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August 22, 2025

Ms. Sallie Tanner, Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, GA 30334
stanner@psc.state.ga.us

RE: Notice of Filing
Tri-County Electric Membership Corporation and Tri-County Service Center, Inc.
Independent Accountant's Report with Officers Cost Certification Statement
For Year Ended April 30, 2023
Docket No. 42744

Dear Ms. Tanner,

Pursuant to the Alternative Electronic Filing Procedures of the Commission, Tri-County Electric Membership Corporation and Tri-County Service Center, Inc., hereby file its Independent Accountant's Report, with Officers Cost Certification Statement, certifying that Tri-County Electric Membership Corporation and Tri-County Service Center, Inc. have complied with its Cost Allocation Manual and 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). 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,

William R. Jerles, Jr.
Daniel, Lawson, Tuggle & Jerles, LLP
General Counsel, Tri-County
Electric Membership Corporation

WRJjr/knr
Enclosures

cc: Ray Grinberg

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August 5, 2024

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Tri-County Electric Membership Corporation and Subsidiary

We have examined management of Tri-County Electric Membership (Tri-County EMC) and Tri-County Service Center, Inc. (Tri-Co Go)'s assertion, included in the accompanying Cost Certification Statement required by Tri-County EMC's Cost Allocation Manual (CAM), that Tri-County EMC and Tri-Co Go complied with cost certification requirements of the CAM for the year ended April 30, 2024. Tri-County EMC's and Tri-Co Go's 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 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 Tri-County EMC and Tri-Co Go 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, Tri-Co EMC, and Tri-Co Go, 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

Tri-County EMC

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Gray, GA 31032
(478) 986-8100
1-866-254-8100
fax (478) 986-4733
www.tri-countyemc.com

A member owned cooperative since 1939

Cost Certification Statement
For the Year Ended April 30, 2024

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

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

This 5th day of August 2024.

Ray Grinberg,
Chief Executive Officer – Tri-County Electric Membership Corporation and Subsidiary

Dawn Haskins,
Senior Executive VP and CFO – Tri-County Electric Membership Corporation and Subsidiary

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISISON

Docket No. 42744

CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the foregoing Independent Accountant's Report with Officers Cost Certification Statement for Tri-County EMC and Tri-County Service Center, Inc., upon the following persons by transmitting a copy of same via email to each party of record.

Patrick Reinhardt
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L. Craig Dowdy
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Sallie Tanner
Georgia Public Service Commission
Executive Secretary
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*Via Federal Express

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So certified, this 22nd day of August, 2025.

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Perry, GA 31069
(478) 987-2622
Attorney for Tri-County EMC and
Tri-County Service Center, Inc.