



DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

Entergy Gulf States Louisiana, LLC

Docket No. AC12-93-000

Notice of Filing

Take notice that on May 2, 2012, Entergy Gulf States Louisiana, LLC, (Entergy Gulf States) requested approval to use Account 439, Adjustments to Retained Earnings, to correct a proposed accounting error related to its past practice of deferring certain income tax items. Additionally, on July 2, 2012, Entergy Gulf States submitted additional information regarding its accounting request.

Any person desiring to intervene or to protest this filing must file in accordance with Rules 211 and 214 of the Commission's Rules of Practice and Procedure (18 CFR 385.211 or 385.214). Protests will be considered by the Commission in determining the appropriate action to be taken, but will not serve to make protestants parties to the proceeding. Any person wishing to become a party must file a notice of intervention or motion to intervene, as appropriate. Such notices, motions, or protests must be filed on or before the comment date. On or before the comment date, it is not necessary to serve motions to intervene or protests on persons other than the Applicant.

The Commission encourages electronic submission of protests and interventions in lieu of paper using the "eFiling" link at <http://www.ferc.gov>. Persons unable to file electronically should submit an original and 14 copies of the protest or intervention to the

Federal Energy Regulatory Commission, 888 First Street, NE, Washington, DC 20426.

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Comment Date: September 4, 2012

Dated: August 2, 2012

Kimberly D. Bose,
Secretary.

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