MCNAIR MCLEMORE
MIDDLEBROOKS & CO
CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street | Macon, Georgia 31201
Post Office Box One | Macon, Georgia 31202
478-746-6277 | mmmcpa.com

January 14, 2025

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
The Walton Electric Membership Corporation

We have examined management of The Walton Electric Membership Corporation's (WEMC) and its gas affiliate, Walton Energy, Inc.'s (WEI) assertion, included in the accompanying Cost Certification Statement Required by the Natural Gas Consumers' Relief Act, that WEMC and WEI complied with cost certification requirements of the Natural Gas Consumers' Relief Act for the year ended June 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 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 WEMC and WEI complied with the cost certification requirements of the Natural Gas Consumers' Relief Act during the year ended June 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, Walton Electric Membership Corporation and Walton Energy, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

McNair, McLemore, Middlebrooks & Co., LLC

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