

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #5 - 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	23,320,957	5,477,618	0	5,695,293	12,745,622	47,239,490	143,372,138
2. Plant Under Construction	Part 69, Form 1, Ln 20	762,823	179,171	0	186,291	416,906	1,545,191	4,689,663
3. Net Investment	Part 69, Form 2, Ln 43	7,230,624	2,688,291	0	2,886,746	5,809,804	18,615,465	53,474,957
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	813,445	302,433	0	324,759	653,603	2,094,240	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	813,445	302,433	0	324,759	653,603	2,094,240	
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)	813,445	302,433	0	324,759	653,603	2,094,240	
12. Federal Income Tax @ 51.51515%		419,047	155,799	0	167,300	336,705	1,078,851	
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)	1,232,492	458,232	0	492,059	990,308	3,173,091	
15. State Income Tax @ 5.26300%		64,866	24,117	0	25,897	52,120	167,000	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,297,358	482,349	0	517,956	1,042,428	3,340,091	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	5,432,303	2,116,614	1,147	1,796,592	3,092,322	12,438,978	41,218,882
18. Subtotal	(Lines 16+17)	6,729,661	2,598,963	1,147	2,314,548	4,134,750	15,779,069	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,729,661	2,598,963	1,147	2,314,548	4,134,750	15,779,069	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	6,729,661	2,598,963	1,147	2,314,548	4,134,750	15,779,069	

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Attachment #5 - 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)	6,729,661	2,598,963	1,147	2,314,548	4,134,750	15,779,069	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		6,729,661	2,598,963	1,147	2,314,548	4,134,750	15,779,069	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>>	30.0000%	779,689	(779,689)			0	
26. USAC Charges included in line 22		(264,000)					(264,000)	
27. TIC Revenues for 12 Months Ending 6/30/01					(213,561)		(213,561)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		7,245,350	1,819,274	1,147	2,100,987	4,134,750	15,301,508	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		101,122	25,391	16	29,323	57,708	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,610,472	1,844,665	1,163	2,130,310	4,192,458	15,779,069	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		880,811	-----	(938,519)	-----	57,708		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		73,401		(78,210)		4,809		

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Hargray Telephone Company, Inc.
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Attachment #6 - 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	187,815	92,267	453	21,778	0	22,643	50,674	
2		General Support	L10	6,803,282	3,342,191	16,418	788,869	0	820,218	1,835,584	
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	6,991,097	3,434,458	16,871	810,647	0	842,861	1,886,258	0
4	2210	COE - Switching	L48	6,028,417			4,666,854		1,361,563		
5	2220	COE - Operator Systems	L53	11			0	0	0		
6	2230	COE - Transmission	L63	13,649,937	2,664,520		0	0	3,273,254	7,712,163	
7		Total COE	L4-6	19,678,365	2,664,520		4,666,854	0	4,634,817	7,712,163	
8	2310	Information Orig/Term	L69	101,361	0	97,125				4,236	
9	2410	Cable & Wire Facilities	L76	20,467,668	17,107,483		0	0	217,493	3,142,692	
10		Total COE, IOT & C&WF	L7-9	40,247,394	19,772,003	97,125	4,666,854	0	4,852,310	10,859,091	
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	20,378,255			4,666,854	0	4,852,310	10,859,091	
12		Total GSF, COE, IOT, C&WF	L3,10	47,238,491	23,206,461	113,996	5,477,501	0	5,695,171	12,745,349	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	34,493,129	23,206,461	113,996	5,477,501		5,695,171		
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	1,012	498	2	117	0	122	273	0
18	2001	Plant In Service	L3,10,16,17	47,239,503	23,206,959	113,998	5,477,618	0	5,695,293	12,745,622	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	1,545,191	759,094	3,729	179,171	0	186,291	416,906	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	616,958	303,087	1,489	71,539	0	74,382	166,461	0
23	1402	Class B RTB Stock	L12	782,698	384,509	1,889	90,757	0	94,364	211,179	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.
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Attachment #6 - 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	411,133	201,974	992	47,673	0	49,567	110,927	0
29	3100	Depreciation Reserve	L97	30,455,783	16,888,203	107,586	3,000,706	0	3,029,080	7,430,202	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	30,455,783	16,888,203	107,586	3,000,706	0	3,029,080	7,430,202	0
37	4040	Customer Deposits	L12	4,552	2,236	11	528	0	549	1,228	0
38	4100	Current Deferred Op Taxes	L104	181,980	90,336	429	20,290	0	21,696	49,229	0
39	4310	Other Long Term Liabilities	L12	945,373	464,426	2,281	109,620	0	113,976	255,070	0
40	4340	Non-Current Def Oper Taxes	L111	392,323	190,621	967	47,323	0	47,850	105,562	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	18,615,472	7,219,801	10,823	2,688,291	0	2,886,746	5,809,804	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	18,371,566	7,099,980	10,234	2,660,009	0	2,857,340	5,743,996	0

