

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	33,600,062	17,746,507	0	5,662,930	16,497,497	17,336,994	90,843,990	207,296,375
2. Plant Under Construction	Part 69, Form 1, Ln 20	172,301	91,004	0	29,039	84,599	88,904	465,847	1,063,015
3. Net Investment	Part 69, Form 2, Ln 43	6,148,702	785,069	0	1,533,175	3,382,489	3,999,806	15,849,241	36,133,007
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)	691,729	88,320	0	172,482	380,530	449,978	1,783,039	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	691,729	88,320	0	172,482	380,530	449,978	1,783,039	
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)	691,729	88,320	0	172,482	380,530	449,978	1,783,039	
12. Federal Income Tax @ xx.xxxx%		356,345	45,498	0	88,854	196,031	231,807	918,535	
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)	1,048,074	133,818	0	261,336	576,561	681,785	2,701,574	
15. State Income Tax @ x.xxxxx%		55,162	7,043	0	13,755	30,345	35,883	142,188	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,103,236	140,861	0	275,091	606,906	717,668	2,843,762	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	6,188,424	3,624,801	0	1,091,749	2,747,038	3,037,494	16,689,507	39,568,560
18. Subtotal	(Lines 16+17)	7,291,660	3,765,662	0	1,366,840	3,353,944	3,755,162	19,533,269	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	7,291,660	3,765,662	0	1,366,840	3,353,944	3,755,162	19,533,269	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	7,291,660	3,765,662	0	1,366,840	3,353,944	3,755,162	19,533,269	

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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)	7,291,660	3,765,662	0	1,366,840	3,353,944	3,755,162	19,533,269	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		7,291,660	3,765,662	0	1,366,840	3,353,944	3,755,162	19,533,269	
25. Adjustment for Line Port Re-allocation	Frozen Amt	444,455	(444,455)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(213,651)			(213,651)	
28. Subtotal		7,736,115	3,321,207	0	1,153,189	3,353,944	3,755,162	19,319,618	
29. Frozen TIC Revenue		104,661	13,181	19	27,630	38,162	29,998	213,651	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,840,776	3,334,388	19	1,180,819	3,392,106	3,785,160	19,533,269	

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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	203,326	74,953	250	39,720	0	12,675	36,925		0	38,803
2		General Support	L10	7,837,088	2,889,040	9,629	1,530,987	0	488,539	1,423,235		0	1,495,658
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,040,414	2,963,993	9,879	1,570,707	0	501,214	1,460,160	0	0	1,534,461
4	2210	COE - Switching	L48	16,115,753			16,115,753		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	27,455,162	6,393,413		0	0	5,105,387	6,004,226		0	9,952,136
7		Total COE	L4-6	43,570,915	6,393,413		16,115,753	0	5,105,387	6,004,226		0	9,952,136
8	2310	Information Orig/Term	L69	101,361	0	101,361							
9	2410	Cable & Wire Facilities	L76	38,823,920	24,017,728		0	0	37,167	8,977,290		0	5,791,735
10		Total COE, IOT & C&WF	L7-9	82,496,196	30,411,141	101,361	16,115,753	0	5,142,554	14,981,516		0	15,743,871
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	51,983,694			16,115,753	0	5,142,554	14,981,516			15,743,871
12		Total GSF, COE, IOT, C&WF	L3,10	90,536,610	33,375,134	111,240	17,686,460	0	5,643,768	16,441,676	0	0	17,278,332
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	56,816,602	33,375,134	111,240	17,686,460		5,643,768				
14	2680	Capital Leases	L83	256,983	94,732	316	50,202	0	16,020	46,669	0	0	49,044
15	2680	Leasehold Improvements	L12	50,397	18,578	62	9,845	0	3,142	9,152	0	0	9,618
16	2680	Amortizable Tangibles	L14-15	307,380	113,310	378	60,047	0	19,162	55,821	0	0	58,662
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	90,843,990	33,488,444	111,618	17,746,507	0	5,662,930	16,497,497	0	0	17,336,994
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	465,847	171,729	572	91,004	0	29,039	84,599	0	0	88,904
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	0	0	0	0	0	0	0	0	0	0
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	572,095	210,894	703	111,760	0	35,663	103,894	0	0	109,181
28a		CWC Disallowed for Corporate Cap	Input 13	(12,587)	(12,561)	(26)							
29	3100	Depreciation Reserve	L97	74,346,857	27,096,329	107,441	16,837,115	0	4,090,228	12,999,679	0	0	13,216,065
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	18,121	6,680	22	3,540	0	1,130	3,291	0	0	3,458
32		Res - Leasehold Improvements	L15	20,786	7,661	26	4,061	0	1,296	3,775	0	0	3,967
33	3400	Res - Tangible Assets	L31-32	38,907	14,341	48	7,601	0	2,426	7,066	0	0	7,425
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	74,385,764	27,110,670	107,489	16,844,716	0	4,092,654	13,006,745	0	0	13,223,490
37	4040	Customer Deposits	L12	19,045	7,021	23	3,720	0	1,187	3,459	0	0	3,635
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,615,295	595,482	1,986	315,766	0	100,616	293,297	0	0	308,148
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	15,849,241	6,145,333	3,369	785,069	0	1,533,175	3,382,489	0	0	3,999,806
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,308,778	5,954,021	2,715	677,029	0	1,498,699	3,282,054	0	0	3,894,260

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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	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	16,115,753			16,115,753					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	16,115,753			16,115,753		0		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	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	16,115,753			16,115,753	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	9,952,136					0	0	0	9,952,136
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	6,440,517	6,393,413					47,104		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	5,917,581				0	5,917,581			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	4,946,487			0	0	4,906,946	39,541	0	0
62	2230	Cat 4.3 - Host / Remote	L75	198,441					198,441			
63		Total 2230	L55-62	27,455,162	6,393,413		0	0	5,105,387	6,004,226	0	9,952,136

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Attachment #2 - 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				
<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			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	24,194,680	24,017,728				176,952			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	5,791,735					0		0	5,791,735
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	8,799,007				0	8,799,007			
74	2410	Cat 3 - IX C&WF	Alloc 3	32,176			0	0	30,845	1,331	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	6,322					6,322			
76		Total 2410	L70-75	38,823,920	24,017,728		0	0	37,167	8,977,290	0	5,791,735

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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	256,983	94,732	316	50,202	0	16,020	46,669	0	49,044
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	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	0	0
83		Total 2681	L77-82	256,983	94,732	316	50,202	0	16,020	46,669	0	49,044

Deferred Maint & Retirements Acct 1438

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	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

