

ENTERGY CORP /DE/  
Form 35-CERT  
July 29, 2005

UNITED STATES OF AMERICA  
BEFORE THE SECURITIES AND EXCHANGE COMMISSION

Washington, D. C.

.....

In the Matter of

ENTERGY ARKANSAS, INC.  
ENTERGY LOUISIANA, INC.  
ENTERGY MISSISSIPPI, INC.  
ENTERGY NEW ORLEANS, INC.

File No. 70-5015

CERTIFICATE  
PURSUANT TO  
RULE 24

In the Matter of

SYSTEM FUELS, INC.  
SYSTEM ENERGY RESOURCES, INC.  
ENTERGY ARKANSAS, INC.  
ENTERGY LOUISIANA, INC.  
ENTERGY MISSISSIPPI, INC.  
ENTERGY NEW ORLEANS, INC.

File No. 70-5889

(Public Utility Holding Company Act of 1935)

.....

Pursuant to Rule 24 promulgated by the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935, modified by request in the application(s) - declaration(s) referenced above, this is to certify that the following transactions were carried out and borrowings made, during the second quarter ended June 30, 2005 pursuant to System Fuels, Inc.'s (SFI) function as a supplier of fuel for the Entergy Corporation Operating Companies (System) in accordance with the terms and conditions of and for the purposes represented in the application(s) - declaration(s), as amended, and pursuant to the Orders of the SEC, dated December 17, 1971 in File No. 70-5015 and April 28, 1978 in File No. 70-5889.

Expenditures for SFI's fuel program for 2005 during the 2nd quarter are indicated below:

Net Expenditures (In Thousands)	
2nd Quarter	Year-To-Date

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2005 Fuel Supply Program:

1. Gas and Oil Development and Production	\$ 0	\$ 0
2. Nuclear Fuel Procurement	33,608	27,598
3. Fuel Oil Program	<u>(11,726)</u>	<u>(11,193)</u>
	)	)
TOTAL EXPENDITURES	<u>21,882</u>	<u>16,405</u>

Less funds derived through

Amortization & depreciation

Charges

Amortization of Gas & Oil

Development & Production Costs

Depreciation & Other

Amortization

0

0

0

0

TOTAL depreciation & amortization

0

0

Net Expenditures

21,882

16,405

(Increase) decrease in:

Outside financing

System Money Pool borrowings

9,246

(46,956)

)

TOTAL (increase) decrease

in borrowings

9,246

(46,956)

)

Increase (decrease) in working

Capital	<u><b>\$(31,128)</b></u>	<u><b>\$ 30,551</b></u>
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)

1. Gas and Oil Development and  
Production

Net Expenditures  
(In Thousands)

	2nd Quarter	Year-To-Date
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Gas and Oil Development  
and Production

	<u><b>\$ 0</b></u>	<u><b>\$ H</b></u>
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Effective July 1, 1996, SFI sold its interest in the properties associated with its Gas and Oil Development and Production Program (the program).

As of September 30, 2003, there are no remaining proceeds at SFI for the continuing shutdown activities.

Calculation of the net expenditures (proceeds) from the continuing shutdown activities of the Program, is:

Net Expenditures  
(In Thousands)

	2nd Quarter	Year-To-Date
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Sales to non-System parties:

Natural gas	\$ 0	\$ 0
Condensate	0	0
Crude oil	<u>0</u>	<u>0</u>

TOTAL	0	0
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Miscellaneous income (including sale of assets)	<u>0</u>	<u>0</u>
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TOTAL	0	0
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General and administrative		
Expense	0	0
Operating expense	0	0
Interest expense	0	0
Amortization adjustment	<u>0</u>	<u>0</u>
Net proceeds	<u>\$ 0</u>	<u>\$ 0</u>

2. Nuclear Fuel Procurement

	Net Expenditures (In Thousands)	
	2nd Quarter	Year-To-Date
Nuclear Fuel Procurement	<u>\$33,608</u>	<u>\$27,598</u>

	Net Expenditures (In Thousands)	
	2nd Quarter	Year-To-Date
Activities during the period:		
Expenditures for nuclear		
Materials and processing		
Services	\$11,695	\$ 45,661
General and administrative		
Expense	80	226
Interest expense	<u>153</u>	<u>322</u>
TOTAL	<u>11,928</u>	<u>46,209</u>

Sales of nuclear materials and Processing services to System companies	<u>21,747</u>	<u>62,038</u>
Net effect on inventory	<u><b>\$(9,819)</b></u>	<u><b>\$(15,829)</b></u>
	)	)

