



J. RANDY YOUNG, PARTNER
PH 225.382.3451
RANDY.YOUNG@KEANMILLER.COM

July 15, 2026

VIA ELECTRONIC MAIL (clerkofcouncil@nola.gov)

Clerk of Council
City Hall - Room 1E09
1300 Perdido Street
New Orleans, LA 70112

Re: Entergy New Orleans LLC'S Formula Rate Plan Test Year 2025
Evaluation Pursuant to Council Resolution Nos. R-19-457 and R-20-
344, Rider EFRP-7, and Rider GFRP-7; Docket UD-18-07
KM File No. 7717-46

Dear Clerk:

Enclosed please find for electronic filing, Air Products and Chemicals, Inc.'s ("Air Products") Statement and Reservation of Rights Regarding Entergy New Orleans 2026 Electric Formula Rate Plan Filing in the referenced docket. As confirmed with your office, the requisite original and number of hard copies are not mandatory to formalize this filing in the docket.

Should you have any questions regarding the above, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,

A handwritten signature in blue ink that reads "Randy Young".

J. Randy Young

JRY:tp
Enclosure

cc: Official Service List for UD-18-07 (via electronic mail)

4900-3136-5309 v1

**BEFORE THE
NEW ORLEANS CITY COUNCIL**

IN RE: ENTERGY NEW ORLEANS, LLC'S	)	
FORMULA RATE PLAN TEST YEAR 2025	)	
EVALUATION PURSUANT TO COUNCIL	)	DOCKET NO. UD-18-07
RESOLUTION NOS. R-19-457 AND R-20-344,	)	July 15, 2026
RIDER EFRP-7, AND RIDER GFRP-7	)	
	)	

**AIR PRODUCTS AND CHEMICALS, INC.'S
STATEMENT & RESERVATION OF RIGHTS REGARDING
ENTERGY NEW ORLEANS 2026 ELECTRIC FORMULA RATE PLAN FILING**

Air Products and Chemicals, Inc. ("Air Products") submits this Statement and Reservation of Rights regarding the 2026 Electric Formula Rate Plan ("2026 Electric FRP") Filing (Test Year 2025) of Entergy New Orleans, LLC ("ENO"), as follows:

On April 30, 2026, ENO filed its 2026 Electric FRP showing an increase in electric FRP revenues. In its filing, ENO provided the results of three scenarios for allocating the revenue increase across rate classes. One approach follows the Decoupling Pilot Program required by Resolution R-19-457 and ENO's Electric FRP Rider Schedule. ENO refers to this proposal as the "Compliance" method. A second approach uses an equal rate of return for each rate class as part of its revenue requirement allocation and does not include a decoupling adjustment. And, a third approach allocates the FRP increase using an equal percentage of base rate revenues. ENO has selected this third approach for its "Proposed Rate Allocation – Attachment A."

Importantly, the result of each approach has a significantly different dollar impact on Air Products, and Air Products asserts that its concerns raised in 2020 comments on ENO Compliance Filing remain true today. *See* Attachment A to this Statement and Reservation of Rights.

Air Products has not identified specific errors in any of ENO's three proposals. However, based on its experience in prior ENO FRP filings, Air Products anticipates that the Advisors (and potentially other parties to this proceeding) may file additional alternative proposals with results that differ from both the Compliance, Alternative, and Proposed Rates approaches put forth by ENO in its April 30th filing. Yet, an additional comment period is not contemplated by the Electric FRP Rider.

While Air Products plans to review any such additional proposals and work with the parties informally should it have questions or concerns, Air Products also reserves the right to raise concerns and submit disputed issues to the Council for additional proceedings regarding any new or revised proposals for allocation of the decrease in FRP revenues among rate classes.

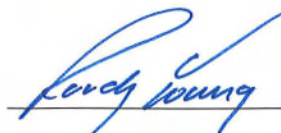
Respectfully submitted,



Randy Young (#21958)
randy.young@keanmiller.com
Carrie R. Tournillon (#30093)
carrie.tournillon@keanmiller.com
Gordon Polozola (#23900)
gordon.polozola@keanmiller.com
KEAN MILLER LLP
Post Office Box 3513
Baton Rouge, Louisiana 70821
Telephone: (225) 387-0999
Attorneys for Air Products and Chemicals, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Air Products' Statement and Reservation of Rights Regarding Entergy New Orleans, LLC 2026 Electric Formula Rate Plan has been served upon the Official Service List in this matter via electronic mail, this 15th day of July, 2026.

