



August 5, 2024

By Electronic Mail

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

IN RE: APPLICATION FOR AUTHORITY TO OPERATE AS LOCAL DISTRIBUTION COMPANY AND INCUR INDEBTEDNESS AND JOINT APPLICATION FOR APPROVAL OF TRANSFER AND ACQUISITION OF LOCAL DISTRIBUTION COMPANY ASSETS AND RELATED RELIEF (Docket No. UD-24-01)

Dear Clerk:

Enclosed please find the Alliance for Affordable Energy's Surrebuttal Testimony in the above mentioned docket. Please file the attached communication and this letter in the record of the proceeding and return one timestamped copy in the manner received, in accordance with normal procedures. We will submit physical copies at your instruction. If you have any questions, please do not hesitate to contact me.

Thank you for your time and attention.

Sincerely,

A handwritten signature in black ink, appearing to read "Logan Burke", is written over a horizontal line.

Logan Burke
Executive Director
Alliance for Affordable Energy

Cc: Known parties Docket UD-24-01

**BEFORE THE
COUNCIL OF THE CITY OF NEW ORLEANS**

**DELTA STATES UTILITIES LA, LLCC)
AND ENTERGY LOUISIANA, LLC,)
EX PARTE)**

**IN RE: APPLICATION FOR)
AUTHORITY TO OPERATE AS)
LOCAL DISTRIBUTION COMPANY)
AND INCUR INDEBTEDNESS AND)
JOINT APPLICATION FOR)
APPROVAL OF TRANSFER AND)
ACQUISITION OF LOCAL)
DISTRIBUTION COMPANY ASSETS)
AND RELATED RELIEF)**

DOCKET NO. UD-24-01

SURREBUTTAL TESTIMONY

OF

KARL R. RÁBAGO

ON BEHALF OF

ALLIANCE FOR AFFORDABLE ENERGY

AUGUST 5, 2024

1 **I. INTRODUCTION**

2 **Q. Please state your name, business name and address, and role in this matter.**

3 A. My name is Karl R. Rábago. I am the principal of Rábago Energy LLC, a Colorado
4 limited liability company, located at 1350 Gaylord Street, Denver, Colorado. I appear
5 here in my capacity as an expert witness on behalf of the Alliance for Affordable Energy
6 (“Alliance”).

7 **Q. Are you the same Karl R. Rábago who previously submitted direct and rebuttal
8 testimony on behalf of the Alliance in this proceeding?**

9 A. Yes.

10 **II. OVERVIEW OF TESTIMONY AND RECOMMENDATIONS**

11 **Q. Please provide an overview of your surrebuttal testimony in this proceeding.**

12 A. In this testimony I address assertions contained in the rebuttal testimonies of ENO
13 witnesses Alyssa Maurice-Anderson and Anthony P. Arnould, Jr., and DSU NO witnesses
14 Jeffrey Yuknis, David E. Dismukes, Jay A. Lewis, and Brian Little. The fact that I do not
15 address any testimony or aspect of testimony from any witness does not constitute
16 approval or any opinion by me regarding the testimony or issue.

17 **Q. How does this surrebuttal testimony relate to your prior testimony in this
18 proceeding?**

19 A. The Entergy Corporation proposes to sell the Entergy New Orleans (“ENO”) gas
20 distribution utility to Bernhard Capital Partners Management, LP (“Bernhard”) which
21 would in turn operate the utility as a wholly owned Bernhard subsidiary called Delta
22 States Utilities New Orleans (“DSU NO”). I have explained why the proposed transaction
23 fails the New Orleans City Council’s standard of review for this and similar transactions

1 as set out in Council Resolution R-06-088 in my direct testimony. In the interests of
2 administrative economy, I will not reprise information already addressed in my direct and
3 rebuttal testimony.¹ While the ENO and DSU NO witnesses spend many pages in laying
4 out their rebuttal testimony, much of this testimony is duplicative of that previously filed
5 or attempts to embellish that prior testimony. Since that provides no new information for
6 consideration by the City Council, my direct and rebuttal testimony remains unrebutted
7 by ENO and DSU NO, and my original findings and recommendations stand. That is, the
8 applicants have failed to demonstrate that the proposed transaction is in the public
9 interest and that it satisfies the elements of public interest review set out by the Council.

