EXHIBIT A

UNITED STATES BANKRUPTCY COURT

FOR THE EASTERN DISTRICT OF LOUISIANA

* * * * * * * * * * * * * * * * * * IN RE:	*	Case No: 05-17697
~~IN RE:~~	*	~~Case No. 05-17697~~
ENTERGY NEW ORLEANS, INC. ~~Debtor~~	*	Chapter 11
	*	~~Section "B"~~
* * * * * * * * * * * * * * * * * * Debtor	*	Section "B"

~~THIRD AMENDED~~ CHAPTER 11 PLAN OF REORGANIZATION OF ENTERGY NEW ORLEANS, INC. PROPOSED BY THEOFFICIAL COMMITTEE OF UNSECURED CREDITORS DATED DECEMBER 20, 2006

PHILIP K. JONES, JR. (Bar #7503)
JOSEPH P. HEBERT (Bar #6734)
DENA L. OLIVIER (Bar #17731)
CAREY L. MENASCO (Bar # 28131)
Liskow & Lewis
701 Poydras Street, Suite 5000
New Orleans, LA 70139-5099
Phone: (504) 581-7979
Fax: (504) 556-4108
Attorneys for the Official Committee of Unsecured Creditors

~~R. PATRICK VANCE (#13008)~~
~~ELIZABETH J. FUTRELL (#5863)~~
~~NAN ROBERTS EITEL (#19910)~~
~~TARA G. RICHARD (#26356)~~

JOSHUA J. LEWIS (#29950)
Jones, Walker, Waechter, Poitevent,
Carrère & Denègre, L.L.P.
201 St. Charles Avenue
New Orleans, LA 70170-5100
Phone: (504) 582-8000
Fax: (504) 582-8011

Attorneys for Entergy New Orleans, Inc.,
the debtor and debtor in possession

The Official Committee of Unsecured Creditors (the "Creditors' Committee" or "Committee") proposes the following ~~Third Amended~~ Chapter 11 Plan of Reorganization (the ~~"~~**"Committee** Plan~~"~~) for the resolution of the outstanding claims against and equity interests in the Debtor. The ~~Debtor~~**Committee** is a proponent of the **Committee** Plan within the meaning of section 1129 of the Bankruptcy Code, 11 U.S.C. § 1129. Reference is made to the **Committee** Disclosure Statement (as defined herein) for a discussion of the Debtor~~'~~s history, businesses, results of operations, historical financial information, projections and properties, and for a summary and analysis of the **Committee** Plan. There also are other agreements and documents that are referenced in the **Committee** Plan or the **Committee** Disclosure Statement and that will be available for review.

~~ARTICLE I~~

ARTICLE I

DEFINED TERMS AND RULES OF INTERPRETATION

In addition to such other terms as may be defined in other ~~Sections~~**sections** of this **Committee** Plan, the following capitalized terms will have the following meanings:

Section 1.1. ~~Section 1.1 "~~**"2006 FRP Applications~~"~~** collectively means the 2006 Electric FRP Application and the 2006 Gas FRP Application, as each may be amended or modified from time to time by the Debtor.

Section 1.2. ~~Section 1.2 "~~**"2006 Electric FRP Application~~"~~** means the Debtor~~'~~s 2006 Electric Formula Rate Plan Filing for the Evaluation Period Ended December 31, 2005, filed with the City Council on June 30, 2006, proceeding nos. UD-01-04 and UD-03-01, as may be amended or modified from time to time by the Debtor.

Section 1.3. ~~Section 1.3 "~~**"2006 Gas FRP Application~~"~~** means the Debtor~~'~~s 2006 Gas Formula Rate Plan Filing for the Evaluation Period Ended December 31, 2005, filed with the City Council on June 30, 2006, proceeding nos. UD-01-04 and UD-03-01, as may be amended or modified from time to time by the Debtor.

Section 1.4. ~~Section 1.4 "~~**"2006 Storm Cost Recovery and Reserve Application~~"~~** means the Debtor~~'~~s Application for Authorization to Implement Riders to Recover Costs Related to Hurricanes Katrina and Rita and to Adequately Fund a Storm Reserve of Entergy New Orleans, Inc~~,~~ filed with the City Council on June 30, 2006, proceeding nos. UD-06-01 and 02, and includes both the Storm Cost Recovery Riders and Storm Reserve Riders, as the same ~~may be~~**maybe** amended or modified from time to time by the Debtor.

~~Section 1.5 "4.36% Preferred Series" means the series of preferred stock issued by ENOI, and designated as the 4.36% Preferred Stock, Cumulative $100 par value.~~

~~Section 1.6 "4.75% Preferred Series" means the series of preferred stock issued by ENOI, and designated as the 4.75% Preferred Stock, Cumulative $100 par value.~~

~~Section 1.7 "5.56% Preferred Series" means the series of preferred stock issued by ENOI, and designated as the 5.56% Preferred Stock, Cumulative $100 par value.~~

~~Section 1.8 "Ad Hoc Bondholders Committee" means the ad hoc committee consisting of Bay Harbour Management, Bay Harbour 90-1, Ltd., Bay Harbour Master LTD, Institutional Benchmarks Master Fund Limited, MSS Distressed & Opportunities 2, BHCO Master, Ltd., Drawbridge Special Opportunities Advisors LLC, Drawbridge DSO Securities LLC, Drawbridge OSO Securities LLC, Drawbridge Global Macro Master Fund Ltd., Catalyst Credit Opportunity Master Fund LLP, LYXOR Catalyst Credit Opportunity Ltd., Catalyst Investment Management Co., LLC, Luminous Management, LLC, Luminous Energy Partners Master Fund, LTD, Luminous Asset Partners, LP, and J.P. Morgan Securities Inc., each in its capacity as a Bondholder.~~

~~Section 1.9 "Ad Hoc Bondholders Committee Fees" means the obligations incurred by the Ad Hoc Bondholders Committee to reimburse the reasonable fees and expenses of (a) Kazowitz, Benson, Torres & Friedmann LLP, and (b) its local counsel, as the professionals retained by the Ad Hoc Bondholders Committee; *provided, however*, that such Ad Hoc Bondholders Committee Fees shall not exceed $250,000.~~

Section 1.5. "4.36% Preferred Series" means the series of preferred stock issued by ENOI, and designated as the 4.36% Preferred Stock, Cumulative $100 par value.

Section 1.6. "4.75% Preferred Series" means the series of preferred stock issued by ENOI, and designated as the 4.75% Preferred Stock, Cumulative $100 par value.

Section 1.7. "5.56% Preferred Series," means the series of preferred stock issued by ENOI, and designated as the 5.56% Preferred Stock, Cumulative $100 par value.

