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May 11, 2026

VIA ELECTRONIC MAIL

Clerk of Council
Clerkofcouncil@la.gov
City Hall - Room 1E09
1300 Perdido Street
New Orleans, LA 70112

**Re: Rulemaking Proceeding to Establish Rules for Community Solar Projects
(CNO Docket No. UD-18-03)**

Dear Clerk of Council:

Entergy New Orleans, LLC ("ENO") hereby files its Post-Testimony Brief Regarding Consolidated Billing. ENO submits this filing electronically and will submit the requisite original and number of hard copies once the Council resumes normal operations or as you direct.

Thank you for your assistance in this matter, and please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Edward R. Wicker, Jr.', with a stylized, flowing script.

Edward R. Wicker, Jr.

ERW/jlc
Attachments
cc: Official Service List UD-18-03 (*via electronic mail*)

BEFORE THE
COUNCIL OF THE CITY OF NEW ORLEANS

IN RE: A RULEMAKING PROCEEDING	)	
TO ESTABLISH RULES FOR	)	DOCKET NO. UD-18-03
COMMUNITY SOLAR PROJECTS	)	

**POST-TESTIMONY BRIEF REGARDING CONSOLIDATED
BILLING ON BEHALF OF ENTERGY NEW ORLEANS, LLC**

Entergy New Orleans, LLC (“ENO” or “Company”) hereby submits its Post-Testimony Brief Regarding Consolidated Billing pursuant to the Scheduling Order and Memorandum issued by the Hearing Officer on December 19, 2025.

While the Council has determined that the New Orleans community solar program provides important policy and customer-participation benefits, the record reflects that the program already results in net costs to ENO’s customer base rather than net savings. Against that backdrop, various intervenors further request that ENO and its customers be exposed to additional program costs and risks to implement consolidated billing for the community solar program for the logistical, administrative, and financial benefit of Subscriber Organizations and developers. That is the issue currently before the Council of the City of New Orleans (“Council”) in this docket.

For the reasons discussed herein, and those articulated in the Company’s prior submissions, implementing consolidated billing would not serve the public interest. The intervenors have not submitted evidence demonstrating that consolidated billing yields net customer benefits or societal benefits. In fact, the intervenors’ own witness did not even perform a cost-benefit analysis for customers. At most, their evidence reflects benefits for Subscriber Organizations from consolidated billing, but fails to account for the broader impacts on the

Company and its customers who would bear the associated costs and risks without any demonstrated benefit.

Accordingly, ENO respectfully requests that the Council direct that the community solar program proceed with dual billing as contemplated under the current rules, and reject the intervenors' request to modify the rules for ENO to implement consolidated billing.

I. INTRODUCTION

For the past several years, various intervenors have advanced proposals that contemplate implementation of consolidated billing for the New Orleans community solar program, with the associated costs and risks borne by ENO and its customers. ENO's billing system, including its Information Technology ("IT") and business processes, is not designed to support this model and would require significant modification and expense to do so.¹ In particular, implementing consolidated billing as proposed would necessitate re-engineering core billing functions to track Subscriber Organizations' subscriptions, incorporate non-tariffed (unregulated) charges, allocate partial bill credits, manage disputes over third-party products, and reconcile payments between customers and Subscriber Organizations.²

These modifications do not advance any core utility function or operational need, as they are solely intended to facilitate third-party commercial transactions and provide no corresponding benefit to system reliability, safety, or the provision of regulated electric service.³ The intervenors, however, would have ENO and its customers make these modifications so that Subscriber Organizations can avoid the cost and responsibility of maintaining their own billing and collection systems, thereby improving their profit margins by shifting those burdens to the

¹ Jan. 16, 2026 Lejeune Affidavit, Par. 9.

² Jan. 16, 2026 Lejeune Affidavit, Par. 9.

³ Jan. 16, 2026 Harcus Affidavit, Par. 26.

Company and its customers. On two prior occasions, the Council properly rejected consolidated billing.⁴ The Council should do so again.⁵ Indeed, nothing in the record requires the Council to reach a different decision.

The evidence demonstrates that implementing consolidated billing is not necessary to initiate the New Orleans community solar program and would not serve the public interest. As it currently stands, the New Orleans community solar program is in its early stages with several projects under development but not yet operating.⁶ No stakeholders in this proceeding have any experience operating community solar projects or providing bill credits in the New Orleans market.⁷ In similar circumstances, community solar programs across the country routinely proceed with dual billing – not consolidated billing.⁸ Dual billing is a simpler, more cost-effective implementation of community solar, and more appropriate to employ while a program matures and sufficient experience is obtained.⁹ Dual billing also is used in traditionally regulated jurisdictions such as New Orleans.¹⁰

Successful community solar programs across the country have been established under dual billing.¹¹ The current community solar rules contemplate dual billing,¹² and have proven

⁴ Resolution No. R-23-130, pp. 6-7 (Apr. 6, 2023); Resolution No. R-23-507, Ordering Par. 2 (Nov. 2, 2023).

⁵ It is not surprising that the intervenors continue to have the Company and its customers pay for consolidated billing. Their request comes amidst a wave of bankruptcies among residential solar installers and financiers, including intervenor Posigen, driven largely by macroeconomic strain and policy shifts, all signaling instability in the distributed solar marketplace. Thus, they want to avoid every cost and risk that they can. The Council should not permit the intervenors to do so.

⁶ Jan. 16, 2026 Wemple Direct Testimony, p. 5.

⁷ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 12.

⁸ Jan. 16, 2026 Wemple Direct Testimony, p. 5.

⁹ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 15; Jan. 16, 2026 Wemple Direct Testimony, pp. 6-7.

¹⁰ Jan. 16, 2026 Wemple Direct Testimony, p. 10.

¹¹ Jan. 16, 2026 Wemple Direct Testimony, p. 10.

