

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #1 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	31,015,109	5,760,658	0	8,315,531	12,996,131	7,730,886	65,818,315	186,082,819
2. Plant Under Construction	Part 69, Form 1, Ln 20	426,692	79,253	0	114,401	178,795	106,358	905,499	2,560,046
3. Net Investment	Part 69, Form 2, Ln 43	5,526,521	417,114	0	1,317,191	2,361,665	1,423,098	11,045,589	30,619,691
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	621,734	46,925	0	148,184	265,687	160,099	1,242,629	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	621,734	46,925	0	148,184	265,687	160,099	1,242,629	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	621,734	46,925	0	148,184	265,687	160,099	1,242,629	
12. Federal Income Tax @ 0.00000%		320,287	24,173	0	76,337	136,869	82,475	640,142	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	942,021	71,098	0	224,521	402,556	242,574	1,882,771	
15. State Income Tax @ 0.00000%		49,580	3,742	0	11,817	21,187	12,767	99,093	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	991,601	74,840	0	236,338	423,743	255,341	1,981,864	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	6,604,425	1,696,037	1,588	2,380,218	3,178,869	2,085,647	15,946,784	44,605,262
18. Subtotal	(Lines 16+17)	7,596,026	1,770,877	1,588	2,616,556	3,602,612	2,340,988	17,928,648	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	7,596,026	1,770,877	1,588	2,616,556	3,602,612	2,340,988	17,928,647	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	7,596,026	1,770,877	1,588	2,616,556	3,602,612	2,340,988	17,928,647	

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Attachment #1 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	7,596,026	1,770,877	1,588	2,616,556	3,602,612	2,340,988	17,928,647	
23. Revenue attributable to Local Switching Support per NECA Forms			0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		7,596,026	1,770,877	1,588	2,616,556	3,602,612	2,340,988	17,928,647	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 0.0000%	531,263	(531,263)					0	
26. USAC Charges included in line 22		(735,396)						(735,396)	
27. TIC Revenues for 12 Months Ending 6/30/01					(213,561)			(213,561)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		7,391,893	1,239,614	1,588	2,402,995	3,602,612	2,340,988	16,979,690	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		92,971	15,591	20	30,224	45,312	29,444	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		8,220,260	1,255,205	1,608	2,433,219	3,647,924	2,370,432	17,928,647	

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	175,045	82,486	0	15,321	0	22,115	34,563		0	20,560
2		General Support	L10	8,182,133	3,855,610	0	716,130	0	1,033,736	1,615,600		0	961,057
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,357,178	3,938,096	0	731,451	0	1,055,851	1,650,163	0	0	981,617
4	2210	COE - Switching	L48	6,710,161			5,029,207		1,680,954			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	22,791,651	3,637,147		0	0	5,536,614	7,139,937		0	6,477,953
7		Total COE	L4-6	29,501,812	3,637,147		5,029,207	0	7,217,568	7,139,937		0	6,477,953
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	27,959,325	23,439,866		0	0	42,112	4,206,031		0	271,316
10		Total COE, IOT & C&WF	L7-9	57,461,137	27,077,013	0	5,029,207	0	7,259,680	11,345,968		0	6,749,269
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	30,384,124			5,029,207	0	7,259,680	11,345,968			6,749,269
12		Total GSF, COE, IOT, C&WF	L3,10	65,818,315	31,015,109	0	5,760,658	0	8,315,531	12,996,131	0	0	7,730,886
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	45,091,298	31,015,109	0	5,760,658		8,315,531				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	65,818,315	31,015,109	0	5,760,658	0	8,315,531	12,996,131	0	0	7,730,886
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	905,499	426,692	0	79,253	0	114,401	178,795	0	0	106,358
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	487,411	229,679	0	42,660	0	61,580	96,242	0	0	57,250
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	523,837	246,844	0	45,848	0	66,182	103,434	0	0	61,529
29	3100	Depreciation Reserve	L97	54,236,062	25,235,758	0	5,296,708	0	6,930,508	10,528,422	0	0	6,244,666
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	54,236,062	25,235,758	0	5,296,708	0	6,930,508	10,528,422	0	0	6,244,666
37	4040	Customer Deposits	L12	4,788	2,257	0	419	0	605	945	0	0	562
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	3,250,876	1,531,888	0	284,528	0	410,718	641,901	0	0	381,841
40	4340	Non-Current Def Oper Taxes	L111	(802,253)	(378,100)	0	(70,350)	0	(101,328)	(158,331)	0	0	(94,144)
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	11,045,589	5,526,521	0	417,114	0	1,317,191	2,361,665	0	0	1,423,098
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	13,777,416	6,813,822	0	656,213	0	1,662,332	2,901,077	0	0	1,743,972

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,680,954			0		1,680,954		0	0
46	2210	Cat 3 - Local Switching	Direct	5,029,207			5,029,207					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	6,710,161			5,029,207		1,680,954		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0		0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0		0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,710,161			5,029,207		0	1,680,954		0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	6,477,953					0	0	0	6,477,953
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,730,708	3,637,147					93,561		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	6,678,509				0	6,678,509			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	5,372,164			0	0	5,004,297	367,867	0	0
62	2230	Cat 4.3 - Host / Remote	L75	532,317					532,317			
63		Total 2230	L55-62	22,791,651	3,637,147		0	0	5,536,614	7,139,937	0	6,477,953

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	24,042,827	23,439,866				602,961			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	271,316					0		0	271,316
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,599,984				0	3,599,984			
74	2410	Cat 3 - IX C&WF	Alloc 3	31,042			0	0	27,956	3,086	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	14,156					14,156			
76		Total 2410	L70-75	27,959,325	23,439,866		0	0	42,112	4,206,031	0	271,316

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	6,580,803	3,101,026	0	575,976	0	831,423	1,299,410	0	772,968
92	2210	COE - Switching	L4	6,298,582			4,720,732		1,577,850		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	18,469,907	2,947,473		0	0	4,486,763	5,786,065	0	5,249,606
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	22,886,770	19,187,259		0	0	34,472	3,442,947	0	222,092
97	Total	3100	L91-96	54,236,062	25,235,758	0	5,296,708	0	6,930,508	10,528,422	0	6,244,666

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	(100,155)	(47,195)	0	(8,766)	0	(12,654)	(19,776)	0	0
106	2210	COE - Switching	L4	(82,168)			(61,584)		(20,584)		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(278,173)	(44,391)		0	0	(67,575)	(87,143)	0	(79,064)
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(341,757)	(286,514)		0	0	(515)	(51,412)	0	(3,316)
111		Total 4340	L105-110	(802,253)	(378,100)	0	(70,350)	0	(101,328)	(158,331)	0	0
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	0	0	0	0	0	0	0	0	0
113	6120	General Support	L3	1,128,242	531,653	0	98,748	0	142,543	222,777	0	132,521
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	471,551			338,331		133,220		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	503,868	80,408		0	0	122,401	157,847	0	143,212
118		Total COE	L114-117	975,419	80,408		338,331	0	255,621	157,847	0	143,212
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	628,210	526,664		0	0	946	94,504	0	6,096
123		Total Plant Specific	L112,113,118,121-122	2,731,871	1,138,725	0	437,079	0	399,110	475,128	0	281,829

