Cost Certification Statement Required by Natural Gas Consumers' Relief Act For the Year Ended May 31, 2023

We hereby certify that to the best of our knowledge and belief Coweta-Fayette Electric Membership Corporation (EMC) and its gas affiliate have complied with the Cost Allocation Manual approved by the Public Service Commission (PSC). Furthermore, we certify that:

- All costs, including shared services, have been fully allocated between Coweta-Fayette EMC electric activities and the gas activities of its gas affiliate.
- Any transfer of assets from Coweta-Fayette EMC to the gas affiliate has been at fair market value or cost, whichever is higher.
- Loans from Coweta-Fayette EMC to its gas affiliate have been at market rates.
- Coweta-Fayette EMC and its gas affiliate maintain separate books and records which are available for inspection by the PSC as required by the Act.
- No costs of the gas affiliate have been charged to the electric customers of Coweta-Fayette EMC.

This certification is intended solely for the purpose of satisfying the requirements of the Natural Gas Consumers' Relief Act and should not be relied on for any other purpose.

Coweta-Fayette Electric Membership Corporation

EMC Natural Gas, Inc. - Gas Affiliate