill provisions would be modified by the DA Rider to be the applicable GS-L Customer Charge, which varies depending upon whether the customer takes single-phase or three-phase service.

Q36. PLEASE DESCRIBE CHALLENGES RELATED TO EARLY ADOPTION OF EVS AND COST OF OPERATING PUBLIC EV CHARGING EQUIPMENT.

A. The primary challenge is determining whether offering EV charging is economic when the extent of EV charging utilization is uncertain at this time. Although adoption is trending upward, as noted previously, EV adoption in the U.S., and particularly in the Southeast region, is still in its infancy. Consumers are purchasing EVs in greater numbers, but they still represent a small percentage of total new vehicle sales. And although EV chargers are becoming more common, comparatively few are publicly accessible in ELL's service area. Public EV charging using DCFC equipment also represents a unique electricity use case that is often characterized by high levels of demand (kW), but relatively low energy utilization (kWh), especially in the early adoption period.

At this point in time of early adoption, it is not uncommon for demand charges incurred by EV charging stations that are separately metered with their own dedicated

service to represent a significant share of the electric bill, particularly at very low utilization levels. This is distinct from EV chargers that are located behind an existing meter, and thus, that are part of a diversified load.

Q37. WHAT ARE DEMAND CHARGES?

A. Demand charges are a long-accepted component of ELL's Commission-approved non-residential rate schedules, including the GS-G and LGS-L Rate Schedules. For billing purposes under Rate Schedule GS-G, a customer's demand is measured as the highest thirty-minutes of demand in kW registered during a month subject to certain provisions in the rate schedule (*e.g.*, minimum Demand is 5 kW). For billing purposes under Rate Schedule LGS-L, a customer's demand is measured as the highest fifteen-minutes of demand in kW registered during a month subject to certain provisions in the rate schedule (*e.g.*, minimum demand is 60 kW). For billing purposes under Rate Schedule GS-L, a customer's demand is measured as the highest fifteen-minutes of demand in kW registered during a month subject to certain provisions in the rate schedule. It is important to note that GS-L does not have an explicit demand charge, but it does incorporate monthly demand measurements into the minimum bill calculations. A customer's demand (sometimes referred to as "load") can be evaluated by the ratio of the utilization of electrical energy during a given period to the maximum energy that would have been utilized in that period based on the customer's demand ("load factor"). For example, a customer would have a 100% daily load factor if the customer has 10 kW of demand and consumes 240 kWh of energy over 24 hours.

Q38. PLEASE DISCUSS WHY DEMAND-BASED CHARGES CAN PRESENT A CHALLENGE FOR SOME EV CHARGING STATIONS.

A. Depending on a customer's load and resulting "load factor" (*i.e.*, the relative proportion of monthly energy usage to peak demand), demand-based charges can represent a significant proportion of a monthly electric bill. Depending on the use and the underlying rate structure (demand-based charges vs. volumetric-based energy charges), a separately-metered EV charger with high demand (kW) and lower monthly energy usage (kWh) can present two challenges for the customer: 1) a rate structure where demand-based charges represent a significantly greater share of the bill than energy charges; and 2) a resulting high "effective cost per kWh," where the total bill is divided by a relatively low volume of energy usage (kWh). These challenges may make it prohibitively expensive for an EV charger site host to operate during the early phase of EV market growth, which may inhibit the desire/ability to install an EV charger with separate electric service. Moreover, this situation can also lead to unpredictable electricity bills where the effective overall rate far exceeds the revenue or other benefits that a publicly-accessible station can receive from EV drivers. A customer site that may want to offer public charging access and derive revenue from offering that service to EV drivers may be inhibited from doing so given the potential inability to manage its electricity costs. To be clear, what I am describing only presents a challenge if the EV charging equipment is located such that it requires new electric service. For any EV chargers that are included with other electric service behind an existing meter, the EV charger(s) will be diversified with the other operations of the site. However, installing EV chargers often requires equipment upgrades that may be cost-prohibitive,

or will need to be located where the charging equipment requires a separate meter and dedicated service with a separate electric bill.

Q39. PLEASE DESCRIBE THE POTENTIAL CHALLENGES FACED BY ELL CUSTOMERS CONSIDERING SEPARATELY METERED EV CHARGERS.

A. ELL's existing LPSC-approved non-residential rate schedules and their associated demand-based charges are designed to appropriately recover demand-related costs from traditional electric customers. Nonetheless, those non-residential rates were developed for customers that do not have lower load factors that are characteristic of the initial use of newly installed separately metered EV chargers. The ELL Rate Schedules GS-G and LGS-L are based on a modest fixed Customer Charge, a volumetric Energy Charge applied to the volume of energy (kWh) used, and a Demand Charge applied to the kW demand registered during the month on the meter subject to certain minimum bill language, as well as other applicable riders. The ELL Rate Schedule GS-L also has demand-based components embedded in its minimum bill calculation.

A separately metered EV charging site may experience uncertain effective electric service costs on a per kWh basis as its load factor changes due to varying EV charger utilization. Mathematically, this uncertainty occurs because the site's demand would be spread over a varying volume of energy usage. At a low load factor (low utilization) the effective cost per kWh is substantially higher than at higher load factors (higher utilization), where costs are spread over more energy usage or kWh for the same level of demand.

Q40. HOW WILL THE DA RIDER LIMIT THE IMPACT OF DEMAND CHARGES DURING THE EARLY ADOPTION PERIOD?

A. Mathematically, the DA Rider has the effect of limiting the effective cost per kWh under Rate Schedules GS-L, GS-G or LGS-L to a narrow band between $0.14 and $0.20 per kWh based on proposed rates and riders (before any applicable taxes and fees), as illustrated in Figures 2, 3, and 4 below.