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	84,083	39,622	0	7,359	0	10,623	16,603	0	9,876
125	6530	Network Operations	L10	1,406,043	662,560	0	123,062	0	177,640	277,630	0	165,151
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	735,396	735,396							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	372,309	175,440	0	32,586	0	47,038	73,514	0	43,731
128		Dep - COE Switching	L4	441,598			330,974		110,624		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	2,641,631	421,558		0	0	641,713	827,543	0	750,817
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	760,076	637,214		0	0	1,145	114,341	0	7,376
133		Total 6561	L127-132	4,215,614	1,234,212	0	363,560	0	800,520	1,015,398	0	801,924
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	6,441,136	2,671,790	0	493,981	0	988,783	1,309,631	0	976,951
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	1,378,419	649,544	0	120,644	0	174,150	272,175	0	161,906
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	1,068				1,068				

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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	150,364	103,425	0	19,210		27,729			
144		Message Tel	Direct	405						405		
145		Private Line	Direct	203						203		
146		Total	L143-145	150,972	103,425	0	19,210		27,729			
End User Payment and Collection												
147		Message Tel	Direct	221,211						221,211		
148		Private Line	Direct	305						305		
149		EUCL	Direct	54,905	54,905							
150		Total	L147-149	276,421	54,905					221,516		
End User Billing Inquiry												
151		Message Tel	Direct	0						0		
152		Private Line	Direct	234						234		
153		EUCL	Direct	1,170	1,170							
154		Total	L151-153	1,404	1,170					234		
IXC Service Order Processing												
155		Message Tel	L13	16,191	11,137	0	2,068		2,986			
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	16,191	11,137	0	2,068		2,986	0	0	
IXC Payment and Collection												
159		Message Tel	L13	13,203	9,081	0	1,687		2,435			
160		Private Line	Direct	2,313					2,313			
161		Billing & Collection	Direct	619						619		
162		Total	L159-161	16,135	9,081	0	1,687		2,435	2,313	619	
IXC Billing Inquiry												
163		Message Tel	L13	26,654	18,334	0	3,405		4,915			
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	26,654	18,334	0	3,405		4,915	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	487,777	198,052	0	26,370		38,065	2,313	222,977	

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	401,104							401,104	
170		OB&C - Expense	Direct	58,808							58,808	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	899,803			148,936	0	214,990	336,002		199,875
174		Subscriber Line Charge	Direct	10,378	10,378							
175		Total Category 2	L169-174	1,370,093	10,378		148,936	0	214,990	336,002	459,912	199,875
176		Subtotal Customer Services	L140-142,168,175	1,858,938	208,430	0	175,306	1,068	253,055	338,315	682,889	0 199,875
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	4,972	557	0	469	3	677	905	1,826	0 535
178		Total Customer Services	L176-177	1,863,910	208,987	0	175,775	1,071	253,732	339,220	684,715	0 200,410
179		Total Customer Operations	L139,178	3,242,329	858,531	0	296,419	1,071	427,882	611,395	684,715	0 362,316
180		Total Big Three Expenses	L123-126,179 (less L114)	8,199,722	3,434,834	0	863,919	1,071	1,015,255	1,380,756	684,715	0 819,172
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,478,745	2,111,103	0	617,688	1,068	659,820	882,586	682,270	0 524,210
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	189,346	79,317	0	19,949	25	23,444	31,884	15,811	0 18,916
182	6720	General & Administrative	L180	3,769,535	1,579,044	0	397,157	492	466,728	634,754	314,774	0 376,586
183		Total Corporate Operations	L181-182	3,958,881	1,658,361	0	417,106	517	490,172	666,638	330,585	0 395,502
184		Total Operating Expenses	L123,138,179,183	16,374,217	6,327,407	0	1,644,585	1,588	2,305,947	3,062,792	1,015,300	0 2,016,598
<u>Operating Taxes</u>												
185		Future Use		0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	582,757	274,609	0	51,005	0	73,626	115,068	0	0 68,449
187	7370	Special Charges	L12	5,044	2,378	0	441	0	637	996	0	0 592
188		Total Operating Exp & Taxes	L184-186	16,962,018	6,604,394	0	1,696,031	1,588	2,380,210	3,178,856	1,015,300	0 2,085,639

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	66	31	0	6	0	8	13	0	8
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	16,962,084	6,604,425	0	1,696,037	1,588	2,380,218	3,178,869	1,015,300	2,085,647

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	494,889	119,921	55,124	0	0	49,250	444	422	773	1,388	267,567
2		General Support	L10	23,132,686	5,605,476	2,576,657	0	0	2,302,078	20,732	19,708	36,155	64,899	12,506,981
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	23,627,575	5,725,397	2,631,781	0	0	2,351,328	21,176	20,130	36,928	66,287	12,774,548
4	2210	COE - Switching	L45	25,734,690	6,710,161		0		1,364,298		78,209		0	17,582,022
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	37,477,081	9,173,761	13,617,890	0	0	2,932,704	82,331	16,057	115,085	454,023	11,085,230
7		Total COE	L4-6	63,211,771	15,883,922	13,617,890	0	0	4,297,002	82,331	94,266	115,085	454,023	28,667,252
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	99,243,473	23,481,978	4,477,347	0	0	11,869,937	63,267	44,139	138,824	1,747	59,166,234
10		Total COE, IOT & C&WF	L7-9	162,455,244	39,365,900	18,095,237	0	0	16,166,939	145,598	138,405	253,909	455,770	87,833,486
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	186,082,819	45,091,297	20,727,018	0	0	18,518,267	166,774	158,535	290,837	522,057	100,608,034
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	2,560,046	620,346	285,153	0	0	254,766	2,294	2,181	4,001	7,182	1,384,123
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,730,096	409,358	78,053	0	0	206,927	1,103	769	2,420	30	1,031,436
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,430,879	434,324	89,513	0	0	144,332	1,198	50,539	22,679	2,328	685,966

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	154,370,378	37,462,974	16,773,088	0	0	15,225,179	135,183	138,406	235,980	421,558	83,978,010
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	154,370,378	37,462,974	16,773,088	0	0	15,225,179	135,183	138,406	235,980	421,558	83,978,010
33	4040	Customer Deposits	L15	13,537	3,280	1,508	0	0	1,347	12	12	21	38	7,319
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	9,069,023	2,732,626	518,250	0	0	861,485	7,888	289,611	173,913	13,624	4,471,626
36	4340	Non-Current Def Oper Taxes	L116	(2,268,789)	(549,778)	(252,475)	0	0	(225,770)	(2,032)	(1,935)	(3,545)	(6,356)	(1,226,898)
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	30,619,691	6,906,223	4,139,366	0	0	3,262,051	30,318	(214,070)	(86,432)	102,733	16,479,502
40		Total 2001 Less 2690	L 3, 10, 13	186,082,819	45,091,297	20,727,018	0	0	18,518,267	166,774	158,535	290,837	522,057	100,608,034
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	38,271,372	9,207,805	4,569,611	0	0	3,980,551	37,020	25,014	64,823	114,067	20,272,481

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	2,182,768	1,680,954		0		428,015		72,274		0	1,525
43	2210	Cat 3 - Local Switching	Alloc 3	23,551,922	5,029,207		0		936,283		5,935		0	17,580,497
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	25,734,690	6,710,161		0		1,364,298		78,209		0	17,582,022
<u>Central Office Operator Systems - Acct 2220</u>														
2220 Cat 1 - Operator Systems														
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	6,477,953		6,477,953		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	242,332									242,332	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	14,778,753	3,637,147	93,561	0	0	1,840,556	5,381	6,838	21,223	0	9,174,047
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	6,733,962	0	6,678,509	0	0	0	52,596	0	2,857	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	7,047,155	5,004,297	367,867	0	0	985,938	24,354	8,235	91,005	211,691	353,768
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,196,926	532,317		0		106,210		984		0	1,557,415
60		Total 2230	L51-59	37,477,081	9,173,761	13,617,890	0	0	2,932,704	82,331	16,057	115,085	454,023	11,085,230