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	4,948,904	1,824,349	6,080	966,776	0	308,499	898,733	0	944,467
92	2210	COE - Switching	L4	15,870,339			15,870,339		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	20,165,713	4,695,938		0	0	3,749,888	4,410,081	0	7,309,806
95	2310	Information Orig /Term	L8	101,361	0	101,361						
96	2410	Cable & Wire Facilities	L9	33,260,540	20,576,042		0	0	31,841	7,690,865	0	4,961,792
97	Total 3100		L91-96	74,346,857	27,096,329	107,441	16,837,115	0	4,090,228	12,999,679	0	13,216,065

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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
101	2230	COE - Transmission	L6	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
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	145,146	53,507	178	28,354	0	9,048	26,359	0	27,700
106	2210	COE - Switching	L4	287,412			287,412		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	488,861	113,840		0	0	90,905	106,910		177,206
109	2310	Information Orig /Term	L8	1,808	0	1,808						
110	2410	Cable & Wire Facilities	L9	692,068	428,135		0	0	663	160,028		103,242
111		Total 4340	L105-110	1,615,295	595,482	1,986	315,766	0	100,616	293,297	0	308,148
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	33,841	12,474	42	6,611	0	2,110	6,146	0	6,458
113	6120	General Support	L3	1,914,790	705,862	2,353	374,057	0	119,362	347,731	0	365,425
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	1,048,652			1,048,652		0			0
116	6220	COE - Operator Systems	L5	0			0	0	0			0
117	6230	COE - Transmission	L6	675,227	157,238		0	0	125,561	147,667		244,761
118		Total COE	L114-117	1,723,879	157,238		1,048,652	0	125,561	147,667		244,761
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	850,810	526,339		0	0	814	196,734		126,923
123		Total Plant Specific	L112,113,118,121-122	4,523,320	1,401,913	2,395	1,429,320	0	247,847	698,278	0	743,567

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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	5,456	2,011	7	1,066	0	340	991	0	1,041
125	6530	Network Operations	L10	3,374,262	1,243,878	4,146	659,167	0	210,341	612,774	0	643,956
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	838,439	838,439							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	355,064	130,889	436	69,362	0	22,134	64,481	0	67,762
128		Dep - COE Switching	L4	478,465			478,465		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,798,760	418,872		0	0	334,486	393,375	0	652,027
131		Dep - IOT	L8	19	0	19			0			
132		Dep - Cable & Wire Facilities	L9	1,034,078	639,714		0	0	990	239,111	0	154,263
133		Total 6561	L127-132	3,666,386	1,189,475	455	547,827	0	357,610	696,967	0	874,052
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	2,940	1,084	4	574	0	183	534	0	561
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	7,887,483	3,274,887	4,612	1,208,634	0	568,474	1,311,266	0	1,519,610
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	1,696,104	625,246	2,084	331,336	0	105,730	308,017	0	323,691
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	0				0				

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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	115,309	67,734	226	35,895	11,454				
144		Message Tel	Direct	310						310		
145		Private Line	Direct	155						155		
146		Total	L143-145	115,774	67,734	226	35,895	11,454		465		
End User Payment and Collection												
147		Message Tel	Direct	169,641						169,641		
148		Private Line	Direct	234						234		
149		EUCL	Direct	42,105	42,105							
150		Total	L147-149	211,980	42,105					169,875		
End User Billing Inquiry												
151		Message Tel	Direct	0						0		
152		Private Line	Direct	180						180		
153		EUCL	Direct	896	896							
154		Total	L151-153	1,076	896					180		
IXC Service Order Processing												
155		Message Tel	L13	12,416	7,294	24	3,865	1,233				
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	12,416	7,294	24	3,865	1,233	0	0		
IXC Payment and Collection												
159		Message Tel	L13	10,124	5,947	20	3,151	1,006				
160		Private Line	Direct	1,773					1,773			
161		Billing & Collection	Direct	474						474		
162		Total	L159-161	12,372	5,947	20	3,151	1,006	1,773	474		
IXC Billing Inquiry												
163		Message Tel	L13	20,441	12,008	40	6,363	2,030				
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	20,441	12,008	40	6,363	2,030	0	0		
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	374,058	135,983	310	49,274	15,723	1,773	170,994		

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	68,914						68,914		
170		OB&C - Expense	Direct	10,104						10,104		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	38,621			11,973	0	3,821	11,130		11,697
174		Subscriber Line Charge	Direct	1,783	1,783							
175		Total Category 2	L169-174	119,422	1,783		11,973	0	3,821	11,130	79,018	11,697
176		Subtotal Customer Services	L140-142,168,175	493,480	137,766	310	61,247	0	19,544	12,903	250,012	0 11,697
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	75,481	21,073	47	9,368	0	2,989	1,974	38,241	0 1,789
178		Total Customer Services	L176-177	568,961	158,839	357	70,615	0	22,533	14,877	288,253	0 13,486
179		Total Customer Operations	L139,178	2,265,065	784,085	2,441	401,951	0	128,263	322,894	288,253	0 337,177
180		Total Big Three Expenses	L123-126,179 (less L114)	11,006,542	4,270,326	8,989	2,491,504	0	586,791	1,634,937	288,253	0 1,725,741
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	7,125,789	2,812,689	4,153	1,720,858	0	340,877	969,296	249,538	0 1,028,378
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	374	144	0	85	0	20	56	10	0 59
182	6720	General & Administrative	L180	2,086,025	809,337	1,704	472,205	0	111,212	309,863	54,631	0 327,073
182a		Disallowed Corp Operations Exp	L180	(306,295)	(305,652)	(643)						
183		Total Corporate Operations	L181-182	1,780,104	503,829	1,061	472,290	0	111,232	309,919	54,641	0 327,132
184		Total Operating Expenses	L123,138,179,183	16,455,972	5,964,715	10,509	3,512,195	0	1,055,816	2,642,357	342,894	0 2,927,486
<u>Operating Taxes</u>												
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0 0
186	7240	Ad Valorem Taxes	L12	576,429	212,493	708	112,606	0	35,933	104,681	0	0 110,008
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0 0
188		Total Operating Exp & Taxes	L184-187	17,032,401	6,177,208	11,217	3,624,801	0	1,091,749	2,747,038	342,894	0 3,037,494

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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					Transport
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	
190		Future Use											
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	0	0	0	0	0	0	0	0	0	
<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	
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 (Including 7540 / Net of 5240)	L188+200 Less 207	17,032,401	6,177,208	11,217	3,624,801	0	1,091,749	2,747,038	342,894	0	3,037,494

