

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
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	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	24,574,819	6,357,416	0	6,220,891	13,786,618	50,939,744	154,478,738
2. Plant Under Construction	Part 69, Form 1, Ln 20	556,788	144,039	0	140,946	312,361	1,154,134	3,500,000
3. Net Investment	Part 69, Form 2, Ln 43	5,754,819	3,006,009	0	2,519,297	4,651,414	15,931,539	46,727,693
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	647,417	338,176	0	283,421	523,284	1,792,298	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	647,417	338,176	0	283,421	523,284	1,792,298	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	647,417	338,176	0	283,421	523,284	1,792,298	
12. Federal Income Tax @ 51.51515%		333,518	174,212	0	146,005	269,571	923,305	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	980,935	512,388	0	429,426	792,855	2,715,603	
15. State Income Tax @ 5.26300%		51,627	26,967	0	22,601	41,728	142,922	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,032,562	539,355	0	452,027	834,583	2,858,525	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,757,723	2,291,596	2,846	1,858,983	3,064,491	11,975,639	39,197,377
18. Subtotal	(Lines 16+17)	5,790,285	2,830,951	2,846	2,311,010	3,899,074	14,834,164	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	5,790,285	2,830,951	2,846	2,311,010	3,899,074	14,834,166	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	5,790,285	2,830,951	2,846	2,311,010	3,899,074	14,834,166	

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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	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	5,790,285	2,830,951	2,846	2,311,010	3,899,074	14,834,166	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		5,790,285	2,830,951	2,846	2,311,010	3,899,074	14,834,166	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	849,285	(849,285)				0	
26. USAC Charges included in line 22		(189,624)					(189,624)	
27. TIC Revenues for 12 Months Ending 6/30/01					(213,561)		(213,561)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		6,449,946	1,981,666	2,846	2,097,449	3,899,074	14,430,981	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		95,451	29,326	42	31,040	57,702	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		6,735,022	2,010,992	2,888	2,128,489	3,956,776	14,834,166	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		944,737	-----	(1,002,438)	-----	57,702		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		78,728		(83,537)		4,808		

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
1	2111	Land	L10	190,901	91,671	425	23,825	0	23,313	51,667	
2		General Support	L10	7,163,702	3,440,014	15,964	894,049	0	874,849	1,938,824	
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,354,603	3,531,685	16,389	917,874	0	898,162	1,990,491	0
4	2210	COE - Switching	L48	7,026,537			5,439,542		1,586,995		
5	2220	COE - Operator Systems	L53	12			0	0	0		
6	2230	COE - Transmission	L63	14,947,010	2,935,184		0	0	3,510,711	8,501,115	
7		Total COE	L4-6	21,973,559	2,935,184		5,439,542	0	5,097,706	8,501,115	
8	2310	Information Orig/Term	L69	101,361	0	97,125				4,236	
9	2410	Cable & Wire Facilities	L76	21,510,235	17,994,436		0	0	225,023	3,290,776	
10		Total COE, IOT & C&WF	L7-9	43,585,155	20,929,620	97,125	5,439,542	0	5,322,729	11,796,127	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	22,558,398			5,439,542	0	5,322,729	11,796,127	
12		Total GSF, COE, IOT, C&WF	L3,10	50,939,758	24,461,305	113,514	6,357,416	0	6,220,891	13,786,618	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	37,153,126	24,461,305	113,514	6,357,416		6,220,891		
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	50,939,758	24,461,305	113,514	6,357,416	0	6,220,891	13,786,618	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	1,154,134	554,216	2,572	144,039	0	140,946	312,361	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	571,284	274,331	1,273	71,298	0	69,767	154,615	0
23	1402	Class B RTB Stock	L12	783,324	376,153	1,746	97,761	0	95,661	212,003	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	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

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access	
28	CWC	Cash Working Capital	L12	424,570	203,879	946	52,987	0	51,850	114,908	0
29	3100	Depreciation Reserve	L97	36,905,229	19,627,042	108,133	3,588,160	0	3,933,263	9,648,621	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	36,905,229	19,627,042	108,133	3,588,160	0	3,933,263	9,648,621	0
37	4040	Customer Deposits	L12	4,946	2,375	11	617	0	604	1,339	0
38	4100	Current Deferred Op Taxes	L104	24,600	11,813	55	3,070	0	3,004	6,658	0
39	4310	Other Long Term Liabilities	L12	1,006,752	483,444	2,243	125,645	0	122,947	272,473	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	15,931,543	5,745,210	9,609	3,006,009	0	2,519,297	4,651,414	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,735,347	5,650,997	9,171	2,981,523	0	2,495,337	4,598,315	0

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Central Office Switching - Acct 2210</u>										
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,586,995			0		1,586,995	
46	2210	Cat 3 - Local Switching	Direct	5,372,599			5,372,599			
47	2210	Cat 5 - Equal Access	Direct	66,943			66,943			
48		Total 2210	L45-47	7,026,537			5,439,542		1,586,995	
<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	
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	12						
53		Total 2220	L49-52	12			0	0	0	
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,959,606			5,372,599	0	1,586,995	
<u>Central Office Transmision - Acct 2230</u>										
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	4,643,987				0	4,643,987	
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0		
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0	
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,063,198	2,935,184					128,014
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0						
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,393,299				0	3,393,299	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,196,643			0	0	2,860,828	335,815
62	2230	Cat 4.3 - Host / Remote	L75	649,883					649,883	
63		Total 2230	L55-62	14,947,010	2,935,184		0	0	3,510,711	8,501,115

