

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

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Question No.: SMEPA 3-4

Part No.:

Addendum:

Question:

With reference to Entergy's response to SMEPA 2-2d, based on the description Entergy provided for the expense category "SPO Management Summary", please provide the justification for recording these expenses to Account 566 – Miscellaneous Transmission Expenses rather than to an A&G account (i.e., Account 920 or 930.2).

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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 \$200,519 charged for SPO Management Summary to account 566 should have been charged to an A&G account