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

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

Filed: 5/20/16

Question No.: AECC 3-8 Part No.: Addendum:

Question:

With reference to Entergy's response to AECC 2-4h, based on the description Entergy provided for the expense category "FACILITIES SVCS - DISTRIBUTION (NON", please provide the justification for recording these expenses to Account 566 – Miscellaneous Transmission Expenses rather than to Account 588 – Miscellaneous Distribution Expenses, or other non-transmission O&M account.

Response:

The charges to "Facilities Svcs – Distribution (Non" include facilities services provided by Cushman & Wakefield that are directly attributable to transmission sites/locations. As such, it is appropriate for the transmission-related facilities expenses to be recorded in account 566.