Section 1.8. ~~Section 1.10 ""~~**"Administrative Claim"**~~"~~ means a Claim for costs and expenses of administration allowed under sections 503(b), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred after the Petition Date of preserving the Estate and operating the Debtor~~'~~s business, including Administrative Trade Claims and DIP Financing Claim; (b) the Professional Fee Claims; (c) the U.S. Trustee Fees; (d) the Administrative Claims, if any, of the PBGC; **and** (e) the Bond Trustee~~'s Claim and the Bond Trustee's Professional Fee Claim pursuant to the provisions of Section 4.2 of the Plan; (f) the FGIC Professional Fee Claim pursuant to the provisions of 4.3 of the Plan; and (g) the Ad Hoc Bondholders Committee Fees~~**'s Claim**.

Section 1.9. ~~Section 1.11 ""~~**"Administrative Claim Bar Date"**~~"~~ means the date by which, except as otherwise provided in the **Committee** Plan, all requests for payment of Administrative Claims are required to be Filed with the Bankruptcy Court.

Section 1.10. ~~Section 1.12 "~~**"Administrative Claim Bar Date Order"**~~"~~ means the Order of the Bankruptcy Court (which may be the Confirmation Order) establishing the Administrative Claim Bar Date.

Section 1.11. ~~Section 1.13 "~~**"Administrative Trade Claim"**~~"~~ means an Administrative Claim arising from or with respect to the sale of goods or rendition of services on or after the Petition Date in the ordinary course of the Debtor~~'~~s business, including Administrative Claims of employees for ordinary course wages, expense reimbursement and health and welfare benefits.

Section 1.12. ~~Section 1.14 "~~**Affiliate**" has the same meaning set forth in section 101(2) of the Bankruptcy Code.

Section 1.13. ~~Section 1.15 "~~**Allowed**" means, (a) when used with respect to an Administrative Claim, all or any portion of an Administrative Claim (i) that has been allowed, or adjudicated in favor of the Holder by estimation or liquidation, by a Final Order, or (ii) that was incurred by the Debtor in the ordinary course of business during the Bankruptcy Case, or (iii) is specifically deemed allowed pursuant to the **Committee** Plan; *provided, however*, that in no event shall a post-petition obligation that is contingent or Disputed and subject to liquidation through pending or prospective litigation, including, but not limited to, alleged obligations arising from personal injury, property damage, products liability, consumer complaints, employment law, secondary payor liability, or any other disputed legal or equitable claim based on tort, statute, contract, equity, or applicable state law, be considered to be an obligation which is payable in the ordinary course of business; or (b) when used with respect to a Claim other than an Administrative Claim, such Claim or any portion thereof (i) that has been allowed, or adjudicated in favor of the Holder by estimation or liquidation, by a Final Order, or (ii) as to which (x) no Proof of Claim has been Filed, and (y) the liquidated and noncontingent amount of which is included in the Schedules, other than a Claim that is included in the Schedules at zero, in an unknown amount, or as Disputed, or (iii) for which a Proof of Claim in a liquidated amount has been timely Filed with the Bankruptcy Court pursuant to the Bankruptcy Code, any Final Order of the Bankruptcy Court, or other applicable bankruptcy law, and as to which either (x) no objection to its allowance has been Filed within the periods of limitation fixed by the **Committee** Plan, the Bankruptcy Code, or any Order of the Bankruptcy Court, or (y) any objection to its allowance has been settled or withdrawn, or has been denied by a Final Order, or (iv) that is expressly allowed in a liquidated amount in the **Committee** Plan, or (v) is specifically deemed allowed pursuant to the **Committee** Plan.

Section 1.14. ~~Section 1.16 "~~**Ballot**" means the form to be distributed with the **Committee** Disclosure Statement to each Holder of an Impaired Claim, Preferred Interest, or Equity Interest on which the Holder shall indicate, among other things, acceptance or rejection of the **Committee** Plan.

Section 1.15. ~~Section 1.17 "~~**Bankruptcy Case**" means this case no. 05-17697 in the Bankruptcy Court under chapter 11 of the Bankruptcy Code ~~Filed on September 23, 2005.~~.

Section 1.16. ~~Section 1.18 "~~**Bankruptcy Causes of Action**" means all claims or causes of action of the Debtor against any and all third parties for the recovery of (a) transfers of Cash, offsets, debt forgiveness and other types or kinds of property, or the value thereof, recoverable

exclusively pursuant to sections 544, 545, 547, 548, 549, 550 and 553 of the Bankruptcy Code, or otherwise applicable non-bankruptcy law, (b) any claims or causes of action of the Debtor for subordination under section 510 of the Bankruptcy Code or under other applicable laws, and (c) all claims or causes of action that arise under title ~~11~~**11,** of the United States Code

Section 1.17. ~~Section 1.19~~ **"Bankruptcy Code"** means title 11 section 101 et seq. of the United States Code, as amended from time to time.

Section 1.18. ~~Section 1.20~~ **"Bankruptcy Court"** means the United States Bankruptcy Court for the Eastern District of Louisiana, having jurisdiction over the Bankruptcy Case, or if such court ceases to exercise jurisdiction over the Bankruptcy Case, such court or adjunct thereof that exercises jurisdiction over the Bankruptcy Case.

Section 1.19. ~~Section 1.21~~ **"Bankruptcy Rules"** ~~mean~~**means** the Federal Rules of Bankruptcy Procedure as provided by the United States Supreme Court under section 2075 of title 28 of the United States Code, and any Local Rules of the Bankruptcy Court.

Section 1.20. ~~Section 1.22~~ **"Bar Date"** means the last day for Filing proofs of claim, as established by the Bankruptcy Court.

Section 1.21. ~~Section 1.23~~ **"Bar Date Order"** means the Order (P-653) that established the Bar Date, as the same may have been amended **by the Bankruptcy Court**.

Section 1.22. ~~Section 1.24~~ ~~"~~**"Bonds"**~~"~~ collectively means the (a) First Mortgage Bonds, 6.75% Thirteenth Series, due on October 15, 2017, in the **original** principal amount of $25,000,000, issued pursuant to the Bond Indenture and Mortgage on or about October 18, 2002, (b) First Mortgage Bonds 3.875% Fourteenth Series, due on August 1, 2008, in the original principal amount of $30,000,000, issued pursuant to the Bond Indenture and Mortgage on or about July 31, 2003, (c) First Mortgage Bonds, 5.25% Fifteenth Series, due on August 1, 2013, in the original principal amount of $70,000,000, issued pursuant to the Bond Indenture and Mortgage on or about July 31, 2003, (d) Insured Quarterly First Mortgage Bonds, 5.65% Sixteenth Series, due on September 1, 2029, in the original principal amount of $40,000,000, issued pursuant to the Bond Indenture and Mortgage on or about August 1, 2004, (e) Insured Quarterly First Mortgage Bonds, 5.60% Seventeenth Series, due on September 1, 2024, in the original principal amount of $35,000,000, issued pursuant to the Bond Indenture and Mortgage on or about August 15, 2004, and (f) the First Mortgage Bonds, 4.98% Eighteenth Series, due on July 1, 2010, in the ~~original~~ principal amount of $30,000,000, issued pursuant to the Bond Indenture and Mortgage on or about June 22, 2005.

