MCNAIR MCLEMORE MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

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September 24, 2024

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 (Coweta) and its gas affiliate, EMC Natural Gas, Inc. d/b/a True Natural Gas (True) complied with the Cost Allocation Manual (CAM), as approved by the Georgia Public Service Commission, for the year ended May 31, 2024. Management is responsible for Coweta and True's assertion. Our responsibility is to express an opinion on Coweta and True'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 other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Coweta and True complied with their CAM for the year ended May 31, 2024, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Public Service Commission, Coweta and True, 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