

May 8, 2019

Lora W. Johnson, CMC, LMMC
Clerk of Council
Room 1E09, City Hall
1300 Perdido Street
New Orleans, LA 70112

Re: *Revised Application of Entergy New Orleans, LLC for a Change in Electric and Gas Rates Pursuant to Council Resolutions R-15-194 and R-17-504 and for Related Relief*
Council Docket No. UD-18-07

Dear Ms. Johnson:

On behalf of Entergy New Orleans, LLC ("ENO" or the Company), please find enclosed for your further handling an original and three copies of Entergy New Orleans, LLC's Motion to Strike Portions of Surrebuttal Testimony of Advisors' Witnesses James M. Proctor and Victor M. Prep, which I would appreciate your filing into the record of this proceeding. Please file an original and two copies into the record in the above referenced matter, and return a date-stamped copy to our courier.

Should you have any questions regarding the above/attached, please do not hesitate to contact me.

With kindest regards, I am

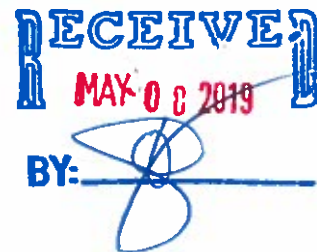
Sincerely,



Alyssa Maurice-Anderson

AMA/amb
Enclosures

cc: Official Service List via email



**BEFORE THE
COUNCIL OF THE CITY OF NEW ORLEANS**

APPLICATION OF ENTERGY NEW)	
ORLEANS, LLC FOR A CHANGE IN)	
ELECTRIC AND GAS RATES)	
PURSUANT TO COUNCIL)	DOCKET NO. UD-18-07
RESOLUTIONS R-15-194 AND R-17-)	
504 AND FOR RELATED RELIEF)	
)	

**ENTERGY NEW ORLEANS, LLC'S MOTION TO STRIKE PORTIONS
OF SURREBUTTAL TESTIMONY OF ADVISORS' WITNESSES
JAMES M. PROCTOR AND VICTOR M. PREP**

NOW, BEFORE THE COUNCIL OF THE CITY OF NEW ORLEANS, comes Entergy New Orleans, LLC ("ENO" or the "Company"), through undersigned counsel, and files this motion to strike portions of the Surrebuttal and Cross-Answering Testimony of James M. Proctor and Victor M. Prep submitted by the Advisors to the Council of the City of New Orleans (the "Advisors"). As explained in detail below, the following portions of such testimony are outside the scope of rebuttal and should be stricken from the record:

- Mr. Proctor's testimony regarding the application of the Capital Asset Pricing Model ("CAPM") by Goldman, Sachs & Company ("Goldman") in estimating Entergy Corporation ("Entergy")'s cost of equity for its transmission utility business;
- Mr. Proctor's testimony regarding the details of Internal Revenue Service ("IRS") Private Letter Rulings supporting the Company's ratemaking treatment of Net Operating Loss ("NOL") Accumulated Deferred Income Taxes ("ADIT") produced to the Advisors in response to their first set of discovery propounded in this proceeding;

- Mr. Proctor’s testimony regarding a new basis for recommending a reduction to the Prepaid Pension Asset included in the Company’s electric and gas rate base; and
- Mr. Prep’s testimony that ENO failed to comply with Resolution R-17-504.

Specifically, by this motion ENO requests the following portions of Mr. Proctor’s Surrebuttal and Cross-Answering Testimony be stricken, as they are intended to support Mr. Proctor’s direct testimony and do not rebut any issues or matters raised by ENO on rebuttal:

- Page 2, line 12, starting with “Also, ...” through line 17;
- Page 8, line 5, starting with “However, ...” through page 12, line 10;
- Page 15, line 7 through page 16, line 2;
- Page 20, line 7 through line 12 ending with “...Entergy.”;
- Page 21, line 15 through page 22, line 9;
- Page 49, line 1 through page 50, line 4; and
- Page 65, line 3 through page 70, line 17.

With respect to the Surrebuttal and Cross-Answering Testimony of Mr. Prep, ENO requests the following portions of that testimony be stricken from the record as improper and beyond the scope of proper rebuttal testimony:

- Page 3, line 12 starting with “While . . .” through page 5, line 19;
- Page 7, line 16 through page 9, line 8; and
- Page 8, line 13 through line 15 ending with “practice.”