~~Section 1.25 "Bond Claim" means the Secured Claim arising on or with respect to the Bonds, which is comprised of the following: (a) the principal amount of $229,935,000; plus (b) any unpaid interest as of the Effective Date (whether accruing before or after the Petition Date), notwithstanding any stipulation regarding interest contained in the DIP Financing Final Order or otherwise, at the non-default rate provided in the Bond Indenture and Mortgage through September 24, 2006, in the approximate amount of $13,571,565, minus that portion of the FGIC Cure Amount Claim related to interest for such period; plus (c) if the Effective Date has not occurred by June 30, 2007, interest at the~~

~~applicable non default rate provided in the Bond Indenture and Mortgage on the amount in clause (b) from and after June 30, 2007 until paid; plus (d) interest on the outstanding principal amount of the Bonds at the applicable non default rate provided in the Bond Indenture and Mortgage after September 24, 2006, net of any periodic Cash payments made by the Debtor on account of the Stipulation on Adequate Protection, and, in each case to the extent applicable, minus that portion of the FGIC Cure Amount Claim related to interest for such period.~~

Section 1.23. "Bond Claims" collectively means the Claims arising on or with respect to the Bonds Committee Plan.

Section 1.24. ~~Section 1.26 ""~~**"Bondholders"**~~""~~ collectively means the Holders of the Bond Claims as of the Voting Record Date (for purposes of soliciting votes**, if necessary,** on the **Committee** Plan), or on the Distribution Record Date (for purposes of distributions pursuant to the **Committee** Plan).

Section 1.25. ~~Section 1.27~~ **"Bond Collateral"** collectively means all of Debtor's property and assets that collateralized and secured the Bond Claims ~~as of immediately before~~ the Petition Date~~, including but not limited to (irrespective of whether~~ **in accordance with the terms of the Bonds and expressly excluding the security interests and Liens granted to** the Bond Trustee~~'s security interest or Lien existed immediately before the Petition Date and/or~~ **on behalf of the Bondholders** pursuant to the DIP Financing ~~Final Order), the Insurance Policies and Proceeds~~**FINAL ORDER**.

Section 1.26. ~~Section 1.28 ""~~**"Bond Indenture and Mortgage"** ~~collectively"~~ means that certain Mortgage and Deed of Trust, dated as of May 1, 1987, as supplemented or amended from time to time, by and between ENOI, as issuer, and Bank of Montreal Trust Company, Mark G. McLaughlin and Z. George Klodnicki, as Co-Trustees, together with any and all supplements **or amendments** thereto.

Section 1.27. "Bond Interest Moratorium Period" means the period of one year from the Petition Date in which interest did not accrue on the Bond Claims pursuant to the provisions of the DIP Financing Final Order.

Section 1.28. ~~Section 1.29 ""~~**"Bond Trustee"**~~""~~ collectively means The Bank of New York (successor to Harris Trust Company of New York and Bank of Montreal Trust Company) as Trustee, and any co-trustee who serves pursuant to the Bond Indenture and Mortgage.

Section 1.29. "Bond Trustee Charging Lien" means any Lien or other priority in payment or right available to the Bond Trustee pursuant to the Bond Indenture and Mortgage or otherwise available to the Bond Trustee under applicable law, for the payment of reasonable fees, costs and expenses, including, without limitation, professional fees incurred under the Bond Indenture and Mortgage on and after the Petition Date and through the Effective Date; *provided, however*, that the Bond Trustee's Claim shall not include any Lien or other priority in payment or right available to the Bond Trustee pursuant to the Bond Indenture and Mortgage or otherwise available to the Bond Trustee for the payment of the Bond Claims.

Section 1.30. ~~Section 1.30 "~~**"Bond Trustee's Claim"**~~"~~ means the Administrative Claim of the Bond Trustee in respect of its ~~internal~~ reasonable fees and **out of pocket** expenses for services rendered by the Bond Trustee under the Bond Indenture and Mortgage ~~until the Effective Date, subject to the provisions of Section 4.2 of this Plan~~**, excluding professional fees incurred under the Bond Indenture and Mortgage on and after the Petition Date and through the Effective Date**; *provided, however,* that the Bond Trustee's Claim shall not include the Bond ~~Trustee's Professional Fee Claim or the Bond Claim~~**Claims**.

~~Section 1.31 **"Bond Trustee's Professional Fee Claim"** means any Administrative Claim of the Bond Trustee for reimbursement of the reasonable fees and expenses of the Bond Trustee's Professionals incurred in connection with the Debtor or the Bankruptcy Case through the Effective Date, subject to the provisions of Section 4.2 of the Plan.~~

~~Section 1.32 **"Bond Trustee's Professionals"** collectively means (a) Heller, Draper, Hayden, Patrick & Horn, LLP, (b) Emmet, Marvin & Martin, LLP, and (c) Houlihan, Lokey, Howard & Zukin.~~

Section 1.31. ~~Section 1.33~~ **"Business Day"** means any day other than a Saturday, Sunday, or other day on which commercial banks in New Orleans, Louisiana are required or authorized to close by law or executive order.

Section 1.32. ~~Section 1.34~~ **"Capital One"** means Capital One, National Association.

Section 1.33. ~~Section 1.35~~ **"Capital One Collateral"** means all of the Debtor's interests in its accounts receivable from its retail electric and natural gas utility customers, as set forth in that certain Security Agreement, by and between the Debtor and Capital One, dated July 20, 2005, a copy of which is attached to Capital One's Proof of Claim.

Section 1.34. ~~Section 1.36~~ **"Capital One Secured Claim"** means and includes all loans, advances, interest, indebtedness, liabilities, obligations, guarantees, covenants, and duties at any time owing by the Debtor to Capital One, whether or not evidenced by any note or other instrument and whether or not for the payment of money, direct or indirect, absolute or contingent, due or to become due, now existing or hereafter arising, together with all interest accruing thereon and any and all costs of collection, late fees, charges, expenses and attorney's fees, and such other obligations provided for in the agreements and documents between the Debtor and Capital One.

Section 1.35. ~~Section 1.37~~ **"Cash"** means legal tender of the United States of America and equivalents thereof.

