UNITED STATES OF AMERICA

BEFORE THE SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C.

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In the Matter of                *
                                *
ENTERGY CORPORATION             *       CERTIFICATE
ENTERGY ENTERPRISES, INC.       *       PURSUANT TO RULE
24
                                *
File No. 70-7851                *
File No. 70-8002                *
File No. 70-8010                *
File No. 70-8105                *
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(Public Utility Holding Company *
Act of 1935) *
* * * * * * * * * * * * * * * * *

Pursuant to Rule 24 promulgated by the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935, as amended (Act), modified by the application(s) - declaration(s), as amended, in the above referenced files and the related orders dated July 25, 1991, December 14, 1992(2), December 28, 1992 and July 8, 1993, respectively, this is to certify that the following transactions were carried out during the three (3) months ended March 31, 1995 by Entergy Enterprises, Inc. (formerly Electec, Inc.) pursuant to the authorization of the SEC.

Programs Authorized

Pursuant to the Orders, Entergy Enterprises, Inc. (Enterprises) was authorized during the quarter ended March 31, 1995 to (a) conduct preliminary development activities with respect to various investment opportunities for the Entergy System, (b) market management, operating, technical, training and other expertise and intellectual properties developed by

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System companies to non-affiliates, (c) render various consulting services to certain affiliated companies in connection with investments in Argentina, (d) be responsible for marketing the expertise of Entergy Power, Inc. (EPI) gained through its bulk power business, (e) provide certain management and support services to associate companies excluding those which are affiliated retail electric companies, exempt wholesale generators, or foreign utility companies, and (f) develop and field test a proposed telecommunications system for advanced energy management and other utility applications.

During the quarter, Enterprises participated in the following:

I. Preliminary Development Activities

Enterprises has been engaged in preliminary development activities relating to investigating sites, research, contract drafting and negotiations, acquiring options or rights, partnership selection and other activities necessary to identify and analyze investment opportunities for Entergy Corporation (Entergy). These development activities include domestic and international opportunities.

During the quarter, Enterprises expended $2,841,879 for preliminary development activities associated with potential investments that would qualify as "exempt wholesale generators" under Section 32(a) of the Act. In addition, Enterprises expended $146,720 for preliminary development activities associated with potential investments that would qualify as "foreign utility companies" under Section 33 of the Act. Enterprises also expended $111,506 for preliminary development activities associated with potential investments that would qualify as "nonutility business." Finally, Enterprises expended $89,149 and $145,946 for preliminary development activities

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associated with demand side management activities and non-exempt domestic wholesale generating and transmission facilities, respectively.

II. Management Services Provided to Associate Companies

Enterprises provided certain management and support services to its associate companies, EPI, Entergy S.A., Entergy Argentina S.A., Entergy Systems and Service, Inc. (Entergy SASI), Entergy Power Development Corporation (EPDC), and Entergy Pakistan, Ltd. (EPL). In regard to EPI, these services included marketing of EPI capacity and energy to other utilities at wholesale, preparation of contracts and regulatory filings, oversight of plant operations and maintenance by plant operators, and procurement of transmission services. In regard to Entergy S.A., Entergy Argentina S.A., Entergy SASI, EPDC,and EPL, these services were related to management oversight.

III. Consulting Activities with Non-Associate Companies

Enterprises, under contract with Louisiana Hydroelectric Ltd. Partnership, continues to provide an array of technical services/support for a hydro electric transmission line project. Certain Entergy Services, Inc. personnel are providing the services.

IV. First Pacific Networks, Inc. Transactions

A. Description of Progress in Development and Testing of

CCLM/AFS

During the first quarter of 1995, Enterprises and First Pacific Networks, Inc. (FPN) continued the development and modification of FPN's PX System in order to create a Customer Controlled Load Management/Automated Feedback System (CCLM/AFS) for advanced energy management and other utility applications. During this period, the testing of the system revealed a

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potential problem with the in-house communications protocol. A decision has been made to replace the existing proprietary in-home communications protocol with a more open system. This is requiring some hardware and software changeouts and/or upgrades to both the in-home network and the Intelligent Utility Units. All changeouts and testing are still on-going during the second quarter and were not accomplished during the first quarter as previously anticipated. Following these changeouts, more testing will be possible.

B. Costs and Revenues Re: CCLM/AFS

Total costs incurred by Enterprises in connection with the development, field testing and marketing of CCLM/AFS during the three month period ending March 31, 1995 were $89,149. Total costs incurred by FPN and billed for 1993 and 1994 in connection with the development, field testing and marketing of CCLM/AFS were $1,173,432. No billings have been received from FPN for product development since April 1993 and for field testing since October 1994.