**Figure 2**

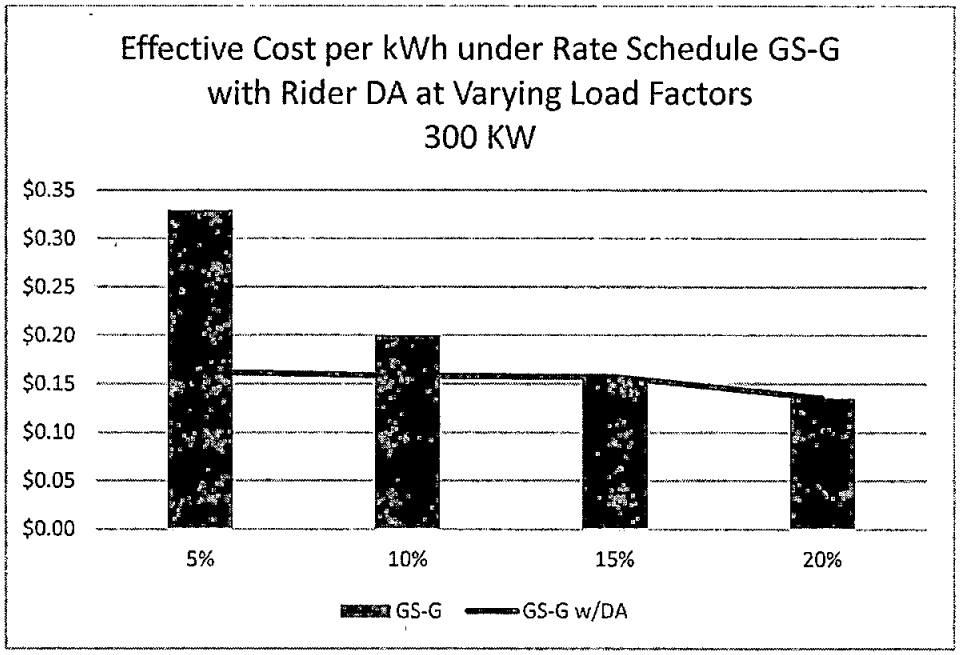


**Figure 3**

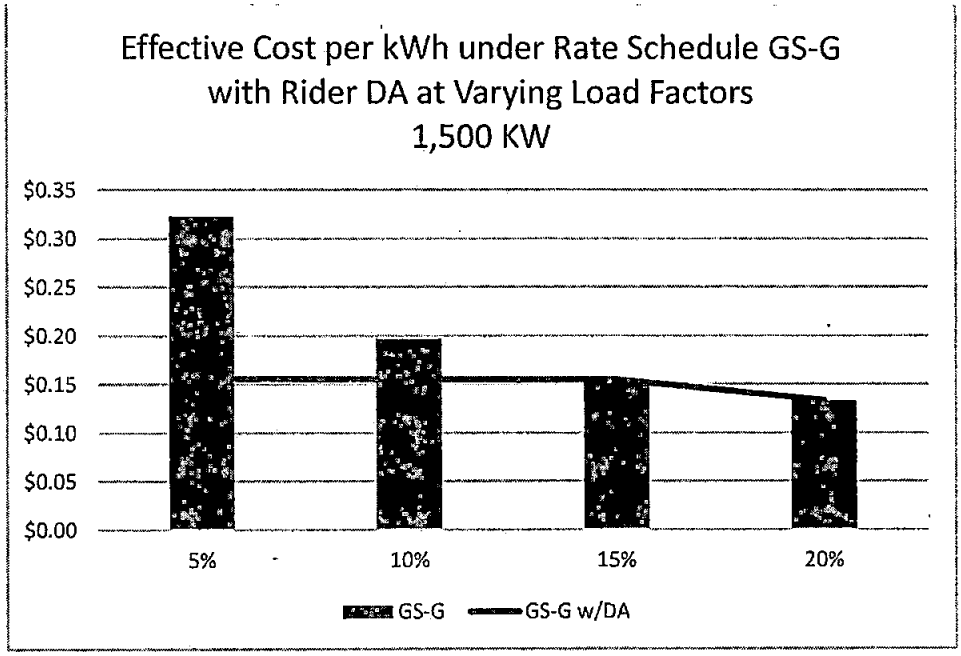
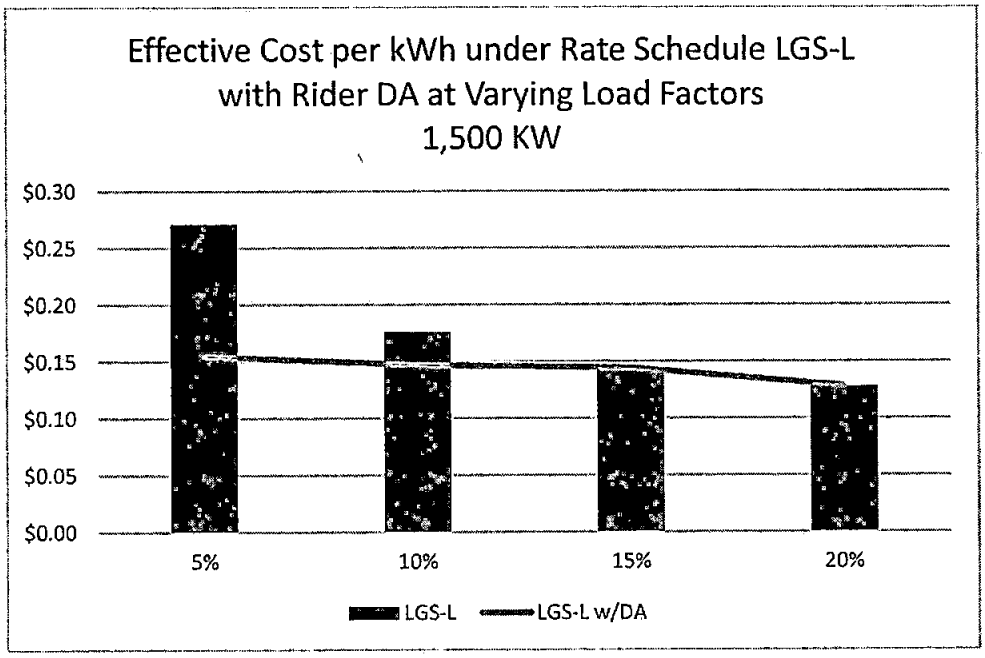



**Figure 4**




For GS-G and LGS-L customers, the proposed DA Rider would reduce billed Demand (kW) for lower utilization EV chargers such that the billing calculations for these

customers would automatically adjust back to standard Rate Schedule GS-G or LGS-L rates if station utilization increases above the monthly 15% floor on load factor. Similarly, the proposed DA Rider would reduce the demand-based minimum bill calculations for GS-L customers, but billing calculations for those customers would automatically adjust back to the standard Rate Schedule GS-L rates if station utilization exceeded the monthly 15% floor on load factor. In other words, the proposed DA Rider provides targeted demand-based charge relief only where and when it is needed (*i.e.*, to new separately metered accounts serving only EV chargers with lower initial utilization). The DA Rider is self-correcting over time and is expected to "phase out" on its own as EV adoption increases in the coming years and EV charging becomes more prevalent. Other than DA Rider changing the amount of Demand (kW) or the minimum bill, all other rates and charges under the Rate Schedules GS-L, GS-G or LGS-L will be the same.

Q41. WHY DID THE COMPANY CHOOSE 15% FOR THE MONTHLY MINIMUM LOAD FACTOR?

A. ELL recommends that the DA Rider use a minimum load factor of 15% to address demand-based charge challenges experienced in the early adoption period. While this minimum load factor could be set at different levels, a minimum monthly load factor of 15% reasonably balances facilitating the development of EV charging infrastructure, especially for public use, and minimizing any impact on other customers.

Q42. DO SHORE POWER CONNECTIONS EXPERIENCE CHALLENGES WITH DEMAND CHARGES THAT WOULD BE ALLEVIATED WITH THE DA RIDER?

A. Shore power for commercial marine vessels in the United States is relatively new and at present, not commonly available. Although shore power connections would be eligible for the DA Rider as part of TE more generally, a shore power connection customer would not typically benefit from the DA Rider in the event that their average load factor exceeds 15%.[21]

Q43. WILL THE DA RIDER HAVE ANY IMPACT ON OTHER NON-PARTICIPATING CUSTOMERS?

A. Application of the DA Rider would not materially impact non-participating ELL customers. The Company believes the safeguards I address below will minimize any impact on non-participating customers.

Q44. HOW WILL ELL LIMIT ANY POTENTIAL IMPACTS FROM DA RIDER ON OTHER CUSTOMERS?

A. Although the DA Rider would reduce billed demand or minimum bill calculations for lower utilization TE sites, I would reiterate that the DA Rider is "self-correcting" to the extent that the bills for these sites would automatically be calculated with the unadjusted Rate Schedules GS-L, GS-G, or LGS-L demand-based charges if the site's load factor increases to or above the 15% minimum load factor for a given month.

[21] The DA Rider automatically adjusts back to standard Rate Schedule GS-L, GS-G, or LGS-L rates if equipment utilization increases above the monthly 15% floor on load factor.

Q45. PLEASE DESCRIBE THE BENEFITS EXPECTED IF THE COMMISSION WERE TO APPROVE THE PROPOSED DA RIDER.

A. ELL believes stabilizing the effective cost per kWh for electric service to new separately metered TE equipment would facilitate and encourage investment in TE infrastructure and equipment and foster greater adoption of EVs and other similar equipment by customers. In turn, the expansion of TE infrastructure and equipment and increased TE adoption is expected to provide important environmental and societal benefits to the residents of Louisiana. Additionally, as mentioned above, ELL believes the benefits of vehicle electrification is not limited to owners of EVs. Expected increased revenues from EV charging that result from expanded market penetration of EVs will contribute to the recovery of the utility's fixed costs and put downward pressure on electric rates, thereby benefitting all customers. ELL believes that the proposed DA Rider is a reasonable solution that ultimately should benefit all ELL customers.