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Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	95,242,788	23,439,866	602,961	0	0	11,861,604	34,675	44,067	136,774	0	59,122,841
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	564									564	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	271,316		271,316		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,629,875	0	3,599,984	0	0	0	28,351	0	1,540	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	40,506	27,956	3,086	0	0	5,508	241	46	510	1,183	1,976
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	58,424	14,156		0		2,825		26		0	41,417
74		Total 2410	L67-73	99,243,473	23,481,978	4,477,347	0	0	11,869,937	63,267	44,139	138,824	1,747	59,166,234

Plant Date: Average 6/30/2009
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Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80		0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total 2682		L82-87		0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94		0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2009
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Hargray Telephone Company
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Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	18,605,373	4,508,425	2,072,378	0	0	1,851,537	16,675	15,851	29,079	52,197	10,059,231
97	2210	COE - Switching	L4	24,156,210	6,298,582		0		1,280,617		73,412		0	16,503,599
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	30,370,692	7,434,236	11,035,671	0	0	2,376,606	66,719	13,012	93,263	367,931	8,983,254
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	81,238,103	19,221,731	3,665,039	0	0	9,716,419	51,789	36,131	113,638	1,430	48,431,926
102	Total 3100		L96-101	154,370,378	37,462,974	16,773,088	0	0	15,225,179	135,183	138,406	235,980	421,558	83,978,010
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	(283,160)	(68,615)	(31,540)	0	0	(28,179)	(254)	(241)	(443)	(794)	(153,094)
111	2210	COE - Switching	L4	(315,129)	(82,168)		0		(16,706)		(958)		0	(215,297)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(457,410)	(111,966)	(166,207)	0	0	(35,794)	(1,005)	(196)	(1,405)	(5,541)	(135,296)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(1,213,090)	(287,029)	(54,728)	0	0	(145,091)	(773)	(540)	(1,697)	(21)	(723,211)
116	Total 4340		L110-115	(2,268,789)	(549,778)	(252,475)	0	0	(225,770)	(2,032)	(1,935)	(3,545)	(6,356)	(1,226,898)

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	0	0	0	0	0	0	0	0	0	0	0
118	6120	General Support	L3	3,189,788	772,944	355,298	0	0	317,436	2,859	2,718	4,985	8,949	1,724,599
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,010,364	253,885	217,666	0	0	68,682	1,316	1,507	1,839	7,257	458,212
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,079,609	271,285	232,583	0	0	73,390	1,406	1,610	1,966	7,754	489,615
123		Total COE	L119-122	2,089,973	525,170	450,249	0	0	142,072	2,722	3,117	3,805	15,011	947,827
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	2,229,874	527,610	100,600	0	0	266,702	1,422	992	3,119	39	1,329,390
128		Total Plant Specific	L117,118,123,126-127	7,509,635	1,825,724	906,147	0	0	726,210	7,003	6,827	11,909	23,999	4,001,816

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	237,722	57,604	26,479	0	0	23,657	213	203	372	667	128,527
130	6530	Network Operations	L10	3,975,191	963,262	442,781	0	0	395,596	3,563	3,387	6,213	11,152	2,149,237
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,374,427	735,396	0	0	0	319,515	0	319,516	0	0	0
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,052,600	255,064	117,245	0	0	104,751	943	897	1,645	2,953	569,102
133		Dep - COE Switching	L4	1,693,610	441,598	0	0	89,785	0	5,147	0	0	0	1,157,080
134		Dep - COE Operator	L5	0	0	0	0	0	0	0	0	0	0	0
135		Dep - COE Transmission	L6	4,343,723	1,063,271	1,578,360	0	0	339,911	9,542	1,861	13,339	52,623	1,284,816
136		Dep - IOT	L8	0	0	0	0	0	0	0	0	0	0	0
137		Dep - Cable & Wire Facilities	L9	2,697,940	638,359	121,717	0	0	322,685	1,720	1,200	3,774	47	1,608,438
138		Total 6561	L132-137	9,787,873	2,398,292	1,817,322	0	0	857,132	12,205	9,105	18,758	55,623	4,619,436
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	15,375,213	4,154,554	2,286,582	0	0	1,595,900	15,981	332,211	25,343	67,442	6,897,200
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	3,539,497	1,378,419	0	0	0	203,587	0	492	0	0	1,956,999
145	6621	Operator	L50	0	0	0	0	0	0	0	0	0	0	0
146		Outside Operator Services	Alloc 42	520,000	0	0	0	0	0	0	0	0	0	520,000
	6622	<u>Directory</u>												
147		Classified	Alloc 22	5,000	0	0	0	0	0	0	0	0	0	5,000
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	5,000	1,068	0	0	199	0	1	0	0	0	3,732
150		Foreign	Alloc 25	0	0	0	0	0	0	0	0	0	0	0
151		Total 6622	L147-150	10,000	1,068	0	0	0	199	0	1	0	0	8,732

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	150,364	150,364									0
153		Directory Advertising	Alloc 27	6,370										6,370
154		All other	Alloc 28	845,656	405	203	0	0	405	1,213	7,786	2,528		833,116
155		End User payment & collection	Alloc 21	782,930	276,116	305	0	0	40,782	0	3,566	0		462,161
156		End User billing inquiry	Alloc 30	643,682	1,170	234	0	0	702	6,082	0	318,800		316,694
157		IXC service order processing	Alloc 32	16,191	16,191	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	19,181	13,822	2,313	0	0	2,872	168	6	0		0
159		IXC billing inquiry	Alloc 34	26,654	26,654	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	2,491,028	484,722	3,055	0	0	44,761	7,463	11,358	321,328	0	1,618,341
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	573,611	401,104		0		119,375		53,132		0	0
163		OB&C - Expense	Alloc 38	197,180	58,808		0		34,593		34,593		0	69,186
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,799,605	899,803		0		449,901		449,901			0
168		Subscriber Line Charge	Alloc 29	10,378	10,378		0		0		0			0
169		Total Category 2	L162-168	2,580,774	1,370,093	0	0	0	603,869	0	537,626	0	0	69,186
170		Subtotal Categories 1 & 2	L161,169	5,071,802	1,854,815	3,055	0	0	648,630	7,463	548,984	321,328	0	1,687,527