Section 1.36. ~~Section 1.38~~ **"Causes of Action"** collectively means, without limitation, any and all actions, causes of action, liabilities, obligations, rights, suits, debts, sums of money, damages, judgments, claims and demands whatsoever, whether known or unknown, in law, equity or otherwise, including, without limitation, any and all Bankruptcy Causes of Action~~.~~,

Section 1.37. ~~Section 1.39 "~~**"CDBG Funds"**~~"~~ means the Cash awarded in response to the Debtor~~'~~s application for a grant pursuant to HUD~~'~~s Community Development Block Grant Program.

Section 1.38. ~~Section 1.40 "~~**"City Council"**~~"~~ means The Council of the City of New Orleans, Louisiana.

Section 1.39. ~~Section 1.41~~ **"Claim"** has the same meaning set forth in section 101(5) of the Bankruptcy Code.

Section 1.40. ~~Section 1.42~~ **"Class"** means a category of Holders of Claims, Preferred Interests, or Equity Interests, as more fully described in Article II of the **Committee** Plan.

Section 1.41. ~~Section 1.43~~ **"Clerk"** means the Clerk of the Bankruptcy Court.

Section 1.42. ~~Section 1.44~~ **"Confirmation"** means the entry of an Order by the Bankruptcy Court confirming the **Committee** Plan.

Section 1.43. ~~Section 1.45~~ **"Confirmation Date"** means the date on which the Clerk of the Bankruptcy Court enters the Confirmation Order on the Docket.

Section 1.44. ~~Section 1.46~~ **"Confirmation Hearing"** means the hearing held by the Bankruptcy Court to consider confirmation of the **Committee** Plan pursuant to section 1129 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

Section 1.45. ~~Section 1.47~~ **"Confirmation Order"** means the Order of the Bankruptcy Court confirming the **Committee** Plan pursuant to section 1129 of the Bankruptcy Code.

Section 1.46. ~~Section 1.48~~ **"Confirmation Procedures Order"** means the Order granting the ~~Debtor's~~ ~~'~~Motion for Entry of an Order Approving (I) the Confirmation Hearing Notice, the Manner of Mailing and Service of the Solicitation Package and Confirmation Notice and Publication of the Confirmation Hearing Date, (II) the Voting Agent and Procedures for Voting and Tabulation of Ballots, (III) the Forms of Ballots, and (IV) the Procedures for Allowing Claims for Voting Purposes **filed either by the Debtor, the Committee or jointly.** (P-___).

Section 1.47. ~~Section 1.49~~ **"Creditors' Committee"** means the Official Committee of Unsecured Creditors of the Debtor, as appointed by the U. S. Trustee pursuant to section 1102 of the Bankruptcy Code.

Section 1.48. ~~Section 1.50 "~~**"Cure Amount Claim"**~~"~~ means any Claim based upon the Debtor~~'~~s defaults on an Executory Contract or Unexpired Lease that exist at the time that the Debtor assumes such Executory Contract or Unexpired Lease pursuant to section 365 of the Bankruptcy Code~~, including without limitation the FGIC Cure Amount Claim; *provided, however*, that Cure Amount Claim excludes any Claim (or any portion of any Claim) by an Affiliate of the Debtor to the extent that it is for amounts the Debtor owes for the period before the Petition Date pursuant to any Executory Contract assumed by the Debtor *other than* (a) the ISES PPA, (b) RB 30 PPA, (c) the WBL PPA, or (d) the UPSA~~.

Section 1.49. ~~Section 1.51~~ **"Debtor"** has the meaning set forth in the introductory paragraph of the **Committee** Plan.

Section 1.50. ~~Section 1.52 "~~**"DIP Financing Claim"**~~"~~ means the Claims arising from or with respect to the DIP Financing Facility pursuant to the DIP Financing Final Order.

Section 1.51. ~~Section 1.53 "~~**"DIP Financing Facility"**~~"~~ means the credit facility pursuant to which Entergy Corporation has been advancing loans from time to time to the Debtor in accordance with that certain DIP Credit Agreement dated as of September 26, 2005 by and between Entergy Corporation and the Debtor, as it may be amended or modified from time to time, the documents entered into in connection therewith and the DIP Financing Final Order.

Section 1.52. ~~Section 1.54 "~~**"DIP Financing Final Order"**~~ collectively~~" means that certain Final Order (~~I~~1) Authorizing Debtor To Use Cash Collateral and to Obtain Post Petition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363(c)(1), 363(c)(2), 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e), (II) Granting Adequate Protection to Pre-Petition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364, and (III) Approving Stipulation (P-456), as the same was thereafter extended by the Bankruptcy Court (P-1084), ~~including~~**and includes** the stipulation that was read into the record at the hearing held on December 7, 2005 (P-458) ~~(as set forth in the transcript of such hearing)~~, and the Order **(P-739)** approving the Motion for Order Approving Settlement with the Bank of New York, as Successor Trustee, Pursuant to Bankruptcy Rule 9019 (P-739).

Section 1.53. ~~Section 1.55 "~~**"Disbursing Agent"**~~"~~ means the Reorganized Debtor or an entity designated by the ~~Reorganized Debtor~~**Creditors' Committee** to act as a Disbursing Agent pursuant to the **Committee** Plan.

Section 1.54. ~~Section 1.56~~ **"Committee Disclosure Statement"** means the disclosure statement relating to the **Committee** Plan, including, without limitation, all exhibits and schedules thereto, as approved by the Bankruptcy Court pursuant to section 1125 of the Bankruptcy Code.

Section 1.55. ~~Section 1.57~~ **"Disputed"** means, as to any Administrative Claim or Claim against or Interest in the Debtor, (a) any Claim proof of which was required to be Filed by Order of the Bankruptcy Court, but as to which a Proof of Claim was not timely or properly Filed, (b) any Claim which was timely and properly Filed, but which has been or hereafter is listed on the Schedules as unliquidated, disputed or contingent, (c) any Administrative Claim, Claim or Interest which is disputed under the **Committee** Plan, or (d) any Administrative Claim, Claim or Interest, to which the Debtor, Creditors' Committee or, if not prohibited by the **Committee** Plan, any other party in interest, has interposed a timely objection, which objection has not been withdrawn or determined by a Final Order. ~~Any Claim that is Allowed pursuant the Plan shall not be Disputed within the meaning of this definition~~

Section 1.56. ~~Section 1.58 "~~**"Distribution Record Date"**~~"~~ means the first Business Day after the Confirmation Date.

Section 1.57. ~~Section 1.59~~ **"Docket"** means the docket in the Bankruptcy Case maintained by the Clerk.

Section 1.58. ~~Section 1.60~~ **"Document Website"** means the internet site with the address www.bmccorp.net, at which the **Committee** Plan, the **Committee** Plan Exhibits, the Disclosure Statement, and the schedules to the Disclosure Statement will be available, without charge, to any party in interest and the public.

