

ENTERGY CORP /DE/
 Form 35-CERT
 October 30, 2003

UNITED STATES OF AMERICA
 BEFORE THE SECURITIES AND EXCHANGE COMMISSION

Washington, D. C.

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 ..
 In the Matter of ..
 ..
 ENTERGY ARKANSAS, INC. ..
 ENTERGY LOUISIANA, INC. ..
 ENTERGY MISSISSIPPI, INC. ..
 ENTERGY NEW ORLEANS, INC. ..

File No. 70-5015 ..

CERTIFICATE

PURSUANT TO
 RULE 24

.....
 ..
 In the Matter of ..
 ..
 SYSTEM FUELS, INC. ..
 SYSTEM ENERGY RESOURCES, INC. ..
 ENTERGY ARKANSAS, INC. ..
 ENTERGY LOUISIANA, INC. ..
 ENTERGY MISSISSIPPI, INC. ..
 ENTERGY NEW ORLEANS, INC. ..

File No. 70-5889 ..

.....
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 ..
 (Public Utility Holding Company Act of 1935) ..
 ..

Pursuant to Rule 24 promulgated by the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935, modified by request in the application(s) - declaration(s) referenced above, this is to certify that the following transactions were carried out and borrowings made, during the third quarter ended September 30, 2003 pursuant to System Fuels, Inc.'s (SFI) function as a supplier of fuel for the Entergy Corporation Operating Companies (System) in accordance with the terms and conditions of and for the purposes represented in the application(s) - declaration(s), as amended, and pursuant to the Orders of the SEC, dated December 17, 1971 in File No. 70-5015 and April 28, 1978 in File No. 70-5889.

Expenditures for SFI's fuel program for 2003 during the 3rd quarter are indicated below:

		Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date	

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2003 Fuel Supply Program:

1. Gas and Oil Development and Production	\$ 578	\$ 578
2. Nuclear Fuel Procurement	(1,234)	(6,704)
3. Fuel Oil Program	<u>(1,830)</u>	<u>20,165</u>
TOTAL EXPENDITURES	<u>(2,486)</u>	<u>14,039</u>

Less funds derived through
Amortization & depreciation
Charges

Amortization of Gas & Oil Development & Production Costs	0	0
Depreciation & Other Amortization	<u>0</u>	<u>2</u>

TOTAL depreciation & amortization	<u>0</u>	<u>2</u>
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Net Expenditures	(2,486)	14,041
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(Increase) decrease in:

Outside financing

System Money Pool borrowings	<u>17,389</u>	<u>(25,209)</u>
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TOTAL (increase)decrease

in borrowings	<u>17,389</u>	<u>(25,209)</u>
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Increase (decrease) in working

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Capital	<u>\$ (14,903)</u>	<u>\$ 11,168</u>
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1. Gas and Oil Development and Production

Net Expenditures
(In Thousands)

	3rd quarter	Year-To-Date
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Gas and Oil Development and Production

\$ 578

\$ 578

Effective July 1, 1996, SFI sold its interest in the properties associated with its Gas and Oil Development and Production Program (the program).

As of September 30, 2003, there are no remaining proceeds at SFI for the continuing shutdown activities.

Calculation of the net expenditures (proceeds) from the continuing shutdown activities of the Program, is:

Net Expenditures
(In Thousands)

	3rd Quarter	Year-To-Date
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Sales to non-System parties:

Natural gas	\$ 0	\$ 0
Condensate	0	0
Crude oil	<u>0</u>	<u>0</u>

TOTAL	0	0
Miscellaneous income (including sale of assets)	<u>0</u>	<u>0</u>
TOTAL	0	0

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General and administrative		
Expense	0	0
Operating expense	0	0
Interest expense	0	0
Amortization adjustment	<u>0</u>	<u>0</u>
Net proceeds	<u>\$ 0</u>	<u>\$ 0</u>

2. Nuclear Fuel Procurement

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
Nuclear Fuel Procurement	<u>\$ (1,234)</u>	
	<u>\$ (6,704)</u>	

Net Expenditures
(In Thousands)

3rd Quarter

Year-To-Date

Activities during the period:

Expenditures for nuclear

Materials and processing

Services

\$30,901

\$ 56,251

General and administrative

Expense

60

224

Interest expense

46

364

TOTAL

31,007

56,839

Sales of nuclear materials and

Processing services to

System companies

32,241

63,543

Net effect on inventory

\$ (1,234)

