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ENTERGY CORP /DE/
 Form 35-CERT
 April 19, 2002

UNITED STATES OF AMERICA
 BEFORE THE SECURITIES AND EXCHANGE COMMISSION

Washington, D. C.

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 .
 In the Matter of .
 .
 ENTERGY ARKANSAS, INC. .
 ENTERGY LOUISIANA, INC. .
 ENTERGY MISSISSIPPI, INC. .
 ENTERGY NEW ORLEANS, INC. .
 .
 File No. 70-5015 .
 _____ .
 In the Matter of .
 .
 SYSTEM FUELS, INC. .
 SYSTEM ENERGY RESOURCES, INC. .
 ENTERGY ARKANSAS, INC. .
 ENTERGY LOUISIANA, INC. .
 ENTERGY MISSISSIPPI, INC. .
 ENTERGY NEW ORLEANS, INC. .
 .
 File No. 70-5889 .
 _____ .
 .
 (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, modified by request in the application(s) - declaration(s) referenced above, this is to certify that the following transactions were carried out and borrowings made, during the first quarter ended March 31, 2002 pursuant to System Fuels, Inc.'s (SFI) function as a supplier of fuel for the Entergy Corporation Operating Companies (System) in accordance with the terms and conditions of and for the purposes represented in the application(s) - declaration(s), as amended, and pursuant to the Orders of the SEC, dated December 17, 1971 in File No. 70-5015 and April 28, 1978 in File No. 70-5889.

Expenditures for SFI's fuel program for 2002 during the 1st quarter are indicated below:

	Net Expenditures (In Thousands)	
	1st Quarter	Year-To-Date
2002 Fuel Supply Program:		
1. Gas and Oil Development and Production	\$ 0	\$ 0
2. Nuclear Fuel Procurement	(12,253)	(12,253)
3. Fuel Oil Program	(4,562)	(4,562)
	-----	-----
TOTAL EXPENDITURES	(16,815)	(16,815)
	-----	-----

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Less funds derived through		
Amortization & depreciation		
Charges		
Amortization of Gas & Oil		
Development & Production Costs	(326)	(326)
Depreciation & Other		
Amortization	1	1
	-----	-----
TOTAL depreciation & amortization	(325)	(325)
	-----	-----
Net Expenditures	(17,140)	(17,140)
(Increase) decrease in:		
Outside financing		
System Money Pool borrowings	19,126	19,126
	-----	-----
TOTAL (increase)decrease		
in borrowings	19,126	19,126
	-----	-----
Increase (decrease) in working		
Capital	\$ (1,986)	\$ 1,986)
	=====	=====

1. Gas and Oil Development and Production

	Net Expenditures	
	(In Thousands)	
	1st quarter	Year-To-Date
Gas and Oil Development		
and Production	\$ 0	\$ 0
	=====	=====

Effective July 1, 1996, SFI sold its interest in the properties associated with its Gas and Oil Development and Production Program (the program).

During this quarter, SFI had no expenditures relative to the continuing shutdown of this operation. As of March 31, 2002, accumulated net proceeds of approximately \$578,134 are retained at SFI for the continuing shutdown activities.

Calculation of the net expenditures (proceeds) from the continuing shutdown activities of the Program, is:

	Net Expenditures	
	(In Thousands)	
	1st Quarter	Year-To-Date
Sales to non-System parties:		
Natural gas	\$ 0	\$ 0
Condensate	0	0
Crude oil	0	0

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	-----	-----
TOTAL	0	0
Miscellaneous income (including sale of assets)	0	0
	-----	-----
TOTAL	0	0
General and administrative Expense	0	0
Operating expense	0	0
Interest expense	0	0
Amortization adjustment	(326)	(326)
	-----	-----
Net proceeds	(\$326)	(\$326)
	=====	=====

2. Nuclear Fuel Procurement

	Net Expenditures (In Thousands)	
	1st Quarter	Year-To-Date
Nuclear Fuel Procurement	\$12,253	\$12,253
	=====	=====

	Net Expenditures (In Thousands)	
	1st Quarter	Year-To-Date
Activities during the period:		
Expenditures for nuclear Materials and processing Services	\$17,894	\$17,894
General and administrative Expense	80	80
Interest expense	224	224
	-----	-----
TOTAL	18,198	18,198
	-----	-----
Sales of nuclear materials and Processing services to System companies	30,451	30,451
	-----	-----
Net effect on inventory	(\$12,253)	(\$12,253)
	=====	=====

