ENTERGY CORP /DE/ Form 35-CERT October 30, 2001

UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

Washington, D. C.	
	•
In the Matter of	·
ENTERGY ARKANSAS, INC. ENTERGY LOUISIANA, INC. ENTERGY MISSISSIPPI, INC. ENTERGY NEW ORLEANS, INC.	
File No. 70-5015	· CERTIFICATE
In the Matter of	PURSUANT TO RULE 24
SYSTEM FUELS, INC. SYSTEM ENERGY RESOURCES, INC. ENTERGY ARKANSAS, INC. ENTERGY LOUISIANA, INC. ENTERGY MISSISSIPPI, INC. ENTERGY NEW ORLEANS, INC.	· · · · · · · · · ·
File No. 70-5889	
(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, 2001, 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 2001 during the 3rd quarter are indicated below:

	Net Expenditures (In Thousands)				
	(111 1110	ousanas)			
	3rd Quarter	Year-To-Date			
2001 Fuel Supply Program:					
1. Gas and Oil Development					
and Production	\$ 0	\$ 0			
2. Nuclear Fuel Procurement	1,871	(4,144)			
3. Fuel Oil Program	(3,427)	(2,365)			
TOTAL EXPENDITURES	(1,556)	(6,509)			

Less funds derived through amortization & depreciation Charges		
Amortization of Gas & Oil Development & Production Costs	50	322
Depreciation & Other Amortization	(6) 	(20)
TOTAL depreciation & amortization	44	302
Net Expenditures	(1,512)	(6,207)
(Increase) decrease in: Outside financing System Money Pool borrowings	18,651	48,663
TOTAL (increase) decrease in borrowings	18,651	48,663
Increase (decrease) in working Capital	\$ (17,139) =======	\$(42,456) ======
1. Gas and Oil Development and Production		
	Net Expen	
	(In Thou 3rd quarter	· ·
Gas and Oil Development	ord duarcet	rear-10-Date
and Production	\$ 0	\$ 0
	======	=====

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

During this quarter, SFI had no expenditures relative to the continuing shutdown of this operation. As of September 30, 2001, accumulated net proceeds of approximately \$279,522 are retained 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-			-To-Date	
Sales to non-System parties:					
Natural gas	\$	0	\$	0	
Condensate		0		0	
Crude oil		0		0	
TOTAL		0		0	
Miscellaneous income (including					
sale of assets)		0		0	

TOTAL	0	0
General and administrative expense Operating expense Interest expense	28 0 0	327 0 0
Amortization adjustment	22 	(5)
Net proceeds	\$ 50 ====	\$322 ====
2. Nuclear Fuel Procurement		

	Net Expenditures (In Thousands)			
	3rd Quarter	Year-To-Date		
Nuclear Fuel Procurement	\$1 , 871	\$(4,144)		
	=====	======		
	Net Exp	penditures		
	(In Th	nousands)		
	3rd Quarter	Year-To-Date		
Activities during the period:				
Expenditures for nuclear				
materials and processing				
services	\$ 1,530	\$22 , 882		
General and administrative				
expense	66	389		
Interest expense	322	1,137		
TOTAL	1,918	24,408		
Sales of nuclear materials and				
processing services to System companies	47	28,552		
System Companies	4 / 			
Net effect on inventory	\$ 1,871	\$(4,144)		
300 011 21110110121	======	======		

3. Fuel Oil Program

Net Expenditures (In Thousands)		
3rd Quarter \$(3,427)	Year-To-Date \$(2,365)	
======	======	
Barrels	Book Value	
(In Thousands)		
2,107	38,232	
1,588	41,659	
2,136	58 , 529	
1,220	40,597	
1,872	46,027	
	(In Th 3rd Quarter \$(3,427) ====== Barrels (In Th 2,107 1,588 2,136 1,220	

	During 3rd Quarter		
	Barrels	Value	
Sales price per barrel			
to System companies			
Excluding period cost:			
#2 Fuel Oil	23,605	35.61	
#6 Fuel Oil	2,588,870	17.56	

4. Other Items:

a) As of September 30, 2001, SFI's outstanding debt and Parent Companies investment consisted of:

Parent Companies: Common Stock Notes payable	In Thousands \$ 20 34,000
TOTAL System Money Pool Banks	34,020 37,746 0
TOTAL	71,766 ======

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 2001, SFI was billed by Entergy Services for the following amounts:

	July	August	Se	ptember		Total rd Otr
Cost of service charged to Service Requests established to track cost of functions previously performed by SFI personnel:	· ·					2
Direct Cost:						
Labor and related						
Cost	\$ 4,869	\$ 5 , 205	\$	4,084	\$ 1	14,158
Other direct cost	3,765	3,474		3,096		10,335
Indirect Cost	1,564	1,647		1,483		4,694
TOTAL	 10,198	10,326 		8 , 663		29 , 187

Cost of services charged to Service Requests not Related to transfer of

SFI personnel:	62,311	69 , 861	72 , 075	204,247
Total cost of services performed by Entergy Services	\$ 72,509 =====	\$80 , 187	\$ 80,738 ======	\$233 , 434
Amounts billed to Operating Companies for The Fuel Oil Program*	\$ 72,186	\$55 , 595	\$ 42,318	\$170,099
Charged to Nuclear Fuel Procurement	323	24,592	38,420	63,335
TOTAL	\$ 72,509	\$80 , 187	\$ 80,738 ======	\$233,434 ======

- * 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 2001, such Fuel Oil Program period costs were allocated 9.95% to ENTERGY ARKANSAS, INC., 49.67% to ENTERGY LOUISIANA, INC., 29.41% to ENTERGY MISSISSIPPI, INC., and 10.97% 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 2001.

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
Vice President and

Chief Accounting Officer

SYSTEM FUELS, INC.

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