

December 11, 2020

Lora W. Johnson Clerk of the Council City Hall – Room 1E09 1300 Perdido Street New Orleans, LA 70112 lwjohnson@nola.gov

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, City Council of New Orleans Docket No. UD-18-07

Dear Ms. Johnson:

Attached please find for your further handling the Alliance for Affordable Energy and Sierra Club's Motion to Institute Prudence Review to be filed in the above-referenced proceeding. As a result of the remote operations of the Council's office related to COVID-19, the Movants submit this filing electronically and will submit the requisite original and number of hard copies once the Council resumes normal operations, or as you or the Council otherwise directs. The Movants request that you file this submission in accordance with Council regulations as modified for the present circumstances.

Thank you for your assistance in this matter.

Sincerely,

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On Behalf of Alliance for Affordable Energy and Sierra Club

Enclosures

Cc: Official Service List - Docket No. UD-18-07

BEFORE THE COUNCIL OF THE CITY OF NEW ORLEANS

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

MOTION TO INSTITUTE PRUDENCE REVIEW

The Alliance for Affordable Energy and Sierra Club ("Movants") respectfully move that the City Council for the City of New Orleans ("City Council" or the "Council") institute a prudence review to investigate all aspects of the design and construction of the New Orleans Power Station ("NOPS").

New Orleans ratepayers pay handsomely for their electricity. Entergy New Orleans ("ENO", "Entergy" or the "Company") cannot simply wave a fist full of invoices at the City Council and be granted ratepayer reimbursement for the expenditures. A basic aspect of utility regulation is a decision-making process known as a prudence review in which a regulated utility, in this case ENO, must prove that its expenditures were reasonable when incurred. The City Council should initiate a prudence review to determine what costs should be recovered by ENO. ENO's obligation to act in a prudent manner is a continuing one, and the City Council is required as the regulator to enforce that obligation. The City Council has an abiding responsibility to ensure that ratepayers are not burdened with inappropriate costs. The City Council should protect the ratepayers of New Orleans to the fullest extent possible by initiating an open and transparent prudence review of Entergy's claimed expenses, including contracting with an independent

entity to audit ENO's expenditures and provide a full report to the City Council on the prudency of those expenditures.

In support of this Motion, the Movants state as follows:

BACKGROUND

- Pursuant to the Constitution of the State of Louisiana and the Home Rule Charter of
 the City of New Orleans, the City Council is the governmental body with the power
 of supervision, regulation, and control over public utilities providing service within
 the city of New Orleans.
- 2. Pursuant to the City Council's powers of supervision, regulation and control over public utilities, the City Council is responsible for fixing and changing rates and charges of public utilities and making all necessary rules and regulations to govern applications for the fixing and changing of rates and charges of public utilities.
- 3. ENO is a public utility providing electric and natural gas service to all of New Orleans.

A. ENO's Application to Construct NOPS

4. ENO filed its original proposal to construct NOPS in June 2016. The Initial Application outlined ENO's proposal to construct a 226 megawatt ("MW") CT generation facility on the Michaud site in New Orleans East. In addition to seeking approval to construct NOPS, ENO seeks approval of a contemporaneous exact cost recovery rider on customer bills, effective beginning with commercial operation of the plant, to recover non-fuel costs. ENO also indicated it was contemplating a long-

¹ Appl. of ENO for Approval to Construct NOPS and Req. for Cost Recovery and Timely Relief, Docket No. UD-16-02 (June 20, 2016) ("Initial Application").

- term service agreement ("LTSA") with the original equipment manufacturer for major maintenance. According to ENO, if such an LTSA is executed, ENO seeks authorization to recover those costs through a fuel adjustment clause ("FAC") mechanism. ENO estimated that the cost of the NOPS project would be \$216 million.
- 5. On July 6, 2017, ENO filed an amended application.² In this new filing, ENO still advocated construction of the 226 MW CT Alternative, but also submitted an alternative proposal to construct a smaller 128 MW "Alternative Peaker" at the Michoud site. The alternative proposal entailed construction of seven Wartsila 18V50SG Reciprocating Internal Combustion Engine ("RICE") Generator sets ("RICE Alternative"). The anticipated cost of the RICE Alternative is \$210 million.
- 6. After the filing of written testimony, a public evidentiary hearing was held before a Hearing Officer in December 2017. The Hearing Officer certified the Administrative Record to the City Council on January 22, 2018.³
- 7. As a part of its Supplemental Application, ENO requested approval of a contemporaneous exact cost recovery rider, to begin on the date that NOPS begins commercial operation ("COD") to recover non-fuel and capacity costs. The Advisors and all Intervenors urged the Council to reject ENO's proposed exact cost recovery rider as inconsistent with principles of cost causation, constituting single-issue

² Suppl. and Am. Appl. of ENO for Approval to Construct NOPS and Req. for Cost Recovery and Timely Relief, Docket No. UD-16-02 (July 6, 2017) ("Supplemental Application").

