

ENTERGY CORP /DE/
Form 35-CERT
October 31, 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

In the Matter of

RULE 24

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 third quarter ended September 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 3rd quarter are indicated below:

| Net Expenditures (In Thousands) | |
|------------------------------------|--------------|
| 3rd 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 | 46,118 | 73,716 |
| 3. Fuel Oil Program | 14,452 | 3,259 |

| | | |
|--------------------|--------|--------|
| TOTAL EXPENDITURES | 60,570 | 76,975 |
|--------------------|--------|--------|

Less funds derived through
Amortization & depreciation
Charges

| | | |
|---|---|---|
| Amortization of Gas & Oil Development & Production Costs | 0 | 0 |
| Depreciation & Other Amortization | 0 | 0 |

| | | |
|-----------------------------------|---|---|
| TOTAL depreciation & amortization | 0 | 0 |
|-----------------------------------|---|---|

| | | |
|------------------|--------|--------|
| Net Expenditures | 60,570 | 76,975 |
|------------------|--------|--------|

(Increase) decrease in:

| | | |
|---|----------|----------|
| Outside financing System Money Pool borrowings | (40,871) | (87,827) |
|---|----------|----------|

| | | |
|---|----------|----------|
| TOTAL (increase)decrease in borrowings | (40,871) | (87,827) |
|---|----------|----------|

| | | |
|---|------------|-----------|
| Increase (decrease) in working Capital | \$(19,699) | \$ 10,852 |
|---|------------|-----------|

1. Gas and Oil Development and
Production

Net Expenditures
(In Thousands)

| | 3rd Quarter | Year-To-Date |
|--|-------------|--------------|
| Gas and Oil Development and Production | \$ 0 | \$H |

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) | |
|--|------------------------------------|--------------|
| | 3rd Quarter | Year-To-Date |
| Sales to non-System parties: | | |
| Natural gas | \$ 0 | \$ 0 |
| Condensate | 0 | 0 |
| Crude oil | 0 | 0 |
| TOTAL | 0 | 0 |
| Miscellaneous income (including sale of assets) | 0 | 0 |
| TOTAL | 0 | 0 |
| General and administrative Expense | 0 | 0 |
| Operating expense | 0 | 0 |
| Interest expense | 0 | 0 |
| Amortization adjustment | 0 | 0 |
| Net proceeds | \$ 0 | \$ 0 |

2. Nuclear Fuel Procurement

Net Expenditures
(In Thousands)

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| | 3rd Quarter | Year-To-Date |
|--------------------------|-------------|--------------|
| Nuclear Fuel Procurement | \$46,118 | \$73,716 |

| | Net Expenditures (In Thousands) | |
|--------------------------------|------------------------------------|---------------|
| | 3rd Quarter | Year-To-Date |
| Activities during the period: | | |
| Expenditures for nuclear | | |
| Materials and processing | | |
| Services | \$45,952 | \$ 91,613 |
| General and administrative | | |
| Expense | 30 | 256 |
| Interest expense | 136 | 458 |
| TOTAL | 46,118 | 92,327 |
| Sales of nuclear materials and | | |
| Processing services to | | |
| System companies | 0 | 62,038 |
| Net effect on inventory | \$ 46,118 | \$ 30,289 |

3. Fuel Oil Program

| | Net Expenditures (In Thousands) | |
|--------------------|------------------------------------|--------------|
| | 3rd Quarter | Year-To-Date |
| Fuel Oil Inventory | \$14,452 | \$3,259 |

a) Fuel Oil Inventory:

| | Barrels | Book Value |
|--------------------|----------------|------------|
| | (In Thousands) | |
| Inventory as of: | | |
| September 30, 2005 | 1,403 | 64,539 |

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| | | |
|--------------------|-------|--------|
| 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 |

| | During 3rd Quarter | |
|---|--------------------|-------|
| | Barrels | Value |
| Sales price per barrel to System companies Excluding period cost: | | |
| #2 Fuel Oil | 138,009 | 41.22 |
| #6 Fuel Oil | 3,065,751 | 33.05 |

4. Other Items:

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

| | In Thousands |
|-------------------|------------------|
| Parent Companies: | |
| Common Stock | \$ 20 |
| Notes payable | 34,000 |
| TOTAL | 34,020 |
| System Money Pool | 87,828 |
| Banks | 0 |
| TOTAL | \$121,848 |

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 3rd quarter of 2005, SFI was billed by Entergy Services for the following amounts:

| | July | August | September | Total 3rd 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 | \$ 5,510 | \$ 5,399 | \$14,900 | \$ 25,809 |
| Other direct cost | 1,148 | 2,058 | 2,275 | 5,481 |
| Indirect Cost | 3,219 | 3,178 | 8,215 | 14,612 |
| TOTAL | 9,877 | 10,635 | 25,390 | 45,902 |

Cost of services charged
to Service Requests not
Related to transfer of
SFI personnel:

| | | | | |
|--|--------|--------|--------|---------|
| | 53,801 | 55,186 | 82,441 | 191,428 |
|--|--------|--------|--------|---------|

Total cost of services
performed by Entergy
Services

| | | | | |
|--|----------|----------|-----------|-----------|
| | \$63,678 | \$65,821 | \$107,831 | \$237,330 |
|--|----------|----------|-----------|-----------|

Amounts billed to
Operating Companies for
The Fuel Oil Program*

| | | | | |
|--|----------|----------|----------|-----------|
| | \$50,809 | \$51,867 | \$85,768 | \$188,444 |
|--|----------|----------|----------|-----------|

Charged to Nuclear Fuel
Procurement

| | | | | |
|--|--------|--------|--------|--------|
| | 12,869 | 13,954 | 22,063 | 48,886 |
|--|--------|--------|--------|--------|

| | | | | |
|-------|----------|----------|-----------|-----------|
| TOTAL | \$63,678 | \$65,821 | \$107,831 | \$237,330 |
|-------|----------|----------|-----------|-----------|

* 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 3rdquarter of 2005, such Fuel Oil Program period costs were allocated 9.77% to ENTERGY ARKANSAS, INC., 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.

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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 31st of October 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