

January 20, 2022

VIA Email

Brian L. Guillot
Entergy Services, LLC
Mail Unit L-ENT-26E
639 Loyola Avenue
New Orleans, LA 70161

Re: IN RE: *Application of Entergy New Orleans, LLC For Certification of Costs Related to Hurricane Zeta*, Docket UD-21-02

Dear Brian:

Attached please find a copy of Advisors to the City Council of New Orleans' *First Set of Data Requests to Entergy New Orleans, LLC* in the above-referenced matter. Please provide your responses within the time delays provided by law.

Sincerely,



Jay Beatmann
Counsel

JB:dm
Attachment

cc: Official Service List for UD-21-02

Fernanda Lopes & Asociados ▶ Guevara & Gutierrez ▶ Paz Horowitz Abogados ▶ Sirote ▶ Adepetun Caxton-Martins Agbor & Segun ▶ Davis Brown ▶ East African Law Chambers ▶ Eric Silwamba, Jalasi and Linyama ▶ Durham Jones & Pinegar ▶ LEAD Advogados ▶ Rattagan Macchiavello Arocena ▶ Jiménez de Aréchaga, Viana & Brause ▶ Lee International ▶ Kensington Swan ▶ Bingham Greenebaum ▶ Cohen & Grigsby ▶ Sayarh & Menjra ▶ For more information on the firms that have come together to form Dentons, go to dentons.com/legacyfirms

**ADVISORS TO THE COUNCIL OF THE CITY
OF NEW ORLEANS
FIRST SET OF DATA REQUESTS TO
ENTERGY NEW ORLEANS, LLC**

**APPLICATION OF ENTERGY NEW ORLEANS, LLC, FOR COUNCIL
CERTIFICATION OF COSTS RELATED TO HURRICANE ZETA**

UTILITY DOCKET NO. UD-21-02

Definitions

1. “Affiliates” has the meaning as defined in City Council Resolution R-01-676.
2. “ADIT” means accumulated deferred income tax.
3. “AMI” means advanced metering infrastructure.
4. “And” means and/or.
5. “Any” shall be understood to include and encompass “all.”
6. “ARAM” means Average Rate Assumption Method in the context of amortizing PITA.
7. “CNO” means City of New Orleans.
8. “Communications” means any verbal or written exchange of information between individuals, regardless of mode, and includes all verbal and written communications of every kind, including but not limited to, telephone calls, conferences, and correspondence, and all memoranda concerning the requested communications. Where a communication that is requested is not in writing, provide copies of all memoranda and Documents made relating to the requested communication and describe in full the substance of the communication to the extent that substance is not reflected in the memoranda and Documents provided.
9. “Council” means the Council of the City of New Orleans.
10. “Company” means Entergy New Orleans, LLC or its successor.
11. Documents.
 - a. “Documents” or “Documentation” includes all writings and records of every type in your possession, control or custody, produced by any means, conveying visible and/or audible and/or electronic information, including, but not limited to: testimony and exhibits, memoranda, contracts, agreements, correspondence, emails, letters, reports (including drafts, preliminary, intermediate and final reports), statutes, ordinances, resolutions, articles, textbooks, treatises, pleadings, briefs, data responses currently or previously under the custody, care and/or control

of plaintiffs, plaintiffs' counsel and/or anyone acting on behalf of plaintiffs or plaintiffs' counsel, surveys, analyses, studies, summaries, comparisons, tabulations, charts, books, pamphlets, photographs, maps, bulletins, corporate or other minutes, notes, diaries, log sheets, ledgers, transcripts, microfilm, microfiche, computer data, computer files, computer tapes, computer inputs, computer outputs and printouts, vouchers, accounting statements, budgets, work papers, engineering diagrams (including "one-line" diagrams), mechanical and electrical recordings, telephone and telegraphic communications, speeches, and all other records, written, electrical, mechanical or otherwise and drafts of any of the above.