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	4,972	4,972		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	5,076,774	1,859,787	3,055	0	0	648,630	7,463	548,984	321,328	0	1,687,527
174		Total Customer Operations	L144-146,151,173	9,146,271	3,239,274	3,055	0	0	852,416	7,463	549,477	321,328	0	4,173,258
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	17,441,309	5,255,316	996,685	0	0	1,656,786	15,170	556,973	334,465	26,202	8,599,712
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	528,222	159,161	30,185	0	0	50,177	459	16,868	10,130	794	260,448
	6720	General & Administrative												
177		Other Direct	Alloc 46	46,426	46,426	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	10,386,417	3,129,576	593,533	0	0	986,627	9,034	331,681	199,176	15,603	5,121,187
180		Total 6720	L177-179	10,432,843	3,176,002	593,533	0	0	986,627	9,034	331,681	199,176	15,603	5,121,187
181		Total Corporate Operations	L176,180	10,961,065	3,335,163	623,718	0	0	1,036,804	9,493	348,549	209,306	16,397	5,381,635
182		Total Operating Expenses	L128,143,174,181	42,992,184	12,554,715	3,819,502	0	0	4,211,330	39,940	1,237,064	567,886	107,838	20,453,909
<u>Operating Taxes</u>														
183		Future Use		0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,572,307	380,999	175,133	0	0	156,470	1,409	1,340	2,457	4,411	850,088
185	7240	Ad Valorem Taxes - Direct	Alloc 40	26,625	26,625	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,598,932	407,624	175,133	0	0	156,470	1,409	1,340	2,457	4,411	850,088
187	7370	Special Charges	L181	13,964	4,249	795	0	0	1,321	12	444	267	21	6,855
188		Total Operating Exp & Taxes	L182,186,187	44,605,080	12,966,588	3,995,430	0	0	4,369,121	41,361	1,238,848	570,610	112,270	21,310,852
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	34,817,207	10,568,296	2,178,108	0	0	3,511,989	29,156	1,229,743	551,852	56,647	16,691,416

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	182	44	22	0	0	19	0	0	0	1	96
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	44,605,262	12,966,632	3,995,452	0	0	4,369,140	41,361	1,238,848	570,610	112,271	21,310,948

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	49,441	48,671	313	0	18	71	368	770
2 Circuits	5,498	4,845	287	0	19	71	276	653
3 Circuit Miles	76,615.40	65,619.93	5,837.43	0.00	454.94	965.00	3,738.10	10,995.47
4 Wideband Channels	40,074	0	39,744	0	313	17	0	40,074
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	719,140	502,867		0		149,661		66,612		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	197,180	58,808		0		34,593		34,593		0	69,186

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	182
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.042702

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.770102	0.000000	0.196088	0.033111	0.000000	0.000699	1.000000
2 Weighted Dem	0.213537	0.000000	0.039754	0.000252	0.000000	0.746457	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.126511	0.000470	0.000000	0.623019	1.000000
6 Conversation Minute Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
7 Conversation Minute Miles Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
8 Host Remote Factor	0.242301	0.000000	0.048345	0.000448	0.000000	0.708906	1.000000
9 Subscriber Line Usage Factor	0.213522	0.000000	0.039753	0.000235	0.000000	0.746490	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.843044	0.000000	0.156956	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.:

Attachment #4 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	27,293,364	5,425,931	0	6,931,317	10,748,471	6,130,447	56,529,530	163,520,361
2. Plant Under Construction	Part 69, Form 1, Ln 20	278,371	55,340	0	70,694	109,626	62,526	576,557	1,667,779
3. Net Investment	Part 69, Form 2, Ln 43	5,259,530	1,063,383	0	1,708,258	2,499,398	1,603,339	12,133,908	33,509,645
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	591,697	119,631	0	192,179	281,182	180,376	1,365,065	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	591,697	119,631	0	192,179	281,182	180,376	1,365,065	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	591,697	119,631	0	192,179	281,182	180,376	1,365,065	
12. Federal Income Tax @ 0.00000%		304,814	61,628	0	99,001	144,851	92,921	703,215	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	896,511	181,259	0	291,180	426,033	273,297	2,068,280	
15. State Income Tax @ 0.00000%		47,185	9,540	0	15,325	22,423	14,384	108,857	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	943,696	190,799	0	306,505	448,456	287,681	2,177,137	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	6,584,840	1,650,926	1,485	1,973,725	2,665,245	1,608,911	14,485,132	43,423,873
18. Subtotal	(Lines 16+17)	7,528,536	1,841,725	1,485	2,280,230	3,113,701	1,896,592	16,662,269	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	7,528,536	1,841,725	1,485	2,280,230	3,113,701	1,896,592	16,662,269	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	7,528,536	1,841,725	1,485	2,280,230	3,113,701	1,896,592	16,662,269	

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.:

Attachment #4 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement (Lines16+17+19+21)	7,528,536	1,841,725	1,485	2,280,230	3,113,701	1,896,592	16,662,269	
23. Revenue attributable to Local Switching Support per NECA Forms		0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	7,528,536	1,841,725	1,485	2,280,230	3,113,701	1,896,592	16,662,269	
25. Adjustment for Line Port Re-allo Factor: >>> 0.0000% (Based on FCC Proxy)(Line 24 * Factor)	552,518	(552,518)					0	
26. USAC Charges included in line 22	(735,396)						(735,396)	
27. TIC Revenues for 12 Months Ending 6/30/01				(213,651)			(213,651)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)	7,345,658	1,289,208	1,485	2,066,579	3,113,701	1,896,592	15,713,222	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)	99,878	17,529	20	28,099	42,337	25,788	213,651	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	8,180,932	1,306,737	1,505	2,094,678	3,156,038	1,922,380	16,662,269	

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	185,611	89,230	385	17,816	0	22,759	35,292		0	20,129
2		General Support	L10	7,472,911	3,592,543	15,499	717,280	0	916,284	1,420,892		0	810,413
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,658,522	3,681,773	15,884	735,096	0	939,043	1,456,184	0	0	830,542
4	2210	COE - Switching	L48	6,258,692			4,690,835		1,567,857			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	17,907,024	2,849,466		0	0	4,388,831	5,593,675		0	5,075,052
7		Total COE	L4-6	24,165,716	2,849,466		4,690,835	0	5,956,688	5,593,675		0	5,075,052
8	2310	Information Orig/Term	L69	101,361	0	101,361							
9	2410	Cable & Wire Facilities	L76	24,603,931	20,644,880		0	0	35,586	3,698,612		0	224,853
10		Total COE, IOT & C&WF	L7-9	48,871,008	23,494,346	101,361	4,690,835	0	5,992,274	9,292,287		0	5,299,905
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	25,275,301			4,690,835	0	5,992,274	9,292,287			5,299,905
12		Total GSF, COE, IOT, C&WF	L3,10	56,529,530	27,176,119	117,245	5,425,931	0	6,931,317	10,748,471	0	0	6,130,447
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	39,650,612	27,176,119	117,245	5,425,931		6,931,317				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	56,529,530	27,176,119	117,245	5,425,931	0	6,931,317	10,748,471	0	0	6,130,447
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	576,557	277,175	1,196	55,340	0	70,694	109,626	0	0	62,526
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	916,239	440,475	1,900	87,944	0	112,344	174,213	0	0	99,363
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	493,911	237,444	1,024	47,408	0	60,560	93,912	0	0	53,563
29	3100	Depreciation Reserve	L97	44,987,863	22,207,638	113,003	4,420,735	0	5,295,276	8,360,844	0	0	4,590,367
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	44,987,863	22,207,638	113,003	4,420,735	0	5,295,276	8,360,844	0	0	4,590,367
37	4040	Customer Deposits	L12	3,416	1,642	7	328	0	419	650	0	0	370
38	4100	Current Deferred Op Taxes	L104	(140,268)	(67,488)	(293)	(13,555)	0	(17,172)	(26,614)	0	0	(15,146)
39	4310	Other Long Term Liabilities	L12	2,867,641	1,378,594	5,948	275,248	0	351,613	545,251	0	0	310,987
40	4340	Non-Current Def Oper Taxes	L111	(1,336,323)	(643,196)	(2,807)	(129,516)	0	(163,479)	(253,307)	0	0	(144,018)
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	12,133,908	5,254,023	5,507	1,063,383	0	1,708,258	2,499,398	0	0	1,603,339
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	14,511,054	6,396,815	10,438	1,291,551	0	1,999,730	2,951,387	0	0	1,861,133