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	463,970	127,598	75,728	0	0	41,683	97	169	0	1,639	217,056
2		General Support	L10	17,883,405	4,918,195	2,918,893	0	0	1,606,627	3,743	6,533	0	63,158	8,366,256
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	18,347,375	5,045,793	2,994,621	0	0	1,648,310	3,840	6,702	0	64,797	8,583,312
4	2210	COE - Switching	L45	25,168,868	16,115,753		0		457,616		2,903		0	8,592,596
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	50,002,111	11,498,800	15,956,362	0	0	4,241,700	14,181	20,461	0	662,764	17,607,843
7		Total COE	L4-6	75,170,979	27,614,553	15,956,362	0	0	4,699,316	14,181	23,364	0	662,764	26,200,439
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	112,671,166	24,054,895	14,769,025	0	0	12,161,365	25,216	45,216	0	2,060	61,613,389
10		Total COE, IOT & C&WF	L7-9	188,247,590	51,770,809	30,725,387	0	0	16,911,974	39,397	68,771	0	664,824	88,066,428
11	2680	Capital Leases	L81	586,409	161,271	95,712	0	0	52,682	123	214	0	2,071	274,336
12	2680	Leasehold Improvements	L88	115,001	31,627	18,770	0	0	10,332	24	42	0	406	53,800
13	2680	Amortizable Tangibles	L11-12	701,410	192,898	114,482	0	0	63,014	147	256	0	2,477	328,136
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	207,296,375	57,009,500	33,834,490	0	0	18,623,298	43,384	75,729	0	732,098	96,977,876
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	1,063,015	292,344	173,503	0	0	95,500	222	388	0	3,754	497,304
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	0	0	0	0	0	0	0	0	0	0	0
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	1,327,865	417,609	154,486	0	0	98,378	490	23,692	12,840	3,632	616,738

Plant Date: Average 6/30/2015
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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	169,735,919	48,131,112	26,215,745	0	0	15,050,663	34,383	60,941	0	528,446	79,714,629
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	41,349	11,372	6,749	0	0	3,715	9	15	0	146	19,343
29	3400	Res - Leasehold Improvments	L13	47,431	13,044	7,742	0	0	4,261	10	17	0	168	22,189
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	169,824,699	48,155,528	26,230,236	0	0	15,058,639	34,402	60,973	0	528,760	79,756,161
33	4040	Customer Deposits	L15	43,459	11,952	7,093	0	0	3,904	9	16	0	153	20,332
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	3,686,090	1,013,850	601,445	0	0	331,144	771	1,346	0	13,008	1,724,526
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	36,133,007	8,538,123	7,323,705	0	0	3,423,489	8,914	37,474	12,840	197,563	16,590,899
40		Total 2001 Less 2690	L 3, 10, 13	207,296,375	57,009,500	33,834,490	0	0	18,623,298	43,384	75,729	0	732,098	96,977,876
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	34,848,601	8,132,466	7,176,312	0	0	3,329,015	8,433	13,798	0	194,084	15,994,493

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	25,168,868	16,115,753		0		457,616		2,903		0	8,592,596
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	25,168,868	16,115,753		0		457,616		2,903		0	8,592,596
<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	9,952,136		9,952,136		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	455,190									455,190	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	25,749,138	6,393,413	47,104	0	0	3,235,348	3,694	12,020	0	0	16,057,559
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	6,779,144		5,917,581	0	0	0	7,558	0	0	0	854,005
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	6,247,517	4,906,946	39,541	0	0	966,758	2,929	8,074	0	207,574	115,695
59	2230	Cat 4.3 - Host Remote	Alloc 12	818,986	198,441		0		39,594		367		0	580,584
60		Total 2230	L51-59	50,002,111	11,498,800	15,956,362	0	0	4,241,700	14,181	20,461	0	662,764	17,607,843

Plant Date: Average 6/30/2015
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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	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	96,730,143	24,017,728	176,952	0	0	12,154,027	13,879	45,153	0	0	60,322,404
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	756									756	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	5,791,735		5,791,735		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	10,080,088	0	8,799,007	0	0	0	11,238	0	0	0	1,269,843
72	2410	Cat 3 - IX C&WF	Alloc 18	42,352	30,845	1,331	0	0	6,077	99	51	0	1,304	2,645
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	26,092	6,322		0		1,261		12		0	18,497
74		Total 2410	L67-73	112,671,166	24,054,895	14,769,025	0	0	12,161,365	25,216	45,216	0	2,060	61,613,389

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	586,409	161,271	95,712	0	0	52,682	123	214	0	2,071	274,336
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	586,409	161,271	95,712	0	0	52,682	123	214	0	2,071	274,336
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	115,001	31,627	18,770	0	0	10,332	24	42	0	406	53,800
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	115,001	31,627	18,770	0	0	10,332	24	42	0	406	53,800
<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

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Hargray Telephone Company
Study No.: 240523

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	11,292,878	3,105,704	1,843,200	0	0	1,014,541	2,364	4,125	0	39,883	5,283,061	
97	2210	COE - Switching	L4	24,785,592	15,870,339		0		450,647		2,859		0	8,461,747	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	36,726,363	8,445,825	11,719,888	0	0	3,115,513	10,416	15,029	0	486,798	12,932,894	
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600	
101	2410	Cable & Wire Facilities	L9	96,525,641	20,607,883	12,652,657	0	0	10,418,669	21,603	38,737	0	1,765	52,784,327	
102	Total 3100			L96-101	169,735,919	48,131,112	26,215,745	0	0	15,050,663	34,383	60,941	0	528,446	79,714,629
<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	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	331,208	91,087	54,059	0	0	29,755	69	121	0	1,170	154,947	
111	2210	COE - Switching	L4	448,868	287,412		0		8,161		52		0	153,243	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	890,327	204,745	284,116	0	0	75,527	253	364	0	11,801	313,521	
114	2310	Information Orig /Term	L8	7,231	1,808		0		915		3		0	4,505	
115	2410	Cable & Wire Facilities	L9	2,008,456	428,798	263,270	0	0	216,786	449	806	0	37	1,098,310	
116	Total 4340			L110-115	3,686,090	1,013,850	601,445	0	0	331,144	771	1,346	0	13,008	1,724,526

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	77,222	21,237	12,604	0	0	6,938	16	28	0	273	36,126
118	6120	General Support	L3	4,369,347	1,201,634	713,156	0	0	392,538	914	1,596	0	15,431	2,044,078
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,809,192	664,619	384,033	0	0	113,102	341	562	0	15,951	630,584
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,164,940	427,948	247,279	0	0	72,826	220	362	0	10,271	406,034
123		Total COE	L119-122	2,974,132	1,092,567	631,312	0	0	185,928	561	924	0	26,222	1,036,618
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	2,469,142	527,153	323,657	0	0	266,511	553	991	0	45	1,350,232
128		Total Plant Specific	L117,118,123,126-127	9,889,843	2,842,591	1,680,729	0	0	851,915	2,044	3,539	0	41,971	4,467,054