3. Fuel Oil Program

	Net Expenditures (In Thousands)	
	2nd Quarter	Year-To-Date
Fuel Oil Inventory	<u><b>\$(11,726)</b></u>	<u><b>\$(11,194)</b></u>
	)	)

a) Fuel Oil Inventory:

	Barrels	Book Value
Inventory as of:	(In Thousands)	
June 30, 2005	1,576	50,087
March 31, 2005	2,065	61,814
December 31, 2004	1,936	61,281
September 30, 2004	2,015	61,002
June 30, 2004	2,177	65,154

	During 2nd Quarter	
	Barrels	Value
Sales price per barrel to System companies		

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Excluding period cost:

#2 Fuel Oil	K6,571	L6.70
#6 Fuel Oil	898,602	29.69

4. Other Items:

a) As of June 30, 2005, SFI's outstanding debt and Parent Companies investment consisted of:

Parent Companies:	In Thousands
Common Stock	\$ 20
Notes payable	<u>34,000</u>
TOTAL	34,020
System Money Pool	46,956
Banks	<u>0</u>
TOTAL	<b><u>\$80,976</u></b>

b) As of January 1, 1987, SFI's employees were transferred to Entergy Services, Inc. (Entergy Services). Entergy Services bills SFI for labor associated with the operation of continuing activities for SFI and other services provided to SFI (financial, legal, administrative, and other activities). For the 2nd quarter of 2005, SFI was billed by Entergy Services for the following amounts:

	April	May	June	Total 2nd Qtr
Cost of service charged to Service Requests established to track cost of functions previously performed by SFI personnel:				
Direct Cost:				
Labor and related Cost	\$ 9,173	\$ 4,186	\$ 8,500	\$ 21,859

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Other direct cost	2,272	1,347	4,491	8,110
Indirect Cost	<u>2,070</u>	<u>968</u>	<u>3,625</u>	<u>6,663</u>
TOTAL	<u>13,515</u>	<u>6,501</u>	<u>16,616</u>	<u>36,632</u>
Cost of services charged to Service Requests not Related to transfer of SFI personnel:	<u>61,125</u>	<u>94,319</u>	<u>88,676</u>	<u>244,120</u>
Total cost of services performed by Entergy Services	<u>\$74,640</u>	<u>\$100,820</u>	<u>\$105,292</u>	<u>\$280,752</u>
Amounts billed to Operating Companies for The Fuel Oil Program*	\$59,443	\$ 67,046	\$ 84,540	\$211,029
Charged to Nuclear Fuel Procurement	<u>15,197</u>	<u>33,774</u>	<u>20,752</u>	<u>69,723</u>
TOTAL	<u>\$74,640</u>	<u>\$100,820</u>	<u>\$105,292</u>	<u>\$280,752</u>

\* Charged to the Fuel Oil Program as a component of period costs. Effective January 1, 1998, Fuel Oil Program period costs are recorded by plant, to the extent possible, and direct billed to the operating company that owns the facility where incurred. Costs which cannot be directly associated with a facility or an operating company, continue to be allocated as before. For the 2nd quarter of 2005, such Fuel Oil Program period costs were allocated 9.77% to ENTERGY ARKANSAS, INC.,

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50.43% to ENTERGY LOUISIANA, INC., 28.12% to ENTERGY MISSISSIPPI, INC., and 11.68% to ENTERGY NEW ORLEANS, INC.

c) As previously reported, the System's fuels planning and procurement administration was reorganized during 1988, redefining the fuels management roles and placing the responsibility for most fuel procurement decisions with Entergy Corporation System Executives.

SFI, utilizing Entergy Services personnel, continues to be responsible for gas and oil production shut down, financing nuclear fuel inventory and fuel oil inventory and facilities, and accounting functions related to these continuing activities.

IN WITNESS WHEREOF, SFI has caused this certificate to be executed as of the 29th of July 2005.

ENTERGY ARKANSAS, INC.  
ENTERGY LOUISIANA, INC.  
ENTERGY MISSISSIPPI, INC.  
ENTERGY NEW ORLEANS, INC.  
SYSTEM ENERGY RESOURCES, INC.

BY: /s/ Nathan E. Langston  
Nathan E. Langston  
Senior Vice President and  
Chief Accounting Officer

SYSTEM FUELS, INC.

BY: /s/ Steven C. McNeal  
Steven C. McNeal  
Vice President and Treasurer