¹² Jan. 16, 2026 H Marcus Affidavit, Par. 5.

more than sufficient to attract investment from developers and Subscriber Organizations in New Orleans.¹³ Accordingly, there is no need for the Council to modify its rules for consolidated billing. Only a few states actually utilize consolidated billing for community solar,¹⁴ and, as discussed herein, several states have experienced difficulties with implementation. Consolidated billing would bring unnecessary costs and complexities and could delay or disrupt program implementation.¹⁵ Complications from consolidated billing would be significantly impactful for the Company's customers, many of whom are low income and would face the same problem of cost shifts as experienced in other states. The Company estimated the cost shift from the New Orleans community solar program to be \$111 million on a net present value basis over a twenty-year period.¹⁶

Given the record, the Council does not have the evidence to support a finding that implementation of a consolidated billing arrangement serves the public interest. Indeed, there is no evidence that consolidated billing yields net customer benefits or provides demonstrable societal benefits. The intervenors did not even perform a cost-benefit analysis.¹⁷ It would therefore be unprecedented for ENO to implement consolidated billing.¹⁸ In fact, the intervenors have not identified any utility similarly situated to ENO that has included consolidated billing as part of its initial community solar implementation.¹⁹ ENO's limited resources should be

¹³ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 12 (citing Prep Testimony, p. 10 and Advisors Response to ENO 2-1).

¹⁴ Jan. 16, 2026 Wemple Direct Testimony, p. 13 (citing www.nrel.gov/state-local-tribal/community-solar).

¹⁵ Jan. 16, 2026 Wemple Direct Testimony, pp. 20-21.

¹⁶ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 9 (citing ENO's October 30, 2024 Comments Regarding Consolidated Billing Implementation (including exhibits), pp. 1-3).

¹⁷ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 4 (citing intervenor data responses).

¹⁸ Jan. 16, 2026 Wemple Direct Testimony, p. 19.

¹⁹ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 3.

dedicated to its core obligations of providing reliable electric service to its customers – not diverted to support non-utility commercial ventures that provide no physical benefit to the grid and do not enhance any core service that ENO is required to deliver.²⁰

The New Orleans community solar program should proceed under dual billing as currently contemplated by the community solar rules. The Advisors do not appear opposed to this. Their testimony does not side with the intervenors, and they are not proponents of consolidated billing, previously noting that the “public interest does not require the adoption of Net Crediting Consolidated Billing.”²¹ The Advisors recommend that if the Council adopts consolidated billing, the Council also adopt the Advisors’ proposed additional rules clarifying that Subscriber Organizations should bear the incremental costs of the community solar program, including consolidated billing, not non-participating customers.²² Although these proposed rules are potentially helpful, the Company explains herein that they do not go far enough in protecting ENO and its customers.²³

In establishing the community solar program, the Council mandated that “the rules should protect non-participating ratepayers from risks associated with the program” and that “all other risks ... should be borne by the developers.”²⁴ Third-party developers should be responsible for billing and other risks and responsibilities in the context of the New Orleans community solar program – not pass them along to ENO and its customers.²⁵ The Council should reject consolidated billing.

²⁰ Jan. 16, 2026 H Marcus Affidavit, Par. 26.

²¹ Oct. 24, 2025 Advisors Report, p. 57.

²² Mar. 13, 2026 Prep Direct Testimony, p. 12.

²³ Apr. 3, 2026 H Marcus Rebuttal Affidavit, Pars. 12 and 15.

²⁴ Resolution No. R-18-223, p. 3 (June 21, 2018).

²⁵ Jan. 16, 2026 H Marcus Affidavit, Par. 25.

II. PROCEDURAL HISTORY²⁶

By way of brief overview, in multiple submissions to the Council over several years, ENO has opposed the intervenors' request for consolidated billing in the New Orleans community solar program given the costs and risks to ENO and its customers. As part of those submissions, ENO also explained that its business and customer base in New Orleans is significantly different than the few other jurisdictions (*e.g.*, New York) that have implemented consolidated billing and experienced difficulties in doing so. ENO also addressed certain legal concerns surrounding consolidated billing, including that endeavoring to force ENO to implement consolidated billing would infringe on ENO's right to determine how to properly manage and operate its business.²⁷ Air Products and Chemicals, Inc. ("Air Products") also filed comments opposing consolidated billing.²⁸

On two prior occasions, the Council rejected consolidated billing due, in part, to the lack of evidence demonstrating the feasibility of ENO implementing consolidated billing.²⁹ The Council subsequently issued Resolution No. R-24-310 to, among other things, solicit a consolidated billing proposal from ENO.³⁰ In response, the Company submitted a letter that, in the absence of Council-approved community solar rules that contemplate consolidated billing, proposed for consideration certain redlined rules on consolidated billing and provided an initial

²⁶ In its November 25, 2025 Motion to Amend Procedural Schedule, ENO provided a detailed procedural history of this docket, which the Company adopts herein.

²⁷ *E.g.*, Oct. 30, 2024 ENO Comments; December 13, 2024 ENO Letter to Clerk of Council; July 15, 2025 ENO Letter to Climate Committee; September 5, 2025 ENO Comments; September 26, 2025 ENO Comments.

²⁸ July 7, 2023 Air Products Reply Comments on Proposed Changes to Community Solar Rules, p. 4.

²⁹ Resolution No. R-23-130, pp. 6-7 (Apr. 6, 2023) ("there is not sufficient information in the present proceeding . . . to determine whether it is feasible for the Company to implement consolidated billing."); Resolution No. R-23-507, Ordering Par. 2 (Nov. 2, 2023) ("parties have raised valid concerns regarding the utilization of consolidated billing that have not been sufficiently addressed.").

