

\$25.00 "Chk # 2064 Rcvd - 8/17/26 CMB

CC: JG/JB

[Union of Concerned Scientists

August 17, 2026

Via Fax Delivery and FedEx

Ms. Krys Abel
Records and Recording Division
Louisiana Public Service Commission
Galvez Building, 12th Floor
602 N. 5th St.
Baton Rouge, LA 70802

Entergy Louisiana LLC, ex parte. 2025 Request to initiate Integrated Resource Planning process pursuant to the General Order (Corrected) dated August 24, 2024 (R-36262).
(LPSC DOCKET NO. U-37764)

Dear Ms. Abel:

Please find the Union of Concerned Scientists' Comments Regarding Entergy Louisiana's IRP Data Inputs in the above-referenced matter. Please file this motion in the record in accordance with the Commission's fax filing procedures. The original and two (2) copies, along with a check for the \$25.00 fax fee, will be submitted via FedEx. Thank you for your attention to this matter.

Respectfully submitted,



Paul Arbaje
Union of Concerned Scientists

Fed 24
Fax: 312-819-1410

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION
DOCKET U-37764**

Entergy Louisiana LLC, ex parte. 2025 Request to initiate Integrated Resource Planning process pursuant to the General Order (Corrected) dated August 24, 2024 (R-36262).

**THE UNION OF CONCERNED SCIENTISTS' COMMENTS REGARDING ENTERGY
LOUISIANA'S IRP DATA INPUTS**

On January 21, 2026, Entergy Louisiana, LLC (“ELL” or “the Company”) filed its initial data inputs and modeling assumptions in this docket for its 2027 integrated resource planning (“IRP”) process. On March 6, 2026, the first meeting was held between ELL, Louisiana Public Service Commission (“LPSC” or “Commission”) Staff, and other stakeholders (“the Stakeholder Meeting”), including the Union of Concerned Scientists (“UCS”). On April 27, 2026, ELL filed updated data inputs and modeling assumptions (“Data Filing”),¹ supplemented by an errata filed on August 6, 2026 (“Errata”)² that changed certain assumptions. UCS submits this first round of comments in the above-captioned docket, beginning with recommendations on the LPSC’s IRP process itself, followed by recommendations regarding ELL’s Data Filing, the Errata, and the Stakeholder Meeting.

Founded in 1969, UCS is a leading science-based advocacy nonprofit with more than half a million supporters nationwide, including more than 1,000 in Louisiana. We put rigorous, independent science into action, developing solutions and advocating for a healthy, safe, and just future. We welcome the opportunity to weigh in on this important resource-planning process for Louisiana’s largest utility company, particularly as the state’s electricity system faces major potential changes in the coming years.

¹ Public Updated IRP Data Assumptions and ICF Presentation from March 6, 2026 Stakeholder Meeting for Entergy Louisiana, LLC. (Confidential Version of IRP Data Assumptions Filed Under Seal) -- Public Version of ELL Updated IRP Data Assumptions and ICF Presentation (Confidential Filed Under Seal), U-37764 (Louisiana Public Service Commission April 27, 2026),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=BPZM2xlgkoo%3D>.

² Errata for Entergy Louisiana, LLC (Confidential Filed Under Seal), U-37764 (Louisiana Public Service Commission August 6, 2026),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=Il6VqNQkjCw%3D>.

Our comments are summarized by the following main points:

- I.** The LPSC should clarify discovery-response time and open a time-bound rulemaking docket to reform its IRP process.
- II.** ELL must evaluate transmission options as the IRP Rule³ requires.
- III.** ELL should not extend the life of Big Cajun 2 Unit 3, which loses ratepayer dollars every year.
- IV.** ELL should clarify its assumptions for evaluating a coal-to-gas conversion at Nelson Unit 6.
- V.** ELL should improve its assessment of the impacts of gas-price volatility and other fossil fuel risks on investment decisions.
- VI.** ELL should be assessing risks around early retirements, load materialization, and stranded assets.
- VII.** ELL should be analyzing impacts of MISO's capacity accreditation changes.
- VIII.** ELL should remove arbitrary or unnecessary restrictions on renewable and storage technologies.

I. The LPSC should clarify discovery-response time and open a time-bound rulemaking docket to reform its IRP process

The LPSC's IRP process recently underwent a key improvement through a ruling by an administrative law judge ("ALJ") that permitted formal discovery,⁴ but the ruling did not specify how long utilities should have to respond to discovery requests, which has hindered fulsome stakeholder engagement. Moreover, the ruling was focused on a narrow process issue and did not cover a host of other improvements that should be implemented through a time-bound

³ General Order 08-28-2024 (R-36262) Corrected, R-36262 (Louisiana Public Service Commission August 28, 2024), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=nr73epvZkGY%3D>.

⁴ Partial Ruling on Joint Motion to Compel Issued by ALJ Joy Guillot, U-37764 (Louisiana Public Service Commission June 15, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=fjdq62Jxtlo%3D>.

rulemaking docket to make the state's long-term resource planning more robust and relevant to the issues before the Commission.

On April 17, 2026 a group of intervenors consisting of UCS, the Alliance for Affordable Energy, the Sierra Club, and the Southern Renewable Energy Association (collectively, "the Movants") jointly filed a motion requesting, among other relief, an order requiring ELL to engage in formal discovery and respond to discovery requests in a time-bound manner ("the Motion").⁵ The Movants filed the Motion after ELL claimed during the Stakeholder Meeting that Rule 63 of the Commission's Rules of Practices and Procedures prohibited discovery in IRP dockets. On May 15, 2026, the Movants filed a brief in support of specifically the discovery-related aspect of the Motion.⁶ On June 5, 2026, reply briefs were submitted by other parties, including LPSC Staff, which stated that discovery is permitted in IRPs.⁷ On June 15, 2026, the ALJ partially ruled on the Motion, siding with the Movants and Staff on the issue of discovery in IRPs.

The June 15, 2026 ruling ("the Discovery Ruling") has changed this IRP docket for the better, with ELL responding to formal discovery requests by Staff and other parties. This marks a significant improvement in transparency and stakeholder engagement compared to how this docket was being carried out before the Discovery Ruling, where discovery responses were voluntary and ELL had not responded to a single discovery request.

However, the Discovery Ruling only addressed the question of whether discovery was permitted in IRPs and did not answer the question of how long utilities should have to respond to a given request. Staff said in its first discovery request following the Discovery Ruling, sent on June 22, 2026, that ELL's response was due within 15 days, but this deadline was not met. ELL began gradually responding to Staff's request but did not respond to any subparts of the request by the informal 15-day deadline. The Company responded to subparts of the request as late as

⁵ Joint Motion to Compel Entergy Louisiana, LLC to Engage in a Mandatory Discovery Process, U-37764 (Louisiana Public Service Commission April 17, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=i8QOYiOhpbc%3D>.

⁶ Joint Brief in Support of Joint Motion to Compel Entergy Louisiana, LLC to Engage in a Mandatory Discovery Process, U-37764 (Louisiana Public Service Commission May 15, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=SA7Wz5OM9u4%3D>.

⁷ LPSC Staff's Reply Brief Issued by Staff Attorney Justin Bello, U-37764 (Louisiana Public Service Commission June 5, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=n5Zde38p2CQ%3D>.

August 14, 2026.⁸ Staff's informal turnaround time for discovery responses has therefore been demonstrably insufficient to compel ELL to respond in a time-bound, predictable manner.

The example above is demonstrative of how ELL has responded to discovery requests more generally, but not in a timely manner. UCS, as another example, submitted a discovery request on July 23, 2026,⁹ but as of the morning of August 17, 2026 has still not received a response from ELL. Without knowing when utilities will respond to discovery requests, intervenors are less able to effectively weigh in on the substance of the utility's contemplated resource plans, thus hindering collaboration between parties. We therefore recommend the LPSC swiftly clarify a specific turnaround time (e.g., 10 days) for IRP discovery responses in this docket and other IRP proceedings.

Beyond this clarification, the IRP process is in need of additional reforms that should be considered through a time-bound rulemaking docket. The need for reform has been underscored by the way this very docket has proceeded thus far, with ELL filing out-of-date assumptions and refusing to engage in discovery, leading to unnecessary delays of an already-lengthy planning process. While the ALJ's ruling now provides clarity that discovery is, in fact, permitted in LPSC proceedings, the need remains for formal rules that define how discovery should proceed, including the timing of responses to discovery requests.

Further, the Commission should establish clear criteria for what constitutes an appropriate IRP submission by the utilities under its jurisdiction. These criteria should be established with an eye towards providing the necessary information for the Commission and stakeholders to understand the current power sector landscape, how that landscape might change over the planning period, what investment strategies are available to reliably meet future energy needs, and the information necessary to make informed decisions about what investment decisions will meet future needs in a low-cost and low-risk manner. The current IRP process fails to meet these basic elements of informed decision-making.

As an example of the shortcoming of the current process, the Company is still planning to exclude from its IRP modeling any of the projects contemplated in Docket No. U-37882,¹⁰

⁸ See ELL's responses to Staff 1-12, 1-51, 1-76, 1-92 and 1-155.

⁹ See *The Union of Concerned Scientists First Set of Data Requests for Entergy Louisiana, LLC* sent via email to the Docket No. U-37764 service list on July 23, 2026.

¹⁰ ELL's response to LEUG 2-3.

which includes more than \$15 billion in proposed capital infrastructure.¹¹ The Data Filing is still therefore out of date and does not comport with the IRP Rule, which requires planned capacity additions to be taken into account.¹²

In the previous IRP cycle, LPSC Staff expressed concerns about key issues with the plans of Louisiana's three main investor-owned utilities, such as evaluating transmission and capital-intensive resources.^{13,14,15} Yet all three of those IRPs were ultimately accepted by the Commission, and ELL shortly thereafter went on to propose significant resource additions that were not included in its latest IRP.¹⁶

A rulemaking docket would allow the LPSC to field feedback from a diverse set of stakeholders to inform changes to the IRP process that make it more effective, more transparent, and more relevant. These changes could include better accountability measures for any significant deviations by utilities from their plans; shorter docket schedules to help ensure IRPs stay current, which has been suggested by intervenors in the past;¹⁷ as well as improved load forecasting in this current era of large but highly uncertain load growth. A more effective IRP should complement robust rules on large load connections that the LPSC is currently considering.¹⁸

¹¹ Joint Direct Testimony Edward Burgess for Alliance for Affordable Energy and Union of Concerned Scientists (Confidential Filed Under Seal) (Includes USB Copy) -- Joint Direct Testimony Edward Burgess for Alliance for Affordable Energy and Union of Concerned Scientists (Confidential Filed Under Seal), U-37882 (Louisiana Public Service Commission August 3, 2026),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=9mVi91WDojg%3D>.

