

Mail Stop 3561

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