V. Financing, Amortization and Financial Statements

During the three months ended March 31, 1995:

A. Enterprises incurred amortization expenses relating to the FPN license in the amount of $156,517 and to the organization of Entergy SASI in the amount of $6,307.

B. Enterprises' unaudited unconsolidated Balance Sheet and unconsolidated Income Statement for the three month period ended March 31, 1995 are included as Exhibit 1.

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IN WITNESS WHEREOF, the undersigned companies have caused

this certificate to be executed on this 15th day of May, 1995.

ENTERGY CORPORATION

By: /s/ Gerald D. McInvale
Gerald D. McInvale
Chief Financial Officer

ENTERGY ENTERPRISES, INC.

By: /s/ Robert J. Cushman
Robert J. Cushman
Vice President - Finance

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ENTERGY ENTERPRISES, INC.
UNCONSOLIDATED BALANCE SHEET
AS OF MARCH 31, 1995
(UNAUDITED)

ASSETS

PROPERTY

Furniture and Equipment	$ 1,041,259.86
Intangible Assets	69,378.08
Total Property	1,110,637.94
INVESTMENTS	
Investment in FPN	7,450,552.03
Investment in Entergy SASI, Inc.	13,500,000.00
Earnings from Entergy SASI, Inc.	
(21,592,631.09)	
Special Deposits	30,000.00
(612,079.06)	
CURRENT & ACCRUED ASSETS	
Cash	923,005.17
Working Funds/Travel Advances	50,898.59
Temporary Cash Investments	2,988,346.66
Accounts Receivable	38,333.64
Accounts Receivable - Associated Companies	9,236,670.03
Accrued Interest	1,575.56
Total Current and Accrued Assets	13,238,829.65
DEFERRED DEBITS	
FPN License (Net of Amortization)	2,086,893.75
Accumulated Deferred Income Tax-Fed & State	3,753,803.06
Miscellaneous Deferred Debits	
(170,354.70)	
Total Deferred Debits	5,670,342.11
Total Assets	$19,407,730.64

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ENTERGY ENTERPRISES, INC.
UNCONSOLIDATED BALANCE SHEET
AS OF MARCH 31, 1995
(UNAUDITED)

CAPITAL

Common Stock	$ 54,400,000.00
Retained Earnings	
(34,682,879.78)	
Retained Earnings - Unrealized Holding Losses	
(1,264,537.97)	
Total Capital	18,452,582.25
LIABILITIES	
CURRENT & ACCRUED LIABILITIES	
Accounts Payable	842,431.33
Accounts Payable to Associated Companies	505,418.90
Taxes Accrued	
(4,069,733.78)	
Tax Collections Payable	
(12,290.77)	
Miscellaneous Current & Accrued Liabilities	1,046,939.77
Total Current & Accrued Liabilities	
(1,687,234.55)	
DEFERRED CREDITS	
Other Deferred Credits	2,642,382.94
Total Deferred Credits	2,642,382.94
Total Liabilities	955,148.39
Total Capital & Liabilities	$ 19,407,730.64

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ENTERGY ENTERPRISES, INC.
UNCONSOLIDATED INCOME STATEMENT
THREE MONTHS ENDED MARCH 31, 1995
(UNAUDITED)

REVENUE

Services Rendered Non-Associates	$ 55,993.39
Services Rendered Associates	3,135,931.63
Equity in Earnings of Subsidiaries	(5,345,683.86)
Miscellaneous Income	0.00
Interest Income	65,965.15
Total Revenue	(2,087,793.69)
EXPENSES	
Salaries, Wages and Benefits	2,328,883.03
Outside Services	597,720.76
Rent	222,321.99
Administrative and General	419,895.22
Insurance	40,600.94
Directors' Fees and Expenses	8,356.00
Total Administrative and General Expense	3,617,777.94
Taxes Other Than Income	8,821.90
Depreciation and Amortization	107,356.18
Amortization of SASI Organization Costs	6,306.81
Amortization of FPN Organization Costs	156,517.05
Miscellaneous Expenses	2,367.14
Total Expenses	3,899,147.02
Interest Expense	0.00
Income (Loss) Before Income Taxes	(5,986,940.71)
Income Taxes - Federal (Benefit)	501,212.60
Income Taxes - State (Benefit)	(267,523.10)
Provision for Deferred Income Taxes - Federal	(754,289.29)
Provision for Deferred Income Taxes - State	(149,706.27)
Net Income (Loss)	$(5,316,634.65)

These are interim financial statements prepared without notes.

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End of Filing

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