³⁰ Resolution No. R-24-310 (July 25, 2024).

estimate of \$1.55 million (with a range of +100% to -50%) for, among other things, technological and system upgrades and modifications to implement consolidated billing based on various assumptions.³¹ In addition, ENO estimated that two new full-time employees would be required at an incremental annual cost of approximately \$110,000 to \$125,000 each.³² ENO estimated 14 months to finalize implementation requirements and costs and perform implementation.³³

A few months later, the Advisors submitted a report, observing that various intervenors “have repeatedly ignored the Council’s procedural rules and orders in the community solar proceeding and have misinterpreted to the Council the extent to which consolidated billing has been adopted in other jurisdictions as well as what the Council’s own Resolutions have said and what the Advisors have said.”³⁴ The Advisors concluded their report by noting, among other things, that the “public interest does not require the adoption of Net Crediting Consolidated Billing,” but that the Council can determine whether “the potential benefits of Net Crediting Consolidated Billing are desirable for New Orleans.”³⁵

Thereafter, ENO moved for an evidentiary hearing to ensure that, if the Council is inclined to revisit the implementation of consolidated billing after twice rejecting it, stakeholders

³¹ June 11, 2025 ENO Letter to Clerk of Council; Jan. 16, 2026 Lejeune Affidavit, Par. 13.

³² Jan. 16, 2026 Lejeune Affidavit, Par. 28. The two new full-time employees would support enrollment, enable data transfers between Subscriber Organizations regarding Subscriber lists, perform reconciliations to ensure that all activity is complete and accurate for any given period, release payments to Subscriber Organizations, review invoices to ensure credits are properly reflected, and possibly other tasks associated with administering the final rules. Jan. 16, 2026 Lejeune Affidavit, Par. 29.

³³ Jan. 16, 2026 Lejeune Affidavit, Par. 20. In the letter, ENO noted that a final estimate, the number of employees, and the timeline could fluctuate depending on the final rules and requirements that the Council establishes. Jan. 16, 2026 Lejeune Affidavit, Par. 17.

³⁴ Oct. 24, 2025 Advisors Report, pp. 3-4.

³⁵ Oct. 24, 2025 Advisors Report, p. 57.

have an opportunity to submit evidence.³⁶ The Hearing Officer established a scheduling order for the parties to submit testimony on whether consolidated billing is in the public interest.³⁷ Pursuant to the scheduling order, ENO submitted the direct testimonies of Melissa Lejuene, Sarah Marcus, and Stephen Wemple on January 16, 2026; Air Products submitted the testimony of Maurice Brubaker on January 16, 2026; the Alliance for Affordable Energy, Together New Orleans, and SunConnect Corporation (collectively, “AAE”) submitted the testimony of Georgina Arreola-Lennox on February 13, 2026; the Advisors submitted the testimony of Victor Prep on March 13, 2026; and ENO submitted the rebuttal testimonies of Sarah Marcus and Stephen Wemple on April 3, 2026.

III. OVERVIEW OF BILLING MODELS

In the context of community solar, the participating customer, known as the Subscriber, purchases a portion of the output from a solar facility located near or in the community from a third-party developer, the Subscriber Organization, which operates and/or manages the solar facility. The Subscriber then receives a bill credit from the utility representing a corresponding portion of the benefits from the solar facility’s actual output.³⁸ The Council’s current community solar rules contemplate a dual billing model.³⁹ The Council has not modified its community solar rules to require consolidated billing or otherwise defined or provided parameters for consolidated billing in this docket.⁴⁰

³⁶ Nov. 25, 2025 ENO Motion to Amend Procedural Schedule.

³⁷ Dec. 19, 2025 Scheduling Order and Memorandum.

³⁸ Jan. 16, 2026 Wemple Direct Testimony, p. 8.

³⁹ Jan. 16, 2026 Marcus Affidavit, Par. 5.

⁴⁰ Jan. 16, 2026 Lejeune Affidavit, Par. 4.

A. Dual Billing

Most community solar programs across the United States use a dual billing model, where the Subscriber pays the Subscriber Organization directly for their share of the community solar generation. In those programs, the community solar generation, as measured by the local utility, is assigned to the individual Subscribers based on either set volumes or percentages of the solar output as specified by the Subscriber Organization. The utility then converts the volume assigned to each Subscriber into a bill credit based on terms established by the local utility regulator, *e.g.*, the Council. This credit, in turn, reduces the Subscriber's utility bill, which the utility determines pursuant to the applicable rate schedules on file and approved by the local utility regulator.⁴¹

Under dual billing, the Subscriber Organization is responsible for entering into a contract to enroll the customer, provide specific information to the utility about when the customer will become a Subscriber and how to allocate the project's output to each of its Subscribers, and for billing the Subscribers for their subscription based on the terms of their contract. The contractual terms between the Subscriber Organization and the Subscriber are not subject to cost-of-service regulation by the Council and are not shared with the utility.⁴² Accordingly, under dual billing, the utility bills the customer for regulated electric service, while the Subscriber Organization separately bills the customer for any subscription or generation-related charges associated with the customer's participation in the community solar program pursuant to their contracts.⁴³

⁴¹ Jan. 16, 2026 Wemple Direct Testimony, p. 8.

⁴² Jan. 16, 2026 Wemple Direct Testimony, p. 8.

⁴³ Jan. 16, 2026 Lejeune Affidavit, Par. 5; Jan. 16, 2026 Wemple Direct Testimony, p. 6.

Subscriber Organizations maintain an ongoing relationship with their Subscribers and provide customer care functions.⁴⁴

Jurisdictions generally begin their community solar programs employing dual billing until the community solar program matures, sufficient experience is obtained, and participation levels are known and are sufficient to justify the expense of potentially implementing a different model.⁴⁵ Moreover, regulators in traditionally regulated jurisdictions, i.e., where retail electric service remains fully regulated, have generally favored dual billing for community solar programs.⁴⁶ Successful community solar programs across the country have been established under dual billing.⁴⁷

B. Consolidated Billing

Consolidated billing is a structure in which the utility embeds a Subscriber Organization's community solar charges and credits directly on the utility bill. Under this arrangement, the Subscriber Organization is compensated by receiving a portion of the value of the Subscriber's bill credit, which the utility withholds and remits directly to the Subscriber Organization. In effect, the utility's billing system is used to collect payment for a third-party's generation services.⁴⁸ Moreover, the utility, instead of the Subscriber Organization, assumes the

⁴⁴ Jan. 16, 2026 H Marcus Affidavit, Par. 5. Under dual billing, the utility and the community solar developer maintain separate billing relationships with the Subscriber. The utility continues to bill the customer for regulated electric service, and, for those customers who participate in community solar, the utility is also responsible for applying community solar bill credits reflecting the Subscriber's allocated share of solar generation. Separately, the Subscriber Organization invoices the Subscriber directly for any subscription fees or charges associated with participation in the community solar program. The developer is compensated solely through its direct billing relationship with the Subscriber, and the utility's billing system remains limited to tariffed functions. Jan. 16, 2026 H Marcus Affidavit, Par. 6.

