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 1-27 Part No.: Addendum:

Question:

In reference to EAI'S 2016 FERC Form 1 page 323, line 185, Account 924 – Property Insurance, please explain and provide supporting documentation for the increase of approximately $3.9 million, or 13%, above the 2015 expense.

Response:

The increase in Account 924 is due to an increase in the storm damage reserve accrual effective March 2016 as a result of APSC Docket No. 15-015-U.

Account	Account Desc	GL Business Unit	Resource Desc	2015 Monetary Amount	2016 Monetary Amount	Change in $
924000	Property Insurance Expense	A0000	Oth Insurance & Loss Reserves	23,057,124	27,910,724	4,853,600
924000	Property Insurance Expense	A0000	Cascade Billing Through EOI	20,306	35,351	15,044
924000	Property Insurance Expense	A0000	Fire & Property Insurance	5,241,679	4,806,814	(434,865)
924000	Property Insurance Expense	A0000	Service Company Billings	115,523	146,160	30,637
924000	Property Insurance Expense	A0000	ServCo Recip-Cascade-EOI	3,371	5,516	2,145
924000	Property Insurance Expense	A0000	Service Company Recipient	18,602	20,223	1,621
924000	Property Insurance Expense	A0000	Balance Sheet Default	6	3	(4)
924000	Property Insurance Expense	A0000	Co-Owner Credits	(289,475)	-	289,475
Summary				**28,167,137**	**32,924,790**	**4,757,653**