Section 1.59. ~~Section 1.61~~ **"Effective Date"** means the first Business Day after which the conditions specified in Section 9.1 of the **Committee** Plan have been satisfied or waived **in accordance with Section 9.2 of the Committee Plan**.

Section 1.60. ~~Section 1.62 "~~**"ENOI"**~~"~~ has the meaning set forth in the introductory paragraph of ~~this~~**the Committee** Plan.

Section 1.61. ~~Section 1.63 "~~**"Entergy Arkansas"**~~"~~ means Entergy Arkansas, Inc., an Arkansas corporation, formerly named Arkansas Power & Light Company, and an ENOI Affiliate.

Section 1.62. ~~Section 1.64 "~~**"Entergy Corporation"**~~"~~ means Entergy Corporation, a Delaware ~~Corporation~~**corporation**, and the sole owner of the Equity Interests.

Section 1.63. ~~Section 1.65 "~~**"Entergy Gulf States"**~~"~~ means Entergy Gulf States, Inc., a Texas corporation, and an ENOI Affiliate.

Section 1.64. ~~Section 1.66 "~~**"Entergy Louisiana"**~~"~~ means Entergy Louisiana, LLC, a Texas limited liability company, and its predecessor Entergy Louisiana, Inc. (formerly named Louisiana Power & Light Company), both ENOI Affiliates.

Section 1.65. ~~Section 1.67 "~~**"Entergy Mississippi"**~~"~~ means Entergy Mississippi, Inc., a Mississippi corporation, formerly named Mississippi Power & Light Company, and an ENOI Affiliate.

Section 1.66. ~~Section 1.68~~ **"Entergy Operations"** means Entergy Operations, Inc., a Delaware corporation that is directly owned by Entergy Corporation and is the nuclear plant operator for the nuclear plants that are owned by the regulated utilities of Entergy Corporation.

Section 1.67. ~~Section 1.69 "~~**"Entergy Services"**~~"~~ means Entergy Services, Inc., a Delaware corporation, and an ENOI Affiliate.

Section 1.68. ~~Section 1.70 "~~**"Entergy System"**~~"~~ means the generating resources and bulk transmission facilities that are jointly operated as a single, integrated electric system of the Operating Companies, the operation of which is subject to the System Agreement.

Section 1.69. ~~Section 1.71~~ **"Entergy System Money Pool"** means the intercompany cash management system currently among Entergy Corporation (as a lender only), Entergy Arkansas, Entergy Gulf States, Entergy Louisiana, Entergy Mississippi, Entergy Operations, Entergy Services, SERI and System Fuels in which these participants are authorized to loan excess available funds to, and borrow at specified maximum borrowing limits from, the other participants. **The Debtor has been a participant on the Entergy System Money Pool and may currently be a participant.**

Section 1.70. ~~Section 1.72~~ **"Entity"** means any individual, corporation, partnership, limited liability company, joint venture, association, joint stock company, unincorporated organization, estate, trust, governmental unit or other **legal or juridical** entity, including the Debtor and the Office of the U.S. Trustee, whether singular or plural.

Section 1.71. ~~Section 1.73~~ **"Equity Interests"** collectively means a legal, equitable, or contractual Claim arising from any share or other instrument evidencing an ownership in the Debtor, whether or not transferable or denominated "stock" or any similar security, and any options, warrants, rights, convertible securities, liquidation preference or other right to acquire such shares or other instruments, or the right to payment or compensation based on such interest, including but not limited to, Claims arising from rescission of the purchase or sale of such stock ownership interest, or damages arising from the purchase or sale of interest of such stock ownership interest, or for reimbursement or contribution on account of such Claim; *provided, however,* Equity Interests exclude Preferred Interests.

Section 1.72. ~~Section 1.74~~ **"Estate"** means the estate created upon the commencement of the Bankruptcy Case by section 541 of the Bankruptcy Code.

Section 1.73. ~~Section 1.75~~ **"Executory Contract"** means a contract to which the Debtor is a party **and** that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code.

Section 1.74. ~~Section 1.76 "~~**"Excess Carriers"**~~"~~ collectively means excess insurance coverage that was placed through Underwriters at Lloyd's, London, and Hartford Steam Boiler Inspection & Insurance Company, a wholly owned subsidiary of American International Group.

Section 1.75. ~~Section 1.77 "~~**"Exculpated Parties"**~~"~~ collectively means Released Parties.

~~Section 1.78 "Fee Order" means that certain Order entered August 17, 2006 (P 1081).~~

Section 1.76. ~~Section 1.79 "~~**"FERC"**~~"~~ means the Federal Energy Regulatory Commission.

~~Section 1.80 "FGIC" means Financial Guaranty Insurance Company, the insurer of the Insured Bonds.~~

~~Section 1.81 "FGIC Agreements" collectively means the FGIC Insurance Agreements and the Surety Bonds.~~

~~Section 1.82 "FGIC Cure Amount Claim" means (a) $4,216,340, plus (b) any interest payments FGIC made on the Insured Bonds after November 30, 2006 and before the Effective Date that is not paid to FGIC or the Bond Trustee pursuant to the Stipulation on Adequate Protection, plus (c) if the Effective Date shall not have occurred on or before July 30, 2007, interest on the amounts in (a) and (b) of this Section 1.83 of the Plan, net of any periodic Cash payments made by the Debtor under the Stipulation on Adequate Protection, which additional interest shall begin to accrue on July 1, 2007, and shall accrue at the interest rate specified in Section 2.02 of the FGIC Insurance Agreements, until such amounts are paid.~~

~~Section 1.83 "FGIC Insurance Agreements" collectively means (a) that certain Insurance Agreement dated as of August 17, 2004 between the Debtor and FGIC related to financial guarantee insurance policy number 04010507, together with such financial guarantee insurance policy with respect to the Sixteenth Bond Series, and (b) that certain Insurance Agreement dated as of August 24, 2004 between the Debtor and FGIC related to financial guarantee insurance policy number 04010544, together with such financial guarantee insurance policy, with respect to the Seventeenth Bond Series.~~

~~Section 1.84 "FGIC Professionals" collectively means King & Spalding LLP, McGlinchey Stafford, PLLC and The Blackstone Group L.P.~~

~~Section 1.85 "FGIC Professional Fee Claim" means any Claim of FGIC for reimbursement of the reasonable fees and expenses of the FGIC Professionals incurred in connection with the Debtor or the Bankruptcy Case through the Effective Date, subject to the provisions of Section 4.3 of the Plan.~~

Section 1.77. ~~Section 1.86 "~~"File," "" "Filed"" or ""Filing"" means file, filed or filing with the Bankruptcy Court or its authorized designee in the Bankruptcy Case.