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Attachment #6 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C
					BFP	Pay / Other	Local Sw	Information	Transport		
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,361,563			0		1,361,563		
46	2210	Cat 3 - Local Switching	Direct	4,609,421			4,609,421				
47	2210	Cat 5 - Equal Access	Direct	57,433			57,433				
48		Total 2210	L45-47	6,028,417			4,666,854		1,361,563		
<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	11							
53		Total 2220	L49-52	11			0	0	0		
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	5,970,995			4,609,421	0	1,361,563		
<u>Central Office Transmision - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	4,208,286					0	4,208,286	
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0		
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0	
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,780,730	2,664,520					116,210	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,074,939					0	3,074,939	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,976,875			0	0	2,664,147	312,728	
62	2230	Cat 4.3 - Host / Remote	L75	609,107					609,107		
63		Total 2230	L55-62	13,649,937	2,664,520		0	0	3,273,254	7,712,163	

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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	17,853,604	17,107,483					746,121	
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0		
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	379,691						379,691	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,955,415					0	1,955,415	
74	2410	Cat 3 - IX C&WF	Alloc 3	200,480			0	0	139,015	61,465	
75	2410	Cat 4 - Host / Remote C&WF	Direct	78,478					78,478		
76		Total 2410	L70-75	20,467,668	17,107,483		0	0	217,493	3,142,692	

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Attachment #6 - 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
<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
<u>Accumulated Depreciation - Acct 3100</u>										
91	2110	General Support Facilities	L3	4,334,763	2,129,503	10,461	502,634	0	522,608	1,169,556
92	2210	COE - Switching	L4	3,226,889			2,498,072		728,817	
93	2220	COE - Operator Systems	L5	5			0	0	0	
94	2230	COE - Transmission	L6	6,699,961	1,307,858		0	0	1,606,650	3,785,453
95	2310	Information Orig /Term	L8	101,361	0	97,125				4,236
96	2410	Cable & Wire Facilities	L9	16,092,804	13,450,842		0	0	171,005	2,470,957
97	Total 3100		L91-96	30,455,783	16,888,203	107,586	3,000,706	0	3,029,080	7,430,202

