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: South Mississippi
Electric Power Association

Filed: 3/25/16

Question No.: SMEPA 2-3 Part No.: Addendum:

Question:

With reference to the attachment provided in Entergy's response to SMEPA 1-9, column F labeled as "Activity Desc", please provide a detailed description of the nature of the expenses labeled as "Reg Deferral & Reg Amrtization" which were booked to Account 566 during 2014.

Response:

Expenses labeled as "Reg Deferral & Reg Amrtization" includes the deferral of costs expected to be recovered in future periods, as well as the amortization of the deferred costs. In June 2014, EMI began amortizing the MISO implementation costs as approved by FERC.