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ROBERT D. TISINGER
1909-1991

March 7, 2024

Ms. Sallie Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334

Re: Notice of Filing
Diverse Power and Kudzu Networks, Inc.
Independent Accountant's Report, with Officer's Cost Certification Statement for Year Ended December 31, 2023
Public Service Commission Docket No. 42744

Dear Ms. Tanner:

Pursuant to the Alternative Electronic Filing Procedures of the Commission, Diverse Power and Kudzu Networks, Inc., hereby files its Independent Accountant's Report, with Officer's Cost Certification Statement, certifying that Diverse Power and Kudzu Networks, Inc., have complied with its Cost Allocation Manual in Docket 42744.

A copy of the filing is also being provided by email to all parties listed on the enclosed Certificate of Service for Docket No. 42744, pursuant to Ga. PSC Rule 512-2-1-.04(b). A hard copy of the enclosed filing will be provided to the Georgia Public Service Commission in compliance with the Alternative Electronic Filing procedures.

Please contact me should you have any questions regarding this filing.

Very truly yours,

TISINGER VANCE, P.C.



Steven T. Minor

STM/vm
1056990
Attachments

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION

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 December 31, 2023, upon the following persons by transmitting a copy of same via electronic mail:

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*Via Federal Express

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So certified, this 7th day of March, 2024.

Steve Minor, Esq.
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100 Wagon Yard Plaza
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(770) 834-4467
Attorney for Diverse Power Incorporation and
Kudzu Networks, Inc.

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CERTIFIED PUBLIC ACCOUNTANTS

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February 13, 2024

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Diverse Power Incorporated and Subsidiary

We have examined management of Diverse Power Incorporated's (Diverse Power) and its subsidiary, Kudzu Networks, Inc.'s (Kudzu) assertion, included in the accompanying Cost Certification Statement required by Diverse Power's Cost Allocation Manual (CAM), that Diverse Power and Kudzu complied with cost certification requirements of the CAM for the year ended December 31, 2023. Management is responsible for Diverse Power and Kudzu's 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 American Institute of Certified Public Accountants. 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 ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Diverse Power and Kudzu complied with cost certification requirements of the CAM for the year ended December 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, Diverse Power, and Kudzu, 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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Cost Certification Statement
For the Year Ended December 31, 2023

We hereby certify that to the best of our knowledge and belief Diverse Power Incorporated and Kudzu Networks, Inc. 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 Diverse Power Incorporated's electric activities and the broadband activities of Kudzu Networks, Inc.
- Any transfer of assets from Diverse Power Incorporated to Kudzu Networks, Inc. or vice versa has been at fair market value or cost, whichever is higher.
- Loans from Diverse Power Incorporated to Kudzu Networks, Inc. have been at market rates, except for loans made specifically for broadband services as described in Georgia law.
- Diverse Power Incorporated and Kudzu Networks, Inc. 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.
- Diverse Power Incorporated has not conditioned the receipt of electricity services upon, nor provided more favorable terms for, customer of Kudzu Networks, Inc.

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

This 31st day of January 2024.

DocuSigned by:
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Wayne Livingston,
Chief Executive Officer – Diverse Power Incorporated and Subsidiary

DocuSigned by:
Andrew Kilgore
2C2810986A1F495...

Andrew Kilgore,
Senior VP of Finance and Administration – Diverse Power Incorporated and Subsidiary