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: South Mississippi
Electric Power Association

Filed: 01/22/2016

Question No.: SMEPA 1-12 Part No.: Addendum:

Question:

Refer to EMI's 2014 FERC Form 1 page 323, line 185, Account 924 – Property Insurance, please explain and provide supporting documentation for the significant increase of approximately $20.9 million, above the 2013 expense.

Response:

Please see the attached detail.

For the year-over-year increase, approximately $21.1 million is associated with other insurance and loss reserves and -$0.2 million is associated with other items. Storm damages accruals are removed from the calculation pursuant to the settlement filed at FERC in Docket No. ER13-948 on July 31, 2015.

SMEPA 1-12 Account 924 2013 vs. 2014

Account	Account Desc	Resource	Resource Desc	2013 Monetary Amount	2014 Monetary Amount	Change in $	% Change related to total variance %
924000	Property Insurance Expense	150	Fire & Property Insurance	$ 3,386,588	$ 3,246,662	$ (139,926)	-3.61%
924000	Property Insurance Expense	158	Oth Insurance & Loss Reserves	$ 384,712	$ 21,512,812	$ 21,128,100	544.86%
924000	Property Insurance Expense	410	Service Company Billings	$ 94,262	$ 79,700	$ (14,562)	-0.38%
924000	Property Insurance Expense	650	Ins Recovery Funds	$ -	$ (22,572)	$ (22,572)	-0.58%
924000	Property Insurance Expense	740	Service Company Recipient	$ 12,149	$ 9,851	$ (2,298)	-0.06%
924000	Property Insurance Expense	91	Balance Sheet Default	$ -	$ (8,273)	$ (8,273)	-0.21%
				$ 3,877,711	$ 24,818,180	$ 20,940,469	540%
						540.02%	