

UNITED STATES OF AMERICA  
BEFORE THE SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C.

In the Matter of	:	
	:	
Entergy Corporation	:	
Entergy Enterprises, Inc.	:	
Entergy Systems and Service, Inc.	:	
formerly Systems and Service U.S.A., Inc.	:	CERTIFICATE PURSUANT
	:	TO RULE 24
File No. 70-7947	:	
	:	
(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 the application-declaration referenced above and the related order dated December 28, 1992, this is to certify that the progress made in the development of System and Service International, Inc.'s (SASI) energy efficient technology and manufacturing processes as well as the development within the "Base Region" (as defined) of such energy efficiency technology by Entergy Systems and Service, Inc. during the three months ended December 31, 1994. Unaudited financial statements for the fourth quarter of 1994 are also attached.

- 1) Development of SASI's energy efficient technologies continues to advance in accordance with the initial progress schedule. Operational planning regarding the automation of SASI's production lines continues. Engineering runs of SASI's newest technology are being prepared. Additionally, a new manufacturing facility is being prepared to be available in adequate time to produce the final marketable version of the above technologies.
  
- 2) Entergy Systems and Service, Inc. has utilized SASI's current product in energy service applications in the "Base Region". The following is a summary which indicates such installations and projected energy conservation which will result in savings of generating capacity.

Number of Installations	Annual Projected Savings	
	kw's	kwh's
269	1,884.61	11,944,454.71

IN WITNESS WHEREOF, the undersigned companies have caused this certificate to be executed this 31st day of January, 1995.

Entergy Corporation

By: /s/ Gerald D. McInvale  
Gerald D. McInvale  
Senior Vice President and  
Chief Financial Officer

Entergy Enterprises, Inc.

By: /s/ Gerald D. McInvale  
Gerald D. McInvale  
Senior Vice President,  
Chief Financial Officer,  
Treasurer and (Acting  
Chief Operating Officer)

Systems and Service U.S.A., Inc.  
(now Entergy Systems and Service, Inc.)

By: /s/ Gerald D. McInvale  
Gerald D. McInvale  
Chairman of the Board

Entergy Systems and Service, Inc.  
Statement of Operations  
For the Quarter Ended December 31, 1994  
(Unaudited)

Revenue	\$ 1,668,492
Cost of Goods Sold	1,243,915
Gross Margin	424,578
Selling, general and administrative expenses:	
Salaries and wages	3,007,863
Other	3,012,157
Operating loss	(5,595,443)
Other income	300,325
Interest expense	991,569
Loss before income taxes	(6,286,687)
Income taxes	(2,384,712)
Net loss	\$(3,901,975)

Entergy Systems and Service, Inc.  
Balance Sheet  
September 30, 1994  
(Unaudited)

ASSETS

Current assets:	
Cash and cash equivalents	\$34,763,160
Accounts receivable	1,938,651
Other current assets	108,177
Total current assets	36,809,988
Furniture, fixtures and equipment, net	4,881,712
Equipment Inventory - held for installation	11,144,324
Installations-in-process	4,681,670
Installed equipment	8,000,017
Investment in affiliate	2,316,996
Loan receivable from affiliate	2,700,000
Goodwill, net	1,053,776
Deferred taxes	8,367,981
Other assets	8,808,513
	\$88,764,977

LIABILITIES AND SHAREHOLDER'S EQUITY

Current liabilities:	
Accounts payable	\$ 2,908,002
Accrued liabilities	1,552,600
Current portion of capital lease obligations	157,927
Total current liabilities	4,618,529
Note payable to parent	72,300,000
Deferred credit - Sanwa	4,403,844
Deferred service contract revenue	9,711,504
Accrued maintenance costs	157,375
Capital lease obligations	320,672
Total liabilities	91,511,924
Shareholder's equity:	
Common stock, no par value, 50,000 shares authorized, 13,500 shares issued and outstanding	13,500,000
Accumulated deficit	(16,246,947)
Total shareholder's equity	(2,746,947)

\$88,764,977  
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