¹² See IRP Rule linked in Footnote 3 at 11.

¹³ Staff Report and Recommendation, In Re: 2021 Request to Initiate Integrated Resource Planning Process Pursuant to the General Order (Corrected) in Docket No. R-30021 Dated April 20, 2012., I-36181 (Louisiana Public Service Commission October 3, 2023),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=6FCIfIfKHVQ%3D>.

¹⁴ Staff Report and Recommendations, In Re: 2021 Request to Initiate Integrated Resource Planning Process Pursuant to the General Order (Corrected) in Docket No. R-30021 Dated April 20, 2012., I-36242 (Louisiana Public Service Commission August 27, 2024),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=n1XAPW3yNMw%3D>.

¹⁵ Staff Report and Recommendations, In Re: 2021 Request to Initiate Integrated Resource Planning Process Pursuant to the General Order (Corrected) in Docket No. R-30021 Dated April 20, 2012., I-36175 (Louisiana Public Service Commission January 23, 2024),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=AaCrV4m2UDA%3D>.

¹⁶ See discussion in *Data Center Threats in Louisiana* at 11-13, available at:

<https://www.ucs.org/sites/default/files/2026-04/Data-Center-Threats-in-Louisiana-issue-brief-4-14.pdf>

¹⁷ Comments Regarding Entergy Louisiana's Final 2023 IRP for Southern Renewable Energy Association, I-36181 (Louisiana Public Service Commission July 24, 2023),

<https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=PgmB3Wprorw%3D>.

¹⁸ Original Joint Comments on Large Load Additions Non-Binding Guidelines for Union of Concerned Scientists, Alliance for Affordable Energy, and Earthjustice., X-37921 (Louisiana Public Service Commission June 24, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=COqZESZ07cI%3D>.

In summary, we strongly recommend the Commission swiftly clarify ELL and other utilities' discovery-response time (e.g., 10 days) and open a rulemaking docket as soon as possible to consider broader reforms to the IRP process.

II. ELL must evaluate transmission options as the IRP rule requires.

A utility's evaluation of economic transmission options is explicitly included as one of three key components—along with supply- and demand-side options—of achieving the IRP Rule's stated objective of developing the most economic and reliable reference resource plan. Yet ELL's Data Filing does not discuss how it will comply with the IRP Rule's requirement to evaluate economic transmission options. In fact, the Company appears intent on ignoring such options in this docket, stating in discovery: "Transmission analysis, including long-term transmission plans and the Company's MISO Transmission Expansion Planning ("MTEP") submissions, is beyond the scope of the IRP modeling, as IRP capacity expansion modeling is zonal in nature without transmission constraints."¹⁹

LPSC Staff criticized ELL in the last IRP cycle multiple times for failing to evaluate these options, noting in its comments on the draft IRP report that the Company's "explanation of how transmission is considered in the choice of resources was vague and general; it did not indicate the ways in which transmission is considered in the Aurora modeling," and further pointing out that "transmission resources can change the optimal portfolio of generation."²⁰ Staff stated very plainly in its comments on ELL's final IRP report that a key shortcoming was that "future transmission was not addressed."²¹

ELL's continued cavalier attitude about evaluating transmission options and accounting for transmission costs for new generation to be delivered to load should raise red flags with this Commission and its Staff. The Company will not be able to identify the most economic and reliable reference resource plan—the intent of the IRP—while ignoring these solutions. ELL's rudimentary capacity-expansion modeling approach risks an over-procurement of generation resources and will be silent about ongoing load-pocket issues within its service territory, due to

¹⁹ ELL response to SREA 1-25.

²⁰ Staff Report (Amended) Issued by Justin Bello, LPSC Staff Attorney, I-36181 (Louisiana Public Service Commission March 8, 2023), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=RwXMcyDLxFE%3D>.

²¹ *Staff Report and Recommendation, In re: 2021 Request to Initiate Integrated Resource Planning Process Pursuant to the General Order (Corrected) in Docket No. R-30021 Dated April 20, 2012.*

the low geographic resolution coupled with no transmission constraints between the only two zones.²²

Evaluation of transmission options can be done through readily available capacity expansion models, many of which can endogenously expand transmission ties between the various model zones to get at the most cost-effective combination of new generation *and* transmission to meet reliability requirements.²³ If the latest version of the Aurora capacity expansion model does not have these capabilities, we recommend ELL consider a more sophisticated modeling tool, one that allows for identifying cost-effective transmission investments within the model.