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					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		97,125				4,236	
67		Total Category 1	L64-66	101,361		97,125				4,236	
68		Cat 2 - Customer Premise Equip	Direct	0	0						
69		Total 2310	L67-68	101,361	0	97,125				4,236	
<u>Cable and Wire Facilities - Acct 2410</u>											
70	2410	Cat 1 - Exch Ln CWF	Direct	18,779,240	17,994,436					784,804	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	392,903						392,903	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,049,525					0	2,049,525	
74	2410	Cat 3 - IX C&WF	Alloc 3	207,261			0	0	143,717	63,544	
75	2410	Cat 4 - Host / Remote C&WF	Direct	81,306					81,306		
76		Total 2410	L70-75	21,510,235	17,994,436		0	0	225,023	3,290,776	

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Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Tangible Assets - Capital Leases - Acct 2680</u>										
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0	
79	2220	COE - Operator Systems	L5	0			0	0	0	
80	2230	COE - Transmission	L6	0	0		0	0		0
81	2310	Information Orig /Term	L8	0	0	0				0
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>										
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0	
86	2220	COE - Operator Systems	L5	0			0	0	0	
87	2230	COE - Transmission	L6	0	0		0	0		0
88	2310	Information Orig /Term	L8	0	0	0				0
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>										
91	2110	General Support Facilities	L3	4,939,908	2,372,147	11,008	616,514	0	603,274	1,336,964
92	2210	COE - Switching	L4	3,838,629			2,971,646		866,983	
93	2220	COE - Operator Systems	L5	9			0	0	0	
94	2230	COE - Transmission	L6	9,668,772	1,898,682		0	0	2,270,974	5,499,116
95	2310	Information Orig /Term	L8	101,361	0	97,125				4,236
96	2410	Cable & Wire Facilities	L9	18,356,550	15,356,213		0	0	192,032	2,808,305
97	Total 3100		L91-96	36,905,229	19,627,042	108,133	3,588,160	0	3,933,263	9,648,621

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	
					BFP	Pay / Other	Local Sw	Information			Transport
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>											
98	2110	General Support Facilities	L3	3,473	1,668	8	433	0	424	940	0
99	2210	COE - Switching	L4	3,406			2,637		769		
100	2220	COE - Operator Systems	L5	0			0	0	0		
101	2230	COE - Transmission	L6	7,246	1,423		0	0	1,702	4,121	
102	2310	Information Orig /Term	L8	49	0	47				2	
103	2410	Cable & Wire Facilities	L9	10,426	8,722		0	0	109	1,595	
104		Total 4100	L98-103	24,600	11,813	55	3,070	0	3,004	6,658	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			0		0		
107	2220	COE - Operator Systems	L5	0			0	0	0		
108	2230	COE - Transmission	L6	0	0		0	0	0	0	
109	2310	Information Orig /Term	L8	0	0	0				0	
110	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0	
111		Total 4340	L105-110	0	0	0	0	0	0	0	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	43,659	20,965	97	5,449	0	5,332	11,816	0
113	6120	General Support	L3	1,546,770	742,760	3,447	193,041	0	188,895	418,627	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	817,537			565,163		252,374		
116	6220	COE - Operator Systems	L5	15,615			0	0	0		
117	6230	COE - Transmission	L6	228,400	44,851		0	0	53,646	129,903	
118		Total COE	L114-117	1,061,552	44,851		565,163	0	306,020	129,903	
119	6310	IOT - Other	L67	0		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	456,365	381,773		0	0	4,774	69,818	
123		Total Plant Specific	L112,113,118,121-122	3,108,346	1,190,349	3,544	763,653	0	505,021	630,164	0

Plant Date: Average 6/30/2004
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Plant Non-Specific Expenses</u>										
124	6510	Other Prop Plant & Equip	L10	81,977	39,365	183	10,231	0	10,011	22,187
125	6530	Network Operations	L10	864,115	414,948	1,926	107,844	0	105,528	233,869
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	189,624	189,624					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	383,827	184,314	855	47,903	0	46,874	103,881
128		Dep - COE Switching	L4	595,743			461,190		134,553	
129		Dep - COE Operator	L5	1			0	0	0	
130		Dep - COE Transmission	L6	1,412,881	277,452		0	0	331,853	803,576
131		Dep - IOT	L8	15,625	0	14,972				653
132		Dep - Cable & Wire Facilities	L9	787,741	658,986		0	0	8,241	120,514
133		Total 6561	L127-132	3,195,818	1,120,752	15,827	509,093	0	521,521	1,028,624
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,331,534	1,764,689	17,936	627,168	0	637,060	1,284,680
<u>Customer Operations Expenses</u>										
139	6610	<u>Marketing</u>	L12	116,793	56,084	260	14,576	0	14,263	31,610
140	6621	<u>Operator</u>	Alloc 4	8			0	8		
141		Outside Operator Services	Alloc 5	0			0	0		
	6622	<u>Directory</u>								
142		Published Directory Expense	Direct	1,687				1,687		

