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ENTERGY CORP /DE/  
Form 35-CERT  
October 25, 2002

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

CERTIFICATE  
PURSUANT TO  
RULE 24

. . . . .  
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, 2002 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 2002 during the 3rd quarter are indicated below:

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
2002 Fuel Supply Program:		
1. Gas and Oil Development and Production	\$ 0	\$ 0
2. Nuclear Fuel Procurement	(13,512)	(27,712)
3. Fuel Oil Program	(136)	(5,972)
	-----	-----
TOTAL EXPENDITURES	(13,648)	(33,684)
	-----	-----

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Less funds derived through		
Amortization & depreciation		
Charges		
Amortization of Gas & Oil		
Development & Production Costs	0	(326)
Depreciation & Other		
Amortization	12	15
	-----	-----
TOTAL depreciation & amortization	12	(311)
	-----	-----
Net Expenditures	(13,636)	(33,995)
(Increase) decrease in:		
Outside financing		
System Money Pool borrowings	3,490	27,741
	-----	-----
TOTAL (increase)decrease		
in borrowings	3,490	27,741
	-----	-----
Increase (decrease) in working		
Capital	\$ (10,146)	\$ (6,254)
	=====	=====

1. Gas and Oil Development and Production

	Net Expenditures	
	(In Thousands)	
	3rd Quarter	Year-To-Date
Gas and Oil Development		
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, 2002, accumulated net proceeds of approximately \$578,134 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-Date
Sales to non-System parties:		
Natural gas	\$ 0	\$ 0
Condensate	0	0
Crude oil	0	0
	----	----
TOTAL	0	0
Miscellaneous income (including		

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sale of assets)	0	0
	----	----
TOTAL	0	0
General and administrative		
Expense	0	0
Operating expense	0	0
Interest expense	0	0
Amortization adjustment	0	(326)
	----	----
Net proceeds	\$ 0	(\$326)
	=====	=====

2. Nuclear Fuel Procurement

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
Nuclear Fuel Procurement	(\$13,512)	(\$27,712)
	=====	=====

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
Activities during the period:		
Expenditures for nuclear		
Materials and processing		
Services	\$18,973	\$ 57,012
General and administrative		
Expense	78	250
Interest expense	103	427
	-----	-----
TOTAL	19,154	57,689
	-----	-----
Sales of nuclear materials and		
Processing services to		
System companies	32,666	85,401
	-----	-----
Net effect on inventory	(\$13,512)	(\$27,712)
	=====	=====

3. Fuel Oil Program

	Net Expenditures (In Thousands)	
	3rd Quarter	Year-To-Date
Fuel Oil Inventory	\$ (136)	\$ (5,972)
	=====	=====

a) Fuel Oil Inventory:

	Barrels	Book Value
	(In Thousands)	
Inventory as of:		
September 30, 2002	1,370	27,471
June 30, 2002	1,373	27,607
March 31, 2002	1,445	28,880
December 31, 2001	1,731	33,442
September 30, 2001	2,107	38,232

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	During 3rd Quarter	
	Barrels	Value
Sales price per barrel to System companies Excluding period cost:		
#2 Fuel Oil	16,206	30.95
#6 Fuel Oil	1,276	13.30

4. Other Items:

a) As of September 30, 2002, SFI's outstanding debt and Parent Companies investment consisted of:

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

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 2002, 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	\$ 7,570	\$ 5,032	\$ 3,196	\$ 15,798
Other direct cost	2,168	1,566	1,182	4,916
Indirect Cost	1,767	2,395	805	4,967
	-----	-----	-----	-----
TOTAL	11,505	8,993	5,183	25,681
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Cost of services charged to Service Requests not Related to transfer of SFI personnel:	70,312	58,495	737,492	866,299

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Total cost of services performed by Entergy Services	\$ 81,817	\$67,488	\$ 742,675	\$ 891,980
	=====	=====	=====	=====
Amounts billed to Operating Companies for The Fuel Oil Program*	\$ 53,684	\$46,389	\$716,207	\$816,280
Charged to Nuclear Fuel Procurement	28,133	21,099	26,468	75,700
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TOTAL	\$ 81,817	\$67,488	\$ 742,675	\$891,980
	=====	=====	=====	=====

\* 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 2002, such Fuel Oil Program period costs were allocated 9.97% to ENTERGY ARKANSAS, INC., 48.81% to ENTERGY LOUISIANA, INC., 29.50% to ENTERGY MISSISSIPPI, INC., and 11.72% 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 25th of October 2002.

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  
 Sr.Vice President and  
 Chief Accounting Officer

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SYSTEM FUELS, INC.

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