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

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

Filed: 3/23/16

Question No.: AECC 2-13 Part No.: Addendum:

Question:

With reference to Entergy's response to AECC 1-20(e) and (f), please provide a detailed description and justification for including the following items in Worksheet WP06 ADIT as being allocated based on labor while the associated liability account (Account 253190- Employment Litigation Liab.) is not included in the Attachment O formula rate calculation.

a. Account 190325 Litigation Settlement – Fed, and

b. Account 190326 Litigation Settlement – State.

Response:

Entergy has accounted for the costs in Accounts 190325 and 190326 in the manner agreed to as part of the settlement discussions with the parties and memorialized in the Offer of Partial Settlement filed with FERC in Docket ER13-948.