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
6623 Commercial Operations										
Cat 1 - Local Business Office										
End User Service Order Processing										
143		Presubscription	L13	111,796	73,605	342	19,130	18,719		
144		Message Tel	Direct	301						301
145		Private Line	Direct	151						151
146		Total	L143-145	112,248	73,605	342	19,130	18,719		452
End User Payment and Collection										
147		Message Tel	Direct	164,472						164,472
148		Private Line	Direct	226						226
149		EUCL	Direct	40,822	40,822					
150		Total	L147-149	205,520	40,822					164,698
End User Billing Inquiry										
151		Message Tel	Direct	0						0
152		Private Line	Direct	173						173
153		EUCL	Direct	869	869					
154		Total	L151-153	1,042	869					173
IXC Service Order Processing										
155		Message Tel	L13	12,039	7,926	37	2,060	2,016		
156		Private Line	Direct	0					0	
157		Billing & Collection	Direct	0						0
158		Total	L155-157	12,039	7,926	37	2,060	2,016	0	0
IXC Payment and Collection										
159		Message Tel	L13	12,336	8,121	38	2,111	2,066		
160		Private Line	Direct	0					0	
161		Billing & Collection	Direct	0						0
162		Total	L159-161	12,336	8,121	38	2,111	2,066	0	0
IXC Billing Inquiry										
163		Message Tel	L13	19,817	13,047	61	3,391	3,318		
164		Private Line	Direct	0					0	
165		Billing & Collection	Direct	0						0
166		Total	L163-165	19,817	13,047	61	3,391	3,318	0	0
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	363,002	144,390	478	26,692	26,119	0	165,323

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport	
<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	358,014						358,014
170		OB&C - Expense	Direct	135,671						135,671
171		Future Use								
172		Future Use								
172		Carrier Access Billing	L11	432,267			104,233	0	101,995	226,039
174		Subscriber Line Charge	Direct	23,942	23,942					
175		Total Category 2	L169-174	949,894	23,942		104,233	0	101,995	226,039
176		Subtotal Customer Services	L140-142,168,175	1,314,591	168,332	478	130,925	1,695	128,114	226,039
<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	2,761	353	1	275	4	269	475
178		Total Customer Services	L176-177	1,317,352	168,685	479	131,200	1,699	128,383	226,514
179		Total Customer Operations	L139,178	1,434,145	224,769	739	145,776	1,699	142,646	258,124
180		Total Big Three Expenses	L123-126,179 (less L114)	5,678,207	2,059,055	6,392	1,027,504	1,699	763,206	1,144,344
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,814,997	1,136,547	2,110	787,746	1,699	528,597	682,291
<u>Corporate Operations Expenses</u>										
181	6710	Executive & Planning	L180	247,079	89,598	278	44,710	74	33,210	49,794
182	6720	General & Administrative	L180	3,587,594	1,300,948	4,039	649,196	1,073	482,207	723,017
183		Total Corporate Operations	L181-182	3,834,673	1,390,546	4,317	693,906	1,147	515,417	772,811
184		Total Operating Expenses	L123,138,179,183	12,708,698	4,570,353	26,536	2,230,503	2,846	1,800,144	2,945,779
<u>Operating Taxes</u>										
185		Future Use								
186	7240	Ad Valorem Taxes	L12	467,444	224,467	1,042	58,338	0	57,085	126,512
187	7370	Special Charges	L12	24,139	11,591	54	3,013	0	2,948	6,533
188		Total Operating Exp & Taxes	L184-186	13,200,281	4,806,411	27,632	2,291,854	2,846	1,860,177	3,078,824

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C
					BFP	Pay / Other	Local Sw	Information		
<u>Tax Adjustments</u>										
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	409	196	1	51	0	50	111
<u>Rent Revenues Account 5240</u>										
201	2110	General Support Facilities	L3	2,473	1,187	6	309	0	302	669
202	2210	COE - Switching	L4	0			0		0	
203	2220	COE - Operator Systems	L5	0			0	0	0	
204	2230	COE - Transmission	L6	0	0		0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0
206	2410	Cable & Wire Facilities	L9	90,041	75,324		0		942	13,775
207		Total 5240	L201-206	92,514	76,511	6	309	0	1,244	14,444
208		Total Operating Exp & Taxes	L188+200 Less 207	13,108,176	4,730,096	27,627	2,291,596	2,846	1,858,983	3,064,491
										1,106,376

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 11

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 12

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 13

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 14

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 15

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 16

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 17

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 18

IX

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 19

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #2 - Form 20

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Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 1

