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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.

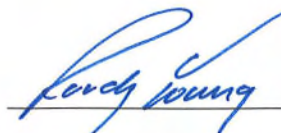
Respectfully submitted,



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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
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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:



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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

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