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During the quarter ended December 31, 2004, Entergy Gulf States, Inc., Entergy Louisiana, Inc., Entergy New Orleans, Inc., and System Energy Resources, Inc. effected no external borrowing transactions (bank loans and/or commercial paper) that are required to be reported hereunder.

During the quarter ended December 31, 2004, Entergy Arkansas, Inc. and Entergy Mississippi, Inc. effected various external borrowing transactions (bank loans) as set forth in Exhibit B hereto and incorporated herein by reference.

During the quarter ended December 31, 2004, Entergy Operations, Inc., Entergy Services, Inc., and System Fuels, Inc. effected no borrowings or repayments under its' Loan Agreement with Entergy Corporation.

IN WITNESS WHEREOF, the undersigned companies have duly caused this Certificate to be executed as of the 20th day of January, 2005.

ENTERGY SERVICES, INC.
ENTERGY CORPORATION
SYSTEM FUELS, INC.
ENTERGY ARKANSAS, INC.
ENTERGY LOUISIANA, INC.
ENTERGY MISSISSIPPI, INC.
ENTERGY NEW ORLEANS, INC.
SYSTEM ENERGY RESOURCES, INC.
ENTERGY OPERATIONS, INC.
ENTERGY GULF STATES, INC.

By: /s/ Steven C. McNeal
Steven C. McNeal
Vice President and Treasurer