Further, we strongly recommend Staff revisit whether utilities should be permitted to continue relying on the Aurora modeling tool if it is decidedly ill-equipped to evaluate transmission options as the IRP Rule requires.

III. ELL should not extend the life of Big Cajun 2 Unit 3, which loses ratepayer dollars every year.

ELL's 2023 Final IRP Report assumed a 2025 deactivation date for Big Cajun 2 Unit 3. The Company's Data Filing in this current proceeding shows a 2028 deactivation assumption, an extension that was not explained. The coal unit has been in operation for more than 43 years and ELL's investment in it is about 96% depreciated.²⁴ Big Cajun 2, including Unit 3, continues to operate uneconomically, producing tens of millions of dollars in losses that get passed to ratepayers every year. Think-tank RMI provides plant-level data on coal plant operations going back to 2015, showing that there was not a single year between 2015-2025 that Big Cajun 2 turned an operating profit. Most recently in 2025, the plant lost \$63.4 million (i.e., made -\$63.4

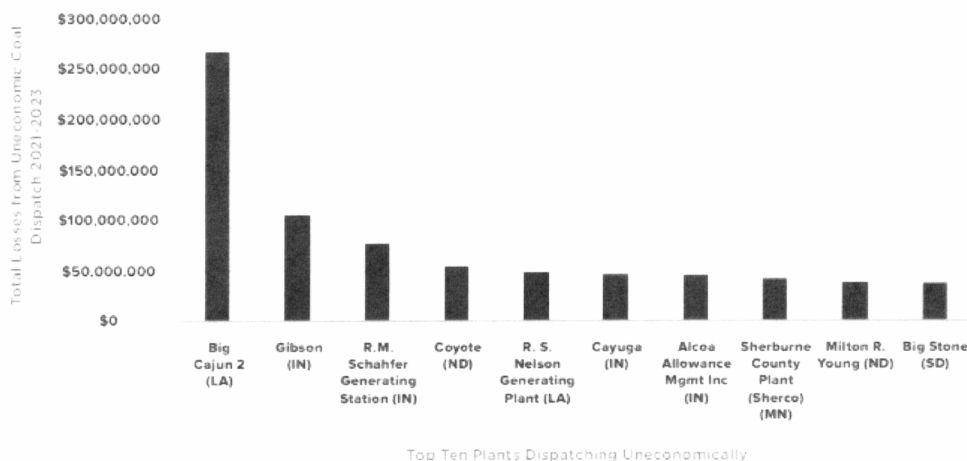
²² ELL stated in its response to Staff 1-144 that the model has just two zones: ELL and MISO.

²³ Energy Systems Integration Group, *Capacity Expansion Modeling for Transmission Planning: Summary of an ESIG Workshop* (Energy Systems Integration Group, 2022), <https://www.esig.energy/wp-content/uploads/2022/11/ESIG-CEM-workshop-summary-112922.pdf>

²⁴ As of December 31, 2025, ELL had accumulated depreciation of \$145 million on its \$151 million investment in Big Cajun 2 Unit 3, as shown in Entergy Corporation's 10-K filing with the U.S. Securities and Exchange Commission, available at: <https://www.sec.gov/ix?doc=/Archives/edgar/data/0000065984/000006598426000174/etr-20251231.htm>

million in net revenue).²⁵ As the only remaining coal unit at the plant,²⁶ Unit 3 was likely the main driver of much of these more recent losses and will continue to do so if it keeps operating.

FIGURE 2 | Economic losses for the top 10 coal plants, 2021-2023



Big Cajun 2 produced the highest economic losses from 2021-2023 out of any other coal plant in MISO, more than twice the losses of the second-highest.²⁷ Note: the graph shows data at the plant level, not unit level.

We recommend ELL break out these losses from the apparent “self-scheduling” of Unit 3²⁸ (along with other coal and higher-cost units such as Nelson 6) in its draft IRP results. The Company could accomplish this by imposing a minimum generation requirement on the unit that resembles recent historic operations, and comparing such results to those in a different sensitivity where the unit is only dispatched economically.

ELL should, at the very least, come up with a plan to stop charging its own customers for Big Cajun 2 Unit 3, as its investment in the unit is just about \$6 million short of being fully depreciated.²⁹ This remaining obligation is far less than the tens of millions in ratepayer losses it

²⁵ RMI, “Economic Dispatch Dashboard - Coal Plant Operations,” n.d., accessed August 13, 2026, <https://utilitytransition.rmi.org/economic-dispatch-operations/>

²⁶ Starting April 1, 2025, Big Cajun 2 Unit 1 stopped burning coal and began gas as its fuel source, as shown in a filing with the Louisiana Department of Environmental Quality available at: <https://edms.deq.louisiana.gov/app/doc/view?doc=14781546>

²⁷ Zach Zimmerman et al., *The Consumer and Environmental Costs from Uneconomically Dispatching Coal Plants in MISO* (Grid Strategies, 2024), <https://gridstrategiesllc.com/wp-content/uploads/Grid-Strategies-NRDC-UNECONOMIC-DISPATCH-REPORT-2024.pdf>.