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,567,857			0		1,567,857		0	0
46	2210	Cat 3 - Local Switching	Direct	4,690,835			4,690,835					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	6,258,692			4,690,835		1,567,857		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,258,692			4,690,835	0	1,567,857		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,075,052					0	0	0	5,075,052
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,922,765	2,849,466					73,299		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	5,232,176				0	5,232,176			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	4,208,739			0	0	3,920,539	288,200	0	0
62	2230	Cat 4.3 - Host / Remote	L75	468,292					468,292			
63		Total 2230	L55-62	17,907,024	2,849,466		0	0	4,388,831	5,593,675	0	5,075,052

Plant Date: Average 09/30/2007
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Hargray Telephone Company
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Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	101,361		101,361							
67		Total Category 1	L64-66	101,361		101,361							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
69		Total 2310	L67-68	101,361		0	101,361			0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct	21,175,943	20,644,880					531,063			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	224,853						0		0	224,853
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,164,930					0	3,164,930			
74	2410	Cat 3 - IX C&WF	Alloc 3	26,347			0	0	23,728	2,619		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	11,858					11,858				
76		Total 2410	L70-75	24,603,931	20,644,880		0	0	35,586	3,698,612		0	224,853

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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	5,613,132	2,698,469	11,642	538,771	0	688,249	1,067,275	0	608,726
92	2210	COE - Switching	L4	5,179,465			3,881,964		1,297,501			0
93	2220	COE - Operator Systems	L5	0			0	0	0			0
94	2230	COE - Transmission	L6	13,381,079	2,129,272		0	0	3,279,568	4,179,891		3,792,348
95	2310	Information Orig /Term	L8	101,361	0	101,361						
96	2410	Cable & Wire Facilities	L9	20,712,826	17,379,897		0	0	29,958	3,113,678		189,293
97	Total 3100		L91-96	44,987,863	22,207,638	113,003	4,420,735	0	5,295,276	8,360,844	0	4,590,367

Plant Date: Average 09/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a	(18,947)	(9,108)	(39)	(1,819)	0	(2,323)	(3,603)	0	(2,055)
99	2210	COE - Switching	L4	(15,659)			(11,736)		(3,923)		0	0
100	2220	COE - Operator Systems	L5	0			0	0	0		0	0
101	2230	COE - Transmission	L6	(44,218)	(7,036)		0	0	(10,837)	(13,813)	0	(12,532)
102	2310	Information Orig /Term	L8	(254)	0	(254)						
103	2410	Cable & Wire Facilities	L9	(61,190)	(51,344)		0	0	(89)	(9,198)	0	(559)
104		Total 4100	L98-103	(140,268)	(67,488)	(293)	(13,555)	0	(17,172)	(26,614)	0	(15,146)
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	(181,940)	(87,467)	(377)	(17,463)	0	(22,308)	(34,594)	0	(19,731)
106	2210	COE - Switching	L4	(149,505)			(112,053)		(37,452)		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(419,749)	(66,793)		0	0	(102,876)	(131,118)	0	(118,962)
109	2310	Information Orig /Term	L8	(2,430)	0	(2,430)						
110	2410	Cable & Wire Facilities	L9	(582,699)	(488,936)		0	0	(843)	(87,595)	0	(5,325)
111		Total 4340	L105-110	(1,336,323)	(643,196)	(2,807)	(129,516)	0	(163,479)	(253,307)	0	(144,018)
Plant Specific Expenses												
112	6110	Network Support	L12	2	2	0	0	0	0	0	0	0
113	6120	General Support	L3	1,035,632	497,872	2,148	99,404	0	126,983	196,914	0	112,311
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	418,586			300,330		118,256		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	494,778	78,732		0	0	121,265	154,555	0	140,226
118		Total COE	L114-117	913,364	78,732		300,330	0	239,521	154,555	0	140,226
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	765,540	642,356		0	0	1,107	115,081	0	6,996
123		Total Plant Specific	L112,113,118,121-122	2,714,538	1,218,962	2,148	399,734	0	367,611	466,550	0	259,533

Plant Date: Average 09/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	61,088	29,368	127	5,863	0	7,490	11,615	0	6,625
125	6530	Network Operations	L10	1,654,530	795,401	3,432	158,808	0	202,869	314,591	0	179,429
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	735,396	735,396							
	6561	Depreciation										
127		Dep - Support Assets	L3	351,406	168,936	729	33,729	0	43,087	66,816	0	38,109
128		Dep - COE Switching	L4	479,348			359,267		120,081		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,633,790	259,979		0	0	400,425	510,352	0	463,034
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	936,958	786,191		0	0	1,355	140,849	0	8,563
133		Total 6561	L127-132	3,401,502	1,215,106	729	392,996	0	564,948	718,017	0	509,706
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	5,852,516	2,775,271	4,288	557,667	0	775,307	1,044,223	0	695,760

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	1,386,064	666,339	2,875	133,040	0	169,951	263,545	0	150,314
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	1,068				1,068				

Plant Date: Average 09/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	189,465	129,858	560	25,927		33,120			
144		Message Tel	Direct	510						510		
145		Private Line	Direct	255						255		
146		Total	L143-145	190,230	129,858	560	25,927		33,120		765	
End User Payment and Collection												
147		Message Tel	Direct	278,736						278,736		
148		Private Line	Direct	384						384		
149		EUCL	Direct	69,183	69,183							
150		Total	L147-149	348,303	69,183						279,120	
End User Billing Inquiry												
151		Message Tel	Direct	0						0		
152		Private Line	Direct	295						295		
153		EUCL	Direct	1,474	1,474							
154		Total	L151-153	1,769	1,474						295	
IXC Service Order Processing												
155		Message Tel	L13	20,402	13,984	60	2,792		3,566			
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	20,402	13,984	60	2,792		3,566	0	0	
IXC Payment and Collection												
159		Message Tel	L13	16,636	11,402	49	2,277		2,908			
160		Private Line	Direct	2,914					2,914			
161		Billing & Collection	Direct	780						780		
162		Total	L159-161	20,330	11,402	49	2,277		2,908	2,914	780	
IXC Billing Inquiry												
163		Message Tel	L13	33,585	23,019	99	4,596		5,871			
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	33,585	23,019	99	4,596		5,871	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	614,619	248,920	768	35,592		45,465	2,914	280,960	

