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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name

KPMG LLP

2. Address Check if different than previously reported

2001 M Street, NW Washington, DC 20036

3. Principal Place of Business (if different from line 2)

City:

State/Zip (or Country)

4. Contact Name

Telephone

E-mail (optional)

5. Senate ID#

Stephen G. Charbonnet

202-533-6298

7. Client Name Self

6. House ID#

Entergy Corporation

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇒ Termination Date _____ 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

\$40,000

13. Organization

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000

\$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

14. **REPORTING METHOD.** Check box to indicate accounting method. See instructions for description of o

Method A. Reporting amounts used LDA defin

Method B. Reporting amounts under section 6013 of the Internal Revenue Code

Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature

Stephen G. Charbonnet

Date

7/18/02

Printed Name and Title

Stephen G. Charbonnet, Sr. Manager

Registrant Name KPMG LLP Client Name Entergy Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which t engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each cot** information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

Treasury Regulation sections 1.338-6 and -7 and 1.1060, relating to the allocation of tax basis among various classe following a taxable stock or asset acquisition.

17. House(s) of congress and Federal agencies contacted Check if None

Department of the Treasury; Internal Revenue Service

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Stephen G. Charbonnet	
Thomas F. Wessel	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date 7/18/02

Registrant Name KPMG LLP Client Name Entergy Corporation

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City _____ State/Zip (or Country) _____

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

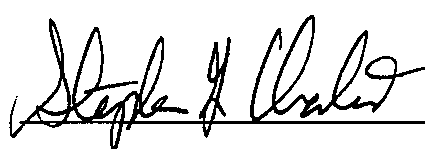
26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Date

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the registrant, client or affiliated organization

Signature  Date 7-18-02
 Printed Name and Title Stephen G. Charbonnet, Sr. Manager