²⁸ ELL appears to be operating this unit outside of MISO’s economic dispatch, losing money in the wholesale market, and relying on ratepayers to cover the losses. This is commonly referred to as “uneconomic self-scheduling” of generating units.

²⁹ See Footnote 24.

appears to be driving every year, which will continue mounting if it is to keep operating through 2028. UCS is concerned that without any specific plans for retirement, the non-binding nature of Louisiana's IRPs could lead to a continued, unexplained extension of uneconomic generating units such as Big Cajun 2 Unit 3, just like what has apparently happened in this IRP compared to the previous IRP. We recognize that the Entergy Corporation is not the majority owner of the plant, but we nevertheless urge ELL to talk to its partners, come up with a specific plan to retire the uneconomic unit as soon as possible, and include such discussion in its draft and final IRP reports.

Finally, if ELL contends that its share of the unit is needed for reliability, the Commission should require the Company to demonstrate that contention through an analysis (e.g., a power-flow model showing any violations that would result from the unit being taken offline).

IV. ELL should clarify its assumptions for evaluating a coal-to-gas conversion at Nelson Unit 6.

ELL said in discovery that it intends to evaluate Nelson Unit 6 for a possible coal-to-gas conversion. However, the Company said it was still developing the assumptions for this evaluation. ELL should not wait until it publishes the draft IRP report to clarify its assumptions, but instead specify them in a supplemental filing as soon as possible. This approach would be more in line with IRP Rule's Event 1 that requires the utility to "publish the data assumptions it *intends to use*"³⁰ (emphasis added). As shown in *Zimmerman, et al.* above, the Nelson plant has also been losing money in the MISO wholesale market. ELL ratepayers are on the hook for the plurality of any losses generated by Nelson Unit 6, as the Company has a 40.25% stake in the unit.³¹ If ELL is considering further capital expenditures on this unit, the Company should be transparent about the input assumptions being used in that evaluation.

V. ELL should improve its assessment of the impacts of gas-price volatility and other fossil fuel risks on investment decisions.

ELL is currently contemplating the addition of 13 more gas-fired plants to its portfolio. Yet the Company does not even plan to include seven of them in this IRP (as discussed in Section I), and does not appear to have a plan to robustly evaluate the myriad of risks to ratepayers that

³⁰ General Order 08-28-2024 (R-36262) Corrected.

³¹ See Entergy Corporation 10-K in Footnote 24.

comes with a heavy reliance on gas. Absent from ELL's current IRP approach is a robust assessment of the potential impact of gas-price volatility on ratepayers. Further, ELL has chosen to disregard other fossil-fuel-related risks such as future carbon pricing and EPA rules other than those under section 111(b) of the Clean Air Act. ELL should improve its evaluation of these impacts on its investment decisions and ratepayer costs.

A representative of ELL indicated during the Stakeholder Meeting that he believed gas prices were taken as fixed annual inputs into the Aurora capacity expansion model. This low temporal resolution does not allow for a robust assessment of gas-price spikes and how they would affect the construction of the optimal portfolio within the model. We strongly recommend ELL endeavor to assess the impact of short-term gas price spikes (e.g., like that experienced during Winter Storm Fern) on the optimal portfolio, including by exploring different modeling software if Aurora is incapable of such analysis. In any case, ELL should include an analysis of ratepayers' exposure to gas price spikes through its production cost modeling efforts. The Company's portfolio is already very heavily gas-fired, and with 13 more gas plants potentially being added, ratepayers will be further locked into a price-volatile fuel. The scale of this economic risk should not be disregarded in this IRP.

ELL also plans to get rid of any carbon-price assumptions in all of its scenarios and sensitivities. The Company further said that it does not plan to incorporate any potential future environmental compliance costs, other than Future 3A where it plans to restrict new combined-cycle gas builds only to those equipped with carbon capture and storage (CCS).³² This would be similar to the changes to section 111(b) of the federal Clean Air Act finalized in 2024, which governs new power plants, but would still ignore the changes to 111(d), which governs existing power plants. The Company said its strategy around future environmental risk, in addition to this Future 3A treatment, is to also examine an extension of the 45U and 45Y tax credits for nuclear, wind, solar, and storage.³³

However, this approach ignores the possibility that some combination of clean-energy tax credits, an array of different EPA rules (e.g., effluent limitation guidelines, coal ash rules, nitrogen-oxide controls), and carbon pricing could be implemented within the 20-year study period. ELL should be using this IRP to guide investments in power infrastructure that lasts for

³² ELL's response to Sierra Club 1-14.

³³ Data Filing at 40.

decades and will potentially be subject to a wide array of environmental and fuel price risks that, if properly accounted for, could drastically alter the selection of a resource portfolio. EPA rules, specifically, were another area of “significant concern” that Staff noted last cycle, stating that it “remains concerned that ELL is still ignoring a key uncertainty in its IRP process. This uncertainty is the impact of potential change to environmental requirements on the cost of operating a substantial share of the capacity it owns.” As an example, Staff cited stricter controls on interstate nitrogen-oxide emissions.³⁴

We recommend ELL assess these risks by running different sensitivities and discussing how they impact the portfolio and ratepayer exposure to various costs, such as environmental compliance and fuel-price volatility.