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	12,452	3,424	2,032	0	0	1,119	3	5	0	44	5,825
130	6530	Network Operations	L10	7,699,708	2,117,531	1,256,731	0	0	691,734	1,611	2,813	0	27,193	3,602,095
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,342,149	838,439		0		0		503,710			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	810,220	222,822	132,242	0	0	72,789	170	296	0	2,861	379,040
133		Dep - COE Switching	L4	747,246	478,465		0		13,586		86		0	255,109
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	3,275,952	753,359	1,045,401	0	0	277,900	929	1,341	0	43,422	1,153,600
136		Dep - IOT	L8	78	19		0		10		0		0	49
137		Dep - Cable & Wire Facilities	L9	3,001,006	640,704	393,374	0	0	323,919	672	1,204	0	55	1,641,078
138		Total 6561	L132-137	7,834,502	2,095,369	1,571,017	0	0	688,204	1,771	2,927	0	46,338	3,428,876
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	6,710	1,845	1,095	0	0	603	1	2	0	24	3,140
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	16,895,521	5,056,608	2,830,875	0	0	1,381,660	3,386	509,457	0	73,599	7,039,936
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	4,355,245	1,696,104	0	0	0	250,507	0	606	0	0	2,408,028
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	34,291	0		0		0		0		0	34,291
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0										0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	115,309	115,309									0
153		Directory Advertising	Alloc 27	4,885										4,885
154		All other	Alloc 28	648,512	310	155	0	0	310	931	5,971	1,940		638,895
155		End User payment & collection	Alloc 21	600,407	211,746	234	0	0	31,275	0	2,735	0		354,417
156		End User billing inquiry	Alloc 30	493,622	896	180	0	0	539	4,663	0	244,479		242,865
157		IXC service order processing	Alloc 32	12,416	12,416	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	14,709	10,598	1,773	0	0	2,203	129	5	0		1
159		IXC billing inquiry	Alloc 34	20,441	20,441	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,910,301	371,716	2,342	0	0	34,327	5,723	8,711	246,419	0	1,241,063
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	98,553	68,914		0		20,510		9,129		0	0
163		OB&C - Expense	Alloc 38	33,877	10,104		0		5,943		5,943		0	11,887
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	77,243	38,621		0		19,311		19,311			0
168		Subscriber Line Charge	Alloc 29	1,783	1,783		0		0		0			0
169		Total Category 2	L162-168	211,456	119,422	0	0	0	45,764	0	34,383	0	0	11,887
170		Subtotal Categories 1 & 2	L161,169	2,121,757	491,138	2,342	0	0	80,091	5,723	43,094	246,419	0	1,252,950

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	75,481	75,481		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,197,238	566,619	2,342	0	0	80,091	5,723	43,094	246,419	0	1,252,950
174		Total Customer Operations	L144-146,151,173	6,586,774	2,262,723	2,342	0	0	330,598	5,723	43,700	246,419	0	3,695,269
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	19,729,756	5,999,974	2,214,042	0	0	1,474,771	8,448	48,428	246,419	53,460	9,684,214
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	899	273	101	0	0	67	0	2	11	2	443
	6720	General & Administrative												
177		Other Direct	Alloc 46	74,058	74,058	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	4,832,669	1,469,653	542,314	0	0	361,235	2,069	11,862	60,359	13,095	2,372,082
180		Total 6720	L177-179	4,906,727	1,543,711	542,314	0	0	361,235	2,069	11,862	60,359	13,095	2,372,082
181		Total Corporate Operations	L176,180	4,907,626	1,543,984	542,415	0	0	361,302	2,069	11,864	60,370	13,097	2,372,525
182		Total Operating Expenses	L128,143,174,181	38,279,764	11,705,906	5,056,361	0	0	2,925,475	13,222	568,560	306,789	128,667	17,574,784
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,268,080	348,740	206,973	0	0	113,923	265	463	0	4,478	593,238
185	7240	Ad Valorem Taxes - Direct	Alloc 40	20,716	20,716	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,288,796	369,456	206,973	0	0	113,923	265	463	0	4,478	593,238
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	39,568,560	12,075,362	5,263,334	0	0	3,039,398	13,487	569,023	306,789	133,145	18,168,022
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	31,727,348	9,978,148	3,691,222	0	0	2,350,591	11,715	566,094	306,789	86,783	14,736,006

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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		Future Use												
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	0	0	0	0	0	0	0	0	0	0	0
<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 (Including 7540 / Net of 5240)	L188+201 Less 208	39,568,560	12,075,362	5,263,334	0	0	3,039,398	13,487	569,023	306,789	133,145	18,168,022

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	27,879	27,689	51	0	4	0	135	190
2 Circuits	4,266	4,158	27	0	2	0	79	108
3 Circuit Miles	43,076.38	38,931.94	1,353.66	0.00	100.27	0.00	2,690.51	4,144.44
4 Wideband Channels	897	0	783	0	1	0	113	897
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	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	33,877	10,104		0		5,943		5,943		0	11,887

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	0
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	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	0.000000

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	0.640305	0.000000	0.018182	0.000115	0.000000	0.341398	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

