



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

October 4, 2007

Theodore H. Bunting, Jr.  
Senior Vice President and Chief Accounting Officer  
Entergy Corporation  
639 Loyola Avenue  
New Orleans, Louisiana 70113

**Re: Entergy Corporation and Subsidiaries**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 1-11299**

Dear Mr. Bunting:

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

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant

cc: Mr. J. Wayne Leonard  
Via Fax: (504) 576-2776