VI. ELL should be assessing risks around early retirements, load materialization, and stranded assets.

In a remarkable response to a discovery request by Staff, ELL said that it does not plan to evaluate the risks of 1) early retirements 2) load materially underperforming its forecast, 3) or stranded assets.³⁵ This is particularly concerning given the level of data center and other large-load customers that are entering the Company’s service territory, which has significant implications for all three of those risks. For load-materialization risk, ELL points to its different load forecast scenarios. For stranded asset and early-retirement risk, ELL simply states that these issues are not part of the IRP.

With early-retirement risk, ELL is once again ignoring one of Staff’s main concerns about the Company’s plan in the previous cycle. Staff pointed out that Aurora has the capability to report economic retirements as outputs, but ELL said the IRP was not the right venue for that process.

The IRP is exactly the type of venue where early retirements should be examined. Preset deactivation dates used as inputs are not an “evaluation” of a utility’s existing generating fleet, as the IRP Rule requires, and it is not possible to identify the most economic resource plan without an examination of which units are rendered uneconomic by changing circumstances. UCS further

³⁴ *Staff Report and Recommendation, In re: 2021 Request to Initiate Integrated Resource Planning Process Pursuant to the General Order (Corrected) in Docket No. R-30021 Dated April 20, 2012.*

³⁵ ELL’s response to Staff 1-45.

notes that ELL appears to be behind Cleco on this point; in its ongoing IRP, Cleco briefly described in its plan how the Aurora model will be used to identify units for retirement and then conduct additional analysis.³⁶ ELL should be reporting economic retirements identified in the model and be specific about the input assumptions around what would trigger such a retirement.

ELL should also be examining the possibility that load materially underperforms its forecast, as Staff asked about. The load justification for the addition of 13 gas plants to its portfolio is concentrated in just a handful of very large customers, and the Commission should not permit the Company to ignore in this IRP the possibility that the load fails to materialize or disappears in the future. The growth of data center load in particular is causing significant expenditures on the electricity system, and with the uncertainty of whether that load will sustain, ratepayers could be forced to cover the remaining costs. UCS analyzed the potential Louisiana system costs of meeting growing demands of data centers, finding about \$26 billion in additional wholesale costs in the next 15 years under a scenario of about 5 GW of data center load growth.³⁷

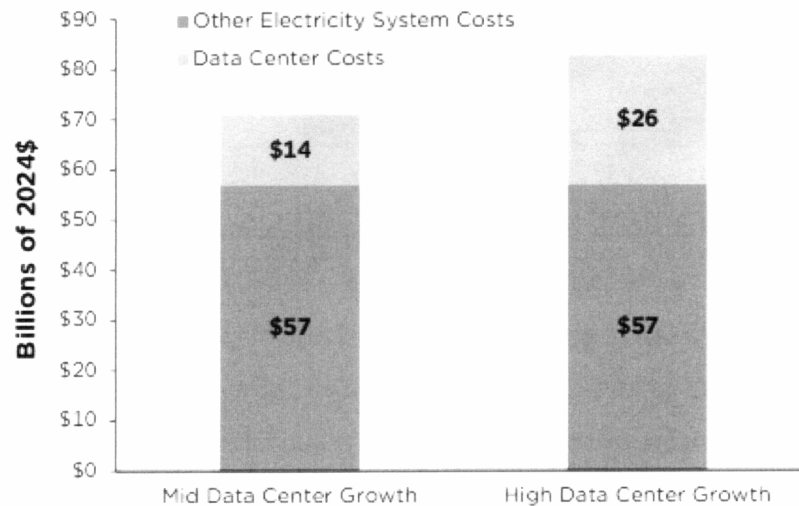
³⁶UCS public discovery request and Cleco's corresponding response in Docket No. I-37765:

UCS 1-6: Please provide Cleco's assumptions regarding economic plant retirements, including but not limited to the input threshold that would trigger a premature retirement as an output of the Aurora model (e.g., a unit's value to Cleco's system is less than X% of its going-forward cost).

Response to USC [sic] 1-6: Aurora uses a net present value approach for asset valuations. The Aurora model solves for the lowest cost resources to meet capacity and energy needs. Any unit may be considered for retirement if a) the market revenues for capacity and energy do not meet the unit's fixed O&M and variable expenses, and b) the replacement capacity and energy does not increase the total cost of the portfolio versus continuing to maintain the unit. If the model identifies a unit for retirement, additional analysis will be conducted, since the economic evaluation of a retirement decision requires consideration of a broad range of factors than just the perfect market model.

³⁷ Paul Arbaje et al., *Data Center Threats in Louisiana* | *Union of Concerned Scientists* (Union of Concerned Scientists, 2026), <https://www.ucs.org/resources/data-center-threats-louisiana>.

Figure 3. Cumulative Bulk Electricity System Costs, Mid vs. High Data Center Growth, 2026–2041



An April 2026 UCS capacity-expansion analysis shows a net present value of about \$14 billion, or 20 percent, of Louisiana’s cumulative wholesale electricity system costs from 2026 to 2041 attributable to data center growth under a ‘Mid Data Center Growth’ scenario (where load grows to about 2 GW). The projected percentage rises to \$26 billion, or 31 percent, under a ‘High Data Center Growth’ scenario (where load grows to about 5 GW).

