



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

September 8, 2008

Mr. Joseph Domino  
President and Chief Executive Officer  
Entergy Texas, Inc.  
350 Pine Street  
Beaumont, Texas 77701

**Re: Entergy Texas, Inc.  
Amendment No. 2 to Form 10  
Filed August 28, 2008  
Forms 10-Q for Fiscal Quarters Ended  
March 31, 2008 and June 30, 2008  
File No. 0-53134**

Dear Mr. Domino:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Paul A. Castanon, Esq.  
*Facsimile (281) 297-5311*