August 3, 2006

Mr. J. Wayne Leonard Chief Executive Officer Entergy Corporation 639 Loyola Ave New Orleans, LA 70113

Re: Entergy Corporation and Subsidiaries

Form 10-K for the Fiscal Year Ended December 31, 2005

Filed March 10, 2006 File No. 1-11299

Dear Mr. Leonard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi Accounting Branch Chief