Cost Certification Statement Required by
Natural Gas Consumer's Relief Act
For the Fiscal Year Ended June 30, 2024

We hereby certify that to the best of our knowledge and belief, that Walton Electric Membership Corporation (WEMC) and Walton Energy, Inc. (WEI) 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 WEMC electric activities and the gas activities of WEI.
- Any transfer of assets from WEMC to WEI has been at fair market value or cost, whichever is higher.
- Loans from WEMC to WEI have been at market rates.
- WEMC and WEI maintain separate books and records which are available for inspection by the PSC as required by the Act.
- No costs of WEI have been charged to the electric customers of WEMC.

This certification is intended solely for the purpose of satisfying the requirements of the Natural Gas Consumers' Relief Act and should not be relied on for any other purpose.

Walton Electric Membership Corporation

Walton Energy, Inc.