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: 8/25/17

Question No.: AECC 1-30 Part No.: Addendum:

Question:

In reference to EAI's 2016 FERC Form 1 page 323, line 193, Account 931 – Rents, please explain and provide supporting documentation for the decrease of approximately $2.9 million, or 48%, below the 2015 expense.

Response:

The decrease is primarily due to lower computer software rentals recorded in Account 931. In 2016, computer software acquisitions were recorded to Account 923, Account 930.2, or deferred in a prepayment account to be amortized over a service period. See EAI's response to AECC 1-26 and AECC 1-29.

Account	Source Resource and Desc	2015	2016	Variance
931000	124 - Computer Rentals - Software	3,401,729.00	753,905.98	(2,647,823.02)