- b. "Documents" or "Documentation" includes copies of Documents, where the originals are not in your possession, custody, or control.
 - c. "Documents" or "Documentation" includes every copy of Documents which contains handwritten or other notations, or which otherwise does not duplicate the original or any other copy.
 - d. "Documents" or "Documentation" also includes any attachments or appendices to any document.
- 12. "DR" means data requests as may be propounded among parties to the instant proceeding.
 - 13. "Each" shall be understood to include and encompass "every."
 - 14. "EAI" means Entergy Arkansas, Inc.
 - 15. "ELL" means Entergy Louisiana, LLC.
 - 16. "EMI" means Entergy Mississippi, Inc.
 - 17. "ENO" or "ENOL" means Entergy New Orleans, LLC.
 - 18. "ETAA" means Entergy Tax Allocation Agreement.
 - 19. "ETI" means Entergy Texas, Inc.
 - 20. "EUH" means Entergy Utility Holding Company, LLC.
 - 21. "Entergy Operating Companies," or "EOC" means ENO, ELL, EAI, EMI, and ETI, or their successors.
 - 22. "Entergy" or "Entergy System" means Entergy Corporation, any affiliates or subsidiaries, any merged or consolidated predecessors in interest, past or present employees, officers, directors, agents, contractors, consultants, attorneys, and representatives, and any other person who has in the past or is now acting or purporting to act on its behalf.
 - 23. "Enterprises" means Entergy Enterprises, Inc.
 - 24. "EOI" means Entergy Operations Services, Inc.
 - 25. "EPD" means Entergy Power Development Corp.

26. “ESI” means Entergy Services, Inc or its successor organization Entergy Services, LLC .
27. “ESL” means Entergy Services, LLC or its predecessor organization Entergy Services, Inc.
28. “Evaluation” means The Evaluation Report for the Evaluation Period ending December 31, 2020 for each of Rider Schedule EFRP-6 and Rider Schedule GFRP-6 filed on June 30, 2021, including all attached and related documents and workpapers that were provided on or about that date.
29. “FAS XXX” means Statement of Financial Accounting Standards No. XXX, where ‘XXX’ refers to the statement number (*e.g.*, FAS 109).
30. “FASB” means Financial Accounting Standards Board.
31. “FERC” means the Federal Energy Regulatory Commission.
32. “GAAP” means Generally Accepted Accounting Principles.
33. “GIRP” means Gas Infrastructure Replacement Program in the context of ENO’s gas utility.
34. “Identify” or “Identifying” means:
 - a. With respect to a natural person, the person’s full name, present employer, title, job description, and professional or home address.
 - b. With respect to documents, the title (if any), nature, substance, date and source of origin on the document, all described with sufficient particularity to enable the document to be specified or recognized.
35. “Information” means any knowledge, fact, data, or intelligence whether contained in a Document or unrecorded.
36. “Interveners” means all parties who filed an intervention request with the Clerk of the Council, with a copy submitted to the Director of the Council Utilities Regulatory office, and whose interventions were subsequently granted.
37. “IRS” means the Internal Revenue Service.
38. “MCF” means thousands of cubic feet of natural gas.
39. “MISO” means Midcontinent Independent System Operator, Inc. or predecessor entities, its operations, its assets, its member organizations, its territory of operations, the territory of operations of its member organizations, Entergy operations within or under MISO authority, its marketplaces related to energy, its planning mechanisms, or other assets or operations related to MISO.
40. “MW” means megawatts.
41. “MWh” means megawatt hours.