³ Transmittal Letter to Council with Order Certifying Record from Judge Jeffrey S. Gulin, Docket No. UD-16-02 (Jan. 22, 2018).

ratemaking,⁴ and unnecessary.⁵ Both ENO and the Advisors agreed that ENO should have a full and fair opportunity to recover *prudently* incurred costs that are approved by the Council; but reasonable opportunity to recover investment and a fair return is not a guarantee of dollar-for-dollar cost recovery.⁶

- 8. ENO also requested authorization to recover the LTSA expenses through the fuel adjustment clause. The Advisors once again argued that ENO should be allowed to recover any *prudently* incurred LTSA costs through the same cost recovery mechanism that the Council ultimately approves for all other NOPS fixed/non-fuel costs. 8
- 9. On February 21, 2018 the Utility, Cable, Telecommunications and Technology Committee ("UCTTC") held a public meeting to consider whether to approve ENO's application to construct NOPS. In response to questioning from the Committee members, Ms. Emma Hand, one of the City Council's Advisors, stated that the NOPS resolution should "find that Entergy should be entitled to recover all *prudently*

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⁴ Post-Hr'g Br. of the Advisors to the Council of New Orleans, at 129, Docket No. UD-16-02 (Jan. 19, 2018) ("Advisors' Post-Hearing Brief"); Br. in Supp. of Conclusions and Recommendations on Behalf of Air Products and Chemicals, Inc., at 3–4, 16–18, Docket No. UD-16-02 ("Air Products Post-Hearing Brief") (Jan. 19, 2018); Post-Hr'g Br. by the Alliance for Affordable Energy, Deep South Center for Env't Justice, Inc., 350 – New Orleans, and Sierra Club, at 104, Docket No. UD-16-02 (Jan. 19, 2018) ("Joint Intervenors' Post-Hearing Brief").

⁵ Joint Intervenors' Post-Hearing Brief at 104, Advisors' Post-Hearing Brief at 129.

⁶ Hr'g Tr. 12/20/17, 60:6–15, Docket No. UD-16-02 (emphasis added).

⁷ Direct Testimony and Exhibits of Orlando Todd, Docket No. UD-16-02, at 10:8–17 (June 20, 2016).

⁸ Direct Test. of Victor M. Prep, P.E., Docket No. UD-16-02 at 24:11–25:2. (Nov. 20, 2017) ("Prep Direct"). See also Resolution No. R-18-65 at 181–182 (Mar. 8, 2018) ("Resolution No. R-18-65").

- incurred project fixed costs." Ms. Hand also suggested that the NOPS cost recovery issue would be addressed through the combined rate case. ¹⁰
- 10. In Resolution No. R-18-65, the City Council expressly noted that it is obligated to set rates at a just and reasonable level, which includes the obligation to allow the utility an opportunity to recover its *prudently* incurred costs and a reasonable rate of return on its investment. The City Council determined that it would evaluate ENO's cost recovery related to the NOPS project in the Combined Rate Case, finding that "ENO shall have a full and fair opportunity to recover all *prudently* incurred costs associated with the RICE Alternative."

B. ENO's 2018 Rate Case Proceeding

- 11. On September 21, 2018, ENO refiled its rate case. ¹⁴ ENO's Revised Application constituted a full base rate case, which, among other things, included ENO's request for a change in electric and gas rates and new rate schedules applicable to electric and gas service. An evidentiary hearing was conducted before the Honorable Jeffrey S. Gulin and several parties filed initial briefs and reply briefs.
- 12. Among other things, the City Council found that a return on equity ("ROE") of 9.35% is reasonable and should be adopted. ¹⁵ Specifically with regard to NOPS, the

⁹ UCTTC Public Meeting Tr. at 309:23–25 (Feb. 21, 2018) (emphasis added).

¹⁰ *Id.* at 310:5–9.

¹¹ Resolution No. R-18-65 at 187 (citing *Bluefield Water Works & Improvement Co. v. W Va. Pub. Serv. Comm'n*, 262 U.S. 679 (1923)); see also Federal Power Comm 'n v. Hope Natural Gas Co., 320 U.S. 591 (1944).

