JACKSON THORNTON
Certified Public Accountants & Consultants

Independent Accountant's Report

The Georgia Public Service Commission and Board of Directors of
Blue Ridge Mountain Electric Membership Corporation

We have examined management of Blue Ridge Mountain Electric Corporation and EMC Broadband, LLC's (collectively, the Corporation) assertion that the Corporation complied with the cost certification requirements of the Cost Allocation Manual included in the accompanying Cost Certification Statement during the year ended June 30, 2023. The Corporation's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the Corporation's compliance with the specified requirements 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 the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgement, 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 examination engagement.

Our examination does not provide a legal determination on the Corporation's compliance with the specified requirements.

In our opinion, management's assertion that the Corporation complied with the cost certification requirements of the Cost Allocation Manual included in the accompanying Cost Certification Statement is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Public Service Commission and the Corporation and is not intended to be and should not be used by anyone other than these specified parties.

Jackson Thornton & Co. PC

Montgomery, Alabama
March 25, 2024