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 1-17 Part No.: Addendum:

Question:

Please identify any regulatory assets reported in the 2014 Form 1 that now or in the future are expected to affect the charges under EAI's Attachment O Formula Rate as a result of amortization through expenses, if and when approved by the appropriate regulatory body.

Response:

The following regulatory assets reported on Page 232 in the 2014 Form 1 affect the charges under EAI's Attachment O Formula Rate:

- MISO Implementation Costs amortization expenses are removed by adjustment from Attachment O and recovered through MISO Schedule 47.

- Human Capital Management Costs are adjusted out of Attachment O and are not recovered from transmission service customers.

- MOARK Agreement amortization costs will remain in transmission expense and will be recovered through Attachment O.