3. Fuel Oil Program

	Net Expenditures (In Thousands)	
	1st Quarter	Year-To-Date
Fuel Oil Inventory	\$ (4,562)	\$ (4,562)
	=====	=====
a) Fuel Oil Inventory:		
Inventory as of:	Barrels	Book Value
	(In Thousands)	

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March 31, 2002	1,445	28,880
December 31, 2001	1,731	33,442
September 30, 2001	2,107	38,232
June 30, 2001	1,588	41,659
March 31, 2001	2,136	58,529

	During 1st Quarter	
	Barrels	Value
Sales price per barrel to System companies Excluding period cost:		
#2 Fuel Oil	30,812	32.05
#6 Fuel Oil	0	0.00

4. Other Items:

a) As of March 31, 2002, SFI's outstanding debt and Parent Companies investment consisted of:

Parent Companies:	In Thousands
Common Stock	\$ 20
Notes payable	34,000

TOTAL	34,020
System Money Pool	8,616
Banks	0

TOTAL	42,636
	=====

b) As of January 1, 1987, SFI's employees were transferred to Entergy Services, Inc. (Entergy Services). Entergy Services bills SFI for labor associated with the operation of continuing activities for SFI and other services provided to SFI (financial, legal, administrative, and other activities). For the 1st quarter of 2002, SFI was billed by Entergy Services for the following amounts:

	January	February	March	Total 1st Qtr
Cost of service charged to Service Requests established to track cost of functions previously performed by SFI personnel:				
Direct Cost:				
Labor and related Cost	\$ 10,935	\$ 6,057	\$ 7,069	\$ 24,061
Other direct cost	2,747	1,618	2,894	7,259

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Indirect Cost	2,481	1,392	1,813	5,686
	-----	-----	-----	-----
TOTAL	16,163	9,067	11,776	37,006
	-----	-----	-----	-----
Cost of services charged to Service Requests not Related to transfer of SFI personnel:	53,502	53,322	96,813	203,637
	-----	-----	-----	-----
Total cost of services performed by Entergy Services	\$ 69,665	\$62,389	\$108,589	\$240,643
	=====	=====	=====	=====
Amounts billed to Operating Companies for The Fuel Oil Program*	\$ 48,605	\$42,246	\$ 70,762	\$161,613
Charged to Nuclear Fuel Procurement	21,060	20,143	37,827	79,030
	-----	-----	-----	-----
TOTAL	\$ 69,665	\$62,389	\$108,589	\$240,643
	=====	=====	=====	=====

* Charged to the Fuel Oil Program as a component of period costs. Effective January 1, 1998, Fuel Oil Program period costs are recorded by plant, to the extent possible, and direct billed to the operating company that owns the facility where incurred. Costs which cannot be directly associated with a facility or an operating company, continue to be allocated as before. For the 1st quarter of 2002, such Fuel Oil Program period costs were allocated 9.82% to ENTERGY ARKANSAS, INC., 50.59% to ENTERGY LOUISIANA, INC., 29.69% to ENTERGY MISSISSIPPI, INC., and 9.90% to ENTERGY NEW ORLEANS, INC.

c) As previously reported, the System's fuels planning and procurement administration was reorganized during 1988, redefining the fuels management roles and placing the responsibility for most fuel procurement decisions with Entergy Corporation System Executives.

SFI, utilizing Entergy Services personnel, continues to be responsible for gas and oil production shut down, financing nuclear fuel inventory and fuel oil inventory and facilities, and accounting functions related to these continuing activities.

IN WITNESS WHEREOF, SFI has caused this certificate to be executed as of the 30th of April 2002.

ENTERGY ARKANSAS, INC.
 ENTERGY LOUISIANA, INC.
 ENTERGY MISSISSIPPI, INC.
 ENTERGY NEW ORLEANS, INC.
 SYSTEM ENERGY RESOURCES, INC.

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BY:/s/ Nathan E. Langston

Nathan E. Langston
Vice President and
Chief Accounting Officer

SYSTEM FUELS, INC.

BY:/s/ Steven C. McNeal

Steven C. McNeal
Vice President
and Treasurer