¹² Resolution No. R-18-65 at 186.

¹³ *Id.* at 188, \P 2.

¹⁴ Revised Appl. of ENO for a Change in Elec. and Gas Rates Pursuant to Council Resolutions R-15-194 and R-17-504 and For Related Relief (Sept. 21, 2018) ("Revised Application").

¹⁵ Resolution No. R-19-457 at 24 (Nov. 7, 2019) ("Resolution No. R-19-457").

Advisors correctly noted that ENO has the *opportunity* to earn its approved ROE rather than a guarantee that it will recover 100% of NOPS costs. ¹⁶ The Advisors argued that any NOPS adjustment approved by the Council should be conditioned upon the construction of NOPS and associated costs having been approved through a final judgment of the Council. ¹⁷ The City Council approved the NOPS adjustment with an instruction to ENO that no actual costs should be flowed through that adjustment to ratepayers until such time as the construction of NOPS *and the associated costs* have been approved through a final judgment of the Council. ¹⁸

- 13. ENO appealed the City Council's rate decision to the District Court. ¹⁹ On September 28, 2020, ENO filed with the City Council an Agreement in Principle ("AIP") through which several parties to the rate proceeding sought to revise certain aspects of the City Council's rate decision. The AIP contained 12 negotiated terms and conditions, including one that permitted ENO to delay its next Formula Rate Plan report until June of 2021, extending current rates until fall of next year. The AIP also requires ENO to dismiss its appeal of the City Council's rate case decision. On October 15, 2020, the City Council approved the AIP. ²⁰
- On October 27, 2020, ENO made a filing pursuant to Resolution No. R-19-457.
 According to ENO, Ordering Paragraph 25(e) of Resolution No. R-19-457 permits

¹⁶ Initial Br. of the Advisors to the City Council of New Orleans, at 45, Docket No. UD-18-07 (July 26, 2019).

¹⁷ Reply Br. of the Advisors to the City Council of New Orleans, at 52, Docket No. UD-18-07 (Aug. 9, 2019).

¹⁸ Resolution No. R-19-457 at 113–114 (emphasis added).

¹⁹ Verified Pet. of ENO for Appeal and Judicial Review of, and Stay for or Injunctive Relief From, Res. R-19-457 of the Council of the City Of New Orleans in Civil District Court for the Parish of Orleans, Case No. 2019-12656 (Dec. 6, 2019).

²⁰ Resolution No. R-20-344 (Oct. 15, 2020).

the NOPS recovery to commence after Resolution No. R-18-65 becomes final. ENO states that it will commence the NOPS recovery with the first billing cycle of November 2020.²¹

ARGUMENT

- 15. "Prudent" management implies reasonable management and is related to "negligence." A finding of imprudence does not require any showing of fraud or actual dishonesty. As early as 1923, the Supreme Court recognized that the determination of what is just compensation for a public utility involves consideration of the utility's conduct in incurring its costs. Specifically, the Supreme Court stated that the return "should be adequate, *under efficient and economical management....*" The Supreme Court subsequently held that regulation cannot be frustrated by requiring a rate to compensate for extravagant or unnecessary costs. The utility's original investment must be reviewed before the consumers are charged for the investment. The rule is that ratepayers should not bear any costs that are found to be imprudent.
- 16. The basic authority for a regulatory body's requiring prudent investments rests on the just and reasonable standard itself. A utility which is subject to the just and reasonable standard is on notice that imprudent expenditures are inconsistent with that standard and may be disallowed. No further or other notice is required. Prudence reviews also reduce an important asymmetry of information that exists between a

²¹ Compliance Filing Pursuant to Paragraphs 9 and 7 of the Agreement in Principle approved in Resolution R-20-344, at 1, Docket No. UD-16-02 (Oct. 27, 2020).

²² Bluefield Water Works & Improvement Co. v. W Va. Pub. Serv. Comm'n, 262 U.S. 679, 693 (1923) (emphasis added).

²³ Acker v. U.S., 298 U.S. 426, 430 (1936).