Q46. HAVE OTHER UTILITIES RECEIVED APPROVAL TO OFFER SIMILAR RIDERS OR MECHANISMS?

A. Yes, ELL's proposed DA Rider is similar to mechanisms that regulators have approved for use by other utilities in other states. In addition, both Entergy New Orleans, LLC and Entergy Arkansas, LLC received approval from their respective regulators to implement a similar mechanism earlier this year. Uncertain utilization rates for separately metered EV charging stations is an emerging issue that has been identified by ELL and other utilities seeking to expand EV charging access. The new DA Rider

proposed in this Application would address the challenges presented by demand-based charges during the early adoption phase.

Q47. WHAT CUSTOMERS AND RATE SCHEDULES WOULD BE ELIGIBLE FOR DA RIDER?

A. The Company is proposing that the DA Rider be available only to non-residential customers taking new separately metered electric service under Rate Schedule GS-L, GS-G or LGS-L exclusively for the purpose of TE. Customers with existing electric service unrelated to TE that add TE equipment behind their meter would not be eligible for the DA Rider, nor would the mechanism be necessary given the customer's other existing electric loads.

Finally, ELL believes the DA Rider is not needed for EV equipment installed by residential customers for two reasons. First, ELL's Rate Schedule RS does not include a demand charge. Second, although there could be exceptions, residential customers generally install EV charging equipment behind their meter rather than request a new dedicated, separate meter for their EV charger.

Q48. DOES DA RIDER REQUIRE A NEW LINE ITEM ON THE CUSTOMER'S BILL?

A. No. In order to implement the DA Rider, there would not be a new line item on a customer's bill. The only change to the customer's bill would be an adjustment to the billed demand or minimum bill, if warranted by the load factor being less than 15% for that billing cycle.

## IV. WITHDRAWN AND MODIFIED RATE SCHEDULES AND RATE RIDERS

Q49. DOES THE COMPANY PROPOSE OTHER CHANGES TO ITS CURRENT RATE SCHEDULES AND RATE RIDERS WITHIN ITS TARIFF BOOK ASIDE FROM THE LEGACY RATE COMBINATIONS AND NEW RATE RIDERS DESCRIBED ABOVE?

A. Yes. By way of overview, ELL's tariff book currently contains 165 rate schedules and rate riders, including the Title Page and Index. In preparation for this filing, ELL conducted a comprehensive review of its entire tariff book to determine what, if any, modifications needed to be made to the myriad rate schedules and rate riders currently available to ELL's customers. As a result of that review, the Company is proposing to withdraw certain rate schedules and rate riders and to make certain modifications to rate schedules and rate riders. I discuss the proposed changes in further detail below.

### A. Withdrawn Rate Schedules or Rate Riders

Q50. YOU STATED THAT THE COMPANY IS PROPOSING TO WITHDRAW CERTAIN RATE SCHEDULES AND RATE RIDERS. HOW MANY TARIFFS IS THE COMPANY PROPOSING TO WITHDRAW AND WHY?

A. ELL is proposing to withdraw 71 rate schedules and/or rate riders.[22] The Company recognizes this is a significant number. There are several reasons why ELL proposes these withdrawals.

[22] ELL requested to withdraw 2 energy efficiency rate riders and replace them with a combined rider in an Application submitted in August 2023. This request is still pending and therefore the affected schedules are still included in both this estimate and Exhibits ECI-4, ECI-6, and ECI-7.

As I mentioned above, because the Company is proposing to combine certain Legacy ELL and Legacy EGSL rate schedules, 17 rate schedules and rate riders can be withdrawn and replaced by combined schedules. This number includes rate riders that become obsolete because the rate schedule to which it applies has been withdrawn. Such is the case with the Legacy ELL Three Phase Residential and Farm Electric Service Riders ("A-1-L" and "A-L"), one of which has been closed to new business for many years. Those two riders were applicable to RS-L (which is proposed to be withdrawn), and have been accounted for in the new combined RS rate schedule. This category also includes the Fuel Tracker Rider ("FT"), which is discussed in more detail below.

Moreover, once a rate schedule or rider is closed to new business and there are no longer any customers being served on that schedule, it serves no purpose. There are 6 such schedules and/or riders that are no longer in use and thus should be withdrawn. One such example is the Legacy EGSL Experimental Rider to Schedule LPS-G and HLFS-G for Interruptible Service ("IS-G").

Furthermore, a rate schedule or rate rider that is closed for new business may have become obsolete. This is the case for the 3 water heating tariffs ("M-1 & M-2-L", "WHS-G", and "WHSH-L"). These tariffs have been closed to new business since 1995 or earlier and applied to customers with water heaters installed prior to the date the tariff was closed.

Also, a rate schedule or rate rider, while not closed to new business, may no longer have any customers being served on that schedule or rider and is thus considered obsolete, *i.e.*, the rate schedule or rate rider no longer has any useful or appropriate

application. There are 26 tariffs in this category, with one example being is the Remote Connections Link Rider ("RCL").[23]

Next, a rate schedule or rate rider may have served the purpose for which it was created, such as to recover or refund specific costs, but is no longer applicable. There are 10 tariffs in this category, *e.g.*, the Legacy EGSL Rough Production Cost Equalization Adjustment Rider ("RPCEA-G") and Legacy ELL Rough Production Cost Equalization Adjustment Rider ("RPCEA-L"), which have not been used since December 2021.

Finally, the lighting tariffs required restructuring, which I discuss further later in my testimony. The restructuring resulted in 9 lighting tariffs being withdrawn.

A complete list of all of the rate schedules and rate riders that the Company is proposing to withdraw are found in Exhibit ECI-4, which also notes whether the tariff was previously closed to new business, if so, when it was closed, when the last customer was billed on the tariff (where applicable), and the reason ELL proposes to withdraw the tariff.

[23] ELL requested to withdraw 18 rate schedules and/or rate riders in an Application submitted in January 2022 in LPSC Docket No. S-36260, many of which are included in this group of tariff withdrawals. The requested tariff changes filed in Docket No. S-36260 are still pending, and therefore the affected schedules, upon which no customers have been billed for many years, are still included in both this estimate and Exhibits ECI-4, ECI-6, and ECI-7. Further, the changes proposed by Commission Staff in that docket are included in Exhibits ECI-6 and ECI-7, although the Company has not yet taken a position on those proposed changes and the Company reserves all rights to contest such proposed changes in that docket.

Q51. PLEASE ELABORATE ON THE COMPANY'S PROPOSAL TO ELIMINATE THE FUEL TRACKING MECHANISM[24] AND WITHDRAW RIDER FT.

A. As I stated previously when discussing the proposal by the Company to withdraw certain Legacy-specific rate schedules and riders and replace them with combined rate schedules and riders, the Fuel Tracking Mechanism should be eliminated and Rider FT withdrawn as a result of the rate changes and rate combinations that are proposed in the Company's Application. The Company agreed to the Fuel Tracking Mechanism as part of the stipulated settlement in the Business Combination for the stated purpose of "eliminat[ing] potential effects arising from the shifting of fuel costs between Legacy ELL and EGSL customers as a result of the combination of [their] fuel adjustment clauses."[25] The proposals made by the Company in this Application obviate the need for the Fuel Tracking Mechanism.

Q52. HAS THERE BEEN A CHANGE IN CIRCUMSTANCES SINCE THE FUEL TRACKING MECHANISM WAS PUT INTO PLACE?