10 As such, I will not further discuss the many benefits that ENO and DSU NO
11 allege will result from the proposed transaction which are unsupported by commitments,
12 enforceable or otherwise—the “pig in a poke” character of the proposed transaction. In
13 sum and substance, the rebuttal testimony from the applicants does not fill the gaps in the
14 proposed transaction or fix what is wrong with the proposed transaction and its terms.²

15 I will not further discuss the unmitigated additional burdens on the City Council
16 in terms of operating and regulatory oversight that would necessarily follow from the
17 proposed transaction. I will not again discuss the uncapped and certainly higher costs that
18 New Orleans gas utility customers will have to pay in the near, mid, and long term as a
19 direct result of the proposed transaction. I will not again address the DSU NO’s proposal

¹ Alliance witness Karl R. Rábago direct testimony, CNO Docket No. UD-24-01 (May 31, 2024); Alliance witness Karl R. Rábago rebuttal testimony, CNO Docket No. UD-24-01 (Jun. 28, 2024).

² As the Governor who appointed Mr. Rábago to the Texas Public Utility Commission once exhorted her appointees at a lunch at the Texas Governor’s Mansion, “You can put lipstick and earrings on a hog and call it Monique, but it’s still a pig.”

1 to charge rates that DSU NO has not demonstrated to be just and reasonable. Nor will I
2 again address the many ways in which the proposed transaction would make it more
3 difficult for the City Council and New Orleans to cost-effectively achieve a transition
4 away from reliance on fossil methane gas for thermal energy.

5 **Q. What are the assertions made by the applicants for the proposed transaction that**
6 **you wish to address in this surrebuttal testimony?**

7 A. The key assertions from ENO and DSU NO contained in their respective and aligned
8 testimonies that I will address in this surrebuttal testimony boil down to these:

- 9 ■ ENO and DSU NO assert that the Council’s public interest test should be modified in
10 its application to support a finding that the proposed transaction meets the Council
11 standard.³ This modification includes giving weight to unquantified and speculative
12 benefits unsupported by firm commitments,⁴ to treat as benefits the costs of building
13 unnecessary and duplicative distribution utility capabilities resulting from divided
14 ownership,⁵ to curtail the Council’s ability to impose conditions on ENO relating to
15 the proposed transaction,⁶ to require the Council to presume that the rates and tariffs
16 in place under ENO’s formula rate plan are just and reasonable under Bernhard
17 Capital ownership of the gas distribution utility,⁷ and to exclude any consideration of

³ ENO witness Alyssa Maurice-Anderson rebuttal testimony (“Maurice-Anderson Rebuttal”) at 6-12; DSU NO witness Jeffrey Yuknis rebuttal testimony (“Yuknis Rebuttal”) at 18-20.

⁴ Maurice-Anderson Rebuttal at 7:21 through 8:4.

⁵ See DSU NO witness David E. Dismukes rebuttal testimony (“Dismuke Rebuttal”) at 38-47.

⁶ Maurice-Anderson Rebuttal at 5:2 through 5:15.

⁷ Yuknis Rebuttal at 20-24.