- utility and its regulator. A regulatory body can obtain all the facts it needs to review the reasonableness of a utility's actions and choices. Prudence reviews are effective in catching errors made by the utilities.
- 17. The Federal Power Commission ("FPC") previously undertook a review of the case law concerning the criteria to be used in determining prudence. The FPC concluded that customers of a regulated company should not be required to pay more than the costs that would have been "incurred by alert, efficient, and responsible management."²⁴
- 18. Similarly, the New York commission decided the prudence issues relating to the Shoreham Nuclear Generating Facility on the basis of "how reasonable people would have performed the task that confronted the company." The NY PSC added, "that a company be held to account if it fails to respond adequately to changing circumstances or to new challenges that may arise as a project progresses." Ratepayers are entitled to protection from the consequences of unresponsive or inept management." The New York commission decided the prudence issues relating to the
- 19. In 1991, the Louisiana Supreme Court addressed the prudence standard in the context of a rate case filed by Gulf States Utilities Company. ²⁸ The Court explained that the prudent standard is one of the principles used by ratemaking bodies to determine how much of a utility's investment in a particular plant should be included in its rate base

²⁴ Midwestern Gas Transmission Co., 36 FPC 61 (1966), reh'g denied, 36 FPC 599, aff'd, Midwestern Gas Transmission Co. v. FPC, 388 F.2d 444 (7th Cir. 1968), cert. denied, 392 U.S. 928 (1968).

²⁵ Re Long Island Lighting Company, 71 P.U.R. 4th 262 (1985).

²⁶ *Id*.

²⁷ LA

²⁸ Gulf States Utilities Co. v. Louisiana Pub. Serv. Comm'n, 578 So.2d 71 (La. 1991).

ultimately to be borne by the utility's ratepayers. To meet the prudent standard, the Court explained, "the utility must demonstrate that it 'went through a reasonable decision making process to arrive at a course of action and, given the facts as they were or should have been known at the time, responded in a reasonable manner." Thus, the burden of proof in a prudency review is on the utility.

- 20. A regulatory body, therefore, will employ the "reasonable man" test found in many areas of the law including negligence law, as the general standard by which the prudence of utility management must be judged. Under the "reasonable man" test the fundamental question for decision is whether management acted reasonably in the public interest, not merely in the interest of the company or an integrated group of companies. The overriding issue is not the reasonableness of the cost in the abstract but "a reasonable and prudent business expense, which the consuming public may reasonably be required to bear."³⁰
- 21. A utility must make reasonable attempts to minimize costs through prudent decision-making since ratepayers may depend on only one monopolistic supplier.³¹ Because customers of a monopolistic enterprise do not have the choice to take their business to a more efficient provider, market forces provide no incentive to utilities to act prudently. Therefore, a utility's only motivation to act prudently "arises from the prospect that imprudent costs" may be disallowed.³²

²⁹ Id. at 85 (citing Re Cambridge Electric Light Co., 86 P.U.R. 4th 574 (Mass. D.P.I. 1987)).

³⁰ Midwestern Gas Transmission Co., 388 F.2d at 448.

³¹ Entergy Gulf States, Inc. v. Louisiana Pub. Serv. Comm'n, 730 So.2d 890 (La. 1999).

³² Gulf States Util. Co. v. Louisiana Pub. Serv. Comm'n, 689 So.2d 1337, 1345 at n. 9, (citing In Re Long Island Lighting Co., 71 P.U.R. 4th 262 (N.Y.P.S.C.1985)).

- 22. Therefore, the proper standard for determining whether a utility is imprudent is whether objectively that utility acts reasonably under the circumstances because only the utility, and not the ratepayer, is in a position to minimize imprudence and maximize efficiency.³³ The Louisiana courts have established that in a prudence review the utility must "demonstrate that it 'went through a reasonable decision making process to arrive at a course of action and, given the facts as they were or should have been known at the time, responded in a reasonable manner.'"³⁴
- 23. The City Council has previously denied recovery of costs due to the utility's imprudence. The City Council found that approximately \$476 million of costs related to construction of a nuclear power plant had been imprudently incurred, because the utility failed in its oversight and management of its participation in the project construction. The City Council specifically found that the utility had done virtually nothing to minimize its risks. However, the City Council decided not to permit \$135 million of the total costs to be passed onto ratepayers. On appeal, the court found that none of the imprudently incurred costs could be passed through to ratepayers, but had to be borne by utility shareholders.³⁵
- 24. Prudent management issues potentially cover the full range of cost and investment matters that may arise during the design, planning, and construction of a project.
 Among the issues the City Council should analyze are: a) the appropriateness of ENO's affiliate transactions with Entergy Services, Inc. and any other affiliated

³³ Entergy Gulf States, Inc., 730 So.2d.

³⁴ Gulf States Util. Co., 578 So.2d at 85.