II. LAW AND ARGUMENT

The portions of the Surrebuttal and Cross-Answering Testimony of Messrs. Proctor and Prep regarding the above-described topics are subject to a motion to strike.¹ As surrebuttal evidence, the Advisors' testimony should be limited to matters raised by parties adverse to the Advisors.² Proper rebuttal evidence "explain[s], repel[s], counteract[s] or disprove[s] facts given in evidence by the adverse party."³

A. Mr. Proctor's surrebuttal testimony regarding Goldman's application of CAPM in estimating Entergy Corporation's cost of equity for its transmission utility business is outside the scope of proper surrebuttal testimony.

Mr. Proctor testifies on surrebuttal that Goldman performed a CAPM analysis as part of Entergy's due diligence for a proposed sale of its transmission utility assets to ITC Holdings, Corp. (ITC).⁴ He notes that Goldman presented its analysis to Entergy's Board of Directors as part of Goldman's opinion as to whether the proposed sale to ITC was fair to Entergy's shareholders from a financial point of view.⁵ Mr. Proctor offers this surrebuttal testimony regarding this CAPM analysis by Goldman to support his application of the CAPM methodology, which he describes in his direct testimony. It is intended to bolster his direct testimony, not to actually rebut any testimony offered by ENO witnesses. Testimony regarding Goldman's CAPM analysis could and should have been offered when Mr. Proctor presented his own CAPM analysis on direct. Allowing it at this point of the proceeding will severely and unfairly prejudice ENO because it will be left without sufficient time to fully respond. The testimony should also be excluded because

¹ Code of the City of New Orleans Sec. 158-478

² *Roberts v. Owens-Corning Fiberglas Corp.*, 878 So.2d 631, 645 (La. App. 1 Cir. 2004, writ denied).

³ *State v. Franklin*, 956 So.2d 823, 837 (La. App. 2d Cir. 2007), writ denied, 972 So.2d 1162; *Robinson v. Healthworks Intern., L.L.C.*, 837 So.2d 714, 720 (La. App. 2d Cir. 2003).

⁴ The proposed sale was the subject of proceedings in Council Docket No. UD-12-01.

⁵ Surrebuttal and Cross-Answering Testimony of James M. Proctor, April 26, 2019 ("Proctor Surrebuttal") at 8-10.

Goldman's CAPM analysis used to estimate the return on equity ("ROE") on Entergy's transmission assets in the context of a 2011 fairness opinion is not responsive to ENO's criticisms of Mr. Proctor's application of the CAPM to estimate the appropriate ROE for purposes of establishing ENO's retail rates in this case.

Mr. Proctor spends significant time in his surrebuttal testimony attempting to explain why Goldman's CAPM analysis is relevant to his use of the CAPM in this proceeding.⁶ He claims that the ROE for an investment in ENO's equity "is essentially the same" as the ROE for an investment in Entergy's transmission assets because both involve investments in regulated utility assets and both ENO and Entergy's transmission business have the same capital structure, thus "the risk and return attributes . . . are very similar."⁷ Based on these alleged similarities, he offers a baseless assumption that Goldman would have determined ENO's cost of equity to be approximately the same as the cost of equity he recommends for ENO.⁸ Mr. Proctor asserts that Goldman's use of the CAPM is consistent with his application of the CAPM and shows that using the CAPM here was appropriate and credible.⁹ He also maintains that Goldman calculated a historical risk premium in its CAPM analysis, using the same source he did, and that Goldman derived an equity beta for its CAPM analysis similar to the one he used in his CAPM analysis.¹⁰ Finally, he offers the results of the Goldman CAPM analysis in its estimate of the Entergy transmission assets ROE as support for his recommended ROE in this case.¹¹

⁶ Proctor Surrebuttal at 10-12.

⁷ Proctor Surrebuttal at 10.

⁸ *Id.* at 11, 15-16.

⁹ *Id.* at 10-11.

¹⁰ *Id.* at 20-22.

¹¹ Proctor Surrebuttal at 15.