A. Yes. Perhaps the biggest change in circumstance is that customers of both Legacy Companies have been subject to a combined company FRP for the past eight years. In the time since the Business Combination, ELL has, on a combined company basis, renewed or contracted for new capacity under multiple purchased power agreements, and has acquired or constructed several new generating facilities, with plans to contract

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24 As created in the Business Combination Order, Attachment "A".

25 *See*, Business Combination Order, Attachment "A", p. 16.

for, acquire, or construct more generation to serve its load.[26] Through that FRP, customers of both Legacy Companies have also shared in the capacity costs for all owned resources which are recovered within the Base FRP Revenue Requirement. From a planning perspective, all customers also receive the benefit of the entire portfolio of resources through the MISO Planning Resource Auction. Practically speaking, ELL customers, regardless of their Legacy Company affiliation, jointly contribute to the cost of capacity for the vast majority of ELL's resource portfolio and jointly enjoy the capacity benefits for resource adequacy purposes. With ELL's customers jointly contributing to the costs of the resource portfolio and jointly receiving credit for the available capacity, there is no reason for fuel costs to be treated differently. Further, although the Company is proposing the formal combination of certain base rate schedules in the Application, a combination or "blending" of certain base rates has already occurred organically. This is true for large commercial and industrial ("C&I") customers because new and expanding large C&I customers have been allowed to choose between the Company's legacy rates regardless of their geographic location when RTC provisions were met. This element of choice provides large C&I customers the option to select whatever Legacy Company rate is most advantageous. And, over time, this element of choice resulted in large C&I customers migrating to a certain set of Legacy Company rates, leading to a so-called "blending" or convergence of base rates without any action by the Commission or the Company.

[26] For example, the Carville, Occidental, and Capital Region Solar PPAs, as well as the J. Wayne Leonard Power Station, Lake Charles Power Station and Washington Parish Energy Center. Additional renewable resources approved by the LPSC in LPSC Docket No. U-36190 and pending LPSC approval in Docket No. U-36685 will also be allocated on a combined company basis, irrespective of the outcome of this Application.

This "blending" of rates further supports the termination of the Fuel Tracking Mechanism and the withdrawal of Rider FT because large C&I customers are not limited in their ability to enjoy the benefits of ELL's entire portfolio of generating resources. As such, there should be no artificial barriers to the organic blending or convergence of overall rates of the Legacy Companies.

Q53. WHAT IS THE BASIS FOR THE COMPANY'S REQUEST TO TERMINATE THE FUEL TRACKING MECHANISM?

A. There are two main reasons for the elimination of the Fuel Tracking Mechanism, as implemented through Rider FT. First, ELL has been operating as a combined company for eight years, and in keeping with operating as a combined company and the ultimate goal of the Business Combination, ELL is proposing in this Application the withdrawal of certain legacy rate schedules and their replacement with combined rate schedules. This includes the combination of residential rates and opening up of key industrial base rates to customers of either legacy area. As a result of the collective changes proposed in this Application, the Fuel Tracking Mechanism has become obsolete. Second, circumstances have changed since the implementation of the Fuel Tracking Mechanism, as described above, such that it is no longer logical to maintain it. This is particularly true in light of the Company's current requests. The Fuel Tracking Mechanism is fundamentally disconnected from ELL's operations going forward and I do not think the public interest is served by ELL continuing to shift fuel costs from one set of its customers to another based solely on their physical location.

As to the first point, the Company's proposal that certain Legacy EGSL and Legacy ELL rate schedules be withdrawn and replaced by combined rate schedules means that most ELL customers will be on combined rate schedules. Under both the Rate Case scenario and the Rate Mitigation Proposal, both as described in the Company's Application, the Company is seeking to combine residential rates. While certain of ELL's other customers will still be on legacy rate schedules, the nature of ELL's proposed FRP, in any scenario, and the inherent sharing of capacity costs and benefits that is proposed therein adequately support the termination of the Fuel Tracking Mechanism and the withdrawal of Rider FT. This makes the Fuel Tracking Mechanism obsolete.

In the Rate Case scenario, this Application provides a combined cost of service study that will roll in the majority of costs currently in the FRP into base rates, allocates costs based upon combined rate classes, will eliminate the separation of legacy capacity cost calculations in the FRP. In the Rate Mitigation Proposal, the operating costs of generating units and the costs of capital additions to maintain those units would still be shared by all customers exactly like they are today through the combined company FRP as I describe above, and also through the proposed elimination of the Legacy Company features of the FRP. While there are differences between the Rate Case scenario and the Rate Mitigation proposal, the Fuel Tracking Mechanism is no longer needed under either path. Indeed, the continuation of the Fuel Tracking Mechanism and Rider FT under either circumstance would be antithetical to the changes that the Company is proposing in this Application.

As to the second point, it is perhaps worth noting again that once the Business Combination became effective, the resources of ELL, including all those formerly owned by the respective Legacy Companies, have been dispatched on a combined basis and are considered together for resource planning purposes. The ongoing capital and O&M costs to operate the facilities have also been shared by all customers through the combined company FRP. Thus, because all customers share in the cost to ensure the availability of capacity, and equally enjoy the benefits of the available capacity in MISO, there is no legitimate basis to artificially differentiate between the energy costs of the same set of resources. Further, the primary support for the Fuel Tracking Mechanism was the regulatory principle of "gradualism" whereby changes to rates should be ameliorated to the extent financially responsible. As we have seen with the share of jointly owned, combined company resource increasing, and the organic blending of rates between large C&I customers, that goal has been achieved. Given the totality of circumstances described in my direct testimony, I do not think the public interest is served by ELL continuing to shift fuel costs from one set of its customers to another based solely on their physical location.

## B. Modified Schedules

Q54. YOU STATED THAT THE COMPANY IS PROPOSING TO MODIFY CERTAIN RATE SCHEDULES AND RATE RIDERS. HOW MANY TARIFFS IS THE COMPANY PROPOSING TO MODIFY AND WHY?

A. ELL is proposing non-rate modifications to 82 rate schedules and rate riders, but roughly half of these affected tariffs include purely administrative updates. Exhibit

ECI-5 provides a list of the tariffs within ELL's Proposed Tariff Book where changes to the non-rate terms of each tariff are being proposed as well as a description of any such changes. A full redlined Tariff Book is provided in Exhibit ECI-6 and a clean copy of the full ELL Proposed Tariff Book is provided in Exhibit ECI-7.[27]

Q55. IS ELL PROPOSING TO CLOSE ANY TARIFFS TO NEW BUSINESS?

A. Yes, the Company identified seven (7) rate schedules or rate riders to fully close to new business, which are shown in Figure 5 below. While ELL proposes to keep these schedules available for the customers currently enrolled, the affected customers will also be free to consider service under other rate schedules and/or rate riders for which they otherwise qualify.

**Figure 5**

| Rate Schedule/ Rate Rider | Description |
|---|---|
| EEDR-WAP-G | Experimental Economic Development Rider for Water Amusement Parks |
| LIPS-L | Large Industrial Power Service Rate Schedule |
| LIS-L | Large Industrial Service Rate Schedule |
| MMGS-L | Master-Metered General Service |
| MP-L | Municipal and Parish Pumping Service Rate Schedule |
| QFSS-L | Qualified Facilities Standby Service |
| TSS-G | Municipal Traffic Signal Rate Schedule |

For example, in the case of municipal pumping schedules, ELL is proposing to close the MP-L schedule to new business and allow customers on that rate to remain to be

[27] ECI-6 and ECI-7 include changes still pending in other dockets, including LPSC Docket Nos. S-36260, U-36382, U-36685, and U-36697. Exhibits ECI-6 and ECI-7 do not include the Resilience Plan Cost Recovery Rider proposed in LPSC Docket No. U-36625, as cost recovery and other issues related to the Company's proposed Resilience Plan are being addressed separately in U-36625.

served by that rate structure. The WPS-G rate will continue as the WPS rate available to new ELL municipal pumping service customers, regardless of geographic location, that enroll after proposed rates in this rate case take effect. Customers currently served on MP-L that choose to switch to the WPS rate would be free to do so. Similarly, in the case of traffic signal schedules, ELL is proposing to close the TSS-G schedule to new business and allow customers on that rate to remain to be served by that rate structure. The TLS-L rate will continue as the TSL rate available to new ELL traffic signal customers, regardless of geographic location, that enroll after the proposed rates in this rate case take effect. Customers currently served on TSS-G that choose to switch to the TSL rate would be free to do so.

