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

October 23, 2023

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Greystone Power Corporation

The Board of Managers
GreyStone Connect, LLC

We have examined management of Greystone Power Corporation (Greystone Power) and Greystone Connect, LLC.'s (Greystone Connect) assertion, included in the accompanying Cost Certification Statement required by Greystone Power's Cost Allocation Manual (CAM), that Greystone Power and Greystone Connect complied with cost certification requirements of the CAM for the year ended August 31, 2023. Greystone Power's and Greystone Connect's management are responsible for their assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 Greystone Power and Greystone Connect complied with cost certification requirements of the CAM during the year ended August 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, Greystone Power, and Greystone Connect, 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

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GREYSTONE POWER CORPORATION
Owned By The People We Serve

GREYSTONE CONNECT

Cost Certification Statement
For the Year Ended August 31, 2023

We hereby certify that to the best of our knowledge and belief GreyStone Power Incorporated and its broadband 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 GreyStone Power Incorporated's electric activities and the broadband activities of GreyStone Connect, LLC
- Any transfer of assets from GreyStone Power Incorporated to GreyStone Connect, LLC or vice versa has been at fair market value or cost, whichever is higher.
- Loans from GreyStone Power Incorporated to GreyStone Connect, LLC have been at market rates, except for loans made specifically for broadband services as described in Georgia law.
- GreyStone Power Incorporated and GreyStone Connect, LLC maintain separate books and records which are available for inspection as required by Georgia law.
- All costs have been allocated in accordance with the Cost Allocation Manual in order to assure compliance with Georgia law prohibiting cross-subsidization.
- GreyStone Power Incorporated has not conditioned the receipt of electricity services upon, nor provided more favorable terms for, customer of GreyStone Connect, LLC

This certification is intended solely for the purpose of satisfying the requirements of GreyStone Power Incorporated's Cost Allocation Manual and should not be relied on for any other purpose.

This 31st day of August 2023.

DocuSigned by:
Gary Miller
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Gary Miller,
President and Chief Executive Officer – GreyStone Power and Subsidiary

DocuSigned by:
Kara T Pearson
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Kara Pearson,
Vice President of Financial Services – GreyStone Power and Subsidiary

GREYSTONE
POWER CORPORATION
Making Life Better

Company	Attachee Type	Others on Greystone Poles Current Attachment Rate	Greystone on Others Poles Current Attachment Rate
A	Cable	$24.64	
B	Cable	$27.71	
C	Cable	$23.66	
D	Cable	$27.71	
E	Cable	$27.71	
F	Cable	$27.71	
G	Cable	$27.71	
H	Cable	$27.71	
I	Cable	$27.71	
J	Telco	$36.24	($47.98)

GreyStone Power Corporation
3400 Hiram Douglasville Hwy
Hiram, GA 30141

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISISON

Docket No. 42744

CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the foregoing Notice of Filing Independent Accountant's Report with Officer's Cost Certification for Year Ended August 31, 2023, upon the following persons by transmitting a copy of same via email to each party of record.

Patrick Reinhardt
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334
patrickr@psc.ga.gov

Ms. Sallie Tanner
Georgia Public Service Commission
Executive Secretary
244 Washington Street SW, Suite 127
Atlanta, GA 30334
*Via Federal Express

Mr. Newton M. Galloway
Counsel for Public Service Telephone Co.
Galloway & Lyndall, LLP
406 North Hill Street
Griffin, GA 30223
ngalloway@gallyn-law.com

Ms. Jeanne W. Stockman
Century Link
Associate General Counsel
14111 Capital Boulevard
Wake Forest, NC 27587
Jeanne.w.stockman@centurylink.com

Kevin Curtin
Jason Bragg
Rachael Young
Georgia EMC
75 5th Street, N.W., Suite 710
Atlanta, GA 30308
Kevin.curtin@georgiaemc.com
jason.bragg@georgiaemc.com
rachael.young@georgiaemc.com