By offering testimony from Mr. Proctor on surrebuttal regarding an analysis not previously raised or even mentioned by any witness, the Advisors are improperly attempting to buttress the ROE recommendation from Mr. Proctor's direct testimony. Such untimely supporting testimony should not be admitted. Mr. Proctor was obligated to include *on direct* all analyses, studies and other evidence which he contends support his ROE recommendation; he clearly failed to do so. Although he discusses in his direct testimony his basic rationale for using historical information in determining a market risk premium and explained what an equity beta is,¹² he did not reference the Goldman CAPM analysis as support or justification for either his estimated market risk premium or his approximated equity beta. Had he done so, ENO could have addressed in its rebuttal the myriad of differences between Mr. Proctor's work in this case and the Goldman analysis. Allowing the Advisors to insert the detailed assumptions and results of the Goldman CAPM analysis at this late stage in an effort to prop up a position Mr. Proctor took on direct puts ENO at an unfair disadvantage and should not be permitted.

ENO witness Robert Hevert, who addressed Mr. Proctor's CAPM analysis in his rebuttal, did not testify that Mr. Proctor's use of the CAPM was inappropriate or incredible. In fact, Mr. Hevert explicitly states that he is not suggesting that the CAPM should not be used to estimate ENO's ROE in this case.¹³ Mr. Hevert did not mention the Goldman CAPM analysis at all. Instead, Mr. Hevert maintains that Mr. Proctor's CAPM estimates are too low at this time to be reasonable in an efficient market and provide too little return in exchange for too much risk.¹⁴ Mr. Hevert disagrees with Mr. Proctor's use of the 13-week Treasury bill yield as a measure of the

¹² Direct Testimony of James M. Proctor, February 1, 2019 ("Proctor Direct") at 15-16, 20-21.

¹³ Revised Rebuttal Testimony of Robert B. Hevert, April 2019 ("Hevert Revised Rebuttal") at 52, n. 117.

¹⁴ Hevert Revised Rebuttal at 31-32.

risk-free rate, instead of the 30-year Treasury yield.¹⁵ He also disagrees with Mr. Proctor's use of historical returns and the total return on long-term government bonds to calculate Market Risk Premium estimates.¹⁶ Finally, Mr. Hevert testifies that, based on research showing returns earned by low-beta coefficients as greater than predicted by the CAPM, the beta coefficients observed by Mr. Proctor "likely under-estimate investors' return requirements."¹⁷

Mr. Proctor's introduction of Goldman's CAPM analysis to determine the cost of equity of Entergy's transmission utility segment does not, nor was not offered to, counteract or explain or disprove any of these positions taken by Mr. Hevert. Nor does the testimony regarding Goldman's CAPM analysis support any criticism of Mr. Hevert's rebuttal. Instead, Mr. Proctor discusses a completely different CAPM analysis performed for a different company (not one of his proxy companies) over seven years ago for the first time on surrebuttal as purported support for the CAPM analysis he laid out in detail in his direct testimony. Indeed, Mr. Proctor admits that his testimony regarding the Goldman analysis is offered to bolster his direct testimony by "demonstrat[ing] the reasonableness of [his] application of the CAPM."¹⁸

Goldman's CAPM analysis to estimate the value of Entergy's transmission assets in 2011 for a purchase and sale transaction in an entirely different market environment has no bearing on a CAPM analysis to determine the return on ENO's electric and gas distribution assets for the purpose of setting retail rates in 2019. Mr. Proctor misinterprets Mr. Hevert's rebuttal testimony as criticism of the reliability and credibility of the CAPM as a methodology to estimate ROE and offers Goldman's use of the CAPM as "proof" that sophisticated parties other than himself apply

¹⁵ Hevert Revised Rebuttal at 32-35.

¹⁶ Hevert Revised Rebuttal at 37-39.

¹⁷ Hevert Revised Rebuttal at 43.

¹⁸ Proctor Surrebuttal at 2.

the CAPM to derive ROE estimates. As explained above, Mr. Hevert takes issue with Mr. Proctor's specific application of the CAPM in this case, not to the use of the CAPM in general. Because Mr. Proctor's testimony regarding Goldman's CAPM analysis does not respond to Mr. Hevert's testimony, it is not proper rebuttal testimony and should be stricken.

