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 2-5 Part No.: Addendum:

Question:

With reference to the attachment provided in Entergy's responses to AECC 1-10 and 1-11, please provide a detailed description of the nature of the line item labeled as "Oth Insurance & Loss Reserves" which were booked to Accounts 571 and 920 during 2014.

Response:

In 2014, per APSC Docket No. 13-028-U, EAI began amortizing the debit balance in account 228.1 over 5 years, including $17,891 monthly amortization to account 571. In 2014, $350,000 was charged to account 920 for employee litigation liability.