In addition, the Company proposes to close both SGS-G and GS-L to new customers above 1,000 kW as of the effective date of an order approving such change. These two legacy rates represent the Company's primary base rate schedules for small general service customers. Small general service rates at other utilities are typically capped at a much lower threshold than is being proposed in this Application. While the Company is not planning to require any existing customers move to a different rate, I do recommend a cap to ensure new customers above the 1 MW level are enrolled in an appropriate general service or industrial rate.

Q56. YOU MENTIONED MANY OF THE PROPOSED MODIFICATIONS ARE PURELY ADMINSTRATIVE IN NATURE. WHAT CONSTITUTES AN ADMINISTRATIVE UPDATE?

A. Approximately half of the ELL tariffs with proposed modifications involve purely administrative updates. Examples of such administrative updates include correcting references to other schedule names or acronyms; the Company's proposal to modify its late fee policy, which is further addressed later in my testimony; removal of obsolete language; and other minor typographical or grammatical corrections.

Q57. WITHIN WHICH SCHEDULES IS THE COMPANY PROPOSING TO ELIMINATE RIGHT TO CHOOSE PROVISIONS?

A. The Company is proposing to remove right to choose provisions in various non-residential schedules, including EEDR-WAP-G, MMGS-L, LPS, LPS-TOD, HLFS, HLFS-TOD, NGPCS, PPS, QFSS-L, LIS-L, LIPS-L, LLHLFPS, SMQ, and FCA-4. In the case of LPS, LPS-TOD, HLFS, HLFS-TOD, NGPCS, LLHLFPS, PPS, SMQ, and FCA-4, the schedule will be opened to customers from both legacy areas that qualify, making the right to choose provisions inapplicable. In the case of EEDR-WAP-G, LIS-L, LIPS-L, MMGS-L, QFSS-L, those schedules are proposed to be closed to new business, similarly making the right to choose provisions inapplicable.

Q58. IS THE COMPANY PROPOSING ANY CHANGES TO ITS TERMS AND CONDITIONS OF ELECTRIC SERVICE?

A. Yes. The Company is proposing to withdraw its Legacy EGSL Terms and Conditions and Legacy ELL Service Regulations and move any remaining customers taking service under Legacy EGSL Terms and Conditions or Legacy ELL Service Regulations to all be served under the modified, combined ELL Terms & Conditions, as amended since the Business Combination Order. In addition, the Company has included a few minor clarifications, such as the removal of references to the RPCEA riders in Section IV of the combined Terms and Conditions (since those RPCEA riders are proposed to be withdrawn). A redline of the changes to the combined Terms and Conditions is provided within Exhibit ECI-6. A clean version of the combined Terms and Conditions within Exhibit ECI-7.

Q59. WHAT OTHER, NON-ADMINISTRATIVE TARIFF MODIFICATIONS IS THE COMPANY PROPOSING?

A. Prior to filing this Application, the Company conducted a thorough review of all of its rate schedules and rate riders. While the specific modifications to each schedule are identified in Exhibits ECI-5 and ECI-6 to my testimony, the modifications cover a range of issues, including:

- Changes to the eligibility of various schedules, such as:
  - Opening up eligibility to customers regardless of geographic location in Legacy ELL versus Legacy EGSL areas and elimination of right to choose provisions, if applicable (see modifications to:

RS-SC, LPS, LPS-TOD, HLFS, HLFS-TOD, LLHFLPS, PPS, WPS, SMQ, TSL).

- Increase the income threshold used for the residential senior low-income discount to align with federal LIHEAP thresholds (see RS-SC).
- Other modifications to align eligibility criteria for similar rate schedules and rate riders from different legacy areas. For two seasonal riders (SMC-G and L-L), the criteria in Section II (Applicability) was updated to address the same list of customer types. In addition, the commercial base rates now include size caps that align within each rate class. For the two general service rates (GS-G and LGS-L), both will now have the same 4,000 kW maximum size threshold.[28] In addition and as previously noted, both of the small general service rates (SGS-G and GS-L) will be closed to new customers above a 1,000 kW maximum size threshold.
- Removal of references to rate schedules and riders that ELL is proposing to withdraw, where applicable.
- Adding a cap on enrollment in Rider GSO such that a customer with monthly billing kWh greater than 2,000,000 kWh for electric service

[28] The current cap for LGS-L is set at 3,000 kW, so the proposed change will expand the eligibility for that rate schedule. Furthermore, customers with load exceeding 2,500 kW would be eligible for other base rate schedules, *e.g.*, LPS and HLFS.

in the last two years are not eligible to participate in Schedule GSO.[29]

- Aligning terminology and other terms across schedules, including:
  - Changing references to "Billing Load" to "Demand" in schedules that previously only applied to Legacy EGSL non-residential customers to be more consistent with terminology used in other non-residential schedules. (See modifications to: GS-G, GS-TOD-G, LPS, LPS-TOD, HLFS, HLFS-TOD, EIS-G, and EEIS-G).
  - Adding a section for specifying the minimum Contract period in non-residential base rate schedules, where such period was not previously identified (see modifications to: GS-G, GS-L, GS-TOD-G, LPS, LPS-TOD, HLFS, HLFS-TOD, PPS, and TSL).
  - Removal of language related to embedded facility charges in Legacy ELL schedules; see LIS-L, LIPS-L, LLHLFPS-L (which will continue as combined schedule LLHLFPS), CS-L, EECS-L and QFSS-L.
  - Updated names of certain rate riders to reflect the product names customers are more familiar with (see GSO, GSLVO and PT).

[29] As explained further below. Rider GSO was originally approved as the Green Pricing Option rider (or "Rider GPO"). In this Application, the Company is proposing to rename this rider as the Green Select Option rider (or "Rider GSO") to reflect the name for this voluntary customer option that is used for marketing purposes.

- Updated legacy interruptible schedules to address recent MISO tariff requirements and apply consistent non-compliance provisions (see EECS-L, EIS-I-G, Rider 2 to LIS-L, and CS-L).

- Other proposed modifications include:
  - Update to the calculation of the First Demand Block in LLHLFPS
  - Changes to miscellaneous fees and facilities charges, which are explained further below (see also proposed modifications to MS and AFC).
  - Changes to the Company's Formula Rate Plan, as addressed by Company witness Ms. Maurice-Anderson.
  - Updates to EIO and IES, which are explained further below.

Q60. WHAT CHANGES IS THE COMPANY PROPOSING TO RIDERS EIO AND IES?

A. Aside from more minor changes captured above (*e.g.*, removing references to tariffs the Company proposes to withdraw), ELL is proposing two other changes to these riders. First, the Interruptible Credit Rates have been updated to be:

| | Interruptible Credit Rate ($/kW-month) [30] |
|---|---|
| Rider IES | $2.91 |
| Rider EIO, Option B | $4.50 |
| Rider EIO, Option C | $5.66 |

[30] The changes to the Interruptible Credit Rates are based upon the formula used to set the current Interruptible Credit Rates in Riders IES and EIO, which were originally approved in LPSC Order No. U-35385. However, the calculations include updates to the MISO Planning Resource Auction prices, transmission loss factors, planning reserve margin, and other factors.