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Attachment #6 - 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	25,870	12,709	62	3,000	0	3,119	6,980	0
99	2210	COE - Switching	L4	22,334			17,290		5,044		
100	2220	COE - Operator Systems	L5	0			0	0	0		
101	2230	COE - Transmission	L6	52,864	10,319		0	0	12,677	29,868	
102	2310	Information Orig /Term	L8	383	0	367				16	
103	2410	Cable & Wire Facilities	L9	80,529	67,308		0	0	856	12,365	
104		Total 4100	L98-103	181,980	90,336	429	20,290	0	21,696	49,229	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>											
105	2110	General Support Facilities	L3	57,726	28,358	139	6,694	0	6,960	15,575	0
106	2210	COE - Switching	L4	52,482			40,629		11,853		
107	2220	COE - Operator Systems	L5	0			0	0	0		
108	2230	COE - Transmission	L6	113,663	22,188		0	0	27,256	64,219	
109	2310	Information Orig /Term	L8	864	0	828				36	
110	2410	Cable & Wire Facilities	L9	167,588	140,075		0	0	1,781	25,732	
111		Total 4340	L105-110	392,323	190,621	967	47,323	0	47,850	105,562	0
<u>Plant Specific Expenses</u>											
112	6110	Network Support	L12	11,109	5,458	27	1,288	0	1,339	2,997	0
113	6120	General Support	L3	1,298,152	637,732	3,133	150,526	0	156,508	350,253	0
114	6210	COE - Switching - Equal Access	Direct	0			0				
115	6210	COE - Switching - All Other	Alloc 6	757,270			523,501		233,769		
116	6220	COE - Operator Systems	L5	13,574			0	0	0		
117	6230	COE - Transmission	L6	221,697	43,276		0	0	53,163	125,258	
118		Total COE	L114-117	992,541	43,276		523,501	0	286,932	125,258	
119	6310	IOT - Other	L67	995		953				42	
120	6310	IOT - Customer Premise Equip	L68	0	0						
121		Total 6310	L119-120	995	0	953				42	
122	6410	Cable & Wire Facilities	L76	384,272	321,186		0	0	4,083	59,003	
123		Total Plant Specific	L112,113,118,121-122	2,687,069	1,007,652	4,113	675,315	0	448,862	537,553	0

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Attachment #6 - 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	76,250	37,458	184	8,842	0	9,193	20,573
125	6530	Network Operations	L10	933,130	458,412	2,252	108,200	0	112,500	251,766
126	6540	Access	Direct	0						
126a	6540	Universal Service Assignment	Direct	264,000	264,000					
	6561	<u>Depreciation</u>								
127		Dep - Support Assets	L3	256,071	125,798	618	29,693	0	30,872	69,090
128		Dep - COE Switching	L4	490,425			379,659		110,766	
129		Dep - COE Operator	L5	1			0	0	0	
130		Dep - COE Transmission	L6	1,318,099	257,298		0	0	316,080	744,721
131		Dep - IOT	L8	0	0	0				0
132		Dep - Cable & Wire Facilities	L9	1,697,036	1,418,433		0	0	18,033	260,570
133		Total 6561	L127-132	3,761,632	1,801,529	618	409,352	0	475,751	1,074,381
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	5,035,012	2,561,399	3,054	526,394	0	597,444	1,346,720
<u>Customer Operations Expenses</u>										
139	6610	<u>Marketing</u>	L12	22,817	11,209	55	2,646	0	2,751	6,156
140	6621	<u>Operator</u>	Alloc 4	7			0	7		
141		Outside Operator Services	Alloc 5	0			0	0		
	6622	<u>Directory</u>								
142		Published Directory Expense	Direct	633				633		

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Attachment #6 - 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	97,997	65,931	324	15,562	16,180		
144		Message Tel	Direct	264						264
145		Private Line	Direct	132						132
146		Total	L143-145	98,393	65,931	324	15,562	16,180		396
End User Payment and Collection										
147		Message Tel	Direct	144,171						144,171
148		Private Line	Direct	198						198
149		EUCL	Direct	35,783	35,783					
150		Total	L147-149	180,152	35,783					144,369
End User Billing Inquiry										
151		Message Tel	Direct	0						0
152		Private Line	Direct	152						152
153		EUCL	Direct	762	762					
154		Total	L151-153	914	762					152
IXC Service Order Processing										
155		Message Tel	L13	10,553	7,100	35	1,676	1,742		
156		Private Line	Direct	0					0	
157		Billing & Collection	Direct	0						0
158		Total	L155-157	10,553	7,100	35	1,676	1,742	0	0
IXC Payment and Collection										
159		Message Tel	L13	10,814	7,275	36	1,717	1,786		
160		Private Line	Direct	0					0	
161		Billing & Collection	Direct	0						0
162		Total	L159-161	10,814	7,275	36	1,717	1,786	0	0
IXC Billing Inquiry										
163		Message Tel	L13	17,371	11,687	57	2,759	2,868		
164		Private Line	Direct	0					0	
165		Billing & Collection	Direct	0						0
166		Total	L163-165	17,371	11,687	57	2,759	2,868	0	0
167		Future Use								
168		Total Category 1	L146,150,154,158,162,166	318,197	128,538	452	21,714	22,576	0	144,917

