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Entergy

20366

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August 14, 2003

400 AUG 18 AM 11:03

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Ms. Peggy Crutchfield
Clerk of Council, City of New Orleans
Room 1E04, City Hall
1300 Perdido Street
New Orleans, LA 70112

Ladies and Gentlemen:

For your information, enclosed is a copy of *Form 8-K Current Report dated April 15, 2003*, which was filed with the SEC on April 22, 2003, on behalf of Entergy Corporation.

If you need any additional information, please let me know.

Sincerely,

Kimberly H. Despeaux

Enclosure

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DISTRIBUTION LIST

Attached for your files is a conformed copy of the following SEC filing, including any applicable exhibits. For your reference, Entergy's External Reporting section also maintains an archived electronic filing copy. If you have found that you no longer need to receive copies of filings for this file number, please contact Julie Timphony at (504) 576-4115 or Cathy Montalbano at (504) 576-4877.

SEC File No: 1-11299 Date Filed: 4/22/03

Filing Re: Entergy Corporation Filing Type: 8-K

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[Letterhead of Entergy Services, Inc.]

New Orleans, Louisiana
April 22, 2003

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Entergy Corporation
Form 8-K

Ladies and Gentlemen:

Enclosed for filing with you pursuant to the Securities Exchange Act of 1934, via a direct transmission to the EDGAR system, please find the Current Report of Entergy Corporation on Form 8-K dated April 22, 2003.

Should you have any questions, please contact me at (504) 576-4482.

Very truly yours,

Entergy Services, Inc.

By: /s/ Paul J. Ory
Paul J. Ory
Manager - External Reporting

Enclosure

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) April 15, 2003

Commission
File Number

Registrant, State of Incorporation,
Address and Telephone Number

I.R.S. Employer
Identification No.

1-11299

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

72-1229752

Item 5. Other Events and Regulation FD Disclosure.

On April 22, 2003, Entergy Corporation made the following public announcement;

New Orleans, LA. - Entergy Corporation (NYSE: ETR) announced today that it has received an informal inquiry from the Securities and Exchange Commission relating to "pre-arranged 'round trip' or 'wash' trades" by Entergy, Entergy-Koch, LP or Entergy-Koch Trading, LP in 2001 and 2002. Entergy and Entergy-Koch Trading are also in the process of responding to a previously announced subpoena received from the Commodity Futures Trading Commission covering gas and power trading activities of Entergy-Koch Trading and affiliated companies, which would include Entergy Power Marketing Corporation which was in operation prior to the launch of Entergy-Koch on February 1, 2001. Entergy intends to cooperate fully with the SEC and the CFTC and both Entergy and Entergy-Koch Trading are conducting internal reviews of these matters.

Entergy-Koch is also conducting a review of trading activities in light of a March 26, 2003 Federal Energy Regulatory Commission Staff report that identified and raised questions about 61 trades completed by Entergy-Koch Trading. Based on information currently available, these trades represent less than one-half of one percent of Entergy-Koch Trading's volume and less than one tenth of one percent of Entergy-Koch Trading's revenues for the period under review by FERC had Entergy-Koch recorded revenues for the year ended 2001 on a gross basis. Entergy-Koch adopted the net method of reporting for trading revenues in December 2001, more than six months before this method was required by generally accepted accounting principles.

Entergy and Entergy-Koch are in the process of thoroughly analyzing internal trading data and data recently obtained from the FERC. Because these reviews are ongoing and data are voluminous, Entergy

and Entergy-Koch cannot predict the outcome or timing. Entergy and Entergy-Koch are seeking to conclude these reviews as quickly as possible.

Entergy accounts for Entergy-Koch using the equity method of accounting; as such, the revenues and expenses of Entergy-Koch and its subsidiary Entergy-Koch Trading are not consolidated into Entergy's reported revenues and expenses. Entergy includes its share of Entergy-Koch earnings in its reported earnings. Prior to the creation of Entergy-Koch, Entergy accounted for its power trading subsidiary Entergy Power Marketing Corporation from its inception through January 31, 2001 using the consolidation method of accounting; as such, the revenues and expenses of EPMC during that period were included in Entergy's reported consolidated revenues and expenses.

Entergy-Koch Trading, LP is a wholly owned subsidiary of Entergy-Koch, LP. Entergy-Koch, LP is a limited partnership that is a 50 percent owned investment of Entergy Corporation and 50 percent owned by Koch Energy, Inc.

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

Dated: April 22, 2003