Second, the Attachment 1 to each rider was removed. When these riders were approved, the Company expected to use a process similar to one used for the Economic Development Rider to determine eligibility for these interruptible options. However, since service under these riders must be addressed in a customer's Electric Service Agreement or amendment to same, Attachment 1 is not needed.

## V. CHANGES TO VARIOUS FEES

Q61. IS THE COMPANY PROPOSING TO MODIFY FEES ASSESSED TO CUSTOMERS?

A. Yes, in this Application, the Company is proposing to modify a number of separate fees for customers, specifically ELL intends to reduce late fees, modify (and in some cases eliminate) certain miscellaneous fees, and modify additional facilities charges, as I will further address below.

### A. Late Fees

Q62. HOW DOES THE COMPANY PROPOSE TO MODIFY LATE FEES?

A. In this Application, the Company has proposed reducing late fees to a flat 2% level, which will apply to all ELL customers. Currently, late fees assessed to the Company's customers vary based on the applicable legacy area and customer class the customer falls within. Legacy ELL residential and small general service customers currently pay a flat 5% fee on arrearages, Legacy EGSL customers pay 5% on the first $50 of their arrearage and 2% on arrearages above $50, and Legacy ELL customers taking service at general service or above pay a flat 2% fee on all arrearages. This update to late fee

policies will treat all of the Company's customers equally, regardless of their size or location.

Q63. WHY IS THE COMPANY PROPOSING TO LOWER LATE FEES FOR ITS CUSTOMERS?

A. A fairly high percentage of customers in ELL's service area fall below federal poverty guidelines. As a result, certain ELL customers struggle to pay their bills each month. For lower income customers that get in arrears, late fees can make it tougher to restore their account to good standing. In addition, the Company has historically handled late fees differently by legacy area, as explained above. The Company is proposing to reduce late fee rates to be 2% prospectively, which will result in customers across all customer classes being treated equally and equitably with respect to late fees. This proposal, if approved, would result in among the lowest late fee rates across all of the LPSC-jurisdictional utilities.

## B. Miscellaneous Service Fees

Q64. WHAT ARE MISCELLANEOUS SERVICES FEES?

A. The Company's miscellaneous fees are identified within the Schedule of Charges for Miscellaneous Service ("MS"). There are fees for several services currently represented in Schedule MS: Connection, Reconnection, Insufficient Funds, Temporary Metered Service Connection, Meter Testing, and Electrical Pulse Charge.

Q65. IS THE COMPANY PROPOSING TO MODIFY HOW CUSTOMERS ARE ASSESSED MISCELLANEOUS SERVICE FEES AND/OR ASSESS ANY NEW MISCELLANEOUS SERVICE FEES UNDER REVISED SCHEDULE MS?

A. Yes, the Company is proposing three key changes to Schedule MS. First, the Company is proposing to stop assessing any Connection fees for customers. Second, the Company is proposing to stop assessing Reconnection fees for customers that have advanced meters. The Company completed its advanced metering system ("AMS") deployment. One capability of the AMS technology is the ability to connect or reconnect the vast majority of advanced meters remotely and with automated processes, *i.e.*, without the need for an employee to travel to a customer's premises. As a result, the Company generally does not incur the cost of rolling a truck or associated labor costs in order to perform the action of reconnecting electric service for customers with advanced meters.[31]

Third, the Company is adding a new fee category for meter tampering. When customers tamper with their meters, it negatively impacts the Company and its customers. There is time and labor involved with the Company's employees investigating a case of suspected tampering. In some cases, the Company's infrastructure has been damaged when the customer tampered with their meter. The Company's current Terms and Conditions allow for ELL to assess a tampering fee to

[31] The Company does still incur such costs when reconnecting a customer with a non-standard (*i.e.*, non-AMS) meter. As a result, under the Company's proposed modifications to Schedule MS, only customers with non-standard meters would be assessed a reconnection fee, if they need to be reconnected after a service disconnection for non-payment.

customers, provided such fee is identified within its applicable Schedule MS.[32] To act as a deterrent for tampering and to hold customers accountable for the costs they impose upon Company resources, ELL has proposed a tampering fee to assess to customers where tampering has been investigated and confirmed. ELL would not be the first LPSC-jurisdictional utility to assess tampering fees, *e.g.*, Cleco and Southwestern Electric Power Company ("SWEPCO") both assess tampering fees to their customers.[33]

Q66. IS THE COMPANY PROPOSING CHANGES TO ANY OF THE REMAINING FEES ASSESSED UNDER SCHEDULE MS?

A. No.

### C. Facilities Charges

Q67. IS THE COMPANY PROPOSING TO CHANGE FACILITIES CHARGES?

A. Yes. Currently, the Company assesses facilities charges to its customers in one of four different ways: (1) under the combined Schedule AFC approved in the Business Combination Order, (2) under the Legacy EGSL Schedule AFC-G, (3) under the Legacy ELL Schedule AFC-L, and (4) a limited number of Legacy ELL customers still have facilities charges embedded within their base rate schedule. In this Application, ELL is proposing changes throughout several schedules to transition customers off of

[32] See section 10 of the Company's Terms and Conditions.

[33] For Cleco's tampering fees, see here: https://www.cleco.com/residential-commercial/rates-billing-payment/rates-fees and for SWEPCO's tampering fees, see page 28.1 of their current Tariff Book, accessible here: https://www.swepco.com/lib/docs/ratesandtariffs/Louisiana/LOUISIANA_Tariffeff_01-31-2023.pdf

legacy AFC schedules and the facility charge provisions previously embedded in Legacy ELL rate schedules so that all customers with Additional Facilities will be assessed fees in accordance with the combined Schedule AFC. Schedule AFC's rates have been updated to reflect the current embedded costs for additional facilities as shown in the COS study. Overall, the changes will collectively reduce facilities charges on customer bills and ensure customers with Additional Facilities are all assessed fees based on the same AFC schedule. Ms. Elbe discusses Schedule AFC's rates further. Additionally, the Company is also proposing a modification to Schedule AFC such that certain customers can change their selection from Option A to Option B under limited circumstances.

## VI. CHANGES TO LIGHTING SCHEDULES

Q68. IS ELL PROPOSING CHANGES TO RATE SCHEDULES IN THE LIGHTING CLASS?

A. Yes. As previously noted, several Legacy ELL and Legacy EGSL lighting schedules are being withdrawn and replaced with new combined schedules of general applicability, while other lighting schedules are being modified and/or withdrawn altogether. The industry continues to transition towards more efficient light-emitting diode ("LED") technology, and the availability of non-LED technology is being reduced. Some of the Company's previous sources for non-LED lighting have ceased supplying that type of technology and the Company's remaining lighting vendor that supplies non-LED lighting has indicated that such fixtures and equipment will cease to be commercially available within the next year. As a result of these changes in the

marketplace, the Company is closing all of its non-LED lighting rates to new business. The non-LED rate categories were all moved to the applicable closed, rate schedule of LS-E-G for the Legacy EGSL customers and NON-LED-L for the Legacy ELL customers. In addition to this key change, the Company is including a variety of other updates to the lighting schedules that are further detailed within Exhibits ECI-5, ECI-6 and ECI-7.[34] Finally, the Company has updated its lighting rates, particularly the LED rates, to reduce the disparity in charges for LED versus non-LED lights in order to remove a disincentive towards switching to the more efficient technology. The changes in lighting rates are discussed further in the testimony of Ms. Elbe.

Q69. HAVE YOU PROVIDED COPIES OF ELL'S RATE SCHEDULES AND RATE RIDERS THAT REFLECT THE COMPANY'S PROPOSED RATE DESIGN AND CHANGES DISCUSSED ABOVE?

