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SECRETARY OF THE SENATE

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**LOBBYING REPORT**

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

1. Registrant name			
Organization	KPMG LLP		
2. Address <input type="checkbox"/> Check if different than previously reported			
Address 1	2001 M Street, NW.		
City	Washington		
State	DC		
Zip Code	20036		
Country	US		
3. Principal place of business (if different than line 2)			
City	State	Zip Code	Country
City	State/Zip or Country		
4a. Contact Name		b. Telephone number	c. E-mail
Prefix	Full Name		
Mr.	S. G. Charbonnet	(202) 533-6298	scharbonnet@kpmg.com
7. Client Name <input type="checkbox"/> Self			5. Senate ID #
Entergy Corporation			21893-65
			6. House ID #
			3207303

**TYPE OF REPORT** 8. Year 2005 Midyear (January 1-June 30)  OR Year End (July 1-December

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

10. Check if this is a Termination Report  ⇨ Termination Date 01/17/2005 11. No Lobbying Acti

**INCOME OR EXPENSES - Complete Either Line 12 OR Line 13**

<p align="center"><b>12. Lobbying Firms</b></p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p>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).</p>	<p align="center"><b>13. Organizations</b></p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate appropriate accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definitions of</p> <p><input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(b)(8) Internal Revenue Code</p> <p><input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of Internal Revenue Code</p>
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Form 1

Printed Name and Title Stephen G. Charbonnet, Principal

3000032287



Registrant Name KPMG LLP Client Name Entergy Corporation

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

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

Treasury Regulation section 1.338-6 and -7 and 1.1060-1, relating to the allocation of tax basis among various classes of assets following a taxable stock or asset purchase.

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

Internal Revenue Service  
U.S. Department of Treasury

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

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

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

10000032288

Printed Name and Title Stephen G. Charbonnet, Principal