Plant Date: Average 09/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	341,382						341,382		
170		OB&C - Expense	Direct	50,052						50,052		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	765,828			142,130	0	181,563	281,551		160,584
174		Subscriber Line Charge	Direct	8,833	8,833							
175		Total Category 2	L169-174	1,166,095	8,833		142,130	0	181,563	281,551	391,434	160,584
176		Subtotal Customer Services	L140-142,168,175	1,781,782	257,753	768	177,722	1,068	227,028	284,465	672,394	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	6,265	906	3	625	4	798	1,000	2,364	0
178		Total Customer Services	L176-177	1,788,047	258,659	771	178,347	1,072	227,826	285,465	674,758	0
179		Total Customer Operations	L139,178	3,174,111	924,998	3,646	311,387	1,072	397,777	549,010	674,758	0
180		Total Big Three Expenses	L123-126,179 (less L114)	8,339,663	3,704,125	9,353	875,792	1,072	975,747	1,341,766	674,758	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,647,918	2,360,743	3,559	607,131	1,068	632,550	877,393	671,614	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	233,124	103,544	261	24,482	30	27,276	37,507	18,862	0
182	6720	General & Administrative	L180	2,981,385	1,324,206	3,344	313,091	383	348,824	479,674	241,222	0
183		Total Corporate Operations	L181-182	3,214,509	1,427,750	3,605	337,573	413	376,100	517,181	260,084	0
184		Total Operating Expenses	L123,138,179,183	14,955,674	6,346,981	13,687	1,606,361	1,485	1,916,795	2,576,964	934,842	0
<u>Operating Taxes</u>												
185		Future Use		0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	464,165	223,144	963	44,552	0	56,913	88,256	0	0
187	7370	Special Charges	L12	70	33	0	7	0	9	13	0	0
188		Total Operating Exp & Taxes	L184-186	15,419,909	6,570,158	14,650	1,650,920	1,485	1,973,717	2,665,233	934,842	0

Plant Date: Average 09/30/2007
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Hargray Telephone Company
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Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	65	32	0	6	0	8	12	0	7
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0	0		0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	15,419,974	6,570,190	14,650	1,650,926	1,485	1,973,725	2,665,245	934,842	0 1,608,911

Plant Date: Average 09/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	536,906	130,190	55,421	0	0	53,498	456	474	807	1,357	294,703
2		General Support	L10	21,616,545	5,241,605	2,231,306	0	0	2,153,883	18,375	19,066	32,480	54,621	11,865,209
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	22,153,451	5,371,795	2,286,727	0	0	2,207,381	18,831	19,540	33,287	55,978	12,159,912
4	2210	COE - Switching	L45	24,003,227	6,258,692		0		1,272,506		72,947		0	16,399,082
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	29,572,380	7,238,297	10,668,727	0	0	2,307,809	64,499	12,674	90,162	355,698	8,834,514
7		Total COE	L4-6	53,575,607	13,496,989	10,668,727	0	0	3,580,315	64,499	85,621	90,162	355,698	25,233,596
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	87,385,858	20,680,466	3,923,465	0	0	10,454,259	55,669	38,873	122,252	1,509	52,109,365
10		Total COE, IOT & C&WF	L7-9	141,366,910	34,278,816	14,592,192	0	0	14,085,867	120,168	124,685	212,414	357,207	77,595,561
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	163,520,361	39,650,611	16,878,919	0	0	16,293,248	138,999	144,225	245,701	413,185	89,755,473
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,667,779	404,405	172,152	0	0	166,178	1,418	1,471	2,506	4,214	915,435
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	3,254,209	770,131	146,108	0	0	389,312	2,073	1,448	4,553	56	1,940,528
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,419,583	412,565	81,346	0	0	138,933	1,233	45,659	25,894	2,024	711,929

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Hargray Telephone Company
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Attachment #6 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	132,170,348	32,036,652	12,951,211	0	0	13,247,658	108,864	117,076	194,689	308,094	#####
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	132,170,348	32,036,652	12,951,211	0	0	13,247,658	108,864	117,076	194,689	308,094	73,206,104
33	4040	Customer Deposits	L15	9,880	2,396	1,020	0	0	984	8	9	15	25	5,423
34	4100	Current Deferred Op Taxes	L109	(406,230)	(98,509)	(41,759)	0	0	(40,473)	(344)	(359)	(609)	(1,020)	(223,157)
35	4310	Other Long Term Liabilities	L175	8,450,445	2,416,763	450,878	0	0	754,747	7,774	211,983	184,766	11,274	4,412,260
36	4340	Non-Current Def Oper Taxes	L116	(3,872,156)	(938,998)	(397,325)	0	0	(385,753)	(3,277)	(3,430)	(5,799)	(9,704)	(2,127,870)
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	33,509,645	7,819,408	4,314,500	0	0	3,410,508	30,698	(132,476)	(94,408)	110,810	18,050,605
40		Total 2001 Less 2690	L 3, 10, 13	163,520,361	39,650,611	16,878,919	0	0	16,293,248	138,999	144,225	245,701	413,185	89,755,473
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	40,550,387	9,826,002	4,685,052	0	0	4,027,306	37,247	33,857	64,479	120,085	21,756,359

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Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Central Office Switching - Acct 2210														
42	2210	Cat 2 - Tandem Switching	Alloc 2	2,035,908	1,567,857		0		399,217		67,411		0	1,423
43	2210	Cat 3 - Local Switching	Alloc 3	21,967,319	4,690,835		0		873,289		5,536		0	16,397,659
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	24,003,227	6,258,692		0		1,272,506		72,947		0	16,399,082
Central Office Operator Systems - Acct 2220														
46	2220	Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
Central Office Transmission - Acct 2230														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,075,052		5,075,052		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	189,851									189,851	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,578,185	2,849,466	73,299	0	0	1,441,955	4,215	5,357	16,627	0	7,187,266
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,275,619	0	5,232,176	0	0	0	41,205	0	2,238	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,520,985	3,920,539	288,200	0	0	772,418	19,079	6,451	71,297	165,847	277,154
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,932,688	468,292		0		93,436		866		0	1,370,094
60		Total 2230	L51-59	29,572,380	7,238,297	10,668,727	0	0	2,307,809	64,499	12,674	90,162	355,698	8,834,514

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Hargray Telephone Company
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Attachment #6 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	405,445	101,361		0		51,293		191		0	252,600
64		Total Category 1	L61-63	405,445	101,361		0		51,293		191		0	252,600
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	405,445	101,361		0		51,293		191		0	252,600
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	83,885,971	20,644,880	531,063	0	0	10,447,218	30,540	38,812	120,465	0	52,072,993
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	506									506	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	224,853		224,853		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	3,191,209	0	3,164,930	0	0	0	24,925	0	1,354	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	34,379	23,728	2,619	0	0	4,675	204	39	433	1,003	1,678
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	48,940	11,858		0		2,366		22		0	34,694
74		Total 2410	L67-73	87,385,858	20,680,466	3,923,465	0	0	10,454,259	55,669	38,873	122,252	1,509	52,109,365