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
1	2111	Land	L10	578,922	139,253	51,648	0	0	56,051	149	1,070	1,425	557
2		General Support	L10	21,724,478	5,225,574	1,938,128	0	0	2,103,362	5,607	40,163	53,467	20,890
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	22,303,400	5,364,827	1,989,776	0	0	2,159,413	5,756	41,233	54,892	21,447
4	2210	COE - Switching	L45	27,300,205	7,026,537		0		1,416,765		74,574		0
5	2220	COE - Operator Systems	L50	1,434,312	12		0		0		123,952		0
6	2230	COE - Transmission	L60	26,846,902	6,445,895	8,501,115	0	0	2,178,635	21,269	11,428	154,149	121,018
7		Total COE	L4-6	55,581,419	13,472,444	8,501,115	0	0	3,595,400	21,269	209,954	154,149	121,018
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0
9	2410	Cable & Wire Facilities	L74	76,188,474	18,219,459	3,290,776	0	0	9,150,514	12,846	34,216	171,155	6,080
10		Total COE, IOT & C&WF	L7-9	132,175,338	31,793,264	11,791,891	0	0	12,797,207	34,115	244,361	325,304	127,098
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	154,478,738	37,158,091	13,781,667	0	0	14,956,620	39,871	285,594	380,196	148,545
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	3,500,000	841,885	312,249	0	0	338,870	903	6,471	8,614	3,366
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,023,467	483,885	87,399	0	0	243,026	341	909	4,546	161
20	1402	Class B RTB Stock	L15	2,375,492	571,397	211,927	0	0	229,995	613	4,392	5,846	2,284
21	1410	Other Noncurrent Assets	L175	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
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,295,064	339,042	85,528	0	0	118,330	702	38,528	22,563	989

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 2

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
26	3100	Depreciation Reserve	L102	113,727,382	27,261,324	9,643,905	0	0	11,493,924	28,587	195,298	282,645	97,877
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	113,727,382	27,261,324	9,643,905	0	0	11,493,924	28,587	195,298	282,645	97,877
33	4040	Customer Deposits	L15	15,000	3,608	1,338	0	0	1,452	4	28	37	14
34	4100	Current Deferred Op Taxes	L109	74,600	17,944	6,656	0	0	7,223	19	138	184	72
35	4310	Other Long Term Liabilities	L175	3,128,086	818,168	188,584	0	0	283,512	1,952	117,517	67,651	2,241
36	4340	Non-Current Def Oper Taxes	L116	0	0	0	0	0	0	0	0	0	0
37	4360	Other Deferred Credits	Alloc 48	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
39		Net Investment	L15-25 Less L32-38	46,727,693	11,293,256	4,638,287	0	0	4,100,730	11,868	22,913	71,248	55,141
40		Total 2001 Less 2690	L 3, 10, 13	154,478,738	37,158,091	13,781,667	0	0	14,956,620	39,871	285,594	380,196	148,545
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	46,200,223	11,204,593	4,530,754	0	0	4,037,369	12,509	97,538	110,527	54,123

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 3

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
<u>Central Office Switching - Acct 2210</u>													
42	2210	Cat 2 - Tandem Switching	Alloc 2	2,060,760	1,586,995		0		404,090		68,234		0
43	2210	Cat 3 - Local Switching	Alloc 3	25,160,039	5,372,599		0		1,000,212		6,340		0
44	2210	Cat 5 - Equal Access	Alloc 13	79,406	66,943		0		12,463		0		
45		Total 2210	L42-44	27,300,205	7,026,537		0		1,416,765		74,574		0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
46		Intercept Boards	Alloc 24	0	0		0		0		0		0
47		Information Boards	Alloc 47	0	0		0		0		0		0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0
49		Other Boards	Alloc 1	1,434,312	12		0		0		123,952		0
50		Total 2220	L46-49	1,434,312	12		0		0		123,952		0
<u>Central Office Transmission - Acct 2230</u>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	4,643,987		4,643,987		0		0		0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0	
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,921,377	2,935,184	128,014	0	0	1,485,332	0	5,518	21,742	0
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0					
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,443,570	0	3,393,299	0	0	0	21,269	0	29,003	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	4,155,839	2,860,828	335,815	0	0	563,635	0	4,708	103,404	121,018
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,682,129	649,883		0		129,668		1,202		0
60		Total 2230	L51-59	26,846,902	6,445,895	8,501,115	0	0	2,178,635	21,269	11,428	154,149	121,018

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 4

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
<u>Information Origination / Termination - Acct 2310</u>													
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	405,445	101,361		0		51,293		191		0
64		Total Category 1	L61-63	405,445	101,361		0		51,293		191		0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0
66		Total 2310	L64-65	405,445	101,361		0		51,293		191		0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	73,085,190	17,994,436	784,804	0	0	9,105,976	0	33,830	133,292	0
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	392,903		392,903		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,079,888	0	2,049,525	0	0	0	12,846	0	17,518	0
72	2410	Cat 3 - IX C&WF	Alloc 18	294,934	143,717	63,544	0	0	28,315	0	236	20,345	6,080
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	335,559	81,306		0		16,223		150		0
74		Total 2410	L67-73	76,188,474	18,219,459	3,290,776	0	0	9,150,514	12,846	34,216	171,155	6,080

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 5

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

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 6

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
<u>Accumulated Depreciation - Acct 3100</u>													
96	2110	General Support Facilities	L3	14,980,653	3,603,424	1,336,484	0	0	1,450,425	3,866	27,695	36,870	14,405
97	2210	COE - Switching	L4	14,914,225	3,838,629		0		773,985		40,740		0
98	2220	COE - Operator Systems	L5	1,042,369	9		0		0		90,081		0
99	2230	COE - Transmission	L6	17,366,455	4,169,656	5,499,116	0	0	1,409,294	13,758	7,392	99,714	78,283
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0
101	2410	Cable & Wire Facilities	L9	65,018,235	15,548,245	2,808,305	0	0	7,808,927	10,963	29,199	146,061	5,189
102	Total 3100		L96-101	113,727,382	27,261,324	9,643,905	0	0	11,493,924	28,587	195,298	282,645	97,877

