



***Appendix D - Attachment B
Accounting Certification***

2025 Request for Proposals

for

Battery Energy Storage Systems

for

Entergy Louisiana, LLC

Entergy Services, LLC
March 3, 2026

Appendix D – Attachment B
Form of Accounting Certification

2025 ELL BESS RFP
ACCOUNTING CERTIFICATION

Bidder acknowledges that Entergy Louisiana, LLC (“ELL”) will not enter into a Electric Storage Agreement or any related agreement pursuant to the 2025 Request for Proposals for Battery Energy Storage Systems for Entergy Louisiana, LLC, that will or may result in the recognition of a long-term liability on the books of ELL (or any of its affiliates).

The undersigned individual hereby certifies that *{he/she}* is an Accounting Officer and that, to the best of *{his/her}* knowledge, as of the date hereof, neither the Model BESS ESA (Appendix C to the RFP), as modified by Bidder’s special exceptions, 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 ELL, the recognition of a long-term liability by ELL 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: _____

The statements contained in this Appendix D – Attachment B are made subject to the reservation of rights set forth in Appendix E and the terms and acknowledgements set forth in the Proposal Submission Agreement.