A handwritten signature in blue ink, appearing to read "Randy Young", is written over a horizontal line.

Randy Young



Carrie R. Tournillon, Partner
PH 504.585.3056 Direct Fax 504.620.3385
carrie.tournillon@keanmiller.com

January 3, 2020

VIA HAND DELIVERY

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

RE: *Revised Application of ENO for a Change in Electric and
Gas Rate in the City of New Orleans Pursuant to Council
Resolutions R-15-194 and R-17-504 and for Related Relief*
CNO Docket UD-18-07
Our File No.: 7717-46

Dear Ms. Johnson:

Please find enclosed the original and three copies of Air Products and Chemicals, Inc.'s Statement Regarding ENO Compliance Filing which we request you file into the record in the above-referenced matter. Please file an original and two copies into the record and return a date-stamped copy to my office in accordance with normal procedures.

Should you have any questions regarding the above, please do not hesitate to contact me. Thank you for your assistance with this matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read "C. R. Tournillon".

Carrie R. Tournillon

CRT/tp

Enclosures

cc: Official Service List UD-18-07 (via electronic mail)

RECEIVED
JAN 03 2019

BY: UT 20594402_1

JAN 3 2019

**BEFORE THE
NEW ORLEANS CITY COUNCIL**

IN RE: REVISED APPLICATION OF ENO) FOR A CHANGE IN ELECTRIC AND GAS) RATE IN THE CITY OF NEW ORLEANS) PURSUANT TO COUNCIL RESOLUTIONS) R-15-194 AND R-17-504 AND FOR RELATED) RELIEF)	DOCKET NO. UD-18-07 January 3, 2020
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**AIR PRODUCTS AND CHEMICALS, INC.’S
STATEMENT REGARDING ENO COMPLIANCE FILING**

Air Products and Chemicals, Inc. (“Air Products”) respectfully submits this Statement regarding the Compliance Filing of Entergy New Orleans, LLC (“ENP”) that was made in the captioned docket to implement the rate changes approved by the Council of the City of New Orleans in Resolution R-19-457 (“Resolution”). Air Products intervened in the docket and extensively participated in the proceeding, conducting discovery, filing testimony, and participating in the hearing and post-hearing briefings. Air Products did not object to the Resolution.

Air Products has reviewed the Compliance Filing of ENO and believes that the immediate class revenue requirements and rate impacts are consistent with the intent of the Resolution. However, the filing is extremely complex and creates a lot of uncertainty as to how future Formula Rate Plan (“FRP”) Rider filings will be made and the impacts on Air Products and other customer classes as a result of those filing. Thus, while Air Products is not objecting to the Compliance Filing at this time, Air Products reserves its right to raise objections on the Compliance Filing and its implementation in the future FRP Rider filings, depending on how the provisions of the Resolution and Compliance Filing are ultimately interpreted and implemented.

RESPECTFULLY SUBMITTED:



Katherine W. King (#7396)
Randy Young (#21958)
Carrie R. Tournillon (#30093)
KEAN MILLER LLP
Post Office Box 3513
Baton Rouge, LA 70821
(225) 387-0999
Attorneys for Air Products and Chemicals, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served upon the Official Service List via electronic mail.

New Orleans, Louisiana this 3rd day January, 2020.