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	10,531	2,533	940	0	0	1,020	3	19	26	10
104	2210	COE - Switching	L4	13,232	3,406		0		687		36		0
105	2220	COE - Operator Systems	L5	696	0		0		0		60		0
106	2230	COE - Transmission	L6	13,015	3,125	4,121	0	0	1,056	10	6	75	59
107	2310	Information Orig /Term	L8	197	49		0		25		0		0
108	2410	Cable & Wire Facilities	L9	36,929	8,831	1,595	0	0	4,435	6	17	83	3
109	Total 4100		L103-108	74,600	17,944	6,656	0	0	7,223	19	138	184	72

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
111	2210	COE - Switching	L4	0	0		0		0		0		0
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
114	2310	Information Orig /Term	L8	0	0		0		0		0		0
115	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0
116	Total 4340		L110-115	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 7

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
<u>Plant Specific Expenses</u>													
117	6110	Network Support	L3	132,400	31,847	11,812	0	0	12,819	34	245	326	127
118	6120	General Support	L3	4,690,700	1,128,294	418,476	0	0	454,153	1,211	8,672	11,545	4,511
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	2,067,933	501,249	316,288	0	0	133,769	791	7,811	5,735	4,503
121	6220	COE - Operator Systems	L7	39,500	9,574	6,041	0	0	2,555	15	149	110	86
122	6230	COE - Transmission	L7	577,732	140,037	88,363	0	0	37,372	221	2,182	1,602	1,258
123		Total COE	L119-122	2,685,165	650,860	410,692	0	0	173,696	1,027	10,142	7,447	5,847
124	6310	IOT - Other	L64	0	0		0		0		0		0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0
126		Total 6310	L124-125	0	0		0		0		0		0
127	6410	Cable & Wire Facilities	L9	1,616,427	386,547	69,818	0	0	194,139	273	726	3,631	129
128		Total Plant Specific	L117,118,123,126-127	9,124,692	2,197,548	910,798	0	0	834,807	2,545	19,785	22,949	10,614

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 8

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
<u>Plant Non-Specific Expenses</u>													
129	6510	Other Prop Plant & Equip	L15	248,600	59,798	22,179	0	0	24,069	64	460	612	239
130	6530	Network Operations	L10	2,620,493	630,330	233,785	0	0	253,716	676	4,845	6,449	2,520
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	189,624	189,624		0		0		0		
	6561	<u>Depreciation</u>											
132		Dep - Support Assets	L3	1,163,985	279,983	103,844	0	0	112,697	300	2,152	2,865	1,119
133		Dep - COE Switching	L4	2,314,639	595,743		0		120,120		6,323		0
134		Dep - COE Operator	L5	137,062	1		0		0		11,845		0
135		Dep - COE Transmission	L6	2,537,730	609,305	803,576	0	0	205,938	2,010	1,080	14,571	11,439
136		Dep - IOT	L8	62,500	15,625		0		7,907		29		0
137		Dep - Cable & Wire Facilities	L9	2,790,150	667,227	120,514	0	0	335,107	470	1,253	6,268	223
138		Total 6561	L132-137	9,006,066	2,167,884	1,027,934	0	0	781,769	2,780	22,682	23,704	12,781
139	6562	Dep - Prop Held for Fut Use	L15	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
141	6564	Amort - Intangible Assets	L14	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
143		Total Plant Non-Specific	L129-142 Less 138	12,064,783	3,047,636	1,283,898	0	0	1,059,554	3,520	27,987	30,765	15,540
<u>Customer Operations Expenses</u>													
144	6610	Marketing	Alloc 43	299,900	116,793	0	0	0	17,250	0	42	0	0
145	6621	Operator	L50	901,357	8		0		0		77,894		0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0
	6622	<u>Directory</u>											
147		Classified	Alloc 22	15,807									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	7,902	1,687		0		314		2		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	23,709	1,687	0	0	0	314	0	2	0	0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 9

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
6623 <u>Commercial Operations</u>													
<u>Cat 1 - Local Business Office</u>													
End User service order processing													
152		Presubscription	Alloc 26	111,796	111,796								
153		Directory Advertising	Alloc 27	4,737									
154		All other	Alloc 28	628,750	301	151	0	0	301	902	5,790	1,880	
155		End User payment & collection	Alloc 21	582,114	205,294	226	0	0	30,322	0	2,652	0	
156		End User billing inquiry	Alloc 30	478,581	869	173	0	0	521	4,521	0	237,030	
157		IXC service order processing	Alloc 32	12,039	12,039	0	0	0	0	0	0	0	
158		IXC payment and collection	Alloc 33	14,261	12,336	0	0	0	1,925	0	0	0	
159		IXC billing inquiry	Alloc 34	19,817	19,817	0	0	0	0	0	0	0	
160		Future Use											
161		Total Category 1	L152-160	1,852,095	362,452	550	0	0	33,069	5,423	8,442	238,910	0
<u>Cat 2 - Revenue Accounting</u>													
162		Message Processing	Alloc 36	511,988	358,014		0		106,550		47,424		0
163		OB&C - Expense	Alloc 38	454,898	135,671		0		79,807		79,807		0
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	864,535	432,267		0		216,134		216,134		
168		Subscriber Line Charge	Alloc 29	23,942	23,942		0		0		0		
169		Total Category 2	L162-168	1,855,363	949,894	0	0	0	402,491	0	343,365	0	0
170		Subtotal Categories 1 & 2	L161,169	3,707,458	1,312,346	550	0	0	435,560	5,423	351,807	238,910	0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 10