42. “NOLCF” means net operating loss carryforward.
43. “Or” means and/or.
44. “Parties” means ENO, The Council’s Advisors, and all parties to Docket No. UD-18-07.
45. “Person” includes any individual, corporation, business or governmental entity whatsoever, and every other type of entity or organization.
46. “PITA” means protected excess-ADIT.
47. “PLR” means Private Letter Ruling as may be released by the IRS.
48. “Project Code” means an alphanumeric code used by Entergy to capture related costs for a particular task or service for accounting and reporting purposes.
49. “Relating to” or “Related to” shall be understood to include pertaining to, referring to, having as its subject matter, constituting, supporting, analyzing, discussing, evaluating, or bearing upon, directly or indirectly the subject matter of the specific Request.
50. “Respondent” means ENO and any of its representatives including any other Entergy representative.
51. “SEC” means Securities and Exchange Commission.
52. “SERI” means System Energy Resources, Inc.
53. “Tax Cut Act” or “TCJA” means the Tax Cuts and Jobs Act of 2017.
54. “Testimony” means any verbal or written declaration made under oath in connection with any regulatory, administrative or adjudicative proceeding or other judicial process or formal dispute resolution process (*e.g.* arbitration) for any purpose, including but not limited to depositions, hearings or trial.
55. “Trial Balance” means any presentation of accounting data by account from a book of accounts that is presented in a tabular format, whether pre-close or post-close for an accounting period or measurement date.
56. “UPS” means the Union Power Station in Union County near El Dorado, Arkansas.
57. “UPSA” means the Unit Power Sales Agreement relating to the Grand Gulf nuclear unit.
58. “USOA” and “USofA” both mean the FERC Uniform System of Accounts.
59. “Publications” include, but are not limited to, articles, books, reviews, papers, presentations, studies, reports, analyses, or other documents released for publication.
60. “UPITA” means unprotected excess ADIT.
61. “You” and “Your” means Entergy, ENO, any affiliates or subsidiaries, any merged or consolidated predecessors in interest, past or present employees, officers, directors, agents,

contractors, consultants, attorneys, and representatives and any other person who has in the past or is now acting or purporting to act on its behalf.

62. “WACC” means Weighted Average Cost of Capital as customarily employed by the Council for regulatory ratemaking purposes. “Before-tax WACC” means WACC calculated to reflect applicable tax effects related to the cost of equity. “After-tax WACC” means WACC calculated without regard to the applicable tax effects related to the cost of equity.
63. As used herein, the singular shall include the plural and the plural shall include the singular.

Instructions

1. Data Requests, interrogatories, and requests for production of documents or any other discovery requests (collectively “Requests” or individually “Request”) call for all information, including information contained in documents, which is known or available to the Respondents in this proceeding.
2. Where a Request has a number of separate parts or aspects, a complete response is required to each part or aspect. The response should separately address each part by its individual designation: “(CNO 3-1) (A),” “(CNO 3-1) (B),” etc. Any objection to a part or aspect of a Request should clearly indicate the part or aspect to which it is directed.
3. If a Request specifically seeks an answer in response that is not contained in the Document, an answer is required.
4. The person who prepares and is responsible for providing the response should be identified on the response.
5. If a Request can be answered in whole or in part by reference to the response to another Request served in this proceeding, it is sufficient to so indicate by specifying the other response or part or aspect thereof which is responsive to the instant Request and by specifying whether the response to the other request is a full or partial response to the instant Request. If the response to the other Request constitutes a partial response, the balance of the instant Request must be answered.
6. If a Request cannot be answered in full after exercise of due diligence to secure the information requested, state the answer to the extent possible, state why the Request cannot be answered in full, and state what information or knowledge you have concerning the unanswered portions.
7. If, in answering any of these Requests, you feel that any Request or instruction applicable thereto is ambiguous, set forth the language you feel is ambiguous and the interpretation you are using in responding to the Request.
8. If a document requested is unavailable, identify the document, describe in detail the reasons that the document is unavailable, state where the document can be obtained, and specify the number of pages it contains.
9. If no document is responsive to a Request which calls for a document, then so state. In some instances, the Request should be treated as an interrogatory.
10. All responses to the Requests are to be amended or supplemented if any person answering the requests obtains information upon the basis of which: (a) the party making the response knows that it was incorrect when made and (b) the party making the response knows that the response, though correct when made, is no longer true or is misleading.
11. All Requests are considered to be continuing in nature, and thereby require you to produce by supplemental responses any document within the scope of the Request that you obtain, acquire, or discover subsequent to your initial response to the Request.