Carrie R. Tournillon

June 25, 2026

**APPLICATION OF ENTERGY NEW ORLEANS FOR A CHANGE IN ELECTRIC AND
GAS RATES RE: 2021 FORMULA RATE PLAN**

DOCKET NO. UD-18-07

Aisha Collier, clerkofcouncil@nola.gov

Clerk of Council

City Hall - Room 1E09

1300 Perdido Street

New Orleans, LA 70112

(504) 658-1085 - office

(504) 658-1140 - fax

Service of Discovery not required

Erin Spears, espears@nola.gov

Chief of Staff, Council Utilities Regulatory Office

Bobbie Mason, bfmason1@nola.gov

Christopher Roberts, cwroberts@nola.gov

Byron Minor, Byron.minor@nola.gov

Candace Carmouche, Candace.carmouche@nola.gov

Jared Reese, jared.reese@nola.gov

Tyrianne Varnado, tyrianne.varnado@nola.gov

City Hall - Room 6E07

1300 Perdido Street

New Orleans, LA 70112

(504) 658-1110 - office

(504) 658-1117 – fax

Krystal D. Hendon, CM Morrell Chief-of-Staff, Krystal.hendon@nola.gov

1300 Perdido St. Rm. 2W50

New Orleans, LA. 70112

Sherae M. Hunter , CM McCarron Chief-of-Staff, smhunter@nola.gov

Razan Badr, Community Engagement Director, Razan.Badr@nola.gov

LeeAnn Moss, Policy Director, LeeAnn.Moss@nola.gov

City Hall, Room 2W80

1300 Perdido Street

New Orleans, LA 70112

Courtney Fleming, CM Willard Chief-of-Staff, Courtney.Fleming@nola.gov
Erin Hansen, Policy Director, Erin.Hansen@nola.gov
1300 Perdido St. Rm. 2W40
New Orleans, LA. 70112

Sandra G. Thomas, CM Green Chief-of-Staff, Sandra.Thomas@nola.gov
1300 Perdido St. Rm. 2W20
New Orleans, LA. 70112

Tammie Jackson, CM Hughes Chief-of-Staff, ttjackson@nola.gov
1300 Perdido St. Rm. 2W60
New Orleans, LA. 70112

Justyn Hawkins, 504-658-1108 jahawkins@nola.gov
Chief of Staff
City Hall - Room 1E06
1300 Perdido Street
New Orleans, LA 70112

Melissa Quigley, msquigley@nola.gov
Law Department
City Hall - 5th Floor
New Orleans, LA 70112
Tel: (504) 658-9800
Fax: (504) 658-9869
Service of Discovery not required

Tanya L. Irvin, tirvin@nola.gov
Chief Deputy City Attorney
Law Department
City Hall - 5th Floor
New Orleans, LA 70112
Tel: (504) 658-9800
Fax: (504) 658-9869

Norman White, Norman.White@nola.gov
Department of Finance
City Hall - Room 3E06
1300 Perdido Street
New Orleans, LA 70112
(504) 658-1502- office
(504) 658-1705 – fax

Meagan Williams, memwilliams@nola.gov
Office of Resilience & Sustainability
1300 Perdido Street, Suite 8E08
New Orleans, LA 70112

ADMINISTRATIVE HEARING OFFICER

Hon. Jeffrey S. Gulin, judgegulin@gmail.com
3203 Bridle Ridge Lane
Lutherville, MD 2109
(410) 627-5357

NEW ORLEANS CITY COUNCIL CONSULTANTS AND STAFF SUPPORT

Clinton A. Vince, clinton.vince@dentons.com
Presley Reed, presley.reedjr@dentons.com
Emma F. Hand, emma.hand@dentons.com
Dee McGill, dee.mcgill@dentons.com
1900 K Street NW
Washington, DC 20006
(202) 408-6400 - office
(202) 408-6399 – fax

Basile J. Uddo (504) 583-8604 cell, buddo@earthlink.net
J. A. “Jay Beatmann, Jr. (504) 256-6142 cell, (504) 524-5446 office direct,
jay.beatmann@dentons.com
c/o DENTONS US LLP
650 Poydras Street
Suite 2850
New Orleans, LA 70130

Joseph W. Rogers, jrogers@legendcgl.com
Victor M. Prep, vprep@legendcgl.com
Byron S. Watson, bwatson@legendcgl.com
Legend Consulting Group
6041 South Syracuse Way, Suite 105
Greenwood Village, CO 80111
(303) 843-0351 - office
(303) 843-0529 – fax

