## 

## Appendix C – Attachment A Accounting Certification

***2025 Request for Proposals***

***for***

***Developmental Combined-Cycle Combustion Turbine Capacity and Energy Resources***

***for***

***Entergy Arkansas, LLC***

Entergy Arkansas, LLC

May 27, 2025

Appendix C  
Form of Accounting Certification

Bidder acknowledges that Entergy Arkansas, LLC (“EAL”) will not enter into a power purchase agreement or any related agreement pursuant to the 2025 Request for Proposals for Developmental Combined-Cycle Combustion Turbine Capacity and Energy Resources for Entergy Arkansas, LLC, that will or may result in the recognition of a long-term liability on the books of EAL (of any of its affiliates).

The undersigned individual hereby certifies that *{he/she}* is an Accounting Officer (as such term is defined in Section 5.1.5 of the Main Body of the RFP) and that, to the best of *{his/her}* knowledge, as of the date hereof, neither a PPA/Toll (Appendix B-1 or B-2 to the RFP) nor the transactions thereunder or contemplated thereby will require, under the accounting standards and generally accepted accounting principles in the United States (US GAAP) existing at the time of this certification or that will be in effect during the term of the proposed power purchase agreement with EAL, the recognition of a long-term liability by EAL or any of its affiliates on its or any of its affiliates’ financial statements by any means, including through lease, “variable interest entity,” or derivative accounting or for any other reason.

Bidder Number *{Insert Bidder Number Assigned to Bidder}*

By:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_