1 the impacts of the proposed transaction on Council’s commitment to a transition to a
2 net zero fossil fuel energy base for New Orleans.⁸

3 ▪ DSU NO asserts that Bernhard Capital’s intention to acquire gas distribution utility
4 assets owned by Centerpoint Energy will bring new, additional benefits to the
5 proposed transaction, even though the benefits cannot be firmly quantified, that
6 Bernhard makes no commitment to distribution of such benefits if they do
7 materialize, and that the hypothetical benefits are subject to approvals by agencies not
8 under the City Council’s control.⁹

9 ▪ DSU NO, and remarkably, ENO both assert that DSU NO’s cost of capital will be
10 lower because Bernhard will not be burdened by the climate change severe weather
11 risk baked into a risk premium for electric utility operations today and especially in
12 the South.¹⁰ The level of cynicism and financial nonsense in this argument bears
13 calling out. First, it is the burning of fossil fuels like fossil methane gas that primarily
14 causes anthropogenic climate change. For DSU NO to argue that it may enjoy lower
15 costs of capital than ENO’s electric operations because gas systems are less
16 vulnerable to interruptions of their sale of fossil methane gas to worsen the climate
17 problem is senseless. And at a financial analysis level, the argument is myopic,
18 because the same financial markets that factor climate change-induced severe weather

⁸ Yuknis Rebuttal at 48-49; Dismukes Rebuttal at 8-9, 56.

⁹ Yuknis Rebuttal at 3-4. Mr. Yuknis asserts that “the proposed transaction between DUS NO and ENO [is] in the public interest independent [sic] of the [Centerpoint Energy] transaction,” but that nonetheless, the City Council should “keep in perspective the much larger benefits to come from the combined transactions.” The Centerpoint Energy transaction appears to be another “pig in a poke” offer from DSU NO.

¹⁰ Yuknis Rebuttal at 12; Maurice-Anderson Rebuttal at 11-12.

1 into a risk premium are certain to also recognize that a pure-play business organized
2 around the distribution, leaking, and burning of fossil methane gas is also a much
3 riskier business today and in the future. Finally, the entire argument is selfishly
4 narrow in perspective. In economic terms, the isolation of climate event operating
5 disruption risk to the electric side of Entergy’s business and away from the gas
6 distribution business is nothing but a transfer payment. That is, what DSU NO
7 customers might not have to pay in risk premium—assuming Bernhard ever shares
8 the risk premium savings with its customers—is merely shifted to the same New
9 Orleans citizens and businesses who use electricity.

10 ▪ DSU NO witness David Dismukes provides his first testimony in this case on
11 rebuttal. His testimony provides no real support for the application, for several
12 reasons. First, Mr. Dismukes asserts that when DSU NO must spend additional
13 customer dollars to stand up and operate a gas distribution utility and the new
14 Bernhard gas distribution holding company, that spending of customer funding
15 dollars will deliver benefits because local spending enjoys economic multiplier
16 benefits.¹¹ This one-sided approach at justifying the proposed transaction ignores the
17 fact that customers must pay for those economic development effects and likely have
18 better and more sustainable options for their hard-earned wages and business
19 revenues. Instead of paying for a new gas business and duplicative labor and future
20 stranded costs when New Orleans completes its transition to a net-zero emissions
21 energy economy, investments could be made in sustainable energy resources like

¹¹ Dismuke Rebuttal at 38-47.

1 energy efficiency, renewable energy, beneficial electrification, and improved housing
2 and building energy performance. Better yet, customers could chose themselves
3 where they want their money to go, rather than to fund excess costs for the gas
4 distribution utility.

- 5 • The assertion that potential economic development benefits of the proposed
6 transaction are sufficient to satisfy the Council’s public interest test for evaluation of a
7 proposed change in ownership and operation of the gas distribution utility is
8 misleading to the point of being dangerous and reveals how little DSU NO
9 understands the utility business and the regulatory model. For a regulated utility with
10 an obligation to serve under a cost-of-service model, economy-wide economic
11 development effects of spending charged to captive utility service customers are
12 never an adequate substitute for prudent utility decision-making. That is, the
13 inefficient business structure—as proposed in this case—will certainly increase
14 employee headcount and require additional administrative and office spending. But
15 then running that imprudent spending through an economic development multiplier
16 tool does not make an imprudent proposal meritorious. In this matter, the Council is
17 presented with an unnecessarily expensive and risky business transaction that presents
18 highly certain additional costs for duplicative and unnecessary spending, and only
19 hypothetical benefits unsupported by firm commitments to lower costs and provide
20 better service. The proposed transaction fundamentally ignores the present and future
21 climate change risks associated with operating a business dependent upon and
22 designed to increase the leaking and burning of fossil methane gas. Drilling for,
23 transporting, distributing, and burning poisonous and polluting fossil methane gas

