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: South Mississippi
Electric Power Association

Filed: 5/20/16

Question No.: SMEPA 3-5 Part No.: Addendum:

Question:

With reference to Entergy's response to SMEPA 2-2h, based on the description Entergy provided for the expense category "SPO OIT Decommissioning", please provide the justification for recording these expenses to FERC Account 566 – Miscellaneous Transmission Expenses rather than to FERC Account 557 – Other Expenses, or other non-transmission O&M account.

Response:

Upon further review, the total costs of $3,424 charged for SPO OIT Decommissioning to account 566 should have been charged to an A&G account.