Mr. Proctor failed to offer testimony regarding Goldman's CAPM analysis in the Advisors' direct case so as to allow a proper debate through subsequent rounds of testimony. Permitting this testimony now will frustrate the procedural schedule of this proceeding. The Advisors offer no good cause for not offering the testimony regarding Goldman's CAPM analysis at the proper time, and ENO is unfairly prejudiced by its presentation on rebuttal just over a month prior to the hearing.

B. Mr. Proctor should not be allowed in surrebuttal to offer opinions on IRS Private Letter Rulings, which the Company provided to the Advisors prior to their direct testimony and which Mr. Proctor ignored in his direct.

In his Revised Direct Testimony, Company witness Joshua B. Thomas testifies that ENO's ratemaking approach for NOL ADIT is to include the NOL ADIT in rate base to the extent that the ADIT resulting from accelerated tax depreciation deductions have not produced cost-free capital ENO's tax and "is required by the IRS in order to comply with tax normalization rules."¹⁹ In their first round of discovery, the Advisors asked for support for this statement. In response, on or about October 15, 2018, ENO produced two IRS Private Letter Rulings. Neither Mr. Proctor nor any other of the Advisors' witnesses discuss the Private Letter Rulings in their direct testimony filed in February 2019. ENO witness Rory L. Roberts attaches as Exhibit RLR-2 to his Rebuttal Testimony the Company's discovery response producing the Private Letter Rulings, restates the Company's position set forth in Mr. Thomas's testimony, and notes that the Advisors ignored the

¹⁹ Revised Direct Testimony of Joshua B. Thomas, September 2018 ("Thomas Revised Direct") at 73.

Private Letter Rulings. Mr. Roberts does not discuss any details of the Private Letter Rulings. In his Surrebuttal and Cross-Answering Testimony, quoting excerpts from the Private Letter Rulings, Mr. Proctor argues that the Private Letter Rulings were based on “misinformation.”²⁰

The analysis from the Memorandum and Order issued on April 16, 2019 (“April Order”) shows that the Hearing Officer should strike Mr. Proctor’s surrebuttal testimony on the Private Letter Rulings. Mr. Proctor should have addressed the Private Letter Rulings in his direct testimony because he was aware of their relationship to the Company’s position and their contents. Moreover, Mr. Proctor’s surrebuttal testimony is not responsive to Mr. Roberts’s rebuttal testimony. The point of Mr. Roberts’s rebuttal testimony was that Mr. Proctor ignored the specifically identified support for the Company’s ratemaking approach for NOL ADIT. Mr. Roberts does not discuss the contents of the Private Letter Rulings, as Mr. Proctor does on surrebuttal. Essentially, Mr. Proctor is trying “to drive a truck through the narrow door,” if any door was opened at all.²¹ Accordingly, the Hearing Officer should strike the portions of Mr. Proctor’s Surrebuttal and Cross-Answering Testimony pertaining to the Private Letter Rulings.

C. Mr. Proctor should not be allowed to support his adjustment to the Company’s Prepaid Pension Asset with a new basis, and the justification for his action is specious.

The Company’s proposed Period II electric and gas rate base includes an amount for the Prepaid Pension Asset, which represents the extent to which the Company’s cash pension contributions have exceeded pension expense over time. The proposed amount of the Electric Prepaid Pension Asset is \$36.8 million; the proposed amount of the Gas Prepaid Pension Asset is

²⁰ Proctor Surrebuttal at 49.

²¹ Memorandum and Order of April 16, 2019, at 4.

\$8.6 million. Just like all Period II amounts, the Prepaid Pension Asset amounts are necessarily projections.

In his direct testimony, Mr. Proctor proposes that the Prepaid Pension Assets be valued using the actual amount of the Prepaid Pension Asset as of December 31, 2018, as opposed to the projected Period II amounts, and he notes that he had issued two discovery requests seeking information on the actual amount of the Prepaid Pension Asset as of December 31, 2018.²² He estimates on direct that the actual amounts of the Electric and Gas Prepaid Pension Assets would be much lower than ENO's proposed amounts. ENO produced the requested final end-of-year information when it became available (in connection with audited financial statements), and it showed that the actual amount of the Electric Prepaid Pension Asset as of December 31, 2018, was \$36.8 million, and the actual amount of the Gas Prepaid Pension Asset was \$8.6 million. Also, Company witness Mr. Thomas provides these figures in his rebuttal testimony.²³ Apart from that, Mr. Thomas testifies that the Company's proposed valuation should be used, and that Mr. Proctor's estimates understate the Prepaid Pension Assets.