³⁵ Alliance for Affordable Energy v. City Council, 578 So.2d 949 (La. 1991). This decision was vacated by the Court at the request of the parties as part of the settlement agreement.

companies; b) the reasonableness of the engineering, procurement, and construction ("EPC") services contract that ENO entered into without review and approval by the City Council; c) whether ENO effectively administered the engineering, procurement and construction contract and all other contracts related to the project; d) whether the construction methods selected by ENO were appropriate; e) if ENO responded to changing circumstances or new challenges; and f) whether the estimated revenue requirement associated with NOPS was calculated correctly. This listing is just a sample of the issues which the City Council should examine.

- 25. With regard to the affiliate issues, where an expenditure is the result of a charge by an affiliated company, it must be carefully scrutinized. ³⁶ Excessive payments to an affiliate may be disallowed. ³⁷ The part of the charges that represent unreasonable profits to the affiliated company may be disallowed for the purpose of determining rates to be charged by a utility. ³⁸ The utility must show that a payment to an affiliate for services or supplies is fair. ³⁹ If there is an absence of data and information from which the reasonableness and propriety of the services rendered and the reasonable cost of rendering such services can be ascertained, the allowance is properly refused. ⁴⁰
- 26. ENO's EPC contract also raises concerns. According to the City Council's Advisors testimony at the February 14, 2019 meeting, 80 percent of the costs Entergy claims it

³⁶ See, e.g., Central Tel. Co. v. State Corp. Comm'n, 219 Va. 863 (1979)

³⁷ See, e.g., U.S. West Communications, Inc. v. Arizona Corp. Comm'n, 915 P.2d 1232 (Ct. App. 1996).

³⁸ Central Louisiana Elec. Co., Inc. v. Louisiana Pub. Serv. Comm'n, 373 So.2d 123 (La. 1979).

³⁹ See, e.g., Schuvlkill Valley Lines v. Pennsylvania Pub. Util. Comm'n, 68 A.2d 448 (1949).

⁴⁰ See, e.g., State ex rel. Util. Comm'n v. General Tel. Co. of Southeast, 189 S.E.2d 705 (1972).

is entitled to recover stem from the EPC contract on the RICE units. ENO, not its ratepayers, selects the firms which work on a construction project and negotiates the applicable contracts. Therefore, ENO, not the ratepayers, must bear the consequences for the utility's failure to negotiate appropriate terms.

- 27. ENO's calculation of the estimated revenue requirements associated with NOPS also raises questions. In Resolution No. R-18-65, the City Council's Advisors provided an estimated monthly impact for residential customers of \$ 6.43.⁴¹ The Advisors applied an ROE of 9.75% in calculating this estimate.⁴² The Council found the Advisors' bill impact calculations to be based on more reasonable assumptions and therefore to be more convincing than ENO's rate impact calculations.⁴³
- 28. However, in the ENO rate proceeding, the City Council adopted an ROE of 9.35% for ENO. Based on this lower ROE, the bill impact for residential customers would reasonably be expected to be lower. Despite this lower ROE, ENO's typical monthly bill, as set forth in ENO's compliance filing, is \$6.84. The City Council should require ENO to explain why the expected bill impacts increased rather than decreased.
- 29. Finally, the City Council should find that ENO has ignored the City Council's determination regarding the recovery of NOPS costs. ENO asserts that it is permitted to recover the estimated first year non-fuel revenue requirement associated with NOPS after Resolution No. R-18-65 becomes final. However, in its rate proceeding decision, the City Council concluded that no actual costs should be flowed through

⁴¹ Resolution No. R-18-65 at 184.

⁴² *Id*.

⁴³ *Id.* at 185.

the NOPS adjustment to ratepayers until such time as the construction of NOPS and the associated costs have been approved through a final judgment of the Council.⁴⁴

30. New Orleans ratepayers are entitled to a probing prudence review. The City Council should protect the ratepayers of New Orleans to the fullest extent possible by initiating an open and transparent prudence review of ENO's claimed expenses. As a first step in this review, the City Council should contract with an independent auditor to fully examine all aspects of the design and construction of NOPS. The City Council can then use the independent auditors report to set the parameters of the prudence review proceeding.

CONCLUSION

WHEREAS, for the reasons set forth above, the Movants respectfully request that the City Council 1) institute a prudence review to examine the costs associated with the design and construction of NOPS and 2) contract with an independent auditor to conduct a full examination of the NOPS design and construction expenditures.

Dated: December 11, 2020. Respectfully submitted,

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⁴⁴ *Id.* at 113–114.

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of December 2020, a copy of the **Motion to Institute Prudence Review** has been served on the persons listed below by electronic mail:

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