



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

July 19, 2019

Kimberly Fontan  
Senior Vice President and Chief Accounting Officer  
Entergy Corporation  
639 Loyola Avenue  
New Orleans, Louisiana 70113

**Re: Entergy Corporation**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**File No. 001-11299**

Dear Ms. Fontan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products