Essentially, load overestimation could lead to both early retirements and stranded assets, both of which ELL asserts should not be part of this IRP. The Commission should reject this notion. ELL is contemplating approximately \$20 billion in new capital spending for one single data center customer³⁸ that has already shortened its commitment to a four-year lease.^{39,40} There is a massive concentration of risk that could lead to billions in stranded assets for ratepayers. The IRP is the venue where these types of medium- and long-term risks should be assessed.

ELL could examine these risks by including another load forecast below its “Low” forecast. If it does not do this, the Company could also rely on its existing load forecasts and examine a scenario where the capacity-expansion is built for “Reference” and “High” load, but only “Low” load sustains long term to absorb the costs. This would give an idea of which

³⁸ See Docket No. U-37425 and Docket No. U-37882, both of which include investments for the Richland Parish data center planned by affiliates of Meta Platforms.

³⁹ S&P Global Ratings, “Beignet Investor LLC’s \$27.3 Billion Senior Secured Debt Assigned Preliminary ‘A+’ Rating; Outlook Stable,” October 16, 2025, <https://www.spglobal.com/ratings/en/regulatory/article/-/view/sourceId/101651795>.

⁴⁰ Joint Motion for Investigation of the New Financial Arrangement of Meta Platforms, LLC Associated with the Hyperion Data Center Project and Motion to Institute Prudence Review of Entergy Louisiana, LLC, U-37425 (Louisiana Public Service Commission January 14, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=e3XTBQlrAH8%3D>.

generating units may be rendered at risk of early retirement or becoming stranded. Such an analysis could include, among other things, a quantification of the net-book value that may be left for other customers, remaining operating costs, and a qualitative discussion of regulatory options for mitigating the financial risks to ratepayers.

Finally, ELL should be examining load flexibility potential for data centers and other large loads. Analyses have demonstrated potential for this strategy to reduce the load's addition to peak demand and thus reduce the need for additional resource costs. This could prove to be a key mitigation of early-retirement, load-materialization, and stranded-asset risk. We encourage ELL, Staff, and other stakeholders to read our comments on the large-load guidelines⁴¹ and the direct testimony of Nicholas W. Miller in Docket No. U-37882⁴² for more information.

VII. ELL should be analyzing impacts of MISO's capacity accreditation changes.

MISO is currently planning to change its capacity accreditation approach from its Seasonal Accredited Capacity ("SAC") methodology to a more probabilistic approach called Direct Loss of Load ("DLOL"), starting in the 2028/2029 planning year.⁴³ Because this change will be happening very early on in the IRP's 2027-2046 planning horizon, ELL should run some sensitivities to better understand how these changes may impact modeling outcomes and the resulting identification of a reference resource plan.

We recognize that MISO has only published indicative values for various resources under the DLOL methodology, but that is not an excuse to forgo an examination of the potential changes to modeling results that could come from this new accreditation methodology, which will be used in the very near future. Using preliminary information on a methodological change that is known

⁴¹ Original Joint Comments on Large Load Additions Non-Binding Guidelines for Union of Concerned Scientists, Alliance for Affordable Energy, and Earthjustice., X-37921 (Louisiana Public Service Commission June 24, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=COqZESZ07cI%3D>.

⁴² Joint Direct Testimony of Nicholas W. Miller for Alliance for Affordable Energy and Union of Concerned Scientists (Confidential Filed Under Seal) (Includes USB Copy) -- Joint Direct Testimony of Nicholas W. Miller for Alliance for Affordable Energy and Union of Concerned Scientists (Confidential Filed Under Seal), U-37882 (Louisiana Public Service Commission August 3, 2026), <https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/ViewFile?fileId=fI%2FRsGp6WgA%3D>.

⁴³ Midcontinent Independent System Operator, *Planning Year 2025-2026 Indicative Direct Loss of Load (DLOL) Results* (Mid-continent Independent System Operator (MISO), 2025), <https://cdn.misoenergy.org/Indicative%20DLOL%20Results%20PY%202025-2026667100.pdf>

to be coming is better than solely relying on the existing methodology that will soon be outdated in the 2028/2029 planning year.

ELL was initially going to use DLOL-based accreditation values only for battery storage resources, and other values for thermal and renewable resources. In its Errata, the Company stated that it was no longer going to use DLOL-based values for battery storage because the Company “determined that a different approach (using an internal Effective Load Carrying Capability ‘ELCC’ study) is needed based on how the modeling is set up.”⁴⁴

Along with the assumptions for coal-to-gas conversions, ELL should elaborate and clarify in a supplemental filing why the DLOL-based accreditation would not work within the Aurora modeling setup. The Company should also make public or available to stakeholders its assumptions and results on any internal ELCC study that ends up getting used for battery storage or other resource accreditation.

We reiterate that if the Aurora model is not well “set up” to analyze important variables in this IRP, such as transmission expansion and capacity accreditation, we strongly recommend Staff revisit whether utilities’ should be permitted to continue relying on it.

