

ENTERGY CORP /DE/  
Form 35-CERT  
February 24, 2005  
UNITED STATES OF AMERICA  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Application of  
**ENTERGY CORPORATION**  
**ENTERGY ARKANSAS, INC.**  
**ENTERGY GULF STATES, INC.**  
**ENTERGY LOUISIANA, INC.**  
**ENTERGY MISSISSIPPI, INC.**  
File No. 70-9667

CERTIFICATE PURSUANT TO  
RULE 24 UNDER THE PUBLIC  
UTILITY HOLDING COMPANY  
ACT OF 1935

Pursuant to the requirements of Rule 24 under the Public Utility Holding Company Act of 1935, as amended ("PUHCA"), Entergy Corporation ("Entergy"), a registered holding company, Entergy Arkansas, Entergy Gulf States, Entergy Louisiana, and Entergy Mississippi hereby file this semi-annual report as required by the Securities and Exchange Commission's order authorizing the sale or transfer of certain utility assets to customers or other non-affiliated parties for a period ending December 31, 2004. See HCAR 35-27235, September 26, 2000, File No. 70-9667 ("Order").

For the six months ended December 31, 2004, Entergy, Entergy Arkansas, Entergy Gulf States, Entergy Louisiana, and Entergy Mississippi each certify on its behalf that Entergy, Entergy Arkansas, Entergy Gulf States, Entergy Louisiana, and Entergy Mississippi sold no utility assets.

In witness whereof, the undersigned have caused this certificate to be executed on this 24th day of February 2005.

ENTERGY CORPORATION  
ENTERGY ARKANSAS, INC.  
ENTERGY GULF STATES, INC.  
ENTERGY LOUISIANA, INC.  
ENTERGY MISSISSIPPI, INC.

By: /s/ Nathan E. Langston  
Nathan E. Langston  
Senior Vice President and Chief Accounting Officer