⁴⁵ Jan. 16, 2026 Wemple Direct Testimony, pp. 6-7.

⁴⁶ Jan. 16, 2026 Wemple Direct Testimony, pp. 5-6.

⁴⁷ Jan. 16, 2026 Wemple Direct Testimony, p. 5.

⁴⁸ Jan. 16, 2026 Lejeune Affidavit, Par. 7; Jan. 16, 2026 Wemple Direct Testimony, p. 6.

customer care functions associated with billing, collections, and associated customer care functions of the community solar service.⁴⁹

From a monetary perspective, the Subscriber Organizations rely on the utility to retain a portion of the bill credit that the Subscriber would normally receive and instead remit a cash payment equal to that portion of the credit to the Subscriber Organizations. Thus, with consolidated billing, the utility acts as the collector of subscription fees for the Subscriber Organization; whereas under dual billing, the solar developer or Subscriber Organization maintains an ongoing relationship with its Subscribers, bills them pursuant to their contractual obligations, and provides corresponding customer care functions.⁵⁰ The proposed consolidated billing structure allows the developer to retain any cost savings associated with the utility handling the billing, collections, and customer care functions, thus leaving the developer without any risks to its financial business model or responsibilities of implementing and operating a billing system.⁵¹ Instead, this billing model places the financial and business risks strictly on the utility and ultimately its customers.⁵²

Only a few states utilize consolidated billing in the context of community solar. In fact, of the 44 states with community solar projects, just 9 states have implemented consolidated billing.⁵³ Moreover, the majority of utilities using a consolidated billing model operate in a fully competitive retail market, whereby those utilities could leverage their existing billing processes (which already manage the pass-through of third-party generation charges) for purposes of

⁴⁹ Jan. 16, 2026 Wemple Direct Testimony, p. 9.

⁵⁰ Jan. 16, 2026 Wemple Direct Testimony, p. 9.

⁵¹ Jan. 16, 2026 Harcus Affidavit, Par. 11.

⁵² Jan. 16, 2026 Harcus Affidavit, Par. 11.

⁵³ Jan. 16, 2026 Wemple Direct Testimony, p. 13(citing www.nrel.gov/state-local-tribal/community-solar).

consolidated billing.⁵⁴ In their 2025 report on community solar implementation, NREL noted that “[s]tates with competitive retail choice markets are more likely to be better prepared for consolidated billing.”⁵⁵ NREL further noted that in cases in which utilities are using billing software that lacks that ability to handle pass through billing, community solar consolidated billing may require “an entirely new feature to be operationalized.”⁵⁶

IV. PUBLIC INTEREST STANDARD

The public interest is a threshold issue in deciding a particular course of action. The public interest is that which is thought to best serve the common good. If the net effect of a decision is believed to be positive or beneficial to society as a whole, it can be said that the decision serves the public interest.⁵⁷ Whether a course of action is in the public interest depends upon relevant factors that are potentially quantifiable on an estimated basis, such as likely changes in costs, as well as upon other factors that are not quantifiable, such as the effect of that course of action on the robustness of a competitive market.⁵⁸ The Council must consider evidence and weigh all relevant factors to determine whether a particular proposed course of action is in the public interest.⁵⁹ Regulatory approval cannot rest on speculation. Absent defined and verifiable costs and other parameters, any requirement to implement consolidated billing is arbitrary and capricious and fails basic standards of reasonableness and reasoned decision-making.⁶⁰

⁵⁴ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 15.

⁵⁵ Jan. 16, 2026 Wemple Direct Testimony, p. 17 (citing <https://docs.nrel.gov/docs/fy25osti/90867.pdf> at 6).

⁵⁶ Jan. 16, 2026 Wemple Direct Testimony, p. 17 (citing <https://docs.nrel.gov/docs/fy25osti/90867.pdf> at 6).

⁵⁷ Jan. 16, 2026 Harcus Affidavit, Par. 13.

⁵⁸ Jan. 16, 2026 Harcus Affidavit, Par. 14.

⁵⁹ Jan. 16, 2026 Harcus Affidavit, Par. 15.

⁶⁰ Jan. 16, 2026 Harcus Affidavit, Par. 16.

For the past eighty or more years, regulatory decision-making has been tested in the courts by a balancing-of-interests standard. In these cases, beginning with *Federal Power Commission v. Hope Natural Gas Company*,⁶¹ courts have found that if the regulatory body's decision reflected a reasonable balancing of customer and investor interests, the decision was to be affirmed as just and reasonable.⁶² Courts, however, have reversed regulatory decisions that are not grounded in factual evidence. Courts review the Council's regulatory orders under the same standard that the Louisiana Supreme Court has developed for orders of the Louisiana Public Service Commission ("LPSC"), which regulates the investor-owned public utilities that provide service in Louisiana outside of New Orleans.⁶³

As such, the orders of the Council are subject to judicial review on both the facts and the law.⁶⁴ A reviewing court should overturn an order if it is shown to be "arbitrary, capricious, abusive of its authority, clearly erroneous, or unsupported by the evidence."⁶⁵ An order is arbitrary and capricious when it is not reasonably based upon the evidence presented.⁶⁶ Similarly, a court on judicial review must ensure that the Council engaged in reasoned decision-making by weighing the competing arguments and evidence presented to it and intelligibly

⁶¹ 320 U.S. 591, 603 (1944).

