

LAW OFFICES
TISINGER VANCE, P.C.
100 WAGON YARD PLAZA
CARROLLTON, GEORGIA 30117

DIRECT DIAL AND E-MAIL ADDRESS:
(770)214-5108
CELL (770)841-2854
SMINOR@TISINGERVANCE.COM

WWW.TISINGERVANCE.COM

TELEPHONE: (770) 834-4467
FAX: (770) 834-5426

ROBERT D. TISINGER
1909-1991

May 2, 2025

Ms. Sallie Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334

Re: Notice of Filing
Diverse Power and Kudzu Networks, Inc.
Independent Accountant's Report, with Officer's Cost
Certification Statement for Year Ended December 31, 2024
Public Service Commission Docket No. 42744

Dear Ms. Tanner:

Pursuant to the Alternative Electronic Filing Procedures of the Commission, Diverse Power and Kudzu Networks, Inc., hereby files its Independent Accountant's Report, with Officer's Cost Certification Statement, certifying that Diverse Power and Kudzu Networks, Inc., have complied with its Cost Allocation Manual in Docket 42744.

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).

No hard copy of this filing will be mailed to the Georgia Public Service Commission in keeping with instructions received from Public Service Commission staff; however, I am glad to provide a hard copy to you upon request.

Please contact me should you have any questions regarding this filing.

Very truly yours,

TISINGER VANCE, P.C.


Steven T. Minor

STM/vm
1376202
Attachments

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

Docket No. 42744

CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the foregoing Notice of Filing Independent Accountant's Report with Officer's Cost Certification for Year Ended December 31, 2024, upon the following persons by transmitting a copy of same via electronic mail:

Patrick Reinhardt
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334
patrickr@psc.ga.gov

L. Craig Dowdy
Taylor English Duma LLP
1600 Parkwood Circle, Suite 200
Atlanta, GA 30339
cdowdy@taylorenghish.com

Sallie Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, GA 30334
stanner@psc.ga.gov
*Via Federal Express

Brent Beal
Government Affairs Director
Brightspeed
100 North Union Street
Montgomery, AL 36104
brent.beal@brightspeed.com

Newton M. Galloway
Attorney for Public Service Telephone Co., Inc.
406 North Hill Street
Griffin, GA 30223
ngalloway@gallyn-law.com

Terri Lyndall
Attorney for Public Service Telephone Co., Inc.
406 North Hill Street
Griffin, GA 30223
tlyndall@gallyn-law.com

Michael P. Foor
Windstream
Vice President – State Government Affairs,
Georgia
350 N. Main Street
Cornelia, GA 30531
michael.foor@windstream.com

Jeanne W. Stockman
Brightspeed
Associate General Counsel
14111 Capital Boulevard
Wake Forest, NC 27587
jeanne.w.stockman@brightspeed.com

Jason Bragg
Rachael Young
Kevin Curtin
Georgia EMC
75 5th Street, N.W., Suite 845
Atlanta, GA 30308
jason.bragg@georgiaemc.com
rachael.young@georgiaemc.com
kevin.curtin@georgiaemc.com

Robert S. Highsmith Jr.
Counsel for Georgia Cable Association
Holland & Knight LLP
Regions Plaza, Suite 1800
1180 W. Peachtree Street, N.W.
Atlanta, GA 30309
robert.highsmith@hklaw.com

April 22, 2025

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Diverse Power Incorporated and Subsidiary

We have examined management of Diverse Power Incorporated's (Diverse Power) and its subsidiary, Kudzu Networks, Inc.'s (Kudzu) assertion, included in the accompanying Cost Certification Statement required by Diverse Power's Cost Allocation Manual (CAM), that Diverse Power and Kudzu complied with cost certification requirements of the CAM for the year ended December 31, 2024. Diverse Power's and Kudzu's management is responsible for its 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 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 ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that Diverse Power and Kudzu complied with cost certification requirements of the CAM for the year ended December 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, Diverse Power, and Kudzu, 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 December 31, 2024

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

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

This 12st day of March 2025.

DocuSigned by:

Wayne Livingston,

Chief Executive Officer – Diverse Power Incorporated and Subsidiary

DocuSigned by:

Andrew Kilgore,

Senior VP of Finance and Administration – Diverse Power Incorporated and Subsidiary

Wayne Livingston
Diverse Power Incorporated
Kudzu Networks, Inc.
1400 South Davis Road
P. O. Box 160
LaGrange, GA 30241-0003
wayne.livingston@diversepower.com

Rhonda Chatham
Georgia Telecommunications Assoc.
9040 Roswell Road, Suite 745
Atlanta, GA 30345
rchatham@gta.org

Dawn Kelliher
Windstream
VP – Head of State Government Affairs
4001 N. Rodney Parham Road
Little Rock, AR 72212
Dawn.kelliher@windstream.com

Bryan Ferguson
Habersham EMC/Trailwave Fiber
6135 State Highway 115 W.
Clarksville, GA 30523
Bryan.ferguson@hemc.coop

Leon Bowles
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, GA 30334
leonb@psc.state.ga.us

William R. Jerles, Jr.
Attorney for Tri-County EMC and
Tri-County Service Center, Inc.
Daniel, Lawson, Tuggle & Jerles, LLP
P. O. Box 89
Perry, GA 31069
bjlerles@dltj.com

Charles Autry
Blue Ridge Mountain EMC
Autry, Hall & Cook LLP
2100 E. Exchange Place, Suite 210
Tucker, GA 30084
autry@ahclaw.com

Andrew Kilgore
Diverse Power Incorporation
Kudzu Networks, Inc.
1400 South Davis Road
P. O. Box 160
LaGrange, GA 30241-0003
andrew.kilgore@diversepower.com

Dan Walsh
Assistant AG – PSC
State of Georgia
40 Capitol Square, S.W.
Atlanta, GA 30334-1300
dwalsh@law.ga.gov

Patrick W. Turner
Assistant Vice President
AT&T Georgia
One CNN Center
SW1424B
Atlanta, GA 30303
pt1285@att.com

Tommy Thurmond
Habersham EMC/Trailwave Fiber
6135 State Highway 115 W.
Clarksville, GA 30523
tommy.thurmond@hemc.coop

Ray Grinberg
Tri-County EMC
310 W. Clinton Street
Gray, GA 31032
rayg@tri-countyemc.com

Lindsey S. Williamson
Counsel for Georgia Cable Association
Holland & Knight LLP
Regions Plaza, Suite 1800
1180 W. Peachtree Street, N.W.
Atlanta, GA 30309
Lindsey.williamson@hkllaw.com

George McLendon
Altamaha EMC
611 West Liberty Street
Lyons, Georgia 30436
george.mclendon@altamahaemc.com

Patrick T. O'Connor
Oliver Maner LLP
218 W. State Street
Savannah, GA 31401
pto@olivermaner.com

J. Ryan Beasley
Oliver Maner LLP
218 W. State Street
Savannah, GA 31401
rbeasley@olivermaner.com

Amelia C. Stevens
Oliver Maner LLP
218 W. State Street
Savannah, GA 31401
astevens@olivermaner.com

Adam Wise
Georgia Telecom Association
awise@gta.org

So certified, this 2nd day of May, 2025.



Steve Minor, Esq.
Tisinger Vance, P.C.
100 Wagon Yard Plaza
Carrollton, GA 30117
(770) 834-4467
Attorney for Diverse Power Incorporation and
Kudzu Networks, Inc.