ENTERGY NEW ORLEANS, LLC

Sharonda Willuams, swill62@entergy.com

Entergy New Orleans, LLC

Vice-President, Regulatory and Public Affairs

Harry Barton, hbarton@entergy.com

Entergy New Orleans, LLC

Director, Regulatory Affairs

Deanna Rodriguez, drodri2@entergy.com

Entergy New Orleans, LLC

President and Chief Executive Officer

Entergy New Orleans, LLC

Mail Unit L-MAG-505B

1600 Perdido Street

New Orleans, LA 70112

Polly Rosemond, prosemo@entergy.com

Kevin T. Boleware, (504) 670-3673, kbolewa@entergy.com

D'Angela Savoie, dsavoil@entergy.com

Keith Wood, (504) 670-3633, kwood@entergy.com

Derek Mills, (504) 670-3527, dmills3@entergy.com

Ross Thevenot, (504) 670-3556, rtheven@entergy.com

1600 Perdido Street, L-MAG 505B

New Orleans, LA 70112

Vincent Avocato, (281) 297-3508, vavocat@entergy.com

Entergy New Orleans, LLC

2107 Research Forest Drive, T-LFN-4

The Woodlands, TX 77380

Courtney Nicholson, cnicho2@entergy.com

Marketa Piernas, mguill4@entergy.com

Heather Silbernagel, (504) 576-2806, hsilber@entergy.com

Ed Wicker, (504) 576-3101, ewicker@entergy.com

Linda Prisuta, (504) 576-4137, lprisut@entergy.com

Stephen Perrien, sperrien@perrienllc.com

Regina Bartholomew-Woods, rbartho@entergy.com

Joe Romano, III (504) 576-4764, jroman1@entergy.com

Tim Rapier, (504) 576-4740, trapier@entergy.com

Jessica Coolidge, (504) 576-5407, jcoolid@entergy.com

Kimberly Caron, kcaron@entergy.com

Margaret Saik, madler@entergy.com

INTERVENORS

350 NEW ORLEANS

Andy Kowalczyk, a.kowalczyk350no@gmail.com
1115 Congress St.
New Orleans, LA 70117

ALLIANCE FOR AFFORDABLE ENERGY

Jesse George, jesse@all4energy.org
Logan Atkinson Burke, logan@all4energy.org
Alyx Darensbourg, regulatory@all4energy.org
4505 S. Claiborne Ave.
New Orleans, LA. 70125

EARTHJUSTICE

Susan Steven Miller, smiller@earthjustice.org
1001 G Street NW, Suite 1000
Washington DC 20001
Tel: 202-667-4500

AIR PRODUCTS AND CHEMICALS, INC.

Katherine W. King, Katherine.king@keanmiller.com
Randy Young, [randy.young@kean](mailto:randy.young@keanmiller.com) miller.com
400 Convention St. Suite 700
Baton Rouge, LA. 70802
Or
P.O. Box 3513
Baton Rouge, LA 70821-3513

Carrie R. Tournillon, carrie.tournillon@keanmiller.com
[Theresa Phillips, \[theresa.phillips@keanmiller.com\]\(mailto:theresa.phillips@keanmiller.com\)](mailto:theresa.phillips@keanmiller.com)
900 Poydras St., Suite 3600
New Orleans, LA 70112

Michael Weizman, weizmam@airproducts.com

Maurice Brubaker, mbrubaker@consultbai.com

16690 Swigly Ridge Rd., Suite 140
Chesterfield, MO 63017
Or
P.O. Box 412000
Chesterfield, MO. 63141-2000

BUILDING SCIENCE INNOVATORS, LLC

Myron Katz, PhD., Myron.bernard.katz@gmail.com
302 Walnut St
New Orleans, La 70118
504-343-1243

Michael W. Tiftt, mwtiftt@mwtiftt.com
710 Carondelet Street
New Orleans, La. 70130
(504) 581-4334

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Theron Levi, tlevi@swbno.org
Yolanda Y. Grinstead, ygrinstead@swbno.org
Legal Department
625 St. Joseph St., Rm 201
New Orleans, LA 70165
504-585-2154

CRESCENT CITY POWER USERS' GROUP

Luke F. Piontek, Lpiontek@roedelparsons.com, Jsulzer@roedelparsons.com
Christian J. Rhodes
Shelley Ann McGlathery
Roedel, Parsons, Koch, Blache,
Balhoff & McCollister
1515 Poydras Street, Suite 2330
New Orleans, LA 70112

Lane Kollen (lkollen@jkenn.com)
Stephen Baron (sbaron@jkenn.com)
Randy Futral (rfutral@jkenn.com)
Brian Barber (brbarber@jkenn.com)
J. Kennedy & Associates
570 Colonial Park Dr., Suite 305
Roswell, Ga. 30075

JUSTICE AND BEYOND

Rev. Gregory Manning, 913-940-5713, gmanning1973@yahoo.com

Pat Bryant, 504-905-4137, pat46bryant@yahoo.com

SIERRA CLUB

Dave Stets, 804-222-4420, Davidmstets@gmail.com

2101 Selma St.

New Orleans, LA 70122

Susan Steven Miller, smiller@earthjustice.org

1001 G Street NW, Suite 1000

Washington DC 20001

Tel: 202-667-4500