⁶² See also Resolution No. R-18-65 at 107 (public interest determination often requires "a subjective balancing of interests by the regulator").

⁶³ *Gordon v. Council of City of New Orleans*, 9 So. 3d 63, 72 (La. 2009).

⁶⁴ *LP&L v. Louisiana Pub. Serv. Comm'n*, 237 So. 2d 673, 675 (La. 1970); *United Gas Pipe Line Co. v. Louisiana Pub. Serv. Comm'n*, 130 So. 2d 652, 657 (La. 1961).

⁶⁵ *Central La. Elec. Co. v. Louisiana Pub. Serv. Comm'n*, 508 So. 2d 1361, 1364 (La. 1987).

⁶⁶ *Natural Gas Co. of Louisiana v. Louisiana Pub. Serv. Comm'n*, 634 So. 2d 358 (La. 1994); *Radiofone, Inc. v. Louisiana Pub. Serv. Comm'n*, 573 So. 2d 460 (La. 1991).

explaining the reasons for its choices.⁶⁷ Furthermore, a regulatory body “is not entitled to deference in its interpretation of statutes and judicial decisions.”⁶⁸

Here, the intervenors have failed to present demonstrable evidence that their stated goal of consolidated billing for the New Orleans community solar program yields net customer benefits or offers any societal benefits. Indeed, there is no evidence in the record for the Council to find that consolidated billing is in the public interest. Thus, for the reasons discussed herein and in the Company’s prior submittals, the Council should reject consolidated billing.⁶⁹

V. ARGUMENT

A. The New Orleans Community Solar Program Should Proceed Under Dual Billing.

The New Orleans community solar program should proceed under dual billing. That is consistent with other jurisdictions implementing new programs.⁷⁰ It is also consistent with programs in traditionally regulated jurisdictions (non-competitive retail markets), such as New Orleans.⁷¹ In line with those jurisdictions, the Council’s community solar rules currently contemplate dual billing.⁷² The dual billing model has proven more than sufficient to attract investment from developers and Subscriber Organizations in New Orleans; there are enough

⁶⁷ *FERC v. Electric Power Supply Ass’n*, 136 S. Ct. 760, 784 (2016); *Burlington Truck Lines, Inc. v. United States*, 371 U.S. 156, 167-168 (1962); accord *Central La. Elec. Co. v. Louisiana Pub. Serv. Comm’n*, 437 So. 2d 278, 279 (La. 1983).

⁶⁸ *Washington St. Tammany Elec. Coop., Inc. v. Louisiana Pub. Serv. Comm’n*, 671 So. 2d 908, 912 (La. 1996).

⁶⁹ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 3; see also, e.g., La. Code Civ. P. art. 966 (moving party must prove with evidence entitlement to judgment in its favor); *Hester v. Walker*, 2020-01278 (La. 5/13/21), 320 So. 3d 362, 366 (moving party bears burden of proof when pursuing claims).

⁷⁰ Jan. 16, 2026 Wemple Direct Testimony, pp. 6-7.

⁷¹ Jan. 16, 2026 Harcus Affidavit, Par. 7; Jan. 16, 2026 Wemple Direct Testimony, p. 10

⁷² Jan. 16, 2026 Harcus Affidavit, Par. 5.

projects in the Application and Construction Queues to more than fully meet the MW limits that the Council has established.⁷³

Dual billing is well-suited for smaller utilities like ENO because it avoids unnecessary investments in customer care and billing systems and avoids imposing additional regulatory burdens on both the Company and the Council.⁷⁴ Moreover, dual billing maintains clarity and accountability as the Company handles regulated energy transactions and the Subscriber Organizations manage the contractual and billing obligations under their agreements with individual Subscribers.⁷⁵ Notably, the AAE's own witness, Ms. Arreola-Lennox, was an employee of a community solar developer that was able to successfully implement dual billing in the two states in which the developer operated.⁷⁶

At this early stage of the New Orleans community solar program, consolidated billing would not be appropriate. Consolidated billing would introduce complexity, cost, and risk without clear benefits to customers.⁷⁷ A utility like ENO proceeding with consolidated billing at this juncture would be unprecedented and could delay or disrupt program implementation.⁷⁸ In fact, various states have experienced difficulties implementing consolidated billing in the context of community solar programs.

⁷³ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 12 (citing Prep Testimony, p. 10 and Advisors Response to ENO 2-1).

⁷⁴ Jan. 16, 2026 Wemple Direct Testimony, pp. 20-21.

⁷⁵ Jan. 16, 2026 Wemple Direct Testimony, p. 21.

⁷⁶ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 4 (citing AAE Response to ENO 2-35). The community solar developer adopted measures to reduce or avoid customer confusion; the developer had telephone customer support agents that helped customers reconcile their credits, although such calls were time consuming. Ms. Arreola-Lennox stated the community solar developer worked with the utility on additional data exchanges. *Id.*

⁷⁷ Jan. 16, 2026 Wemple Direct Testimony, p. 21.

⁷⁸ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 3.

For example, while the AAE and other intervenors point to New York, a competitive retail jurisdiction, as a model for New Orleans – even though the program stretches across 6 public utilities that together serve millions of customers – New York has had “numerous ongoing billing issues related to utility billing of [community distributed generation] impacting thousands of customers and generating confusion surrounding energy costs and [community distributed generation] program benefits.”⁷⁹ Moreover, the Minnesota Court of Appeals recently held that a utility could reduce the credit rate to most subscribers because the community solar program unfairly shifted costs onto non-participating customers.⁸⁰ Certain states have recognized that consolidated billing can result in a negative customer experience.⁸¹

Given the demographic of customers that ENO serves and the relative size of its footprint, complications with implementation of consolidated billing would be significantly impactful for the Company’s customers. New Orleans customers, many of whom are low income, would face the same problem of cost shifts that led to litigation in Minnesota. Indeed, the community solar program does not produce savings and, in fact, imposes additional costs on ENO’s customers when taken as a whole.⁸² There are no savings from the community solar program. The community solar rules create credits for community solar participants (Subscribers) by shifting costs to non-participants. In other words, non-participants are paying for the credits received by the community solar participants. In a prior submission, the Company

⁷⁹ New York Public Service Commission, Case 19-M-0463, Order, September 15, 2022, p. 3.