\$ (6,704)

3. Fuel Oil Program

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
Fuel Oil Inventory	<u>\$ (1,830)</u>	<u>\$ 20,165</u>

a) Fuel Oil Inventory:

Inventory as of:	Barrels	Book Value
	(In Thousands)	
September 30, 2003	1,762	49,475
June 30, 2003	1,659	50,172
March 31, 2003	1,464	51,586
December 31, 2002	1,382	28,177
September 30, 2002	1,370	27,471

	During 3rd Quarter	
	Barrels	Value
Sales price per barrel to System companies Excluding period cost:		
#2 Fuel Oil	14,931	37.91
#6 Fuel Oil	1,294,586	30.74

4. Other Items:

a) As of September 30, 2003, SFI's outstanding debt and Parent Companies investment consisted of:

Parent Companies:	In Thousands
Common Stock	\$ 20

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Notes payable	<u>34,000</u>
TOTAL	34,020
System Money Pool	25,209
Banks	<u>0</u>
TOTAL	<u>\$59,229</u>

b) As of January 1, 1987, SFI's employees were transferred to Entergy Services, Inc. (Entergy Services). Entergy Services bills SFI for labor associated with the operation of continuing activities for SFI and other services provided to SFI (financial, legal, administrative, and other activities). For the 3rd quarter of 2003, SFI was billed by Entergy Services for the following amounts:

	July	August	September	Total 3rd Qtr
Cost of service charged to Service Requests established to track cost of functions previously performed by SFI personnel:				
Direct Cost:				
Labor and related Cost	\$ 6,781	\$ 7,733	\$6,979	\$ 21,493
Other direct cost	5,757	3,116	1,506	10,379
Indirect Cost	<u>2,019</u>	<u>2,052</u>	<u>1,805</u>	<u>5,876</u>
TOTAL	<u>14,557</u>	<u>12,901</u>	<u>10,290</u>	<u>37,748</u>
Cost of services charged to Service Requests not Related to transfer of SFI personnel:	<u>62,041</u>	<u>50,932</u>	<u>80,758</u>	<u>193,731</u>
Total cost of services performed by Entergy				

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Services	<u>\$76,598</u>	<u>\$63,833</u>	<u>\$91,048</u>	<u>\$231,479</u>
Amounts billed to Operating Companies for The Fuel Oil Program*	\$63,648	\$51,725	\$68,816	\$184,189
Charged to Nuclear Fuel Procurement	<u>12,950</u>	<u>12,108</u>	<u>22,232</u>	<u>47,290</u>
TOTAL	<u>\$76,598</u>	<u>\$63,833</u>	<u>\$91,048</u>	<u>\$231,479</u>

* Charged to the Fuel Oil Program as a component of period costs. Effective January 1, 1998, Fuel Oil Program period costs are recorded by plant, to the extent possible, and direct billed to the operating company that owns the facility where incurred. Costs which cannot be directly associated with a facility or an operating company, continue to be allocated as before. For the 3rd quarter of 2003, such Fuel Oil Program period costs were allocated 9.77% to ENTERGY ARKANSAS, INC., 50.43% to ENTERGY LOUISIANA, INC., 28.12% to ENTERGY MISSISSIPPI, INC., and 11.68% to ENTERGY NEW ORLEANS, INC.

c) As previously reported, the System's fuels planning and procurement administration was reorganized during 1988, redefining the fuels management roles and placing the responsibility for most fuel procurement decisions with Entergy Corporation System Executives.

SFI, utilizing Entergy Services personnel, continues to be responsible for gas and oil production shut down, financing nuclear fuel inventory and fuel oil inventory and facilities, and accounting functions related to these continuing activities.

IN WITNESS WHEREOF, SFI has caused this certificate to be executed as of the 30th of October 2003.

ENTERGY ARKANSAS, INC.
 ENTERGY LOUISIANA, INC.
 ENTERGY MISSISSIPPI, INC.
 ENTERGY NEW ORLEANS, INC.
 SYSTEM ENERGY RESOURCES, INC.

BY: /s/ Nathan E. Langston
 Nathan E. Langston

Senior Vice President and
Chief Accounting Officer

SYSTEM FUELS, INC.

BY: /s/ Steven C. McNeal
Steven C. McNeal
Vice President
and Treasurer