12. If the data or Documents responsive to a Request exist, to any extent, in a native electronic form (e.g., Excel file), provide the original native electronic file as part of your response. To the extent data or Documents responsive to any part of a Request may be extracted, saved, prepared, or presented in a tabular electronic format (e.g., Excel or Access file), provide that part of the response in a tabular electronic file (e.g., Excel or Access file).

**ADVISORS TO THE COUNCIL OF THE CITY
OF NEW ORLEANS
FIRST SET OF DATA REQUESTS TO
ENTERGY NEW ORLEANS, LLC**

**APPLICATION OF ENTERGY NEW ORLEANS, LLC, FOR COUNCIL
CERTIFICATION OF COSTS RELATED TO HURRICANE ZETA**

UTILITY DOCKET NO. UD-21-02

- CNO 1-1 Please refer to HSPM Exhibit JBT-4, does ENO maintain records involving these data, but with a unique identifier (*i.e.*, field) for each row?
- a. If yes, please provide a copy of JBT-4, but with a unique identifier for each row.
 - b. If no, please explain why ENO does not maintain such records that include a unique identifier for each row of data.
- CNO 1-2 Please refer to HSPM Exhibit JBT-4, please provide the most current data in the same format as JBT-4 (*i.e.*, please provide an updated version of JBT-4). If practicable, please include a unique identifier for each row.
- CNO 1-3 Please refer to HSPM Exhibit JBT-4. Please also refer to Exhibit JBT-3. Please provide a tabular data set in the format of Exhibit JBT-4 presenting all accounting entries (both positive and negative Monetary Amount) for each of the Project Code presented in Exhibit JBT-3. To the extent Exhibit JBT-4 is fully responsive, please state as such.
- a. Please identify each entry that was not presented in Exhibit JBT-4 (if any).
 - i. Please explain why that entry that is now presented that was not presented in Exhibit JBT-4.
 - b. Please reconcile any difference in the sum of Monetary Amount between the requested data set, related to Exhibit JBT-3, and that in Exhibit JBT-4.
- CNO 1-4 Please refer to HSPM Exhibit JBT-4, Excel rows 42, 825, 8237, 8238, 8239, 8240, 8242, 8244, 8245, 8917, 10725, 10726, 10939, 11597, 13017, each presenting Materials & Supplies or Materials & Supplies Loader Source Resource Desc, with Monetary Amounts totaling \$1,032,542.12, and having blank entries for columns such as Vendor, Invoice Date, Item Stock Name, Merchant, and others that are populated for other rows.
- a. For each referenced row whose Monetary Amount is negative, please explain the negative amount's purpose, why a negative amount is appropriate and identify any ENO accounting entry to which this negative amount is contra, reversing, or otherwise related.
 - b. Please explain why the identified rows lack entries that were provided for in the other rows in this exhibit.
 - c. For each identified row, please provide all supporting documentation.
- CNO 1-5 Please refer to HSPM Exhibit JBT-4, please confirm that 723 rows have no entry for Transaction Date (*i.e.*, the field is blank). For each row in which the Transaction Date has no entry, please explain the reason why there is no entry and why no data is available.
- CNO 1-6 Please refer to HSPM Exhibit JBT-4, Excel row 2, which provides a header for data presented in columns below. Please provide a copy of each Document that describes