Seeing that his estimates were wildly off, on surrebuttal Mr. Proctor urges a new basis for his proposed reductions to the Electric and Gas Prepaid Pension Assets. He argues that he should be allowed to offer the new basis on surrebuttal because he did not receive the discovery responses regarding the actual amounts of the assets until after he submitted his direct testimony.

The Hearing Officer should strike Mr. Proctor's surrebuttal testimony on the Electric and Gas Prepaid Pension Assets. It purports to offer a new basis for Mr. Proctor's recommendation made on direct and does not respond to, counteract, explain, or disprove any of ENO's rebuttal

²² Proctor Direct at 63.

²³ Rebuttal Testimony of Joshua B. Thomas, March 2019 ("Thomas Rebuttal") at 49.

evidence. Moreover, the Company's discovery responses do not justify such surrebuttal testimony. Although he complains that some of the Company actuary's estimates did not equal some of the actual accounting amounts shown in the discovery responses, Mr. Proctor admits that the actuary's estimates regarding the Prepaid Pension Assets were equal to the actual balances with rounding.²⁴ Essentially, Mr. Proctor argues that his misunderstanding of the drivers of the Prepaid Pension Assets – cash contributions to the pension fund by ENO and pension expense accrual, which are calculated by the actuary for ENO – entitles him to a second chance to file direct testimony. His misunderstanding is not a valid basis for filing additional direct testimony at this point in time.

D. Mr. Prep's accusations of non-compliance with Resolution R-17-504 are improper surrebuttal testimony and irrelevant at this stage of the proceeding.

Disagreements over the meaning of Resolution R-17-504 and ENO's compliance with the resolution arose during the course of discovery. However, ENO and the Advisors worked through those disagreements, and ENO provided the information for the Advisors or any other party to perform any analyses any party deemed necessary. Nevertheless, for the first time on surrebuttal, Mr. Prep argues that the Company did not comply with Resolution R-17-504 because the way in which the Company has presented its cost of service studies.

The Hearing Officer should strike this improper surrebuttal testimony. First, the Code of the City of New Orleans contemplates that issues regarding a rate application's compliance with various requirements be addressed outside of testimony through a notification of deficiencies.²⁵ To date, no party has filed a notification of deficiencies. Second, Mr. Prep's surrebuttal testimony regarding Resolution R-17-504 is beyond the scope of ENO's rebuttal testimony. Mr. Prep

²⁴ Proctor Surrebuttal at 65-66.

²⁵ Section 158-91(a) of the Code of the City of New Orleans.

acknowledges that ENO's witnesses do not address Resolution R-17-504's pertinent portions.²⁶ Accordingly, the Hearing Officer should strike this portion of Mr. Prep's Surrebuttal and Cross-Answering Testimony.

III. CONCLUSION

In each case discussed above, the Advisors have included new analyses or arguments that could have been offered in direct testimony and that are not in response to the Company's rebuttal testimony. These new arguments and analyses are improper at this stage of the proceeding. Mr. Proctor's testimony regarding Goldman's CAPM analysis for a different company at a different time for a different purpose is not responsive to the issues raised by ENO on rebuttal. Mr. Prep's new arguments are also irrelevant. Mr. Proctor's comments on the IRS Private Letter Rulings should have been included in his direct testimony and are not responsive to ENO's rebuttal. Mr. Proctor's new basis for an adjustment the Prepaid Pension asset suffers from the same defect. Mr. Prep's argument regarding ENO's compliance -with Resolution R-17-504 is not a valid subject of surrebuttal testimony as it is not responsive to ENO's rebuttal. Therefore, the Company respectfully urges that this motion to strike certain portions of the Advisors' Surrebuttal and Cross-Answering Testimony be granted.

Respectfully submitted,

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²⁶ Prep Surrebuttal at 3.

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CERTIFICATE OF SERVICE

I hereby certify that I have this 8th day of May, 2019, served the required number of copies of the foregoing pleading upon all other known parties of this proceeding individually and/or through their attorney of record or other duly designated individual, by: electronic mail, facsimile, hand delivery, and/or by depositing same with overnight mail carrier, or the United States Postal Service, postage prepaid.

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