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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	31,772,811	17,433,413	0	4,864,119	10,071,669	18,149,299	82,291,311	191,625,972
2. Plant Under Construction	Part 69, Form 1, Ln 20	331,656	181,976	0	50,773	105,131	189,448	858,984	2,000,254
3. Net Investment	Part 69, Form 2, Ln 43	6,327,388	1,765,324	0	1,511,684	2,215,161	4,813,587	16,633,144	37,765,116
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)	711,831	198,599	0	170,064	249,206	541,529	1,871,229	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	711,831	198,599	0	170,064	249,206	541,529	1,871,229	
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)	711,831	198,599	0	170,064	249,206	541,529	1,871,229	
12. Federal Income Tax @ xx.xxxxx%		366,701	102,309	0	87,609	128,379	278,969	963,966	
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)	1,078,532	300,908	0	257,673	377,585	820,498	2,835,195	
15. State Income Tax @ x.xxxxx%		56,765	15,837	0	13,562	19,873	43,184	149,221	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,135,297	316,745	0	271,235	397,458	863,682	2,984,416	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	6,236,728	3,612,208	0	1,064,732	1,783,160	3,555,590	16,252,418	38,581,256
18. Subtotal	(Lines 16+17)	7,372,025	3,928,953	0	1,335,967	2,180,618	4,419,272	19,236,834	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	7,372,025	3,928,953	0	1,335,967	2,180,618	4,419,272	19,236,835	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	7,372,025	3,928,953	0	1,335,967	2,180,618	4,419,272	19,236,835	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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)	7,372,025	3,928,953	0	1,335,967	2,180,618	4,419,272	19,236,835	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		7,372,025	3,928,953	0	1,335,967	2,180,618	4,419,272	19,236,835	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	444,455	(444,455)					0	
26. USAC Charges included in line 22								0	
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)		7,816,480	3,484,498	0	1,122,316	2,180,618	4,419,272	19,023,184	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		104,661	13,181	19	27,630	38,162	29,998	213,651	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,921,141	3,497,679	19	1,149,946	2,218,780	4,449,270	19,236,835	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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				
1	2111	Land	L10	199,267	76,670	268	42,215	0	11,778	24,388	0	43,948
2		General Support	L10	6,562,897	2,525,117	8,828	1,390,350	0	387,923	803,236	0	1,447,443
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	6,762,164	2,601,787	9,096	1,432,565	0	399,701	827,624	0	1,491,391
4	2210	COE - Switching	L48	15,963,954			15,963,954		0		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	24,282,255	5,685,344		0	0	4,419,091	3,129,977	0	11,047,843
7		Total COE	L4-6	40,246,209	5,685,344		15,963,954	0	4,419,091	3,129,977	0	11,047,843
8	2310	Information Orig/Term	L69	101,361	0	101,361						
9	2410	Cable & Wire Facilities	L76	35,007,425	23,307,983		0	0	35,033	6,092,753	0	5,571,656
10		Total COE, IOT & C&WF	L7-9	75,354,995	28,993,327	101,361	15,963,954	0	4,454,124	9,222,730	0	16,619,499
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	46,260,307			15,963,954	0	4,454,124	9,222,730		16,619,499
12		Total GSF, COE, IOT, C&WF	L3,10	82,117,159	31,595,114	110,457	17,396,519	0	4,853,825	10,050,354	0	18,110,890
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	53,955,915	31,595,114	110,457	17,396,519		4,853,825			
14	2680	Capital Leases	L83	125,913	48,445	169	26,675	0	7,443	15,411	0	27,770
15	2680	Leasehold Improvements	L12	48,239	18,561	65	10,219	0	2,851	5,904	0	10,639
16	2680	Amortizable Tangibles	L14-15	174,152	67,006	234	36,894	0	10,294	21,315	0	38,409
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	82,291,311	31,662,120	110,691	17,433,413	0	4,864,119	10,071,669	0	18,149,299
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	858,984	330,501	1,155	181,976	0	50,773	105,131	0	189,448
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	0	0	0	0	0	0	0	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	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

Plant Date: Average 12/31/2013
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special				
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI
28	CWC	Cash Working Capital	L12	543,836	209,244	732	115,212	0	32,145	66,560	0	0	119,943
28a		CWC Disallowed for Corporate Cap		(10,226)	(10,204)	(22)							
29	3100	Depreciation Reserve	L97	65,840,315	25,403,049	106,704	15,710,834	0	3,363,265	7,879,671	0	0	13,376,792
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	15,428	5,936	21	3,268	0	912	1,888	0	0	3,403
32		Res - Leasehold Improvements	L15	8,013	3,082	11	1,698	0	474	981	0	0	1,767
33	3400	Res - Tangible Assets	L31-32	23,441	9,018	32	4,966	0	1,386	2,869	0	0	5,170
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	65,863,756	25,412,067	106,736	15,715,800	0	3,364,651	7,882,540	0	0	13,381,962
37	4040	Customer Deposits	L12	18,546	7,136	25	3,929	0	1,096	2,270	0	0	4,090
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	1,168,459	450,260	605	245,548	0	69,606	143,389	0	0	259,051
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	16,633,144	6,322,198	5,190	1,765,324	0	1,511,684	2,215,161	0	0	4,813,587
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	16,118,080	6,130,294	4,505	1,654,041	0	1,480,635	2,150,871	0	0	4,697,734

Plant Date: Average 12/31/2013
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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	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	15,963,954		15,963,954						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	15,963,954		15,963,954		0			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	15,963,954		15,963,954	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	11,047,843				0	0		0	11,047,843
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	5,727,231	5,685,344				41,887			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,053,530				0	3,053,530			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	4,323,353		0	0	4,288,793	34,560		0	0
62	2230	Cat 4.3 - Host / Remote	L75	130,298				130,298				
63		Total 2230	L55-62	24,282,255	5,685,344	0	0	4,419,091	3,129,977		0	11,047,843

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Hargray Telephone Company
Study No.: 240523

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	23,479,706		23,307,983				171,723			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	5,571,656						0		0	5,571,656
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	5,919,775					0	5,919,775			
74	2410	Cat 3 - IX C&WF	Alloc 3	30,329			0	0	29,074	1,255		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	5,959					5,959				
76		Total 2410	L70-75	35,007,425		23,307,983		0	0	35,033	6,092,753	0	5,571,656

Plant Date: Average 12/31/2013
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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	125,913	48,445	169	26,675	0	7,443	15,411	0	27,770
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	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	0	0
83	Total 2681		L77-82	125,913	48,445	169	26,675	0	7,443	15,411	0	27,770
<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	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	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	3,972,025	1,528,262	5,343	841,474	0	234,780	486,138	0	876,028
92	2210	COE - Switching	L4	14,869,360			14,869,360		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	17,026,308	3,986,468		0	0	3,098,592	2,194,687	0	7,746,561
95	2310	Information Orig /Term	L8	101,361	0	101,361						
96	2410	Cable & Wire Facilities	L9	29,871,261	19,888,319		0	0	29,893	5,198,846	0	4,754,203
97	Total 3100		L91-96	65,840,315	25,403,049	106,704	15,710,834	0	3,363,265	7,879,671	0	13,376,792

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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	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
101	2230	COE - Transmission	L6	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
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	95,929	36,909	129	20,323	0	5,670	11,741	0	21,157
106	2210	COE - Switching	L4	225,225			225,225		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	348,577	81,615		0	0	63,437	44,931	0	158,594
109	2310	Information Orig /Term	L8	476	0	476						
110	2410	Cable & Wire Facilities	L9	498,252	331,736		0	0	499	86,717	0	79,300
111		Total 4340	L105-110	1,168,459	450,260	605	245,548	0	69,606	143,389	0	259,051
Plant Specific Expenses												
112	6110	Network Support	L12	31,769	12,223	43	6,730	0	1,878	3,888	0	7,007
113	6120	General Support	L3	1,775,358	683,080	2,388	376,110	0	104,939	217,287	0	391,554
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	1,013,642			1,013,642		0		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	658,101	154,085		0	0	119,767	84,829	0	299,420
118		Total COE	L114-117	1,671,743	154,085		1,013,642	0	119,767	84,829	0	299,420
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	782,338	520,882		0	0	783	136,159	0	124,514
123		Total Plant Specific	L112,113,118,121-122	4,261,208	1,370,270	2,431	1,396,482	0	227,367	442,163	0	822,495

