MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street | Macon, Georgia 31201
Post Office Box One | Macon, Georgia 31202
478-746-6277 | mmmcpa.com

September 26, 2023

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Coweta-Fayette Electric Membership Corporation

We have examined management's assertion, included in the accompanying Cost Certification Statement Required by the Natural Gas Consumers' Relief Act, that Coweta-Fayette Electric Membership Corporation and its gas affiliate complied with cost certification requirements of the Natural Gas Consumers' Relief Act during the year ended May 31, 2023. Management is responsible for Coweta-Fayette Electric Membership Corporation and its gas affiliate's compliance with those requirements. Our responsibility is to express an opinion on Coweta-Fayette Electric Membership Corporation and its affiliate's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Coweta-Fayette Electric Membership Corporation and its gas affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Coweta-Fayette EMC and its gas affiliate complied with cost certification requirements of the CAM for the year ended May 31, 2023, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Public Service Commission, Coweta-Fayette Electric Membership Corporation and its gas affiliate and is not intended to be and should not be used by anyone other than these specified parties.

McNair, McLemore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC