

SECURITIES AND EXCHANGE COMMISSION

Sunshine Act Meeting

FEDERAL REGISTER CITATION OF PREVIOUS ANNOUNCEMENT: 70 FR 54970, September 19, 2005.

STATUS: Closed Meeting.

PLACE: 100 F Street, NE., Washington, DC.

ANNOUNCEMENT OF ADDITIONAL MEETING: Additional Meeting.

An additional Closed Meeting has been scheduled for Friday, September 23, 2005 at 9 a.m.

Commissioners and certain staff members who have an interest in the matter will attend the Closed Meeting.

The General Counsel of the Commission, or his designee, has certified that, in his opinion, one or more of the exemptions set forth in 5 U.S.C. 552b(c) (5), (7), (9)(B), and (10) and 17 CFR 200.402(a)(5), (7), 9(ii) and (10) permit consideration of the scheduled matter at the Closed Meeting.

Commissioner Atkins, as duty officer, determined that no earlier notice thereof was possible.

The subject matter of the Closed Meeting will be: Institution and settlement of an injunctive action.

At times, changes in Commission priorities require alterations in the scheduling of meeting items. For further information and to ascertain what, if any, matters have been added, deleted or postponed, please contact:

The Office of the Secretary at (202) 551-5400.

Dated: September 22, 2005.

Jonathan G. Katz,

Secretary.

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 35-28032]

Filings Under the Public Utility Holding Company Act of 1935, as Amended ("Act")

September 19, 2005.

Notice is hereby given that the following filing(s) has/have been made with the Commission pursuant to provisions of the Act and rules promulgated under the Act. All interested persons are referred to the application(s) and/or declaration(s) for complete statements of the proposed transaction(s) summarized below. The application(s) and/or declaration(s) and any amendment(s) is/are available for

public inspection through the Commission's Branch of Public Reference.

Interested persons wishing to comment or request a hearing on the application(s) and/or declaration(s) should submit their views in writing by October 14, 2005, to the Secretary, Securities and Exchange Commission, 100 F Street, NE., Washington, DC 20549-9303, and serve a copy on the relevant applicant(s) and/or declarant(s) at the address(es) specified below. Proof of service (by affidavit or, in the case of an attorney at law, by certificate) should be filed with the request. Any request for hearing should identify specifically the issues of facts or law that are disputed. A person who so requests will be notified of any hearing, if ordered, and will receive a copy of any notice or order issued in the matter. After October 14, 2005, the application(s) and/or declaration(s), as filed or as amended, may be granted and/or permitted to become effective.

Entergy Corporation, et al. (70-10324)

Entergy Corporation ("Entergy"), a Delaware corporation and registered holding company, and its wholly-owned subsidiaries Entergy Louisiana, Inc., ("Company"), a Louisiana corporation, and Entergy Services, Inc. ("ESI"), a Delaware corporation all located at 639 Loyola Avenue, New Orleans, LA 70113, (together, "Applicants"), have filed an application-declaration ("Application") with the Commission under sections 6(a), 7, 9(a), 10, 12(b), 12(c) and 13(b) of the Act and rules 42, 43, 45, 46, 54, 87, 90 and 91 under the Act.

Introduction and Background Information

Description of the Company

The Company, which is a direct subsidiary of Entergy, owns and operates a retail electric utility business in certain parishes in the state of Louisiana. The Company, together with Entergy's other domestic retail electric utility subsidiaries (*i.e.*, Entergy Arkansas, Inc. ("EAI"), Entergy Gulf States, Inc. ("EGSI"), Entergy Mississippi, Inc. ("EMI") and Entergy New Orleans Inc. ("ENOI")), collectively provide electric service to approximately 2,662,000 customers in portions of Arkansas, Louisiana (including the City of New Orleans), Mississippi and Texas. As of December 31, 2004, the Company has approximately 662,000 electric utility customers and owns or leases approximately 5363 MWs of gas/oil and nuclear generating capacity in

Louisiana. In addition, in June 2005, the Company acquired a 718 MW power plant from Perryville Energy Partners, LLC, located near Monroe, Louisiana. Among its other assets, the Company also holds (i) a 33% equity ownership interest in SFI ("SFI Ownership Interest"), a fuel procurement company formed in 1972 as a jointly-owned nonutility subsidiary of Entergy's four original domestic retail operating companies (*i.e.*, EAI, EMI, ENOI and the Company), as well as (ii) \$14,223,000 in notes receivable from SFI ("SFI Notes Receivable") relating to loans provided by the Company and the other original operating companies for the purpose of financing SFI's operations.

Reason for Proposed Transactions

Under the Louisiana Revised Statutes Section 47.601A, the Company is obligated to pay corporation franchise taxes in the state of Louisiana. These taxes impose a substantial financial obligation on the Company and its ratepayers. For example, the Company's 2005 Louisiana franchise tax liability was \$10.3 million. Louisiana law requires every Louisiana corporation (and every non-Louisiana corporation that qualifies to do business in Louisiana or is doing business in Louisiana) to pay this tax. However, Louisiana law does not subject limited liability companies to this tax. For this reason, in Docket No. U-20925 (RRF 2004) of the Louisiana Public Service Commission ("LPSC"), the LPSC staff recommended that the Company review the feasibility of restructuring its business form into a limited liability company in order to eliminate the Company's obligation to pay franchise taxes and the Company agreed to this recommendation. Applicants state that the proposed restructuring would implement the LPSC staff recommendation in Docket No. U-20925. Upon the approval of the proposed restructuring, the resulting decrease in the Company's jurisdictional revenue requirement (which consists of the anticipated franchise tax savings less the costs associated with the restructuring, amortized over an appropriate period of time) would be fully reflected in the Company's rates.

Specifically, the Company proposes to restructure itself, through a two step process, into a new company, Holdings, and (i) a newly formed direct subsidiary of Holdings, referred to herein as ELL, which at the time of the Merger will become a public utility company, succeed to all of the Company's utility operations and be allocated substantially all of Holding's assets and