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Hargray Telephone Company
Study No.: 240523

Attachment #5 - 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				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	5,372	2,067	7	1,138	0	318	657	0	1,185
125	6530	Network Operations	L10	3,196,768	1,229,978	4,300	677,235	0	188,956	391,254	0	705,045
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	838,439	838,439							
	6561	Depreciation										
127		Dep - Support Assets	L3	329,313	126,705	443	69,765	0	19,465	40,305	0	72,630
128		Dep - COE Switching	L4	462,417			462,417		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	2,075,774	486,013		0	0	377,767	267,567	0	944,427
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	947,644	630,942		0	0	948	164,930	0	150,824
133		Total 6561	L127-132	3,815,148	1,243,660	443	532,182	0	398,180	472,802	0	1,167,881
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	21,024	8,089	28	4,454	0	1,243	2,573	0	4,637
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	7,876,751	3,322,233	4,778	1,215,009	0	588,697	867,286	0	1,878,748

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	1,631,691	627,804	2,195	345,674	0	96,447	199,703	0	359,868
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	0				0				

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Hargray Telephone Company
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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	108,909	63,774	223	35,115	9,797				
144		Message Tel	Direct	293						293		
145		Private Line	Direct	146						146		
146		Total	L143-145	109,348	63,774	223	35,115	9,797		439		
End User Payment and Collection												
147		Message Tel	Direct	160,225						160,225		
148		Private Line	Direct	221						221		
149		EUCL	Direct	39,768	39,768							
150		Total	L147-149	200,214	39,768					160,446		
End User Billing Inquiry												
151		Message Tel	Direct	0						0		
152		Private Line	Direct	170						170		
153		EUCL	Direct	846	846							
154		Total	L151-153	1,016	846					170		
IXC Service Order Processing												
155		Message Tel	L13	11,727	6,867	24	3,781	1,055				
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	11,727	6,867	24	3,781	1,055	0	0		
IXC Payment and Collection												
159		Message Tel	L13	9,562	5,599	20	3,083	860				
160		Private Line	Direct	1,675					1,675			
161		Billing & Collection	Direct	448						448		
162		Total	L159-161	11,685	5,599	20	3,083	860	1,675	448		
IXC Billing Inquiry												
163		Message Tel	L13	19,306	11,304	40	6,225	1,737				
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	19,306	11,304	40	6,225	1,737	0	0		
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	353,296	128,158	307	48,204	13,449	1,675	161,503		

Plant Date: Average 12/31/2013
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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					Transport
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	68,629						68,629			
170		OB&C - Expense	Direct	10,062						10,062			
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	38,462			13,273	0	3,703	7,668		13,818	
174		Subscriber Line Charge	Direct	1,776	1,776								
175		Total Category 2	L169-174	118,929	1,776		13,273	0	3,703	7,668	78,691	13,818	
176		Subtotal Customer Services	L140-142,168,175	472,225	129,934	307	61,477	0	17,152	9,343	240,194	0	13,818
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	71,291	19,617	46	9,281	0	2,589	1,410	36,262	0	2,086
178		Total Customer Services	L176-177	543,516	149,551	353	70,758	0	19,741	10,753	276,456	0	15,904
179		Total Customer Operations	L139,178	2,175,207	777,355	2,548	416,432	0	116,188	210,456	276,456	0	375,772
180		Total Big Three Expenses	L123-126,179 (less L114)	10,476,994	4,218,109	9,286	2,491,287	0	532,829	1,044,530	276,456	0	1,904,497
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	6,815,258	2,787,841	4,307	1,705,288	0	313,527	620,567	239,746	0	1,143,982
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	357	144	0	85	0	18	36	9	0	65
182	6720	General & Administrative	L180	1,971,657	793,802	1,748	468,833	0	100,273	196,569	52,026	0	358,406
182a		Disallowed Corp Operations Exp	L180	(248,839)	(248,292)	(547)							
183		Total Corporate Operations	L181-182	1,723,175	545,654	1,201	468,918	0	100,291	196,605	52,035	0	358,471
184		Total Operating Expenses	L123,138,179,183	16,036,341	6,015,512	10,958	3,496,841	0	1,032,543	1,716,510	328,491	0	3,435,486
<u>Operating Taxes</u>													
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	544,568	209,525	733	115,367	0	32,189	66,650	0	0	120,104
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	16,580,909	6,225,037	11,691	3,612,208	0	1,064,732	1,783,160	328,491	0	3,555,590

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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		Future Use										
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	0	0	0	0	0	0	0	0	0
<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
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	16,580,909	6,225,037	11,691	3,612,208	0	1,064,732	1,783,160	328,491	3,555,590

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	464,019	130,930	68,337	0	0	42,454	82	172	0	1,555	220,489
2		General Support	L10	15,282,554	4,312,218	2,250,679	0	0	1,398,225	2,688	5,655	0	51,224	7,261,865
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	15,746,573	4,443,148	2,319,016	0	0	1,440,679	2,770	5,827	0	52,779	7,482,354
4	2210	COE - Switching	L45	24,931,796	15,963,954		0		453,306		2,875		0	8,511,661
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	43,846,399	10,104,435	14,177,820	0	0	3,748,002	9,745	17,986	0	586,215	15,202,196
7		Total COE	L4-6	68,778,195	26,068,389	14,177,820	0	0	4,201,308	9,745	20,861	0	586,215	23,713,857
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	106,290,224	23,343,016	11,664,409	0	0	11,801,782	21,122	43,878	0	1,943	59,414,074
10		Total COE, IOT & C&WF	L7-9	175,473,864	49,512,766	25,842,229	0	0	16,054,383	30,867	64,930	0	588,158	83,380,531
11	2680	Capital Leases	L81	293,205	82,732	43,181	0	0	26,826	52	109	0	983	139,322
12	2680	Leasehold Improvements	L88	112,330	31,696	16,543	0	0	10,277	20	42	0	377	53,375
13	2680	Amortizable Tangibles	L11-12	405,535	114,428	59,724	0	0	37,103	72	151	0	1,360	192,697
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	191,625,972	54,070,342	28,220,969	0	0	17,532,165	33,709	70,908	0	642,297	91,055,582
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	2,000,254	564,404	294,580	0	0	183,006	352	740	0	6,705	950,467
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	0	0	0	0	0	0	0	0	0	0	0
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	1,273,113	408,991	134,845	0	0	95,633	435	21,587	12,104	3,329	596,189

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	154,317,186	44,583,852	21,256,463	0	0	14,018,060	26,483	56,343	0	443,704	73,932,281
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	35,926	10,137	5,291	0	0	3,287	6	13	0	120	17,072
29	3400	Res - Leasehold Improvments	L13	18,660	5,265	2,748	0	0	1,707	3	7	0	63	8,867
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	154,371,772	44,599,254	21,264,502	0	0	14,023,054	26,492	56,363	0	443,887	73,958,220
33	4040	Customer Deposits	L15	43,189	12,186	6,360	0	0	3,951	8	16	0	145	20,523
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	2,719,262	766,018	402,441	0	0	248,849	480	1,008	0	9,192	1,291,274
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	37,765,116	9,666,279	6,977,091	0	0	3,534,950	7,516	35,848	12,104	199,107	17,332,221
40		Total 2001 Less 2690	L 3, 10, 13	191,625,972	54,070,342	28,220,969	0	0	17,532,165	33,709	70,908	0	642,297	91,055,582
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	36,535,192	9,269,474	6,848,606	0	0	3,443,268	7,089	14,277	0	195,923	16,756,555

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	24,931,796	15,963,954		0		453,306		2,875		0	8,511,661
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	24,931,796	15,963,954		0		453,306		2,875		0	8,511,661
<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	11,047,843		11,047,843		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	404,789									404,789	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	22,897,425	5,685,344	41,887	0	0	2,877,034	3,285	10,688	0	0	14,279,187
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	3,498,105	0	3,053,530	0	0	0	3,900	0	0	0	440,675
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	5,460,486	4,288,793	34,560	0	0	844,970	2,560	7,057	0	181,426	101,120
59	2230	Cat 4.3 - Host Remote	Alloc 12	537,751	130,298		0		25,998		241		0	381,214
60		Total 2230	L51-59	43,846,399	10,104,435	14,177,820	0	0	3,748,002	9,745	17,986	0	586,215	15,202,196

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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	93,871,683	23,307,983	171,723	0	0	11,794,865	13,468	43,819	0	0	58,539,825
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	713									713	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	5,571,656		5,571,656		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	6,781,657	0	5,919,775	0	0	0	7,561	0	0	0	854,321
72	2410	Cat 3 - IX C&WF	Alloc 18	39,921	29,074	1,255	0	0	5,728	93	48	0	1,230	2,493
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	24,594	5,959		0		1,189		11		0	17,435
74		Total 2410	L67-73	106,290,224	23,343,016	11,664,409	0	0	11,801,782	21,122	43,878	0	1,943	59,414,074

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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	293,205	82,732	43,181	0	0	26,826	52	109	0	983	139,322
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	293,205	82,732	43,181	0	0	26,826	52	109	0	983	139,322
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	112,330	31,696	16,543	0	0	10,277	20	42	0	377	53,375
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	112,330	31,696	16,543	0	0	10,277	20	42	0	377	53,375
<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

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Hargray Telephone Company
Study No.: 240523

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
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	9,249,374	2,609,859	1,362,166	0	0	846,240	1,627	3,423	0	31,002	4,395,057
97	2210	COE - Switching	L4	23,222,308	14,869,360		0		422,224		2,678		0	7,928,046
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	30,744,356	7,085,060	9,941,248	0	0	2,628,036	6,833	12,611	0	411,044	10,659,524
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600
101	2410	Cable & Wire Facilities	L9	90,695,703	19,918,212	9,953,049	0	0	10,070,267	18,023	37,440	0	1,658	50,697,054
102	Total 3100		L96-101	154,317,186	44,583,852	21,256,463	0	0	14,018,060	26,483	56,343	0	443,704	73,932,281
<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	223,383	63,031	32,898	0	0	20,438	39	83	0	749	106,145
111	2210	COE - Switching	L4	351,747	225,225		0		6,395		41		0	120,086
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	629,425	145,051	203,526	0	0	53,803	140	258	0	8,415	218,232
114	2310	Information Orig /Term	L8	1,905	476		0		241		1		0	1,187
115	2410	Cable & Wire Facilities	L9	1,512,802	332,235	166,017	0	0	167,972	301	625	0	28	845,624
116	Total 4340		L110-115	2,719,262	766,018	402,441	0	0	248,849	480	1,008	0	9,192	1,291,274

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	73,979	20,874	10,895	0	0	6,768	13	27	0	248	35,154
118	6120	General Support	L3	4,134,152	1,166,517	608,841	0	0	378,240	727	1,530	0	13,857	1,964,440
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,732,249	656,559	357,083	0	0	105,814	245	525	0	14,764	597,259
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,124,653	426,267	231,834	0	0	68,699	159	341	0	9,586	387,767
123		Total COE	L119-122	2,856,902	1,082,826	588,917	0	0	174,513	404	866	0	24,350	985,026
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	2,375,350	521,664	260,674	0	0	263,744	472	981	0	43	1,327,772
128		Total Plant Specific	L117,118,123,126-127	9,440,383	2,791,881	1,469,327	0	0	823,265	1,616	3,404	0	38,498	4,312,392

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	12,510	3,530	1,842	0	0	1,145	2	5	0	42	5,944
130	6530	Network Operations	L10	7,444,089	2,100,469	1,096,299	0	0	681,072	1,309	2,755	0	24,951	3,537,234
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,292,970	838,439		0		0		454,531			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	766,848	216,378	112,935	0	0	70,160	135	284	0	2,570	364,386
133		Dep - COE Switching	L4	722,182	462,417		0		13,131		83		0	246,551
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	3,748,220	863,780	1,211,994	0	0	320,399	833	1,538	0	50,113	1,299,563
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,877,256	631,891	315,753	0	0	319,472	572	1,188	0	53	1,608,327
138		Total 6561	L132-137	8,114,506	2,174,466	1,640,682	0	0	723,162	1,540	3,093	0	52,736	3,518,827
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	48,956	13,814	7,210	0	0	4,479	9	18	0	164	23,262
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	16,913,031	5,130,718	2,746,033	0	0	1,409,858	2,860	460,402	0	77,893	7,085,267
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	4,189,846	1,631,691	0	0	0	240,994	0	583	0	0	2,316,578
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	32,960	0		0		0		0		0	32,960
	6622	<u>Directory</u>												
147		Classified	Alloc 22	0					0		0		0	0
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	0	0		0		0		0		0	0
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	0	0	0	0	0	0	0	0	0	0	0

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	108,909	108,909									0
153		Directory Advertising	Alloc 27	4,614										4,614
154		All other	Alloc 28	612,515	293	146	0	0	293	879	5,640	1,832		603,431
155		End User payment & collection	Alloc 21	567,081	199,993	221	0	0	29,539	0	2,583	0		334,745
156		End User billing inquiry	Alloc 30	466,223	846	170	0	0	509	4,404	0	230,909		229,385
157		IXC service order processing	Alloc 32	11,727	11,727	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	13,893	10,010	1,675	0	0	2,081	122	5	0		0
159		IXC billing inquiry	Alloc 34	19,306	19,306	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,804,268	351,084	2,212	0	0	32,422	5,405	8,228	232,741	0	1,172,175
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	98,145	68,629		0		20,425		9,091		0	0
163		OB&C - Expense	Alloc 38	33,737	10,062		0		5,919		5,919		0	11,837
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	76,924	38,462		0		19,231		19,231			0
168		Subscriber Line Charge	Alloc 29	1,776	1,776		0		0		0			0
169		Total Category 2	L162-168	210,582	118,929	0	0	0	45,575	0	34,241	0	0	11,837
170		Subtotal Categories 1 & 2	L161,169	2,014,850	470,013	2,212	0	0	77,997	5,405	42,469	232,741	0	1,184,012

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	71,291	71,291		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,086,141	541,304	2,212	0	0	77,997	5,405	42,469	232,741	0	1,184,012
174		Total Customer Operations	L144-146,151,173	6,308,947	2,172,995	2,212	0	0	318,991	5,405	43,052	232,741	0	3,533,550
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	18,985,288	5,877,954	1,948,102	0	0	1,438,320	7,590	47,654	232,741	49,344	9,383,582
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	865	268	89	0	0	66	0	2	11	2	427
	6720	General & Administrative												
177		Other Direct	Alloc 46	74,058	74,058	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	4,603,399	1,425,239	472,360	0	0	348,752	1,840	11,555	56,433	11,965	2,275,255
180		Total 6720	L177-179	4,677,457	1,499,297	472,360	0	0	348,752	1,840	11,555	56,433	11,965	2,275,255
181		Total Corporate Operations	L176,180	4,678,322	1,499,565	472,449	0	0	348,818	1,840	11,557	56,444	11,967	2,275,682
182		Total Operating Expenses	L128,143,174,181	37,340,683	11,595,159	4,690,021	0	0	2,900,932	11,721	518,415	289,185	128,358	17,206,891
<u>Operating Taxes</u>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,219,857	344,202	179,650	0	0	111,607	215	451	0	4,089	579,643
185	7240	Ad Valorem Taxes - Direct	Alloc 40	20,716	20,716	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,240,573	364,918	179,650	0	0	111,607	215	451	0	4,089	579,643
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	38,581,256	11,960,077	4,869,671	0	0	3,012,539	11,936	518,866	289,185	132,447	17,786,534
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	30,417,794	9,771,797	3,221,779	0	0	2,284,898	10,387	515,755	289,185	79,547	14,244,445

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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
<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	0	0	0	0	0	0	0	0	0	0	0
<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 (Including 7540 / Net of 5240)	L188+201 Less 208	38,581,256	11,960,077	4,869,671	0	0	3,012,539	11,936	518,866	289,185	132,447	17,786,534

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	27,879	27,689	51	0	4	0	135	190
2 Circuits	4,266	4,158	27	0	2	0	79	108
3 Circuit Miles	43,076.38	38,931.94	1,353.66	0.00	100.27	0.00	2,690.51	4,144.44
4 Wideband Channels	897	0	783	0	1	0	113	897
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	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	33,737	10,062		0		5,919		5,919		0	11,837

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	0
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	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	0.000000

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	0.640305	0.000000	0.018182	0.000115	0.000000	0.341398	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, 2014 INTERSTATE TARIFF FILING

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$3,391,788
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$3,392,106
3. Variance (Line 2 - Line 1) Due to rounding	\$318
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$15,258)

HARGRAY TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2014 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	372.00	\$9.29	\$3,455.88	\$9.25	\$3,441.00	-\$14.88
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	288.00	\$13.58	\$3,911.04	\$13.52	\$3,893.76	-\$17.28
SPECIAL VOICE CHANNEL MILEAGE FACILITY	1,229.40	\$0.65	\$799.11	\$0.65	\$799.11	\$0.00
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	108.00	\$7.43	\$802.44	\$7.40	\$799.20	-\$3.24
SPECIAL VOICE SELECTIVE SIGNALING	18.00	\$4.15	\$74.70	\$4.13	\$74.34	-\$0.36
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	12.00	\$16.97	\$203.64	\$16.90	\$202.80	-\$0.84
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	36.00	\$16.97	\$610.92	\$16.90	\$608.40	-\$2.52
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	143.00	\$16.97	\$2,426.71	\$16.90	\$2,416.70	-\$10.01
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	24.00	\$16.97	\$407.28	\$16.90	\$405.60	-\$1.68
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	204.00	\$0.65	\$132.60	\$0.65	\$132.60	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	353.40	\$0.65	\$229.71	\$0.65	\$229.71	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	2,005.60	\$2.12	\$4,251.87	\$2.11	\$4,231.82	-\$20.06
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	915.20	\$2.12	\$1,940.22	\$2.11	\$1,931.07	-\$9.15
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	12.00	\$7.43	\$89.16	\$7.40	\$88.80	-\$0.36
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	36.00	\$7.43	\$267.48	\$7.40	\$266.40	-\$1.08
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	194.00	\$13.26	\$2,572.44	\$13.20	\$2,560.80	-\$11.64
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	36.00	\$13.26	\$477.36	\$13.20	\$475.20	-\$2.16
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	6,146.61	\$58.98	\$362,527.18	\$58.72	\$360,929.06	-\$1,598.12
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	244.00	\$575.52	\$140,426.88	\$573.00	\$139,812.00	-\$614.88
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	122,191.71	\$13.12	\$1,603,155.24	\$13.06	\$1,595,823.73	-\$7,331.50
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	4,482.60	\$126.07	\$565,121.38	\$125.52	\$562,655.95	-\$2,465.43
SPL HIGH CAP CHAN MILE FACILITY 155.52 MBPS MO.	254.79	\$234.96	\$59,865.46	\$233.93	\$59,603.02	-\$262.43
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	62.56	\$298.22	\$18,656.64	\$296.91	\$18,574.69	-\$81.95
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	8,087.89	\$54.00	\$436,746.28	\$53.76	\$434,805.18	-\$1,941.09
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	325.80	\$518.44	\$168,907.75	\$516.17	\$168,168.19	-\$739.57
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	241.44	\$116.13	\$28,038.43	\$115.62	\$27,915.29	-\$123.13
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	12.00	\$42.89	\$514.68	\$42.70	\$512.40	-\$2.28
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	12.00	\$36.10	\$433.20	\$35.94	\$431.28	-\$1.92
TOTAL REVENUE			\$3,407,045.68		\$3,391,788.10	-\$15,257.57

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

Note that some rows have been hidden