Section 1.78. ~~Section 1.87~~ "**Final Order**" means an order or judgment of the Bankruptcy Court, or other court of competent jurisdiction, as entered on the ~~Docket~~**docket** in the Bankruptcy Case, or on the docket of any other court, the operation or effect of which has not been stayed, reversed, or amended, and as to which order or judgment (or any revision, modification, or amendment thereof) the time to appeal or seek review or rehearing or leave to appeal has expired and as to which no appeal or petition for review or rehearing or leave to appeal was filed or, if filed, no appeal or petition for review or rehearing remains pending; *provided, however,* that the possibility that a motion under Rule ~~59~~**49** or Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be filed with respect to such order or judgment shall not cause such order or judgment not to be a Final Order.

Section 1.79. ~~Section 1.88~~ "**General Unsecured Claim**" means any Claim that arose before the Petition Date that is not an Administrative Claim, Cure Amount Claim, Priority Tax Claim, Other Priority Claim, Capital One Secured Claim, Bond Claim, Other Secured Claim, Intercompany Claim, Litigation Claim, Workers'' Compensation Claim, Government Environmental Claim, or Odom Claim.

~~Section 1.89 "General Unsecured Claim Note" and "General Unsecured Claim Notes" means, individually, each promissory note to be issued by the Reorganized Debtor to the Holder of an Allowed General Unsecured Claim, in accordance with Option B of Section 5.5 of the Plan, and collectively, all such promissory notes, to be substantially in the form of Plan Exhibit 1.89.~~

Section 1.80. ""**Left Blank Intentionally.**

Section 1.81. ~~Section 1.90 "~~"Government Environmental Claim"" collectively means the Claims of the U.S. Government and/or the State of Louisiana for damages allegedly caused by the actions or inactions of the Debtor before the Petition Date, and that allegedly caused the death of pelicans.

Section 1.82. ~~Section 1.91 "~~"**Grand Gulf**"~~"~~ means Unit No. 1 of Grand Gulf Steam Electric Generating Station (nuclear), 90% owned or leased by SERI.

Section 1.83. ~~Section 1.92~~ "**Holder**" means any Entity that holds a Claim or Interest.

Section 1.84. ~~Section 1.93 "~~"**HUD**"~~"~~ means the United States Department of Housing and Urban Development.

Section 1.85. ~~Section 1.94 "~~"**Impaired**" means, with respect to any Claim or Interest, that such Claim or Interest is impaired within the meaning of section 1124 of the Bankruptcy Code.

~~Section 1.95 "Insurance Policies and Proceeds" collectively means (a) all of the past, present and future insurance policies entered into by any Entity (including, without limitation, the Debtor, the Reorganized Debtor, Entergy Corporation, Entergy Services or any of the Affiliates of the Debtor or the Reorganized Debtor) for the benefit of the Debtor, whether or not currently in effect, to the extent they insure all or any part of the Bond Collateral, and (b) all of the proceeds of such insurance policies paid on account of the Bond Collateral, whether or not such proceeds have been paid to the Debtor or the Reorganized Debtor.~~

Section 1.86. ~~Section 1.96~~ "**Interests**" collectively means the Equity Interests and Preferred Interests.

~~Section 1.97 "Insured Bonds" collectively means the Sixteenth Bond Series and the Seventeenth Bond Series.~~

Section 1.87. ~~Section 1.98 "~~"**Intercompany Claims**"~~"~~ collectively means any Claim by an ENOI Affiliate; *provided, however,* Intercompany Claims excludes (a) the DIP Financing Claim, (b) the Subordinated DIP Financing Claim, (c) any Administrative Claim, and (d) any Cure Amount Claim.

~~Section 1.99 "Intercompany Note" and "Intercompany Notes" means, individually, each promissory note to be issued by the Reorganized Debtor to the Holder of an Allowed Intercompany Claim in the principal amount of such Allowed Intercompany Claim, and collectively, all such promissory notes, to be substantially in the form of and having the terms set forth in Plan Exhibit 1.99, and otherwise consistent with the provisions of Section 5.6 of the Plan.~~

Section 1.88. " " Intentionally Left Blank.

Section 1.89. ~~Section 1.100 "~~"**IRS**"~~"~~ means the Internal Revenue Service of the Department of Treasury of the United States of America.

Section 1.90. ~~Section 1.101 "~~"**ISES PPA**" ~~"~~ means that certain Master Power Purchase and Sale Agreement by and between ENOI, as purchaser, and Entergy Power, Inc., as seller, related to a portion of the power generated by Unit 2 of the Independence Steam Electric Station, a coal-fired electric generating station owned in part by Energy Power, Inc. Any Claim based upon the

Debtor's defaults, if any, on the ISES PPA that exist at the time the Debtor assumes the ISES PPA pursuant to section 365 of the Bankruptcy Code shall be a Cure Amount Claim.

Section 1.91. ~~Section 1.102 "~~"**Katrina Insurance Proceeds**~~"~~" means the proceeds of any policy of insurance that provided coverage for any losses suffered by the Debtor that were incurred by or as a result of Hurricane Katrina and its aftermath, including primary non-nuclear property insurance coverage that was placed through OIL and certain excess insurance coverage that was placed through the Excess Carriers.

~~Section 1.103 "Katrina Insurance Protocol" means the protocol regarding the allocation and distribution of the Katrina Insurance Proceeds, approved by the Bankruptcy Court by Order dated May 25, 2006 (P 867); *provided, however*, that the references in the Plan do not indicate that the Katrina Insurance Protocol will survive the Effective Date.~~

Section 1.92. ~~Section 1.104~~ "**Lien**" has the same meaning set forth in section 101(37) of the Bankruptcy Code.

Section 1.93. ~~Section 1.105 "~~"**Litigation Claims**~~"~~" collectively means any Claim that has not been settled, compromised or otherwise resolved before the Effective Date, and (a) that arises from death, bodily injury, sickness, disease, medical monitoring or other personal injuries (whether physical, emotional or otherwise), whether or not such Claim relates, directly or indirectly, in whole or in part, to (a) asbestos or asbestos containing products for which the Debtor allegedly has liability, (b) that arises out of allegations of property damage, products liability or similar legal theories of recovery, ~~or~~ (c) that arises under any federal, state or local statute, rule, regulation or ordinance governing, regulating or relating to health, safety, hazardous substances or the environment; ~~*provided, however*, Litigation Claims do not include (a) the Workers' Compensation Claims, (b) the Government Environmental Claim, (c) the Odom Claim,~~ or (d) any Claim asserted in currently pending litigation commenced by or on behalf of ratepayers or any other Claims relating to an injury, allegation or law not described above**, and (e) any Claim asserting "single business enterprise" liability of one or more of ENOI's Affiliates, *provided, however*, Litigation Claims do not include (a) the Workers' Compensation Claims, (b) the Government Environmental Claim, or (c) the Odom Claim**.

