ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
2015 Attachment O Annual Rate Update

Response of: Entergy Services, Inc.
to the First Set of Data Requests
of Requesting Party: Arkansas Electric
Cooperative Corporation

Filed: 01/22/2016

Question No.: AECC 1-20 Part No.: Addendum:

Question:

Refer to the worksheet entitled WP06 ADIT, please provide a detailed description of the following ADIT accounting entries and the justification for the allocators that were utilized in the formula rate for each entry (e.g., Gas, Production, Other, Transmission, Plant Related, Labor Related):

a. Account 190215 Supplemental Pension Plan-Fed

b. Account 190216 Supplemental Pension Plan-St

c. Account 190221 FAS 106 Other Retire Ben-Fed

d. Account 190222 FAS 106 Other Retire Ben-State

e. Account 190325 Litigation Settlement – Fed

f. Account 190326 Litigation Settlement – State

Response:

a. Account 190215 Supplemental Pension Plan-Fed – The federal deferred taxes related to Account 182381 - Regulatory Asset SFAS 158 reduced for certain costs, Account 242309 - Non-Qualified Pension SFAS 158, and Account 253013 - Supplemental Pension Plan. Account 190215 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

b. Account 190216 Supplemental Pension Plan-St – The state deferred taxes related to Account 182381 - Regulatory Asset SFAS 158 reduced for certain costs, Account 242309 - Non-Qualified Pension SFAS 158, and Account 253013 - Supplemental Pension Plan. Account 190216 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

c. Account 190221 FAS 106 Other Retire Ben-Fed - The federal deferred taxes related to the Medicare Part D Subsidy payments in Account 219381 and Account 228308. Account 190221 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

d. Account 190222 FAS 106 Other Retire Ben-State - The state deferred taxes related to the Medicare Part D Subsidy payments in Account 219381 and Account 228308. Account 190222 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

e. Account 190325 Litigation Settlement – Fed – The federal deferred taxes related to Account 253190 - Employment Litigation Liab. Account 190325 is assigned to the "Labor" allocation category because the associated asset account is related to labor and not predominantly related to a specific function.

f. Account 190326 Litigation Settlement – State - The state deferred taxes related to Account 253190 - Employment Litigation Liab. Account 190325 is assigned to the "Labor" allocation category because the associated asset account is related to labor and not predominantly related to a specific function.