L. Craig Dowdy
Taylor English Duma LLP
1600 Parkwood Circle, Suite 200
Atlanta, GA 30339
cdowdy@taylorenglisb.com

Mr. Brent Beal
Century Link
Government Affairs Director
100 North Union Street
Montgomery, AL 36104
Brent.beal@centurylink.com

Mr. Michael P. Foor
Vice President-State Government Affairs, Georgia
350 N. Main Street
Cornelia, GA 30531
Michael.foor@windstream.com

Terri Lyndall
Attorney for Public Service Telephone Co.
406 North Hill Street
Griffin, GA 30223
tlynclall@gallyn-law.com

Mr. Robert S. Highsmith, Jr.
Counsel for Georgia Cable Association
Holland & Knight LLP
Regions Plaza, Suite 1800
1180 W. Peachtree St, NW
Atlanta, GA 30309
Robert.highsmith@hklaw.com

Wayne Livingston
Diverse Power Incorporated
Kudzu Networks, Inc.
1400 South Davis Road
P.O. Box 160
LaGrange, GA 30241-0003
Wayne.livingston@diversepower.com

Andrew Kilgore
Diverse Power Incorporated
Kudzu Networks, Inc.
1400 South Davis Road
P.O. Box 160
LaGrange, GA 30241-0003
Andrew.kilgore@diversepower.com

Ms. Rhonda Chatham
Georgia Telecommunications Association
9040 Roswell Road, Suite 140
Atlanta, GA 30350
rchatham@gta.com

Dan Walsh
Assistant AG-PSC
State of Georgia
40 Capitol Square, S.W.
Atlanta, GA 30334-1300
dwalsh@law.ga.gov

Christopher W. Fettes
CEO & Executive VP
Coastal Electric Membership Corporation
dba Coastal Electric Cooperative
1265 South Coastal Hwy.
P. O. Box 109
Midway, GA 31320
Chris.fettes@coastalelectric.coop

Patrick W. Turner
Assistant Vice President
AT&T Georgia
244 Washington St., S.W.
Atlanta, GA 30334-5701
Pt1285@.att.com

Bryan Ferguson
Habersham EMC/Trailwave Fiber
6135 State Highway 115 W.
Clarkesville, GA 30523
Bryan.ferguson@hemc.coop

Tommy Thurmond
Habersham EMC/Trailwave Fiber6135
State Highway 115 W.
Clarkesville, GA 30523
tommy.thurmond@hemc.
coop

Leon Bowles
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, GA 30334
Leonb@psc.state.ga.us

Ray Grinberg
Tri-County EMC
310 W. Clinton Street
Gray, GA 31032
rayg@tri-countyemc.com

Mr. Steve Minor
Counsel for Georgia EMC
Tisinger Vance, P.C.
100 Wagon Yard Plaza
Carrollton, GA 30117
sminor@tisingervance.com

Lindsey Williamson
Counsel for Georgia Cable Association
Holland & Knight LLP
Regions Plaza, Suite 1800
1180 W. Peachtree Street, N.W.
Atlanta, GA 30309
Lindsey.williamson@hklaw.com

Charles Autry
Blue Ridge Mountain EMC
Autry, Hall & Cook LLP
2100 E. Exchange Place, Suite 210
Tucker, GA 30084
autry@ahclaw.com

Romanous Dotson
Altamaha EMC
611 W. Liberty Street
Lyons, GA 30436
Romanous.dotson@altamahaemc.com

Amelia C. Stevens
Oliver Maner LLP
218 West State Street
Savannah, GA 31412
astevens@olivermaner.com

So certified, this 1ST day of December, 2023.

Steve Minor
Tisinger Vance, P.C.
100 Wagon Yard Plaza
Carrollton, Georgia 30117
(770) 834-4467
Attorney for Diverse Power Incorporated and
Kudzu Networks, Inc.