1 generates economic activity that under old-fashioned economic analysis looks like
2 economic benefits, so long as the health, local pollution, and climate change impacts
3 of the poison gas business, as well as the human and economic benefits of a rapid
4 transition to a true clean energy economy, are ignored. Mr. Dismukes' new numbers
5 don't support a finding that the proposed transaction is in the public interest.

6 ■ Mr. Dismukes recommends that transition costs associated with the proposed
7 transaction be amortized over a period of twenty-five years.¹² This act of financial
8 sleight of hand relies on the utility cost of capital to make the transaction look less
9 expensive, while at the same time, saddling an entire generation with the costs of this
10 expensive transaction and almost certainly guaranteeing additional stranded costs on
11 the day when New Orleans achieves a transition to a net zero energy economy. It is
12 important to remember that both ENO and DSU NO are proposing a "deal" that
13 makes gas service more expensive, to a significant but undefined degree. The only
14 offsets for these certain and significant costs are unenforceable chances that benefits
15 might occur when all those costs are incurred. Kicking the can down the road on the
16 transition costs in the proposed transaction is not in the public interest and obscures
17 the true costs of the proposed transaction.

18 ■ Mr. Dismukes also argues that the testimony that I provided on behalf of the Alliance
19 should be disregarded because my recommendations relating to a managed
20 decapitalization of the fossil methane gas distribution utility were not accompanied
21 by a benefit-cost analysis.¹³ This argument betrays a fundamental misunderstanding

¹² Dismukes Rebuttal at 25-26.

¹³ Dismukes Rebuttal at 72:12-18.

1 of the responsibilities of parties in a litigated regulatory proceeding or worse, an
2 effort to intentionally mislead the Council in its consideration of the application for
3 the proposed transaction and all its flaws. DSU NO and ENO bear the burden of
4 producing substantial evidence to support and prove the merits of their proposed
5 transaction. The Alliance, as an intervenor, has the opportunity to demonstrate the
6 absence of necessary evidence and the inadequacy of proof. My testimony does both.
7 In particular, my recommendations regarding development of plans for managed
8 decapitalization of the gas distribution utility sets out a reasonable pathway for ENO
9 and DSU NO to demonstrate that their proposal best serves the public interest. The
10 transition to a net zero energy economy in New Orleans is already on the table as a
11 result of the Resolutions and policies adopted by the City Council. Mr. Dismukes'
12 argument is that the Council should ignore its own policies because the Alliance
13 didn't submit a managed decapitalization plan. It is an argument without standing or
14 merit.

15 ■ Mr. Yuknis finds merit in my recommendation that the operator of the gas distribution
16 utility should commit to aggressive implementation of gas use efficiency measures
17 and programs.¹⁴ However, in further testament to the lack of experience both Mr.
18 Yuknis and DSU NO have with running energy efficiency programs, states that DSU
19 NO finds gas efficiency programs vague and ambiguous, has not planned for such
20 programs, and needs to develop or acquire the skills and capacity necessary to be
21 successful in facilitating more efficient fossil gas use. At best, Mr. Yuknis thinks DSU

¹⁴ Yuknis Rebuttal at 49-50.

1 NO might copy the work of the Louisiana Public Service Commission relating to
2 efficiency programs, but not before 2026.¹⁵ On the other hand, Entergy has
3 experience and capabilities in designing and delivering efficiency programs today.

