ENTERGY SERVICES, INC.
FEDERAL ENERGY REGULATORY COMMISSION
2017 Attachment O Annual Rate Update

Response of: Entergy Services, Inc.
to the First Set of Data Requests
of Requesting Party: Arkansas Electric
Cooperative Corporation

Filed: 08/25/17

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Question No.: AECC 1-8 Part No.: Addendum:

Question:

Please identify any regulatory assets reported in EAI's 2016 Form 1 that now or in the future are expected to affect the charges under EAI's Attachment O Formula Rate as a result of amortization through expenses, if and when approved by the appropriate regulatory body.

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Response:

The following regulatory assets reported on Page 232 in the 2016 Form 1 affect the charges under EAI's Attachment O Formula Rate:

- Deferred Storm Restoration Costs are removed by adjustment from Attachment O.
- MISO Implementation Costs amortization expenses are removed by adjustment from Attachment O and recovered through MISO Schedule 47.
- Human Capital Management Costs are adjusted out of Attachment O and are not recovered from transmission service customers.
- MOARK Agreement amortization costs will remain in transmission expense and recovered through Attachment O per the settlement agreement in ER13-948.
- ANO Fukushima Costs are amortized to accounts 920 and 923 in the amount of $289.
- 2015 Rate Case Deferral are amortized to 920, 923, and 926, in the amount of $78,399. 928 and 930.1 costs are not included in Attachment O.