Section 1.94. ~~Section 1.106 "~~"**LRA**~~"~~" means the Louisiana Recovery Authority.

Section 1.95. ~~Section 1.107 "~~"**LRA Resolution**~~"~~" means the resolution, dated October 12, 2006, pursuant to which the LRA voted to recommend $200 million in CDBG Funds for ENOI.

Section 1.96. ~~Section 1.108 "~~"**Material Adverse Change**~~"~~" means the occurrence of an event that causes significant asset or property damage or a significant reduction in the Debtor's customer base or any event or circumstance that~~, in the reasonable judgment of the Debtor,~~ is likely to have a material adverse effect on the Debtor's financial condition, business, performance, operations or properties of the Debtor~~, including but not limited to the Debtor's ability to obtain insurance coverage that is substantially similar to the coverage that existed as of the Petition Date for a substantially similar premium.~~'.

Section 1.97. ~~Section 1.109 "~~**"Odom Claim"** means the judgment rendered against the Debtor in Odom v. Phillips et al., in the case that was pending before the Civil District Court for the Parish of Orleans, and any subsequent judgment that may be rendered therein, or as a result of any appeal or writ of review thereof.

Section 1.98. ~~Section 1.110 "~~**"OIL"** means Oil Insurance Limited, a mutual insurance company of which Entergy Corporation is a shareholder.

Section 1.99. ~~Section 1.111 "~~**"Operating Companies"** collectively means the Debtor, Entergy Arkansas, Entergy Gulf States, Entergy Louisiana, and Entergy Mississippi.

Section 1.100. ~~Section 1.112 "~~**Order"** means an order or judgment of the Bankruptcy Court as entered on the Docket.

Section 1.101. ~~Section 1.113 "~~**"Ordinary Course Professionals Order"** collectively means the Order (P-433) that approved ENOI's Application for an Order *Nunc Pro* ~~*Tunc*~~***Tune*** Authorizing the Employment and Compensation of Certain Professionals Utilized in the Ordinary Course of the Debtor's Business (P-261), together with any subsequent Order approving a subsequent application Filed by ENOI for an Order authorizing the employment and compensation of professionals utilized in the ordinary course of the Debtor's business.

Section 1.102. ~~Section 1.114 "~~**Other Priority Claim"** means any Claim, other than an Administrative Claim or a Priority Tax Claim, that is entitled to priority in right of payment pursuant to section 507(a) of the Bankruptcy Code.

Section 1.103. ~~Section 1.115 "~~**"Other Retirement, Employment and Incentive Compensation Programs"** means the retirement (other than the Qualified Retirement Plan), employment, welfare, incentive, severance, and other plans for or agreements with ~~one or more of~~ ENOI's active and retired directors, officers and employees that existed on and after the Petition Date, as more fully described in Plan Exhibit ~~1.115.~~**1.103.**

Section 1.104. ~~Section 1.116 "~~**Other Secured Claim"** means any Secured Claim other than the Capital One Secured Claim, the Bond Claims, and the DIP Financing Claim.

Section 1.105. ~~Section 1.117 "~~**"PBGC"** means the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation and an agency of the United States of America that administers the defined benefit pension plan termination insurance programs under Title IV of the Employee Retirement Income Security Act of 1974, as amended.

Section 1.106. ~~Section 1.118 "~~**Petition Date"** means September 23, 2005.

Section 1.107. ~~Section 1.119 "~~**Committee Plan"** means this Chapter 11 **Committee** Plan of Reorganization, as the same may be amended, together with the **Committee** Plan Exhibits.

Section 1.108. ~~Section 1.120 "~~**Committee Plan Exhibits"** mean the exhibits that are attached to the **Committee** Plan, or will be Filed no later than ten (10) Business Days before the commencement of the Confirmation Hearing.

~~Section 1.121 "**Post-Petition Bond Liens**" means the additional security interests and Liens granted to the Bond Trustee, on behalf of the Bondholders, pursuant to the DIP Financing Final Order, consisting solely of those security interests and Liens that encumber property other than the Bond Collateral. For the avoidance of doubt, the Post-Petition Bond Liens shall not include the security interests or Liens of the Bond Trustee on the Bond Collateral (including, but not limited to (irrespective of whether the Bond Trustee's security interest or Lien existed immediately before the Petition Date and/or pursuant to the DIP Financing Final Order), the Insurance Policies and Proceeds).~~

Section 1.109. ~~Section 1.122~~ **"Preferred Interests"** collectively means the 4.36% Preferred Series, the 4.75% Preferred Series, and the 5.56% Preferred Series.

Section 1.110. ~~Section 1.123 ""~~**"Priority Tax Claim"**~~"~~ means a Claim arising under United States federal, state or local Tax laws that is entitled to priority in payment pursuant to section 507(a)(8) of the Bankruptcy Code.

Section 1.111. ~~Section 1.124 ""~~**"Professional"**~~"~~ means any professional employed in the Bankruptcy Case pursuant to sections 327 or 1103 of the Bankruptcy Code or any professional or other entity seeking compensation or reimbursement of expenses in connection with the Bankruptcy Case pursuant to section 503(b) of the Bankruptcy Code.

Section 1.112. ~~Section 1.125 ""~~**"Professional Fee Claims**~~" mean~~**" means** the ~~Claims~~**Claim** of (a) any Professional in the Bankruptcy Case pursuant to sections 330 or 1103 of the Bankruptcy Code~~,~~ or (b) any Professional or other entity seeking compensation or reimbursement of expenses in connection with the Bankruptcy Case pursuant to sections 503(b)(2), 503(b)(3), 503(b)(4) or 503(b)(5) of the Bankruptcy Code~~; *provided, however,* that Professional Fee Claims does not include the Bond Trustee's Claim, the Bond Trustee's Professional Fee Claim, the FGIC Professional Fee Claim, or the Ad Hoc Bondholders Committee Fees~~.

Section 1.113. ~~Section 1.126 ""~~**"Proof of Claim"**~~"~~ means a proof of claim that was Filed in this Bankruptcy Case.

Section 1.114. ~~Section 1.127 ""~~**"Qualified Retirement Plan"**~~"~~ means the Entergy Corporation Retirement Plan for Non-Bargaining Employees, a defined benefit plan that is qualified under section 401 (a) of the Internal Revenue Code of 1986, as amended, that existed as of the Petition Date.

