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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date earliest event reported) October 17, 2007

Commission  
File Number

1-11299

Registrant, State of Incorporation,  
Address and Telephone Number

ENTERGY CORPORATION  
(a Delaware corporation)  
639 Loyola Avenue  
New Orleans, LA 70113  
Telephone (504) 576-4000

I.R.S. Employer  
Identification No.  
72-1229752

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02. Results of Operations and Financial Condition**

The information in this Current Report on Form 8-K, including the exhibits, is being furnished, not filed, under Item 2.02.

On October 17, 2007, Entergy Corporation issued a public announcement, which is attached as Exhibit 99.1 hereto and incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Release, dated October 17, 2007, issued by Entergy Corporation
99.2	Statement on Uses and Usefulness of Non-GAAP Information

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Entergy Corporation

By: /s/ Theodore H. Bunting, Jr.  
Theodore H. Bunting, Jr.  
Senior Vice President and  
Chief Accounting Officer

Dated: October 17, 2007



**Entergy Corporation**  
639 Loyola Avenue  
New Orleans, LA 70113

Exhibit 99.1

## News Release

Date: October 17, 2007

For Release: Immediate

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### **Entergy Provides Preliminary Third Quarter Earnings Guidance**

New Orleans, La. - Entergy Corporation (NYSE: ETR) today indicated that it expects third quarter 2007 as-reported and operational earnings of approximately \$2.29 per share. As-reported and operational results in third quarter 2006 were \$1.83 per share and \$1.80 per share, respectively.

As-reported results are prepared in accordance with generally accepted accounting principles and are comprised of operational earnings (described below) and special items. Entergy does not expect to record any special items in the current quarter. In third quarter 2006, a special item of \$0.03 per share was recorded to reflect operating results for Entergy New Orleans, Inc., which at the time was in Chapter 11 bankruptcy. Entergy New Orleans, Inc. emerged from Chapter 11 in second quarter 2007 and its results are now included in operational earnings.

Third quarter 2007 operational earnings are expected to be higher compared to the third quarter 2006 results of \$1.80 per share due to higher earnings at Utility, Parent and Other and Entergy Nuclear. Results at Entergy's Non-Nuclear Wholesale Assets business are expected to be roughly the same as one year ago when its results were \$(0.02) per share. In addition, Entergy's

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results for the current period reflect the positive effect of accretion associated with the company's share repurchase program.

The quarter on quarter increase in earnings at Utility, Parent and Other is attributed primarily to the net positive effect of recent rate actions as well as higher wholesale revenue. The improved results at Utility, Parent and Other are expected to be partly offset by higher interest expense. Current quarter weather was comparable to the warmer-than-normal weather experienced in third quarter 2006.

The quarter on quarter increase in earnings at Entergy Nuclear is attributed primarily to higher revenue due to higher energy pricing and increased production made available by the acquisition of Palisades in April 2007. In addition, a lower effective tax rate at Entergy Nuclear had a positive effect on results. Partially offsetting these contributions to Entergy Nuclear's earnings in the current quarter was the effect on revenues of reduced production at Vermont Yankee and Palisades, the latter unit having entered a scheduled refueling outage in September 2007. In addition, the effect on operation and maintenance expense associated with including Palisades in the portfolio and the absence of an adjustment to the decommissioning liability recorded in third quarter 2006 also partially offset the otherwise improved Nuclear results quarter over quarter.

Entergy affirmed previously issued as-reported and operational earnings guidance for 2007 to be in the range of \$5.40 to \$5.70 per share.

Entergy plans to issue its full third quarter earnings release on Monday, November 5, 2007. Entergy's senior management will be available at the Edison Electric Institute's Financial Conference on November 5-6, 2007 to discuss quarterly results and other Entergy business matters with investors.

Entergy Corporation is an integrated energy company engaged primarily in electric power production and retail distribution operations. Entergy owns and operates power plants with approximately 30,000 megawatts of electric generating capacity, and it is the second-largest nuclear generator in the United States. Entergy delivers electricity to 2.6 million utility customers in Arkansas, Louisiana, Mississippi, and Texas. Entergy has annual revenues of more than \$10 billion and approximately 14,500 employees.

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***Additional investor information can be accessed online at***

[www.entergy.com/investor\\_relations](http://www.entergy.com/investor_relations)

*In this release, Entergy makes certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 that are subject to risks and uncertainties. Many factors could cause the actual results to differ materially than the forward-looking information provided. These factors are discussed in more detail in Entergy Corporation's 2006 Annual Report on Form 10-K including (a) Forward-Looking Information, (b) Item 1A. Risk Factors, and (c) Item 7. Management's Financial Discussion and Analysis and subsequent SEC filings.*

**STATEMENT ON USES AND USEFULNESS OF NON-GAAP FINANCIAL MEASURES**

Exhibit 99.1 to this Report on Form 8-K (the "Pre-Release") contains the non-GAAP financial measure of operational earnings per share. Generally, a non-GAAP financial measure is a numerical measure of a company's performance, financial position, or cash flows that either excludes or includes amounts that are not normally excluded or included in the most directly comparable measure calculated and presented in accordance with United States generally accepted accounting principles, or GAAP. Pursuant to the requirements of Regulation G, Entergy has provided quantitative reconciliations within the Pre-Release of the non-GAAP financial measures to the most directly comparable GAAP financial measures.

Operational earnings per share is not calculated in accordance with GAAP because it excludes the impact of "special items". Special items reflect the impact on earnings of events that are less routine, are related to prior periods, or are related to discontinued businesses. Management believes the discussion of operational earnings provides useful information to investors in evaluating the ongoing results of Entergy's businesses and assists investors in comparing the company's operating performance to the operating performance of others in the energy sector. Entergy management frequently references operational earnings in its decision-making, using that measure to facilitate historical and ongoing performance comparisons as well as comparisons to the performance of peer companies.

The non-GAAP information in the Pre-Release is used in addition to, and in conjunction with, results presented in accordance with GAAP. The non-GAAP information should not be relied upon to the exclusion of GAAP financial measures. The non-GAAP information reflects an additional way of viewing aspects of our operations that, when viewed with our GAAP results and the accompanying reconciliations to corresponding GAAP financial measures, may provide a more complete understanding of factors and trends affecting our business. Investors are strongly encouraged to review our consolidated financial statements and publicly filed reports in their entirety and to not rely on any single financial measure. Non-GAAP information is not standardized; therefore, it may not be possible to compare this information with other companies' non-GAAP financial measures having the same or similar names