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 1-17 Part No.: Addendum:

Question:

Refer to the worksheet entitled WP06 ADIT, please provide a detailed description of the following ADIT accounting entries and the justification for the allocators that were utilized in the formula for each entry (e.g., Gas, Production, Other, Transmission, Plant Related, Labor Related):

a. Account 190221 FAS 106 Other Retire Ben-Fed

b. Account 190222 FAS 106 Other Retire Ben-State

c. Account 190886 ADIT-AMT Cr C/F-TAP-Fed-NonCur

d. Account 283303 Reg Asset-MISO Non Fuel-Fed

e. Account 283304 Reg Asset-MISO Non Fuel-State

Response:

a. Account 190221 Fas 106 Other Retire Ben-Fed – The federal deferred taxes related to the Medicare Part D Subsidy payments in Account 219381 - Other Comp Income SFAS 158 and Account 228308 - AccProv-OPEB Liab-Funded Status. Account 190221 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

b. Account 190222 Fas 106 Other Retire Ben-State - The state deferred taxes related to the Medicare Part D Subsidy payments in Account 219381 - Other Comp Income SFAS 158 and Account 228308 - AccProv-OPEB Liab-FundedStatus. Account 190222 is assigned to the "Other" allocation category because the associated asset accounts are not included in the Attachment O formula rate calculation.

c. Account 190886 ADIT-AMT Cr C/F-TAP-Fed-NonCur – The federal deferred taxes related to the AMT Credit Carryforward. Account 190886 is assigned to the "Plant" allocation category because this account is associated with tax depreciation of plant assets but not a specific function.

d. Account 283303 Reg Asset-MISO Non Fuel-Fed – The federal deferred taxes related to the MISO non-fuel costs deferred in Account 1823MN - MISO Nonfuel Cost Deferral. These accounts were zeroed out in March 2015 and are no longer used. Account 283303 is assigned to the "Other" allocation category because category because the associated assets are not included in the Attachment O formula rate calculation.

e. Account 283304 Reg Asset-MISO Non Fuel-Fed – The state deferred taxes related to the MISO non-fuel costs deferred in Account 1823MN - MISO Nonfuel Cost Deferral . These accounts were zeroed out in March 2015 and are no longer used. Account 283304 is assigned to the "Other" allocation category because category because the associated assets are not included in the Attachment O formula rate calculation.