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
<u>Category 3 - Other Commercial</u>													
171		Telcom Relay Service	Alloc 45	2,761	2,761		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,710,219	1,315,107	550	0	0	435,560	5,423	351,807	238,910	0
174		Total Customer Operations	L144-146,151,173	4,935,185	1,433,595	550	0	0	453,124	5,423	429,745	238,910	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	11,857,270	3,101,332	714,845	0	0	1,074,675	7,399	445,458	256,437	8,496
<u>Corporate Operations Expenses</u>													
176	6710	Executive & Planning	L175	767,700	200,796	46,283	0	0	69,580	479	28,841	16,603	550
6720 General & Administrative													
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0
179		Other	L175	11,147,037	2,915,567	672,027	0	0	1,010,304	6,956	418,776	241,077	7,987
180		Total 6720	L177-179	11,147,037	2,915,567	672,027	0	0	1,010,304	6,956	418,776	241,077	7,987
181		Total Corporate Operations	L176,180	11,914,737	3,116,363	718,310	0	0	1,079,884	7,435	447,617	257,680	8,537
182		Total Operating Expenses	L128,143,174,181	38,039,397	9,795,142	2,913,556	0	0	3,427,369	18,923	925,134	550,304	34,691
<u>Operating Taxes</u>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	1,403,600	337,620	125,221	0	0	135,896	362	2,595	3,454	1,350
185	7240	Ad Valorem Taxes - Direct	Alloc 40	4,603	4,603	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,408,203	342,223	125,221	0	0	135,896	362	2,595	3,454	1,350
187	7370	Special Charges	L181	75,000	19,617	4,522	0	0	6,798	47	2,818	1,622	54
188		Total Operating Exp & Taxes	L182,186,187	39,522,600	10,156,982	3,043,299	0	0	3,570,063	19,332	930,547	555,380	36,095
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	30,516,534	7,989,098	2,015,365	0	0	2,788,294	16,552	907,865	531,676	23,314

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 11

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
<u>Tax Adjustments</u>													
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	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
195		FIT Adjustments - Deductions	L15	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
197		SIT Adjustments - Addbacks	L15	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
199		Total SIT Adjustments	L197-198	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
201	7540	Interest On Customer Dep	L41	1,200	291	118	0	0	105	0	3	3	1
<u>Rent Revenues Account 5240</u>													
202	2110	General Support Facilities	L3	7,500	1,804	669	0	0	726	2	14	18	7
203	2210	COE - Switching	L4	0	0		0		0		0		0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0
207	2410	Cable & Wire Facilities	L9	318,923	76,266	13,775	0	0	38,304	54	143	716	25
208		Total 5240	L202-207	326,423	78,070	14,444	0	0	39,030	56	157	734	32
209		Total Operating Exp & Taxes	L188+201 Less 208	39,197,377	10,079,203	3,028,973	0	0	3,531,138	19,276	930,393	554,649	36,064

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 12

<u>Local</u>
328,769
12,337,287
<u>0</u>
12,666,056
18,782,329
1,310,348
<u>9,413,393</u>
29,506,070
252,600
45,303,428
<u>75,062,098</u>
0
<u>0</u>
0
0
<u>0</u>
<u>87,728,154</u>

0
1,987,642
0
1,203,200
1,349,038
0
0
0
0
689,382

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 13

Local
64,723,822
0
0
0
0
0
64,723,822
8,519
42,364
1,648,461
0
0
0
26,534,250
87,728,154
26,152,810

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 14

Local

1,441
18,780,888
0

18,782,329

0
0
0
1,310,348

1,310,348

0
0
0
0
7,345,587
0
(1)
166,431
1,901,376

9,413,393

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 15

<u>Local</u>
0
0
252,600
<u>252,600</u>
0
<u>252,600</u>

45,032,852
0
0
0
(1)
32,697
237,880
<u>45,303,428</u>

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 16

Local

0
0
0
0
0
0

0

0
0
0
0
0
0

1

0
0
0
0
0
0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 17

Local

8,507,484
10,260,871
952,279
6,089,242
252,600
38,661,346

64,723,822

5,980
9,103
636
4,563
123
21,959

42,364

0
0
0
0
0
0
0

0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 18

<u>Local</u>
75,190
2,663,838
0
1,097,787
20,970
<u>306,697</u>
1,425,454
0
<u>0</u>
0
961,164
<u><u>5,125,646</u></u>

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 19

Local

141,179
1,488,172
0

661,025
1,592,453
125,216
889,811
38,939
1,659,088
4,966,532

0
0
0
0

6,595,883

165,815

823,455
0

15,807
0
5,899
0
21,706

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 20

Local

0
4,737
619,425
343,620
235,467

0
0
0

1,203,249

0
159,613

0
0

159,613

1,362,862

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 21

Local

0
0

1,362,862

2,373,838

6,248,628

404,568

0
0

5,874,343
5,874,343

6,278,911

20,374,278

797,102
0
797,102

39,522

21,210,902

16,244,370

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #3 - Form 22

Local
0
0
0
0
0
0
0
0
0
0
0
0
679
4,260
0
0
0
0
189,640
193,900
21,017,681

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	578,922	
	General Support	21,724,478	14,980,653
	Land & General Support	<u>Total 2110</u>	<u>22,303,400</u>
			<u>14,980,653</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	27,300,205	14,914,225
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>27,300,205</u>
			<u>14,914,225</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>1,434,312</u>
			<u>1,042,369</u>
2231	Radio Systems	737,385	676,837
2232	Circuit Equipment	26,109,517	16,689,618
	COE - Transmission	<u>Total 2230</u>	<u>26,846,902</u>
			<u>17,366,455</u>
2311	Station Apparatus	0	0
2321	Customer Premise Wiring	0	0
2341	Large Private Branch Exchanges	0	0
2351	Public Telephone Terminal Equipment	0	0
2362	Other Terminal Equipment	405,445	405,445
	Information Origination / Termination	<u>Total 2310</u>	<u>405,445</u>
			<u>405,445</u>
2411	Poles	166,976	147,790
2421	Aerial Cable	0	0
2422	Underground Cable	5,007,066	1,177,326
2423	Buried Cable	65,874,895	62,313,057
2424	Submarine Cable	83,278	83,278
2425	Deep Sea Cable	0	0
2426	Intrabuilding Network Cable	0	0
2431	Aerial Wire	0	0
2441	Conduit Systems	5,056,259	1,296,784
	Cable & Wire Facilities	<u>Total 2410</u>	<u>76,188,474</u>
			<u>65,018,235</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	0	
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>
			<u>0</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>154,478,738</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	2,023,467	
1402	Class B RTB Stock	2,375,492	
1410	Other Noncurrent Assets	0	
1438	Deferred Maint & Retire	0	
1439	Deferred Non-Capital Eq Access	0	
1500	Other Jurisdictional Assets	0	
2002	Prop Held For Future Use	0	
2003	Plant Under Construction	3,500,000	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>113,727,382</u>
3200	Res - Prop Held for Fut Use		0
3410	Res - Capital leases		0
3420	Res - Leasehold Improvements		0
3500	Res - Intangible		0
3600	Res - Plant Acq Adj		0
4040	Customer Deposits		15,000
4100	Current Def Oper Taxes		74,600
4310	Other Long Term Liabilities		3,128,086
4340	Non-Current Def Oper Taxes		0
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>45,432,629</u>	
CWC	Cash Working Capital	1,295,064	
	Net with CWC	<u>46,727,693</u>	

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	2,060,760
	3	25,160,039
	5	79,406
	Total	27,300,205
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	1,434,312
	Total	1,434,312
2230	4.11	4,643,987
	4.121	0
	4.122	0
	4.123	0
	4.13	11,921,377
	4.21	0
	4.22	3,443,570
	4.23	4,155,839
	4.3	2,682,129
	Total	26,846,902

INFORMATION ORIGATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
<u>Cat 1</u>			
2351	0	0	0
2362	405,445	0	405,445
Coinless Pay	0	0	0
Total	405,445	0	405,445
<u>Cat 2</u>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
Total	0	0	0
Total 2310	405,445	0	405,445

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	73,085,190
	2.1	0
	2.2	0
	2.3	392,903
	2.4	2,079,888
	3	294,934
	4	335,559
Total		76,188,474

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	132,400
6120	General Support	4,690,700
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	2,067,933
6220	Operator Systems	39,500
6230	Central Office Transmission	577,732
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	1,616,427
Total Plant Specific		9,124,692
6510	Other Property, Plant & Equipment	248,600
6530	Network Operations	2,620,493
6540	Access Expense	189,624
6561	Depreciation	9,006,066
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	9,006,066
Total Plant Non-Specific Operations		12,064,783
6610	Marketing	299,900
6620	Services	4,635,285
Total Customer Operations		4,935,185
6710	Executive and Planning	767,700
6720	General and Administrative	11,147,037
Total Corporate Operations		11,914,737
7240	Ad Valorem	1,408,203
7370	Special Charges	75,000
Total Operating Expenses & Taxes		39,522,600

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 4

ITEMS ASSIGNED BY PRIMARY PLANT ACCOUNT

Primary Plant Account	Description	2681	2682	4100	4340	6561	5240	1438
2111	Land	0	0				0	0
	General Support	0	0	10,531	0	1,163,985	7,500	0
2210	COE - Switching	0	0	13,232	0	2,314,639	0	0
2220	COE - Operator Systems	0	0	696	0	137,062	0	0
2230	COE - Transmission	0	0	13,015	0	2,537,730	0	0
2310	Information Origination / Termination	0	0	197	0	62,500	0	0
2410	Cable & Wire Facilities	0	0	36,929	0	2,790,150	318,923	0
Total		0	0	74,600	0	9,006,066	326,423	0