4 ■ Mr. Yuknis argues that because gas service provides benefits to many households and
5 businesses in New Orleans today, and because DSU NO proposes to continue and
6 increase the distribution and combustion of fossil methane gas in the future, the
7 proposed transaction provides benefits and is in the public interest.¹⁶ This argument,
8 like others offered by Mr. Yuknis and the witnesses in favor of the proposed
9 transaction, is dangerously and irresponsibly one-sided. First, by denying approval to
10 the proposed transaction, the Council will not leave New Orleans without a gas
11 distribution utility in the near term; it will only be refusing to add costs to that service
12 in order to enrich the dealmakers proposing the sale. Second, Mr. Yuknis and DSU
13 NO carefully ignore the word “managed” in my recommendation for a “managed
14 decapitalization” of the gas distribution utility. There are cost-effective and functional
15 alternatives to burning fossil methane gas in homes and businesses today, and there
16 will be more and more affordable options available in the future. The best, and least-
17 expensive path to a transition away from the use of fossil fuels is to stop adding costs
18 to the retirement of these legacy businesses, and to plan to stop harming the health of
19 citizens and of the climate by uncontrolled use of fossil fuels.

¹⁵ *Id.*

¹⁶ Yuknis Rebuttal at 50-52.

1 **Q. Please summarize your assessment of the rebuttal testimony provided by ENO and**
2 **DSU NO in this proceeding.**

3 A. The rebuttal testimony filed by ENO and DSU NO does not rebut the findings and
4 conclusions that I reached or challenge the merits of my recommendations to the City
5 Council in this proceeding. The proposed transaction is a bad deal for the citizens and the
6 future of New Orleans. Too much necessary information is missing. Too much
7 uncertainty remains. Too many risks threaten the public interest. The deal does not have
8 enough benefits in it to support bill reductions, cost caps, climate planning, and other
9 measures necessary to substantiate the public interest benefits necessary for it to proceed.

10 **Q. Does this conclude your surrebuttal testimony?**

11 A. Yes.

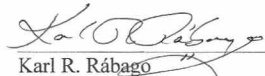
BEFORE THE
COUNCIL OF THE CITY OF NEW ORLEANS

DELTA STATES UTILITIES LA, LLCC)
AND ENERGY LOUISIANA, LLC,)
EX PARTE)
)
IN RE: APPLICATION FOR AUTHORITY)
TO OPERATE AS A LOCAL DISTRIBUTION) DOCKET NO. UD-24-01
COMPANY AND INCUR INDEBTEDNESS)
AND JOINT APPLICATION FOR)
APPROVAL OF TRANSFER AND)
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COMPANY ASSETS AND RELATED RELIEF)

AFFIDAVIT OF KARL R. RÁBAGO

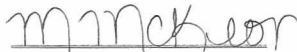
STATE OF COLORADO)
) ss.
COUNTY OF DENVER)

I, Karl R. Rábago, being first duly sworn on oath, state that I am the same Karl R. Rábago identified in the surrebuttal testimony to be filed in this docket on 5 August 2024, that I have caused the testimony and exhibits to be prepared and am familiar with its contents, and that the testimony and exhibits are true and correct to the best of my knowledge and belief as of the date of this affidavit.


Karl R. Rábago
5 August 2024

Subscribed and sworn to me this 5th day of August 2024.

MEGHAN MCKEON
Notary Public
State of Colorado
Notary ID # 20244022538
My Commission Expires 06-12-2028

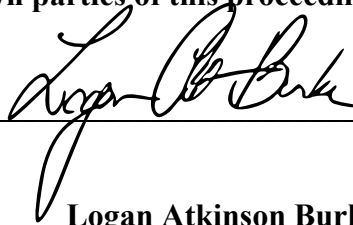


**JOINT APPLICATION OF DELTA STATES UTILITEIS NO, LLC AND
ENERGY NEW ORLEANS, LLC AUTHORIZING DELTA STATES UTILITIES NO,
LLC TO OPERATE AS A JURISDICTIONAL NATURAL GAS LOCAL
DISTRIBUTION COMPANY**

DOCKET NO. UD-24-01

**I hereby certify that I have this 5th day of August, 2024, served the foregoing
correspondence upon**

all other known parties of this proceeding by electronic mail.



**Logan Atkinson Burke
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