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Attachment #6 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Attachment #6 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Accumulated Depreciation - Acct 3100														
96	2110	General Support Facilities	L3	16,236,848	3,937,130	1,676,002	0	0	1,617,848	13,802	14,321	24,397	41,028	8,912,320
97	2210	COE - Switching	L4	19,864,193	5,179,465		0		1,053,079		60,368		0	13,571,281
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	22,098,052	5,408,840	7,972,239	0	0	1,724,517	48,197	9,471	67,374	265,796	6,601,618
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600
101	2410	Cable & Wire Facilities	L9	73,565,810	17,409,856	3,302,970	0	0	8,800,921	46,865	32,725	102,918	1,270	43,868,285
102	Total 3100		L96-101	132,170,348	32,036,652	12,951,211	0	0	13,247,658	108,864	117,076	194,689	308,094	73,206,104
Net Current Deferred Operating Income Taxes - Acct 4100														
103	2110	General Support Facilities	L3	(54,807)	(13,290)	(5,657)	0	0	(5,461)	(47)	(48)	(82)	(138)	(30,084)
104	2210	COE - Switching	L4	(60,054)	(15,659)		0		(3,184)		(183)		0	(41,028)
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	(73,023)	(17,874)	(26,344)	0	0	(5,699)	(159)	(31)	(223)	(878)	(21,815)
107	2310	Information Orig /Term	L8	(1,017)	(254)		0		(129)		0		0	(634)
108	2410	Cable & Wire Facilities	L9	(217,329)	(51,432)	(9,758)	0	0	(26,000)	(138)	(97)	(304)	(4)	(129,596)
109	Total 4100		L103-108	(406,230)	(98,509)	(41,759)	0	0	(40,473)	(344)	(359)	(609)	(1,020)	(223,157)
Net Noncurrent Deferred Operating Income Taxes - Acct 4340														
110	2110	General Support Facilities	L3	(526,288)	(127,615)	(54,325)	0	0	(52,440)	(447)	(464)	(791)	(1,330)	(288,876)
111	2210	COE - Switching	L4	(573,379)	(149,505)		0		(30,397)		(1,743)		0	(391,734)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(693,191)	(169,669)	(250,080)	0	0	(54,096)	(1,512)	(297)	(2,113)	(8,338)	(207,086)
114	2310	Information Orig /Term	L8	(9,722)	(2,430)		0		(1,230)		(5)		0	(6,057)
115	2410	Cable & Wire Facilities	L9	(2,069,576)	(489,779)	(92,920)	0	0	(247,590)	(1,318)	(921)	(2,895)	(36)	(1,234,117)
116	Total 4340		L110-115	(3,872,156)	(938,998)	(397,325)	0	0	(385,753)	(3,277)	(3,430)	(5,799)	(9,704)	(2,127,870)

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Specific Expenses														
117	6110	Network Support	L3	5	1	1	0	0	0	0	0	0	0	3
118	6120	General Support	L3	2,995,727	726,407	309,225	0	0	298,496	2,546	2,642	4,501	7,570	1,644,340
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	928,008	233,788	184,798	0	0	62,016	1,117	1,483	1,562	6,161	437,083
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,096,927	276,342	218,436	0	0	73,305	1,321	1,753	1,846	7,283	516,641
123		Total COE	L119-122	2,024,935	510,130	403,234	0	0	135,321	2,438	3,236	3,408	13,444	953,724
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	2,718,968	643,463	122,077	0	0	325,279	1,732	1,210	3,804	47	1,621,356
128		Total Plant Specific	L117,118,123,126-127	7,739,635	1,880,001	834,537	0	0	759,096	6,716	7,088	11,713	21,061	4,219,423

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	176,708	42,848	18,240	0	0	17,607	150	156	266	447	96,994
130	6530	Network Operations	L10	4,785,984	1,160,511	494,019	0	0	476,878	4,068	4,221	7,191	12,093	2,627,003
131	6540	Access	Alloc 20	783,746	0	0	0	0	391,873	0	391,873	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	735,396	735,396		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	1,016,496	246,481	104,925	0	0	101,284	864	897	1,527	2,569	557,949
133		Dep - COE Switching	L4	1,838,387	479,348		0		97,460		5,587		0	1,255,992
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,698,107	660,403	973,387	0	0	210,558	5,885	1,156	8,226	32,453	806,039
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,327,798	787,546	149,412	0	0	398,115	2,120	1,480	4,656	57	1,984,412
138		Total 6561	L132-137	8,880,788	2,173,778	1,227,724	0	0	807,417	8,869	9,120	14,409	35,079	4,604,392
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	15,362,622	4,112,533	1,739,983	0	0	1,693,775	13,087	405,370	21,866	47,619	7,328,389
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	3,559,126	1,386,064	0	0	0	204,716	0	495	0	0	1,967,851
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	430,519	0		0		0		0		0	430,519
	6622	<u>Directory</u>												
147		Classified	Alloc 22	310,496										310,496
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	5,000	1,068		0		199		1		0	3,732
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	315,496	1,068	0	0	0	199	0	1	0	0	314,228

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623		Commercial Operations												
		Cat 1 - Local Business Office												
		End User service order processing												
152		Presubscription	Alloc 26	189,465	189,465									0
153		Directory Advertising	Alloc 27	8,027										8,027
154		All other	Alloc 28	1,065,566	510	255	0	0	510	1,529	9,811	3,185		1,049,766
155		End User payment & collection	Alloc 21	986,528	347,919	384	0	0	51,387	0	4,494	0		582,344
156		End User billing inquiry	Alloc 30	811,068	1,474	295	0	0	884	7,663	0	401,703		399,049
157		IXC service order processing	Alloc 32	20,402	20,402	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	24,169	17,416	2,914	0	0	3,619	212	8	0		0
159		IXC billing inquiry	Alloc 34	33,585	33,585	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	3,138,810	610,771	3,848	0	0	56,400	9,404	14,313	404,888	0	2,039,186
		Cat 2 - Revenue Accounting												
162		Message Processing	Alloc 36	488,204	341,382		0		101,601		45,221		0	0
163		OB&C - Expense	Alloc 38	167,821	50,052		0		29,442		29,442		0	58,885
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,531,656	765,828		0		382,914		382,914			0
168		Subscriber Line Charge	Alloc 29	8,833	8,833		0		0		0			0
169		Total Category 2	L162-168	2,196,514	1,166,095	0	0	0	513,957	0	457,577	0	0	58,885
170		Subtotal Categories 1 & 2	L161,169	5,335,324	1,776,866	3,848	0	0	570,357	9,404	471,890	404,888	0	2,098,071

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	6,265	6,265		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	5,341,589	1,783,131	3,848	0	0	570,357	9,404	471,890	404,888	0	2,098,071
174		Total Customer Operations	L144-146,151,173	9,646,730	3,170,263	3,848	0	0	775,272	9,404	472,386	404,888	0	4,810,669
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	19,176,617	5,484,367	1,023,178	0	0	1,712,750	17,642	481,053	419,291	25,584	10,012,752
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	686,977	196,470	36,654	0	0	61,357	632	17,233	15,021	917	358,693
	6720	General & Administrative												
177		Other Direct	Alloc 46	46,426	46,426	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	8,648,820	2,473,497	461,462	0	0	772,465	7,957	216,959	189,104	11,539	4,515,837
180		Total 6720	L177-179	8,695,246	2,519,923	461,462	0	0	772,465	7,957	216,959	189,104	11,539	4,515,837
181		Total Corporate Operations	L176,180	9,382,223	2,716,393	498,116	0	0	833,822	8,589	234,192	204,125	12,456	4,874,530
182		Total Operating Expenses	L128,143,174,181	42,131,210	11,879,190	3,076,484	0	0	4,061,965	37,796	1,119,036	642,592	81,136	21,233,011
Operating Taxes														
183		Future Use		0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,265,651	306,897	130,643	0	0	126,110	1,076	1,116	1,902	3,198	694,709
185	7240	Ad Valorem Taxes - Direct	Alloc 40	26,625	26,625	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,292,276	333,522	130,643	0	0	126,110	1,076	1,116	1,902	3,198	694,709
187	7370	Special Charges	L181	205	59	11	0	0	18	0	5	4	0	108
188		Total Operating Exp & Taxes	L182,186,187	43,423,691	12,212,771	3,207,138	0	0	4,188,093	38,872	1,120,157	644,498	84,334	21,927,828
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	34,542,903	10,038,993	1,979,414	0	0	3,380,676	30,003	1,111,037	630,089	49,255	17,323,436

