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January 11, 2025

Ms. Sallie Tanner, Executive Secretary
Georgia Public Service Commission

244 Washington Street, S.W.
Atlanta, GA 30334
salliek@psc.state.ga.us

RE: Notice of Filing
Habersham Electric Membership Corporation and Trailwave Fiber, Inc.
Independent Accountant's Report with Officers Cost Certification Statement
For Year Ended April 30, 2024
Docket No. 42774

Dear Ms. Tanner,

Pursuant to the Alternative Electronic Filing Procedures of the Commission, Habersham Electric Membership Corporation and Trailwave Fiber, Inc., hereby file the Independent Accountant's Report, with Officers Cost Certification Statement, certifying that Habersham Electric Membership Corporation and Trailwave Fiber, Inc. have complied with its Cost Allocation Manual and Docket 42774.

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.

Sincerely yours,

(Mr.) Janney E. Sanders

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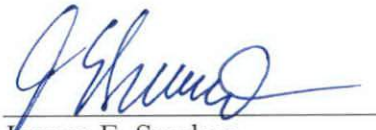
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So certified this 11th day of January, 2025.



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December 16, 2024

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Habersham Electric Membership Corporation and Subsidiary

We have examined management of Habersham Electric Membership (Habersham EMC) and Trailwave Fiber, Inc. (Trailwave)'s assertion, included in the accompanying Cost Certification Statement required by Habersham EMC's Cost Allocation Manual (CAM), that Habersham EMC and Trailwave complied with cost certification requirements of the CAM for the year ended April 30, 2024. Management is 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 the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing 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 Habersham EMC and Trailwave complied with cost certification requirements of the CAM for the year ended April 30, 2024, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Public Service Commission, Habersham EMC, and Trailwave, 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

Cost Certification Statement
For the Year Ended April 30, 2024

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

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

This 16th day of December 2024.

Bryan Ferguson,
Chief Executive Officer – Habersham Electric Membership Corporation and Subsidiary

Kelly Wilkins,
Vice President, Finance & Administration – Habersham Electric Membership Corporation and Subsidiary