VIII. ELL should remove arbitrary or unnecessary restrictions on renewable and storage technologies.

To evaluate a “comprehensive set of potential resource options” in line with the Commission’s IRP Rule, ELL must be careful not to bias the modeling outcomes with overly restrictive or unreasonable assumptions on the potential for certain resources to cost-effectively contribute to meeting its demand. Specifically, the Company should remove its apparent restrictions of onshore wind power deployments, and allow the Aurora capacity expansion model to build, at least in sensitivities, iron-air long-duration storage.

ELL appears to be seeking to restrict onshore wind deployment in its modeling to only the parts of LRZ 9 that are not in South Louisiana or New Orleans. The reason for the apparent disallowance of wind builds in other parts of MISO South (i.e., LRZ 8 and LRZ 10) is not clear, as the company appears to be allowing solar builds to be deployed in all of MISO South. ELL did not answer UCS’s questions about this during the Stakeholder Meeting or in its first

⁴⁴ Errata for Entergy Louisiana, LLC (Confidential Filed Under Seal).

discovery request. As for the disallowance of wind builds in South Louisiana and New Orleans, the Company said the following:

“Exclusion is primarily based on South LA having relatively poor average wind speeds and elevated hurricane risks compared to other areas within our region and regions in the US where wind has been developed.”⁴⁵

The poor average wind speeds is presumably a factor that would be accounted for in the Aurora modeling; if the resource potential is not strong enough to contribute to meeting demand at the lowest cost, the model would not build it. We therefore do not see this as a reason to restrict wind builds. Further, there are existing wind facilities south of Houston, where there is also considerable hurricane risk, so it’s not clear why southern Louisiana should not be eligible for *any* wind builds in the model. ELL should remove the restrictions on wind deployment and allow such resources to be built in all of MISO South. If the Company is going to restrict wind builds in South LA / New Orleans based on hurricane risk, it should provide evidence that there exists a distinct safety risk that would preclude such development.

ELL should also examine energy storage options with durations longer than eight hours, such as Form Energy’s iron-air battery technology, which has storage durations of up to 100 hours. While the technology is still in relatively early stages, the first project is expected to become operational this year,⁴⁶ and the storage company continues to sign significant commercial agreements, such as a contract with Google earlier this year for a 30 GWh battery project in Minnesota. The company has also completed a commercial-scale manufacturing facility in West Virginia and has a commercial pipeline of more than 750 MW / 75 GWh under agreement.⁴⁷

Because the IRP process looks 20 years into the future, and because technologies like iron-air battery storage are widely expected to be commercially available over that time, it is important that these technologies are more robustly evaluated during the IRP process. We recommend Cleco work to include iron-air storage in its modeling, as other capacity expansion frameworks like Evolved Energy Research’s RIO model have done.⁴⁸ At the very least, we recommend sensitivity runs where the technology is allowed to be built in the model. Doing so

⁴⁵ ELL’s response to Staff 1-124.

⁴⁶ Maeve Allsup, “Form’s First 100-Hour Batteries Are Hitting the Grid,” *Latitude Media*, October 29, 2025, <https://www.latitudemedia.com/news/forms-first-100-hour-batteries-are-hitting-the-grid/>

⁴⁷ Form Energy, “Form Energy | About,” Form Energy, accessed June 3, 2026, <https://formenergy.com/about/>

⁴⁸ “Duration Is All You Need,” Evolved Energy Research, February 19, 2026, <https://evolved.ghost.io/duration-ij/>

will provide valuable insights into how long-duration storage availability over the coming years might impact investment decisions and, ultimately, ratepayer impacts.

IX. Conclusion

In conclusion, for the reasons stated above, ELL should make several changes to its IRP assumptions and modeling approach before moving forward toward its draft report. We also strongly recommend the LPSC move forward with some IRP changes to make the process more effective, more transparent, and more relevant. We reiterate our main points here:

I. The LPSC should clarify discovery-response time and open a time-bound rulemaking docket to reform its IRP process.

II. ELL must evaluate transmission options as the IRP Rule requires.

III. ELL should not extend the life of Big Cajun 2 Unit 3, which loses ratepayer dollars every year.

IV. ELL should clarify its assumptions for evaluating a coal-to-gas conversion at Nelson Unit 6.

V. ELL should improve its assessment of the impacts of gas-price volatility and other fossil fuel risks on investment decisions.

VI. ELL should be assessing risks around early retirements, load materialization, and stranded assets.

VII. ELL should be analyzing impacts of MISO's capacity accreditation changes.

VIII. ELL should remove arbitrary or unnecessary restrictions on renewable and storage technologies.

Respectfully,



Paul Arbaje
parbaje@ucs.org
Union of Concerned Scientists
200 East Randolph Street, Suite 5151, Chicago, IL 60601
(617) 716-6314

Certificate of Service

I hereby certify that I have, on this 24th day of April 2026, served the required number of copies of the foregoing correspondence upon all other known parties of this proceeding, by USPS or electronic mail.



Paul Arbaje

Union of Concerned Scientists