Section 1.115. ~~Section 1.128 ""~~**"RB 30 PPA"**~~"~~ means that certain Master Power Purchase and Sale Agreement by and between ENOI, as purchaser, and Entergy Gulf States, as seller, related to a portion of the power generated by River Bend. Any Claim based upon the Debtor~~'~~'s defaults, if any, on the RB 30 PPA that exist at the time the Debtor assumes the RB 30 PPA pursuant to section 365 of the Bankruptcy Code shall be a Cure Amount Claim.

Section 1.116. ~~Section 1.129 ""~~**"Released Parties"**~~"~~ means any of (or collectively, all of) ~~FGIC~~**Financial Guaranty Insurance Company**, the Bond Trustee, the Creditors~~' Committee, Ad Hoc Bondholders~~' Committee, the Debtor~~'~~'s Affiliates, and the Debtor~~'~~'s and such other parties~~'~~ respective former and current officers, directors, **financial advisors, attorneys,**

employees, agents, members (in their capacity as such)~~, financial advisors, attorneys~~ and other representatives.

Section 1.117. ~~Section 1.130 "~~"**Reorganized Debtor**"~~"~~ means the Debtor on and after the Effective Date.

Section 1.118. ~~Section 1.131 "~~"**Retiree Benefit**"~~"~~ means payments to any Entity for the purpose of providing or reimbursing payments for retired employees of the Debtor and of any other Entities as to which the Debtor is obligated to provide retiree benefits and the eligible spouses and eligible dependents of such retired employees, for medical, surgical, or hospital care benefits, or in the event of death of a retiree under any plan, fund or program (through the purchase of insurance or otherwise) maintained or established by the Debtor before the Petition Date, as such plan, fund or program was then in effect or as heretofore or hereafter amended.

Section 1.119. ~~Section 1.132 "~~**Schedules**" collectively means the schedules of assets and liabilities, the list of Holders of Interests and the statement of financial affairs Filed by the Debtor under section 521 of the Bankruptcy Code and Bankruptcy Rule 1007, and all amendments and modifications thereto through the Confirmation Date.

Section 1.120. ~~Section 1.133 "~~**Secured Claim**" means an Allowed Claim that is secured by a Lien on the property of the Estate, as provided in section 506(a) of the Bankruptcy Code, which is valid, perfected and enforceable and not avoidable, to the extent of the value of such Lien, as determined by a Final Order of the Bankruptcy Court pursuant to section 506 of the Bankruptcy Code, or as otherwise agreed in writing by the Debtor or Reorganized Debtor and the Holder of such Claim.

Section 1.121. ~~Section 1.134 "~~"**SEC**"~~"~~ means the United States Securities and Exchange Commission.

Section 1.122. ~~Section 1.135 "~~"**Securities Act**"~~"~~ means the Securities Act of 1933, 15 U.S.C. §§ 77a-77aa, as now in effect or hereafter amended.

Section 1.123. ~~Section 1.136 "~~"**SERI**"~~"~~ means System Energy Resources, Inc., an Arkansas corporation, and an ENOI Affiliate.

~~Section 1.137 "**Seventeenth Bond Series**" means the Insured Quarterly First Mortgage Bonds, 5.60% Seventeenth Series, due on September 1, 2024, in the original principal amount of $35,000,000, issued pursuant to the Bond Indenture and Mortgage on or about August 15, 2004.~~

~~Section 1.138 "**Sixteenth Bond Series**" means the Insured Quarterly First Mortgage Bonds, 5.65% Sixteenth Series, due on September 1, 2029, in the original principal amount of $40,000,000, issued pursuant to the Bond Indenture and Mortgage on or about August 1, 2004.~~

Section 1.124. ~~Section 1.139 "~~"**Stipulation of Amount and Nature of Claim**"~~"~~ means a stipulation or other agreement ~~between~~ **among** the Debtor or Reorganized Debtor**, the**

Creditors' Committee and a Holder of a Claim or Interest, or an agreed Order of the Bankruptcy Court, establishing the amount and nature of a Claim.

~~Section 1.140 "**Stipulation on Adequate Protection**" means that certain Stipulation by and among the Debtor, the Bond Trustee and FGIC, Filed on December 8, 2006 (P-1469), and approved by the Bankruptcy Court on December 19, 2006 (P 1493).~~

Section 1.125. ~~Section 1.141 "~~"**Storm Cost Recovery Riders**"~~"~~ means those tariffs proposed in the 2006 Storm Restoration and Reserve Application whereby the Debtor seeks to recover certain of its gas and electric costs related to Hurricanes Katrina and Rita, as the same may be amended or modified from time to time by the Debtor.

Section 1.126. ~~Section 1.142 "~~"**Storm Reserve Riders**"~~"~~ means those tariffs proposed in the 2006 Storm Restoration and Reserve Application whereby the Debtor seeks to recover and reserve money dedicated to future storm restoration and rebuild costs for its gas and electric systems, as the same may be amended or modified from time to time by the Debtor.

Section 1.127. ~~Section 1.143 "~~"**Subordinated DIP Financing Claim**"~~"~~ means the Claim for repayment of the money advanced under the DIP Financing Facility to pay quarterly dividends on the 4 ¾% Preferred Series~~, which repayment obligation, according to an Order of the Bankruptcy Court (P 814)~~.

Section 1.128. ~~Section 1.144 "**Surety Bonds**" collectively means (a) that certain surety bond issued by FGIC dated August 17, 2004 related to financial guarantee insurance policy number 04010507, and (b) that certain surety bond issued by FGIC dated August 24, 2004 related to financial guarantee insurance policy number 04010544.~~

~~Section 1.145 "~~"**System Agreement**"~~"~~ means that certain Agreement, effective January 1, 1983, as modified, approved by the FERC on June 13, 1985, pursuant to which the Operating Companies share certain benefits and costs of joint operation of the ~~Energy~~**Entergy** System.

Section 1.129. ~~Section 1.146 "~~**System Fuels**" means System Fuels, Inc., a Louisiana corporation that is owned by Entergy Arkansas, Entergy Louisiana Properties, LLC, Entergy Mississippi and the Debtor.

Section 1.130. ~~Section 1.147 "~~"**Tax**"~~"~~ means (a) any net income, alternative or add-on minimum, gross income, gross receipts, sales, use, *ad valorem*, value added, transfer, franchise, profits, license, property, environmental or other tax, assessment or charge of any kind whatsoever (together in each instance with any interest, penalty, addition to tax or additional amount) imposed by any federal, state, local or foreign taxing authority, or (b) any liability for payment of any amounts of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby liability for payment of any such amounts is determined by reference to the liability of any other entity.

Section 1.131. ~~Section 1.148 "~~**Tax Claim**" means any Claim of a governmental unit, whether federal, state or local, for recovery of a tax of any kind whatsoever (including any interest,