Appendix D – Attachment E Form of Accounting Certification

2022 ETI RENEWABLES RFP ACCOUNTING CERTIFICATION

Bidder acknowledges that Entergy Texas, Inc. ("ETI") will not enter into a power purchase agreement or any related agreement pursuant to the 2022 Request for Proposals for Renewable Resources for Entergy Texas, Inc., that will or may result in the recognition of a long-term liability on the books of ETI (of any of its affiliates).

The undersigned individual hereby certifies that {he/she} is an Accounting Officer (as such term is defined in Section 5.1.4 of the Main Body of the RFP) and that, to the best of {his/her} knowledge, as of the date hereof, neither the Model PPA (Appendix C 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 ETI, the recognition of a long-term liability by ETI 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.

By:_____

Name:_____

Title:_____

Date:_____

Bidder Number {Insert Bidder Number Assigned to Bidder}

The statements contained in this Appendix D 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.