

Mail Stop 3561

January 13, 2009

*By U.S. Mail and facsimile to (504) 576-2187*

Theodore H. Bunting  
Senior Vice President and Chief Accounting Officer  
Entergy Services, Inc.  
P.O. Box 61000  
New Orleans, LA 70161

**Re: Entergy Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 19, 2008**

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,

H. Christopher Owings  
Assistant Director