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Tax Adjustments														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	182	44	21	0	0	18	0	0	0	1	98
Rent Revenues Account 5240														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	43,423,873	12,212,815	3,207,159	0	0	4,188,111	38,872	1,120,157	644,498	84,335	21,927,926

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	49,441	48,671	313	0	18	71	368	770
2 Circuits	5,498	4,845	287	0	19	71	276	653
3 Circuit Miles	76,615.40	65,619.93	5,837.43	0.00	454.94	965.00	3,738.10	10,995.47
4 Wideband Channels	40,074	0	39,744	0	313	17	0	40,074
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	719,140	502,867		0		149,661		66,612		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	167,821	50,052		0		29,442		29,442		0	58,885

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	182
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.042702

Plant Date: Average 09/30/2007
Expense Date: 12 Mo. Ending 09/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.770102	0.000000	0.196088	0.033111	0.000000	0.000699	1.000000
2 Weighted Dem	0.213537	0.000000	0.039754	0.000252	0.000000	0.746457	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.126511	0.000470	0.000000	0.623019	1.000000
6 Conversation Minute Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
7 Conversation Minute Miles Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
8 Host Remote Factor	0.242301	0.000000	0.048345	0.000448	0.000000	0.708906	1.000000
9 Subscriber Line Usage Factor	0.213522	0.000000	0.039753	0.000235	0.000000	0.746490	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.843044	0.000000	0.156956	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	1.000000	0.000000	0.000000	0.000000	0.000000		1.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

HARGRAY TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2008 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 7, Page 2)	\$3,688,756
2. Special Access Service Revenue (per Attachment 7, Page 4)	\$3,557,641
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$7,246,397
4. Total Annual Interstate Access Revenue Requirement	\$7,247,992
5. Variance (Line 4 - Line 3) Note 1	\$1,595
1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2)	\$1,072,998
2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4)	(\$64,391)
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	\$1,008,607

Note 1: Due to rounding

**HARGRAY TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING <u>6/30/09</u> DEMAND*</u>	<u>PROJECTED <u>2008/2009</u> REVENUES</u>
Premium Local Switching per Minute	\$0.00863	145,455,529	\$1,255,281
Infor Surcharge (Per 100 Minutes)	\$0.000762	145,455,529	\$1,108
Transport (per Attachment 7, Page 3)	Varies	Varies	\$2,432,367
Total Switched Access Revenue			\$3,688,756

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING <u>6/30/09 DEMAND*</u></u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00863	\$0.00842	\$0.00021	145,455,529	\$30,546
Infor Surcharge (Per 100 Minutes)	\$0.000762	\$0.000574	\$0.00019	145,455,529	\$273
Transport (per Attachment 7, Page 3)	Varies	Varies	Varies	Varies	\$1,042,179
Total Revenue Impact					\$1,072,998

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

HARGRAY TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2008 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$10.67	\$0.00	\$10.48	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$15.60	\$0.00	\$15.32	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	1,032	\$67.75	\$69,918.00	\$66.55	\$68,679.60	-\$1,238.40
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$661.04	\$0.00	\$649.35	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$8.53	\$0.00	\$8.38	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	1356	\$62.02	\$84,099.12	\$60.92	\$82,607.52	-\$1,491.60
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$595.48	\$0.00	\$584.95	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$0.74	\$0.00	\$0.73	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	16,704	\$15.08	\$251,896.32	\$14.81	\$247,386.24	-\$4,510.08
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$144.80	\$0.00	\$142.24	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	2,012,831,166	\$0.000095	\$191,218.96	\$0.000155	\$311,988.83	\$120,769.87
TANDEM SWITCHED TERMINATION	142,826,687	\$0.000331	\$47,275.63	\$0.000673	\$96,122.36	\$48,846.73
TANDEM SWITCHING	157,243,183	\$0.004432	\$696,901.79	\$0.009965	\$1,566,928.32	\$870,026.53
800 DATA BASE QUERY -BASIC	12,219,704	\$0.004000	\$48,878.82	\$0.004800	\$58,654.58	\$9,775.76
800 DATA BASE QUERY - VERTICAL	0	\$0.004400	\$0.00	\$0.005000	\$0.00	\$0.00
TOTAL REVENUE			\$1,390,188.64		\$2,432,367.45	\$1,042,179.00

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

**HARGRAY TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	494.00	\$10.67	\$5,270.98	\$10.48	\$5,177.12	-\$93.86
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	602.60	\$15.60	\$9,400.56	\$15.32	\$9,231.83	-\$168.73
SPECIAL VOICE CHANNEL MILEAGE FACILITY	2,399.00	\$0.74	\$1,775.26	\$0.73	\$1,751.27	-\$23.99
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	136.00	\$8.53	\$1,160.08	\$8.38	\$1,139.68	-\$20.40
SPECIAL VOICE CONDITIONING C TYPE	24.00	\$3.82	\$91.68	\$3.75	\$90.00	-\$1.68
SPECIAL VOICE CONDITIONING DATA CAPABIL	12.00	\$0.91	\$10.92	\$0.89	\$10.68	-\$0.24
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.76	\$114.24	\$4.68	\$112.32	-\$1.92
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	12.00	\$19.49	\$233.88	\$19.15	\$229.80	-\$4.08
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	138.00	\$19.49	\$2,689.62	\$19.15	\$2,642.70	-\$46.92
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	809.00	\$19.49	\$15,767.41	\$19.15	\$15,492.35	-\$275.06
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	99.00	\$19.49	\$1,929.51	\$19.15	\$1,895.85	-\$33.66
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	204.00	\$0.74	\$150.96	\$0.73	\$148.92	-\$2.04
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	2,325.00	\$0.74	\$1,720.50	\$0.73	\$1,697.25	-\$23.25
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	13,895.00	\$2.44	\$33,903.80	\$2.40	\$33,348.00	-\$555.80
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	3,073.00	\$2.44	\$7,498.12	\$2.40	\$7,375.20	-\$122.92
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	12.00	\$8.53	\$102.36	\$8.38	\$100.56	-\$1.80
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	102.40	\$8.53	\$873.47	\$8.38	\$858.11	-\$15.36
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	640.00	\$15.23	\$9,747.20	\$14.96	\$9,574.40	-\$172.80
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	120.00	\$15.23	\$1,827.60	\$14.96	\$1,795.20	-\$32.40
SPECIAL DIGITAL DATA BRIDGING	7.00	\$1.05	\$7.35	\$1.03	\$7.21	-\$0.14
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	10,919.44	\$67.75	\$739,792.06	\$66.55	\$726,688.73	-\$13,103.33
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	439.00	\$661.04	\$290,196.56	\$649.35	\$285,064.65	-\$5,131.91
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	111,066.56	\$15.08	\$1,674,883.72	\$14.81	\$1,644,895.75	-\$29,987.97
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,600.00	\$144.80	\$231,680.00	\$142.24	\$227,584.00	-\$4,096.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	5,696.20	\$62.02	\$353,278.32	\$60.92	\$347,012.50	-\$6,265.82
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	174.20	\$595.48	\$103,732.62	\$584.95	\$101,898.29	-\$1,834.33
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	977.80	\$133.38	\$130,418.96	\$131.02	\$128,111.36	-\$2,307.61
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	48.00	\$49.26	\$2,364.48	\$48.39	\$2,322.72	-\$41.76
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	34.00	\$41.46	\$1,409.64	\$40.73	\$1,384.82	-\$24.82
TOTAL REVENUE			\$3,622,031.87		\$3,557,641.28	-\$64,390.59

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)