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	901,357
2 Outside Operator	0
3 Total Operator	<u>901,357</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	15,807
5 Alpha	7,902
6 Foreign	0
7 TWX	0
8 Total Directory	<u>23,709</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	511,988
10 OB&C - Expense	454,898
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	864,535
15 Subscriber Line Charge	23,942
16 Total Category 2	<u>1,855,363</u>

Category 3 - Other Commercial

17 Telecom Relay Service	2,761
18 Other	0
19 Total Category 3	<u>2,761</u>

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate InterLATA	Interstate InterLATA	Interstate IntraLATA	Interstate IntraLATA	Intrastate InterLATA	Intrastate InterLATA	Intrastate IntraLATA	Intrastate IntraLATA	EAS	Local
		Company	Message	P/L	Message	P/L	Message	P/L	Message	P/L		
End User Service Order Processing												
1	Local	619,425										619,425
2	Directory	4,737										4,737
3	Message Tel	6,392	301		0		301		5,790			
4	Private Line	2,933		151		0		902		1,880		0
5	Presubscription	111,796	111,796									
6	Total	745,283	112,097	151	0	0	301	902	5,790	1,880	0	624,162
End User Payment and Collection												
7	Local	343,620										343,620
8	Message Tel	197,446	164,472		0		30,322		2,652			
9	Private Line	226		226		0		0		0		
10	Subscriber Line Charge	40,822	40,822				0		0			
11	Total	582,114	205,294	226	0	0	30,322	0	2,652	0	0	343,620
End User Billing Inquiry												
12	Local	235,467										235,467
13	Message Tel	521	0		0		521		0			
14	Private Line	241,724		173		0		4,521		237,030		
15	Subscriber Line Charge	869	869				0		0			
16	Total	478,581	869	173	0	0	521	4,521	0	237,030	0	235,467
IXC Service Order Processing												
17	Switched Access	12,039	12,039		0		0		0			
18	Private Line	0		0		0		0		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	12,039	12,039	0	0	0	0	0	0	0	0	0
IXC Payment and Collection												
21	Switched Access	14,261	12,336		0		1,925		0			
22	Private Line	0		0		0		0		0		
23	Billing and Collection	0	0				0		0			
24	Total	14,261	12,336	0	0	0	1,925	0	0	0	0	0
IXC Billing Inquiry												
25	Switched Access	19,817	19,817		0		0		0			
26	Private Line	0		0		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	19,817	19,817	0	0	0	0	0	0	0	0	0
29	Future Use											
30	Total Category 1	1,852,095	362,452	550	0	0	33,069	5,423	8,442	238,910	0	1,203,249

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 7

PART 36 - DIRECT ASSIGNMENTS

	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 Account 1500 - Other Jurisdictional Assets	0	0	0	0	0	0	0	0	0	0	
2 Account 4360 - Other Deferred Credits	0	0	0	0	0	0	0	0	0	0	
3 Account 4370 - Other Jur Liab & Def Credits	0	0	0	0	0	0	0	0	0	0	
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	
5 Outside Operator Services	0		0		0		0		0	0	
6 Subscriber Line Charge	23,942		0		0		0				
7 Telecom. Relay Service (TRS)	2,761		0		0		0				0
8 Account 6720 - Direct Assignments	0	0	0	0	0	0	0	0	0	0	
9 Account 6720 - Direct EAS										0	
10 Account 7240 - Direct Ad Valorem Taxes	4,603	0	0	0	0	0	0	0	0	0	
10b Account 6540 - Direct USF Contribution	189,624		0		0		0				
11 IX Circuit For Other Company	0	0	0	0							

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 8

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 9

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	58,669	57,780	630	0	0	107	152	889
2 Circuits	4,220	3,605	341	0	0	105	169	615
3 Circuit Miles	48,953.26	29,602.32	10,547.14	0.00	0.00	3,376.80	5,427.00	19,350.94
4 Wideband Channels	10,686	0	10,530	0	66	90	0	10,686
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	119,302	1		0		0		10,310		0	108,991
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	454,898	135,671		0		79,807		79,807		0	159,613

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	1,200
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 TRA - 86 Amortization	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.107012

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 10

TRAFFIC FACTORS

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

Plant Date: Average 6/30/2004
Expense Date: 12 Mo. Ending 6/30/2004

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #4 - Input 11

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
		BFP	Pay / Other	Local Sw	Information	Transport		
1 Account 2210 - COE Category 2 STP Portion Re-allocation	1,586,995			0		1,586,995 0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,860,828			0	0	2,860,828 0		0
- Spl DSI/VG Multiplexer Re-allocation	335,815			0		335,815 0		
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	143,717 63,544			0	0	143,717 63,544 0		0
4 Account 6621 - Operator Services	8			0	8			0
5 Account 6621 - Outside Operator Services	0			0	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	817,537			632,890 (67,727)		184,647 67,727		0
8 Account 6540 - Direct USF Contribution	189,624	189,624						