**Appendix H**

Form of Accounting Certification

**2024 REQUEST FOR PROPOSALS FOR ENERGY AND CAPACITY FROM EXISTING GENERATION RESOURCES FOR ENTERGY ARKANSAS, LLC**

**ACCOUNTING CERTIFICATION**

Bidder acknowledges that Entergy Arkansas, LLC (“EAL”) will not enter into a power purchase agreement, a tolling agreement, or any related agreement pursuant to the 2024 Request for Proposals for Energy and Capacity from Existing Generation 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 4.1.4 of the Main Body of the RFP) and that, to the best of {his/her} knowledge, as of the date hereof, neither the [PPA Term Sheet (Appendix B-1 to the RFP)] [Tolling Agreement Term Sheet (Appendix B-2 to the RFP)] [Form of Capacity Credit Purchase Agreement model contract (Appendix B-4 to the RFP)][[1]](#footnote-2) 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:

1. The Accounting Certification for Capacity Credit Transactions in this RFP is necessary only if requested by the Accounting Evaluation Team or EAL. [↑](#footnote-ref-2)