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**corix.com**

July 28, 2025

To Whom It May Concern,

I, Maxwell Wang, in my capacity as Chief Financial Officer of Corix Utah Heating and Cooling LLC, hereby attest that the accompanying pro forma financial statements have been prepared in accordance with the requirements of U.S. Generally Accepted Accounting Principles (**U.S. GAAP**), and reflect management's best estimates and assumptions as of the date of this attestation.

These pro forma financial statements from 2025 to 2030 are intended to present a reasonable representation of the financial position and results of operations of Corix Utah Heating and Cooling LLC, assuming the occurrence of certain forecast customer buildout and its associated revenues and costs.

I confirm that:

- The underlying assumptions are reasonable and based on the best information available at the time of preparation.
- The pro forma financial information presented is consistent with the company's accounting policies applicable for rate regulated entities under U.S. GAAP except for where noted.
- The pro forma financial statements include the recognition of a regulatory rate stabilization plan that defers recovery of costs to be recovered over a later period in order to levelize rates for customers in this greenfield utility.
- This attestation is made to demonstrate the financial feasibility and economic justification of the Utility Project proposed in the CPCN Application for the Utah City District Energy Utility system.

Sincerely,

**Corix Utah City Heating and Cooling LLC**

Per:

A handwritten signature in black ink, appearing to read 'Maxwell Wang', written over a horizontal line.

Maxwell Wang, CPA, CA  
Chief Financial Officer