A. Yes. They are contained in Exhibits ECI-6 and ECI-7. ECI-7 contains the proposed rate schedules and rate riders for the Company, while ECI-6 contains redlined versions detailing all of the changes I have discussed above.

[34] Some of these updates include modifications to certain lighting tariffs recommended by Staff in LPSC Docket No. S-36260. *See,* FN 23.

## VII. ADDITIONAL POLICY ISSUES

Q70. OTHER WITNESSES MENTIONED CHALLENGES THE COMPANY FACES IN RELATION TO LPSC DOCKET NO. R-35462. WHY DOES THAT DOCKET CREATE CHALLENGES?

A. The ongoing LPSC Docket No. R-35462 has the potential to fundamentally change the regulatory compact under which Louisiana public utilities operate, and which has allowed Louisiana residents and businesses to enjoy some of the lowest rates in the nation. This creates uncertainties that make it difficult for ELL to meet customers' needs into the future and can also discourage investment and growth in the state.

Q71. PLEASE ELABORATE ON THE UNCERTAINTIES PRESENTED BY R-35462.

A. Docket No. R-35462 is an open rulemaking that directs Commission Staff to investigate a variety of topics, including but not limited to, the construct known as wheeling and other forms of limited or full retail open access. First, the years of uncertainty that would follow from any effort to implement either of those constructs can result in hesitancy on the part of businesses and investors when considering whether to invest resources in the state. Second, it is likely that the Company would lose some portion of its largest, most sophisticated industrial customers if the above-mentioned constructs are implemented. In the more than twenty years that various forms of retail open access have been implemented throughout the country, the results are almost always consistent. A limited number of large industrial customers may experience some

benefits from open access to the detriment of virtually every other customer segment.[35] The lure of these potential modest savings have proven sufficient in other jurisdictions to entice the largest customers to depart the vertically-integrated utility (even if only for a short time) despite the costs to others.

Third, as discussed by Mr. Shipman, the disruption and increased risk from allowing industrial customers to bypass ELL would introduce more stress not only to the rest of the Company's customers but also to ELL's financial condition. The Commission's decision on this matter must consider ways to contain risk so that other ratepayers are not burdened with greater costs and investors are not exposed to more risk. Otherwise, credit quality will suffer, and the cost of capital will rise, placing more cost burdens on ratepayers. The concerns highlighted here are not merely theoretical in nature. In the rulemaking proceeding, certain of ELL's industrial customers have requested that the Commission grant them the ability to obtain electric service from third parties other than ELL. Industrial customers are ELL's largest customer segment in terms of sales (55%).[36] Furthermore, ELL's industrial customer segment dwarfs that of its sister companies and other utilities. In fact, according to 2021 Energy Information Administration ("EIA") annual data, ELL's 2021 industrial sales (in MWh terms) exceeded the amount of industrial MWh sales individually reported by all other

[35] *See, e.g.*, LPSC Docket No. R-35462, Entergy Louisiana, LLC's Response to Staff's Notice of Intent to Proceed and Fourth Request for Comments (filed April 28, 2023); Entergy Louisiana, LLC's Reply Comments to Staff's Second and Third Requests for Information (filed October 10, 2022); Entergy Louisiana, LLC's Response to Staff's Second and Third Requests for Information (filed September 8, 2022); and Entergy Louisiana, LLC's Response to Staff's First Request for Information (filed September 29, 2020).

[36] EIA Form 861 identifies revenue, sales, and customers by customer class for each reporting entity in each state. *See,* 2021 EIA Form 861 Data, accessible at: https://www.eia.gov/electricity/data/eia861/.

reporting entities noted on EIA Form 861.[37] The potential for these industrial customers to be served by third parties, who may or may not contribute any new generation to support resource adequacy in the state, represents a significant uncertainty to ELL's future sales, and in turn the state of its finances. Indeed, as discussed by Company witnesses Mr. Todd Shipman and Mr. Adrien McKenzie, the amount of ELL's industrial sales as compared to its peers corresponds to greater risk for ELL in the eyes of credit rating agencies and investors.

## VIII. CONCLUSION

Q72. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, at this time.

[37] *Id.*

**AFFIDAVIT**

**STATE OF LOUISIANA**

**PARISH OF JEFFERSON**

**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 28th DAY OF AUGUST 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

## 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 |
| 02/28/2023 | Direct | LPSC | U-36685 |
| 05/11/2023 | Direct | LPSC | U-36697 |

**ENTERGY LOUISIANA, LLC**
ELECTRIC SERVICE
SCHEDULE CI
Revision #0

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Effective Date:
Supersedes: None
Authority:

## CHARGING INFRASTRUCTURE RIDER

### I. AVAILABILITY

This Charging Infrastructure Rider ("CI Rider") is available to non-residential Customers of Entergy Louisiana, LLC ("ELL" or the "Company") for which the point of interconnection with ELL is located within the ELL Service Area where facilities of adequate capacity and suitable phase and voltage are adjacent to the premises to be served, and Service is taken according to the Terms and Conditions and Service Standards of the Company. Where facilities of adequate capacity and suitable phase and voltage are not adjacent to the premises to be served, Company may, at its option, require a contribution, higher minimum bill, CI Rider charge, or other compensation to make Service available.

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

### II. APPLICABILITY

Prior to the Company installing Transportation Electrification ("TE") charging infrastructure and equipment ("charging infrastructure") at the non-residential Customer's premises, the Customer will enter into a Charging Infrastructure Agreement ("Agreement") with the Company and agree to pay to the Company a net monthly charge based on the investment by the Company in such charging infrastructure including any necessary extension or modifications to Company's facilities, subject to adjustment in accordance with the terms of Section III, and the monthly percentages for the selected Recovery Term as provided below. In addition, customer will agree to pay a fixed amount to cover operation and maintenance ("O&M") expenses based on the Customer's desired level of warranty, insurance, remote monitoring, access, and network services. Any subsequent capital additions, replacements, or modifications of charging infrastructure will be treated as described below.

At the execution of the Agreement, the Customer will have a one-time election for the Recovery Term that will define the appropriate monthly rates to be applied to the Company's investment. The Recovery Term cannot be more than ten (10) years. The table below specifies the monthly percentages for application during the selected Recovery Term. Applicable percentages will apply monthly to the installed cost of all charging infrastructure and other modifications to Company's facilities included in the Agreement during the Recovery Term. During the Recovery Term, the agreed-upon monthly fixed amount to cover O&M expenses included in the Agreement will also be applied to the monthly bill.

Subsequent modifications and/or additions (e.g., replacement of a component or addition of a new O&M service) to charging infrastructure covered by an Agreement shall be subject to a new Agreement covering the installed cost of such additional or modified infrastructure. If the Agreement covering the replaced item remains in effect because there was not a total replacement of the charging infrastructure covered by the Agreement, and if the replacement occurs prior to the end of the Recovery Term for the replaced infrastructure, the replacement installed cost shall be reduced by the salvage value of the replaced infrastructure, if any. Fixed O&M expenses will continue to be applied to the monthly bill in accordance with the existing Agreement unless modified by the new Agreement.

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Effective Date:
Supersedes: None
Authority:

CHARGING INFRASTRUCTURE RIDER

| Recovery Term (Years) | Monthly % Recovery Term |
|---|---|
| 1 | 10.499% |
| 2 | 5.478% |
| 3 | 3.809% |
| 4 | 2.978% |
| 5 | 2.481% |
| 6 | 2.152% |
| 7 | 1.919% |
| 8 | 1.745% |
| 9 | 1.612% |
| 10 | 1.506% |

## III. NET MONTHLY BILL

The Net Monthly Bill associated with the CI Rider will be calculated based on (i) the investment by the Company in such charging infrastructure including necessary extension or modifications to Company's facilities, less any applicable adjustment for (1) utilization of any available government tax or other form of incentives and (2) the estimated annual revenues expected to be received by the Company as defined in Section V below, directly from utilization of charging infrastructure installed pursuant to the Agreement, (ii) the monthly percentages for the selected Recovery Term as provided above and (iii) a fixed amount to cover O&M expenses based on the Customer's desired level of warranty, insurance, remote monitoring, access, and network services. The Company further retains the right to require that the Agreement contain a minimum monthly charge to secure projected Contract Revenues or to require financial security to secure an investment projected to be received by the Company, which minimum monthly charge may be different from the Net Monthly Bill, as defined herein.

