

NO ACT

10  
1-26-10



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4561

DIVISION OF  
CORPORATION FINANCE

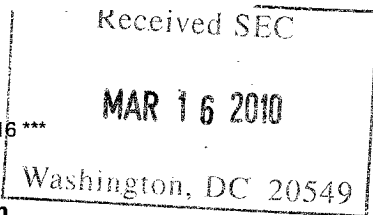


10010774

March 16, 2010

Robert D. Morse

\*\*\* FISMA & OMB Memorandum M-07-16 \*\*\*



Act: 1934  
Section: \_\_\_\_\_  
Rule: 14a-8  
Public  
Availability: 3-16-10

Re: Entergy Corporation  
Incoming letter received on January 26, 2010

Dear Mr. Morse:

This is in response to your letter received on January 26, 2010 concerning the shareholder proposal that you submitted to Entergy. On January 12, 2010, we issued our response expressing our informal view that Entergy could exclude the proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position.

After reviewing the information contained in your letter, we find no basis to reconsider our position. In this regard, we note that under Rule 14a-8(h), if you are unable to appear personally at a shareholders' meeting to present a proposal, you must arrange to have a representative who is qualified under applicable state law attend the meeting and present the proposal on your behalf.

Sincerely,

Thomas J. Kim  
Chief Counsel &  
Associate Director

cc: Edna M. Chism  
Assistant General Counsel  
Legal Services  
Entergy Services, Inc.  
639 Loyola Avenue  
P.O. Box 61000  
New Orleans, LA 70161

RECEIVED  
2010 JAN 26 PM 1:39  
SECURITIES & EXCHANGE COMMISSION

Robert D. Morse

\*\*\* FISMA & OMB Memorandum M-07-16 \*\*\*

January 18, 2009

Heather L Maples  
Office of The Chief Counsel  
Securities & Exchange Commission  
Division of Corporate Finance

Re: My Proposal to Entergy Services, Inc..

100 F Street NE  
Washington, DC 20549

Dear Ms. Maples:

I must request that you reconsider your decision of non attendance to bar my Proposal with the Rule of: "Good Cause".

I have informed the S.E.C. on several occasions that I have been unable to attend meetings; as of now, 3 ½ years or more. My Wife, Mary, is disabled, and declared legally blind. She also has Diabetes and Rheumatism, requiring my often 15 minutes to hourly or more attention to her needs.

You are asked to send me a printout of what the S.E.C. considers "Good Cause" to prove that my ~~not~~ <sup>NEEDS</sup> for staying close to home are not so

Thank you for your review and consideration.

Sincerely,

*Robert D. Morse*