

ENTERGY CORP /DE/  
Form 35-CERT  
August 23, 2004  
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 June 30, 2004, the following information is reported pursuant to the Order:

Company	Description of Utility Assets Sold	Date of Sale	Name of Purchaser	Consideration Received
Entergy Arkansas, Inc.	Two 40' poles, 300' of 3-336.4 MCM ACSR & 1-1/0 AWG ACSR 13.8kV overhead primary, anchors, crossarms, insulators, and other hardware	04/2004	First Electric Cooperative Corporation	\$2,330

In witness whereof, the undersigned have caused this certificate to be executed on this 20th day of August 2004.

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