⁸⁰ *In the Matter of Petition of the Petition of Northern States Power Company, d/b/a Xcel Energy, for Approval of its Proposed Community Solar Garden Program*, A24-1450 et seq., 2025 WL 2205795 (Minn. Ct. App. Aug. 4, 2025) (discussed in <https://minnesotareformer.com/2025/08/05/xcel-can-pay-lower-rate-to-community-solar-subscribers-minnesota-appeals-court-rules/>).

⁸¹ Jan. 16, 2026 Wemple Direct Testimony, p. 18 (referencing, among other things, Maryland Senate Bill 1 which ends utility consolidated billing).

⁸² Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 8.

estimated the cost shift to be \$111 million on a net present value basis over a twenty-year period.⁸³

Moreover, only a few states actually utilize consolidated billing in the context of community solar. The vast majority of jurisdictions do **not** utilize consolidated billing.⁸⁴ Consolidated billing is more appropriate in the limited jurisdictions that already have experience with and significant levels of participation from community solar.⁸⁵ Here, as discussed, the New Orleans program is in its early stages,⁸⁶ and consolidated billing would require a significant upfront IT investment to reprogram billing and customer care systems as well as ongoing IT system maintenance and customer care costs.⁸⁷ Those costs and business risks would not be borne by the Subscriber Organizations, but rather by ENO and its customers (including non-participants), with no guarantee consolidated billing would lead to savings for community solar Subscribers compared to dual billing.⁸⁸ Accordingly, the New Orleans community solar program should proceed under dual billing.

B. The Intervenor's Have Not Presented Evidence Demonstrating Societal Benefits or Net Customer Benefits from Consolidated Billing.

The testimony of the AAE witness Ms. Arreola-Lennox is the sole evidence that the intervenors have presented in support of consolidated billing. Ms. Arreola-Lennox's testimony, however, does not establish any societal benefits or net customer benefits from consolidated

⁸³ Apr. 3, 2026 HARCUS Rebuttal Affidavit, Par. 9 (citing ENO's October 30, 2024 Comments Regarding Consolidated Billing Implementation (including exhibits), pp. 1-3).

⁸⁴ Jan. 16, 2026 Wemple Direct Testimony, pp. 13-14 (citing www.nrel.gov/state-local-tribal/community-solar).

⁸⁵ Jan. 16, 2026 Wemple Direct Testimony, p. 19.

⁸⁶ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 4.

⁸⁷ Jan. 16, 2026 Wemple Direct Testimony, p. 6.

⁸⁸ Jan. 16, 2026 Wemple Direct Testimony, p. 20.

billing.⁸⁹ In fact, Ms. Arreola-Lennox did not even perform a cost-benefit analysis regarding consolidated billing. Nor is she qualified to do so.

By way of summary, Ms. Arreola-Lennox has admitted that she has:

- never been qualified as an expert in the area of consolidated billing in the context of a community solar program;
- no work or other experience in the New Orleans market;
- never been employed by a utility;
- no familiarity with the Company's billing systems and processes;
- never had any communications with ENO or its representatives (outside of a brief exchange at a technical conference);
- never reviewed any Subscriber Organization's investment proposal or business plan related to its planned participation in the New Orleans community solar program;
- never performed an analysis or estimate regarding (a) the number of Subscribers, (b) the costs for ENO to implement and maintain consolidated billing, and (c) the bill impacts to customers from consolidated billing for the New Orleans community solar program; and
- offered no opinion on which ENO customers, such as non-participants, should bear the costs of implementing and maintaining consolidated billing.⁹⁰

Accordingly, Ms. Arreola-Lennox cannot credibly opine on whether consolidated billing in the context of the New Orleans community solar program is in the public interest.⁹¹ In fact, she does not identify any utility similarly situated to ENO that has included consolidated billing as part of its initial community solar implementation.⁹² Her own testimony undermines any suggestion that the New Orleans market is appropriate for consolidated billing. Ms. Arreola-

⁸⁹ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 6.

⁹⁰ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 4 (citing intervenor data responses).

⁹¹ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 5.

⁹² Apr. 3, 2026 Wemple Rebuttal Testimony, p. 3.

Lennox states that “Net crediting is a proven billing methodology that has been successfully implemented in established community solar markets...”⁹³ Elsewhere, Ms. Arreola-Lennox admitted that New Orleans is **not** an “established community solar market” because “it has no operational community solar projects.”

With the New Orleans community solar program in its infancy, no stakeholders in this proceeding have any experience operating community solar projects or providing bill credits to Subscribers in the New Orleans market.⁹⁴ Thus, using Ms. Arreola-Lennox’s own logic, and as ENO witnesses have explained, dual billing – not consolidated billing – should be implemented considering the early stages of the New Orleans community solar program.⁹⁵

Put simply, the AAE and other intervenors have not come forward with any evidence to demonstrate that their stated goal of consolidated billing is in the public interest. There is no evidence in the record that the purported benefits of consolidated billing justify the time and expense that will be borne by the Company and its customers to develop the necessary systems for implementation.⁹⁶ The National Association of State Energy Officials has noted the lack of benefits of consolidated billing, stating: “Several challenges may arise in implementing consolidated billing....While consolidated billing can help reduce administrative costs related to subscriber payments and management, these savings may be minimal in size and could even be offset by increased utility fees, so it is not guaranteed that consolidated billing requirements lead

⁹³ Feb. 13, 2026 Arreola-Lennox Testimony, p. 22.

⁹⁴ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 12.