- these data categories or instructs how such data is to be characterized, assigned, allocated, or input (*e.g.*, an instruction or policy manual for these data entries).
- CNO 1-7 Please refer to HSPM Exhibit JBT-4, the column labeled Department Description. Please confirm that 113 rows have the entry La Distribution V.P. – Enoi in that column and that the sum of their Monetary Amount entries is \$1,002,430.91.
- Please describe in detail what is meant by La Distribution V.P. – Enoi.
 - Please explain why these entries were characterized as having this Department Description.
- CNO 1-8 Please refer to HSPM Exhibit JBT-4, the column labeled Phy Loc Desc, which contains various entries. For each of the below entries, please explain how such rows' Monetary Amount are relevant to ENO's Zeta storm restoration and why they are appropriately recoverable from ENO-related sources. Please provide documentation supporting each row having a referenced entry.
- Transmission Substations – La
 - Transmission Subs- Entergy Sys
 - Transmission Lines – Louisiana
 - Distribution Lines-Entergy Sys
 - Distribution Lines - Arkansas
 - Distribution Lines - Texas
 - Dist Network Lake Charles
 - Distribution Substations – La
 - West Monroe Office
 - Little Rock Data Center
 - Little Rock Office
 - Distribution Lines – Miss
 - Simmons Tower (located in AR)
 - Transmission Substations – Ark
 - Transmission Control Ctr – S
 - Transmission Control Ctr - N
 - Woodlands - Parkwood Ii Build
- CNO 1-9 Please refer to HSPM Exhibit JBT-4, the column labeled Phy Loc Desc, the entries Transmission Control Ctr – S and Transmission Control Ctr – N.
- Please describe how costs (both capital and O&M) related to the Transmission Control Centers are allocated to ENO.
 - Please state when ENO became an owner of the Transmission Control Centers.
- CNO 1-10 Please refer to HSPM Exhibit JBT-4, the column labeled Source Resource Desc, the entry Exempt-Overtime.
- Please explain what is meant by Exempt-Overtime.
 - Please explain under what circumstances exempt employees are paid overtime and why any such overtime was paid to exempt employees in the relevant circumstances.
 - Did the employees related to these payroll costs receive payroll equal to these exempt-overtime entries (net of appropriate payroll deductions)?
 - Were these exempt-overtime charges incremental to their relevant employee's base salary?

- CNO 1-11 Please confirm that all of the capital costs presented in the Application for review (*i.e.* in HSPM Exhibit JBT-4), including CWIP and RWIP, have been or will be recorded on ENO's books and not on the books of another Entergy affiliate. If not, please clarify.
- CNO 1-12 Please refer to Exhibit JWH-8, the column labeled "Contract Type". Please explain the meaning of Baseload and Off System.
- CNO 1-13 Please provide a summary in terms of debits and credits by ENO Account (*i.e.*, FERC Account plus subaccount additional digits) of ENO's accounting related to Zeta. To the extent any amounts remain in suspense, please explain how their final accounting disposition is expected to be recorded.
- CNO 1-14 Please explain in terms of debits and credits by ENO Account (*i.e.*, FERC Account plus subaccount additional digits) how plant removed from plant in service due to storm restoration activities is recorded.
- a. Please provide ENO's accounting entries related to removed plant related to Zeta.
- CNO 1-15 Please explain in terms of debits and credits by ENO Account (*i.e.*, FERC Account plus subaccount additional digits) how recovery of capital costs through a storm escrow withdrawal is recorded,
- a. For ENO's books of account,
- b. For ENO's tax accounting as part of the ETAA.
- CNO 1-16 Please explain in terms of debits and credits by ENO Account (*i.e.*, FERC Account plus subaccount additional digits) how recovery of O&M costs through a storm escrow withdrawal is recorded,
- a. For ENO's books of account,
- b. For ENO's tax accounting as part of the ETAA.

Respectfully submitted,

DENTONS US LLP,

/s Jerry A. Beatmann, Jr.

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Attorneys for the Council of the City of New Orleans

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing First Set of Data Requests has been served upon “The Official Service List” via electronic mail and/or U.S. Mail, postage properly affixed, this 20th day of January, 2022.

/s Jerry A. Beatmann, Jr.

Jerry A. Beatmann, Jr.