Additionally, the Customer shall be billed in accordance with the applicable rate schedules under which electric service is provided, including, but not limited to, any applicable minimum bill provisions.

## IV. CONTRACT PERIOD

The initial contract period of any Agreement for charging infrastructure provided hereunder shall be for ten (10) years regardless of the length of the selected Recovery Term and shall be automatically extended thereafter for successive periods of one (1) year each until terminated by written notice given by one party to the other not more than six (6) months, nor less than three (3) months, prior to the expiration of the initial contract period or any anniversary thereof.

If Customer ceases to take electric service from the Company or terminates the Agreement during the initial contract period, the Company may remove the CI Rider related charging infrastructure and the Customer shall pay the remaining applicable Net Monthly Bills, either monthly or in a single payment equivalent to the sum of the Net Monthly Bills for what would otherwise be due during the remaining Recovery Term, provided that the remainder of the Recovery Term is four years or less. In the event that the remaining Recovery Term is

## CHARGING INFRASTRUCTURE RIDER

longer than four years at the time that the Customer ceases to take electric service from the Company or terminates the Agreement during the initial contract period, the Company may remove the CI Rider related charging infrastructure and the Customer shall make a single payment equivalent to the sum of the Net Monthly bills that would otherwise be due during the remaining Recovery Term, which single payment shall be due no later than thirty (30) days after the date of receipt of an invoice from the Company.

### V. OTHER PROVISIONS

The cost of construction and installation that is the basis for the Net Monthly Bill shall be adjusted (reduced) by the amount of projected, incremental revenues for the first five (5) years after electric service to the charging infrastructure is expected to commence, as determined by the Company in its sole discretion.

Customers installing charging infrastructure through the CI Rider will not be required to reimburse the Company for the cost of construction and installation of facilities necessary to extend or modify electric service to serve the charging infrastructure, including for the installation of underground infrastructure, as determined by the Company in its sole discretion, for new charging infrastructure load or incremental load for additional charging infrastructure, when estimated annual revenues for the first five years after electric service to the charging infrastructure is expected to commence is equal to or exceeds the Company's projected investment to construct and install the charging infrastructure and any related infrastructure necessary to serve the charging infrastructure new load. Estimated annual revenues shall include projected annual non-fuel firm rate schedule revenues, plus base rate cost recovery mechanisms, but shall not include existing and future non-base rate cost recovery mechanisms applicable to the firm rate schedules under which the Customer receives electric service. Estimated annual revenues shall be limited to those paid to the Company in the first five years following the de of installation of the charging infrastructure and commencement of taking electric service,

The Company shall be the sole judge of all questions relating to cost, revenue, terms, conditions, and adequacy of any guarantee of revenue and term of contract it will require in order to safeguard its investment in charging infrastructure and/or charging equipment.

The Company shall determine in its sole discretion the applicability of estimated annual revenues to the charging infrastructure. Under no circumstances will the cost of construction and installation be less than zero. Projected incremental revenues shall not be used to offset any amount of the fixed monthly O&M charges.

### VI. PAYMENT

The Net Monthly Bill is due and payable each Month. If not paid within twenty (20) days from the date of billing, the Gross Monthly Bill, which is the Net Monthly Bill plus 2%, becomes due after the gross due date shown on the bill.

**ENTERGY LOUISIANA, LLC**
ELECTRIC SERVICE
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## DEMAND ADJUSTMENT RIDER

### I. AVAILABILITY

This Rider is available to Customers of Entergy Louisiana, LLC ("ELL" or the "Company"), for which the point of interconnection with ELL is located within the ELL Service Area where facilities of adequate capacity and suitable phase and voltage are adjacent to the premises to be served, and Service is taken according to the Terms and Conditions and Service Standards of the Company. Where facilities of adequate capacity and suitable phase and voltage are not adjacent to the premises to be served, Company may, at its option, require a contribution, higher minimum bill, facilities charge, or other compensation to make Service available.

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

### II. APPLICATION

To any qualifying non-residential Customer served under the Small General Service Rate Schedule (GS-L), General Service Rate Schedule (GS-G), or Large General Service Rate Schedule (LGS-L) solely for the purpose of supplying a new, separately metered transportation electrification charging installation that becomes operational after the effective date of this rider. The Customer's charging installation must be for commercial or general use consistent with the nature of the Customer's premises.

### III. BILLING

All provisions of the customer's applicable Rate Schedule shall apply except the Demand and/or minimum bill will be determined as described herein.

a. For customers taking service under GS-G or LGS-L, in the event the Demand for a given billing period results in less than a 15 percent load factor based on that billing period's registered energy consumption, the Demand will be adjusted to result in a 15 percent load factor subject to the other minimum Demand provisions of the customer's applicable Rate Schedule.

   The monthly Demand shall not be less than the minimum billing demand as defined in the customer's applicable GS-G Rate Schedule or LGS-L Rate Schedule.

b. For customers taking service under GS-L, in the event that for a given billing period, the customer has less than a 15 percent load factor based on that billing period's Demand and registered energy consumption, the minimum bill shall be the applicable Customer Charge per Month for single-phase service or three-phase service.

Rider DA cannot be combined with any other rider that modifies the kWh or kW billing components, nor the EDR, demand response or interruptible riders, except for Schedule G-L.

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Original
Effective Date:
Supersedes: None
Authority:

**DEMAND ADJUSTMENT RIDER**

## IV. TERM OF SERVICE

Customer shall be billed under the terms of the applicable GS-L Rate Schedule, GS-G Rate Schedule, or LGS-L Rate Schedule subject to the provisions of this rider and that Customer's term of service under this rider shall be for a period of not more than five (5) years.

BEFORE THE

LOUISIANA PUBLIC SERVICE COMMISSION

| | | |
|---|---|---|
| APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA | ) ) ) ) ) ) | DOCKET NO. U-_____ |

EXHIBIT ECI-4

EXHIBIT IS PROVIDED
ON CD ONLY

AUGUST 2023

**BEFORE THE**

**LOUISIANA PUBLIC SERVICE COMMISSION**

| | | |
|---|---|---|
| **APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA** | ) ) ) ) ) ) | **DOCKET NO. U-_____** |

**EXHIBIT ECI-5**

**EXHIBIT IS PROVIDED ON CD ONLY**

**AUGUST 2023**

**BEFORE THE**

**LOUISIANA PUBLIC SERVICE COMMISSION**

| | | |
|---|---|---|
| **APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA** | ) ) ) ) ) ) | **DOCKET NO. U-_____** |

**EXHIBIT ECI-6**

**EXHIBIT IS PROVIDED ON CD ONLY**

**AUGUST 2023**

**BEFORE THE**

**LOUISIANA PUBLIC SERVICE COMMISSION**

| | | |
|---|---|---|
| **APPLICATION OF ENTERGY LOUISIANA, LLC FOR APPROVAL OF REGULATORY BLUEPRINT NECESSARY FOR COMPANY TO STRENGTHEN THE ELECTRIC GRID FOR STATE OF LOUISIANA** | ) ) ) ) ) ) | **DOCKET NO. U-____** |

**EXHIBIT ECI-7**

**EXHIBIT IS PROVIDED ON CD ONLY**

**AUGUST 2023**