⁹⁵ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 4 (citing and quoting AAE Response to ENO 2-19(b)). By way of comparison, when Xcel was required to implement consolidated billing in response to legislation passed in 2023, Minnesota had first required its electric utilities to implement community solar programs in 2013. Thus, Xcel already had a decade of experience with such projects under a traditional dual billing model. By the same token, New York had an established dual billing community solar market before embarking on consolidated billing, which Ms. Arreola-Lennox acknowledged. Apr. 3, 2026 Wemple Rebuttal Testimony, p. 9.

⁹⁶ Jan. 16, 2026 Wemple Direct Testimony, p. 19.

to material savings for community solar providers or subscribers compared to dual billing arrangements.”⁹⁷

C. ENO’s Resources Should Be Dedicated to Its Core Obligations, Not Diverted to Billing Services for Third-Party Solar Developers.

ENO is a regulated utility with an obligation to serve customers, operate the electric grid, bill its customers under approved tariffs, and remain accountable to its regulators and customers. Solar developers, by contrast, are competitive businesses that are not subject to the same obligations, regulatory oversight, or consumer protection requirements.⁹⁸ ENO does not have a public utility obligation to provide billing services to community solar developers and Subscriber Organizations.⁹⁹ ENO’s finite, limited resources should be dedicated to its core obligations of providing reliable electric service to its customers – not diverted to support non-utility commercial ventures at the expense of ENO’s customers.¹⁰⁰ Consolidated billing serves a non-utility function, provides no physical benefit to the grid, and does not enhance any core service that ENO is required to deliver. It would not be prudent for the Company – and its customers – to fund billing system upgrades for private, competitive businesses, particularly with no corresponding reliability benefit to customers in return.¹⁰¹

Indeed, the consolidated billing model inappropriately transforms ENO into a commercial intermediary for an unregulated third-party, absorbing operational, credit, and

⁹⁷ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 8 (citing and quoting www.naseo.org/data/sites/1/documents/publications/Community%20Solar%20Consolidated%20Billing%20Final%5B85%5D.pdf, pp. 10-11).

⁹⁸ Jan. 16, 2026 Harcus Affidavit, Par. 17.

⁹⁹ Apr. 3, 2026 Harcus Rebuttal Affidavit, Par. 16.

¹⁰⁰ Jan. 16, 2026 Harcus Affidavit, Par. 26.

¹⁰¹ Jan. 16, 2026 Harcus Affidavit, Par. 26. *Cf. Gulf States Utils. Co v. LPSC*, 578 So. 2d 71 106 (La. 1991) (regulatory order must reflect a “reasonable balancing of customer and investor interests” to avoid being arbitrary and capricious).

reputational risks for products it does not own or control. This is inappropriate in a regulated model because it allows developers to leverage the utility's infrastructure and customer relationship, using ENO's billing system to collect their private revenues, while avoiding the reciprocal costs, duties, and risks that accompany the regulatory compact between the utility and customers.¹⁰² Preserving clear separation between utility functions and solar developer activity is essential to maintaining the integrity of the regulatory compact and preventing de facto retail competition within an exclusive franchise framework. This framework does not include ENO functioning as a billing agent or financial backstop for third-party solar generation businesses. That would not be consistent with the public interest.¹⁰³

Further, as discussed herein, ENO's billing system is not currently configured to implement consolidated billing, and significant modifications and ongoing costs would be required to upgrade ENO's billing system for implementation and maintenance.¹⁰⁴ ENO cannot fully assess the costs, risks, and timeline to implement consolidated billing until it receives detailed guidelines and final rules from the Council.¹⁰⁵ Given that the scope and cost of changes to ENO's billing system are unknown, the Council cannot determine whether consolidated billing is prudent, cost-effective, or in the public interest.¹⁰⁶ Implementing consolidated billing for the benefit of third-party developers without a clear cost estimate would expose the Company's customers to an open-ended financial burden.¹⁰⁷ The Company's customers would be expected to subsidize system development and ongoing billing operations for non-utility

¹⁰² Jan. 16, 2026 Harcus Affidavit, Par. 28.

¹⁰³ Jan. 16, 2026 Harcus Affidavit, Par. 29.

¹⁰⁴ Jan. 16, 2026 Harcus Affidavit, Par. 18.

¹⁰⁵ Jan. 16, 2026 Harcus Affidavit, Par. 19.

¹⁰⁶ Jan. 16, 2026 Harcus Affidavit, Par. 20.

¹⁰⁷ Jan. 16, 2026 Harcus Affidavit, Par. 22.

commercial activity without evidence that the benefits outweigh the costs.¹⁰⁸ This is inherently unreasonable in a regulated utility framework.¹⁰⁹

D. ENO and Its Customers Are at Risk for the Costs of Consolidated Billing.

While the Advisors suggest proposed rules by which the Subscriber Organizations would be responsible for the costs of consolidated billing, their proposal does not fully resolve the risks of implementing consolidated billing. There is no guarantee under the current (or proposed) community solar rules that Subscriber Organizations would bear ***all*** of the incremental costs of the community solar program, including for consolidated billing.¹¹⁰

As the Advisors acknowledge, to the extent ENO cannot collect costs from Subscriber Organizations, ENO would have to separately petition the Council for recovery from customers. This means that all of ENO's customers are at risk for the incremental costs associated with the New Orleans community solar program, including the incremental cost for consolidated billing. In practical terms, this means that the backstop for financial risk of the program would not remain with Subscriber Organizations but would instead be borne by ENO's customers.¹¹¹ Having said that, while the Company agrees with the Advisors that ENO's customers would bear the unrecovered costs associated with the program, including but not limited to consolidated billing,¹¹² there is no guarantee that the Council ultimately would be in a position to prevent ENO from suffering adverse cashflow consequences and allow ENO to timely recover all of the

¹⁰⁸ Jan. 16, 2026 H Marcus Affidavit, Par. 22.

¹⁰⁹ Jan. 16, 2026 H Marcus Affidavit, Par. 21.

