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 3-10 Part No.: Addendum:

Question:

With reference to the attachment provided in Entergy's response to AECC 1-7, column E entitled as "Project Desc", please provide a detailed description of the nature of the category of expenses labeled as "SPO Management Summary" which were booked to Account 566 during 2014. In addition, please provide the justification for recording these expenses to Account 566 rather than to an A&G account (i.e., Account 920 or 930.2).

Response:

The overall purpose of SPO Management Summary is to capture and manage costs associated with employee and program expenses, office supplies and other general and administrative costs for System Planning Operations.

Upon further review, the total costs of $294,567 charged for SPO Management Summary to account 566 should have been charged to an A&G account.