¹¹⁰ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 13.

¹¹¹ Apr. 3, 2026 Wemple Rebuttal Testimony, p. 13.

¹¹² Apr. 3, 2026 H Marcus Rebuttal Affidavit, Par. 13 (citing Prep Testimony, p. 12).

program costs from customers, in the event the Subscriber Organizations do not or cannot pay them.¹¹³

The risk of ENO and/or its customers bearing the costs of consolidated billing is significant given the recent wave of bankruptcies among residential solar installers and financing entities, driven largely by macroeconomic strain and policy shifts, underscoring the substantial risk inherent in this sector. Over the past year alone, several industry titans, including PosiGen, a residential solar installer and intervenor in this docket, have filed for bankruptcy.¹¹⁴ If Subscriber Organizations become insolvent or withdraw from the New Orleans market after implementation of consolidated billing, ENO and its customers would be left bearing the cost of system modifications, implementation efforts, and ongoing maintenance for a billing platform that no longer supports any viable developer activity.¹¹⁵ Air Products' witness, Mr. Brubaker, highlights this very concern in his testimony opposing consolidated billing.¹¹⁶

ENO is unwilling to absorb any financial risk or hardship because of consolidated billing. Moreover, it is not fair or reasonable that the Company's customers, particularly non-participating customers, bear any risk or hardship. However, that is precisely what the intervenors want – they want ENO to alter its billing system to implement consolidated billing and have the Company and its customers pay for it. That is not in the public interest.

¹¹³ Apr. 3, 2026 Wemple Rebuttal Testimony, pp. 13-14.

¹¹⁴ *Louisiana-based solar company Posigen lays off hundreds, shuts most operations. Here's why.* https://www.nola.com/news/business/posigen-solar-layoffs-louisiana-trump-tax-credits/article_6cc1a144-9efa-41e7-86f0-e5867e4c5d0b.html#tncms-source=dontmiss-1 (Aug. 27, 2025); *Residential solar installer PosiGen ceases most of its operations.* <https://pv-magazine-usa.com/2025/08/26/residential-solar-installer-posigen-ceases-most-of-its-operations/> (Aug. 26, 2025); [https://pv-magazine-usa.com/2025/12/08/residential-solar-installer-posigen-files-for-bankruptcy/?utm_source=USA+%7C+Newsletter&utm_campaign=8eaadc2eae-dailynl_us&utm_medium=email&utm_term=0_80e0d17bb8-8eaadc2eae-160679148&ct=t\(dailynl_us](https://pv-magazine-usa.com/2025/12/08/residential-solar-installer-posigen-files-for-bankruptcy/?utm_source=USA+%7C+Newsletter&utm_campaign=8eaadc2eae-dailynl_us&utm_medium=email&utm_term=0_80e0d17bb8-8eaadc2eae-160679148&ct=t(dailynl_us)

¹¹⁵ Jan. 16, 2026 Harcus Affidavit, Par. 27.

¹¹⁶ Feb. 13, 2026 Brubaker Affidavit, Par. 11.

E. The Council Modifying Its Rules for Consolidated Billing Would Constitute Impermissible Micromanagement of ENO’s Business.

Recent jurisprudence has reinforced that the Louisiana Constitution does not contemplate regulatory bodies directing the internal management and operational decisions of utilities.¹¹⁷ In that context, proposals advanced by certain intervenors purport to have the Council do just that – micromanage core aspects of ENO’s business by requesting that ENO modify its billing system to accommodate consolidated billing. As discussed herein, ENO’s current billing system is a core function of the management and operation of its utility business, and the changes contemplated would represent a significant and costly departure from existing practices.

Requiring consolidated billing for the New Orleans community solar program could place both ENO and the Council in a difficult position if the exercise of regulatory oversight extends into areas traditionally reserved for utility management. It would also necessitate a resource-intensive transformation of systems that do not currently support this model, without a clear evidentiary showing of corresponding net customer benefits. Against that backdrop, the Council can appropriately consider whether adopting a billing framework that departs from ENO’s established business practices, based on proposals advanced by solar developers, would be consistent with established legal principles and sound regulatory policy, or whether doing so risks venturing into areas more appropriately left to utility management discretion.

¹¹⁷ See e.g., Ruling (February 10, 2020), *Beauregard Elec. Coop., Inc., et al. v. La. Pub. Serv. Comm’n*, Docket No. 683, 388, Nineteenth Judicial District Court, Parish of East Baton Rouge, at 2-3 (vacating a Commission Order which, among other things, purported to mandate certain internal management-related activities of several electric cooperatives) (“The express language of the 1974 Louisiana Constitution reasonably interpreted does not allow the Commission the authority to dictate how a private company conducts its own business.”); see also *Missouri ex rel. Sw. Bell Tel. Co. v. Pub. Serv. Comm. Of Mo.*, 262 U.S. 276, 289 (1923) (“It must never be forgotten that, while the state may regulate with a view to enforcing reasonable rates and charges, it is not the owner of the property of public utility companies, and is not clothed with the general power of management incident to ownership.”); 73B C.J.S. *Public Utilities* § 14 (“The power of the State to regulate the conduct and business of public utilities is limited by the consideration that it is not the owner of the property of the utility, or clothed with the general power of management incident to ownership, since the private right of ownership of such property remains and is not destroyed by the regulatory power.”) (citations omitted).

It is the Company's position that the Council should not mandate that ENO do away with the billing method that the Company's business judgment supports and supplant it with one favored by third-parties. To do so would constitute impermissible micromanagement of ENO's business.

VI. CONCLUSION

For all these reasons, and those articulated in the Company's prior submissions in this docket, implementing consolidated billing in the context of the New Orleans community solar program would not serve the public interest. Thus, ENO respectfully requests that the Council direct that the program proceed with dual billing and reject the intervenors' request for consolidated billing.

Respectfully submitted,

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CERTIFICATE OF SERVICE

Docket No. UD-18-03

I hereby certify that I have 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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