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - 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	384,938							384,938
170		OB&C - Expense	Direct	145,874							145,874
171		Future Use									
172		Future Use									
172		Carrier Access Billing	L11	464,777			106,439	0	110,669	247,669	
174		Subscriber Line Charge	Direct	25,743	25,743						
175		Total Category 2	L169-174	1,021,332	25,743		106,439	0	110,669	247,669	530,812
176		Subtotal Customer Services	L140-142,168,175	1,340,169	154,281	452	128,153	640	133,245	247,669	675,729
		<u>Category 3 - Other Commercial</u>									
177		Total Category 3	L176	2,420	279	1	231	1	241	447	1,220
178		Total Customer Services	L176-177	1,342,589	154,560	453	128,384	641	133,486	248,116	676,949
179		Total Customer Operations	L139,178	1,365,406	165,769	508	131,030	641	136,237	254,272	676,949
180		Total Big Three Expenses	L123-126,179 (less L114)	5,325,855	1,933,291	7,057	923,387	641	706,792	1,064,164	676,949
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,857,042	1,186,899	3,390	747,213	641	523,618	704,758	676,949
<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	289,493	105,086	384	50,192	35	38,418	57,844	36,796
182	6720	General & Administrative	L180	3,916,258	1,421,606	5,189	678,994	471	519,725	782,511	497,781
183		Total Corporate Operations	L181-182	4,205,751	1,526,692	5,573	729,186	506	558,143	840,355	534,577
184		Total Operating Expenses	L123,138,179,183	13,293,238	5,261,512	13,248	2,061,925	1,147	1,740,686	2,978,900	1,211,526
<u>Operating Taxes</u>											
185		Future Use									
186	7240	Ad Valorem Taxes	L12	470,983	231,376	1,137	54,612	0	56,783	127,075	0
187	7370	Special Charges	L12	3,044	1,496	7	353	0	367	821	0
188		Total Operating Exp & Taxes	L184-186	13,767,265	5,494,384	14,392	2,116,890	1,147	1,797,836	3,106,796	1,211,526

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - 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	95	47	0	11	0	11	26
<u>Rent Revenues Account 5240</u>										
201	2110	General Support Facilities	L3	2,471	1,213	6	287	0	298	667
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	90,091	75,301		0		957	13,833
207		Total 5240	L201-206	92,562	76,514	6	287	0	1,255	14,500
208		Total Operating Exp & Taxes	L188+200 Less 207	13,674,798	5,417,917	14,386	2,116,614	1,147	1,796,592	3,092,322
										1,211,526

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 11

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 12

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 13

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 14

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 15

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 16

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 17

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 18

IX

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 19

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #6 - Form 20

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Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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	570,021	137,161	50,654	0	0	55,820	147	1,038	1,425	553
2		General Support	L10	20,647,995	4,968,414	1,834,868	0	0	2,021,977	5,330	37,591	51,629	20,044
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	21,218,016	5,105,575	1,885,522	0	0	2,077,797	5,477	38,629	53,054	20,597
4	2210	COE - Switching	L45	23,422,207	6,028,417		0		1,215,514		63,981		0
5	2220	COE - Operator Systems	L50	1,332,547	11		0		0		115,158		0
6	2230	COE - Transmission	L60	24,534,815	5,937,774	7,712,163	0	0	1,994,782	19,273	10,519	142,314	112,699
7		Total COE	L4-6	49,289,569	11,966,202	7,712,163	0	0	3,210,296	19,273	189,658	142,314	112,699
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0
9	2410	Cable & Wire Facilities	L74	72,456,035	17,324,976	3,142,692	0	0	8,700,185	12,256	32,536	163,114	5,881
10		Total COE, IOT & C&WF	L7-9	122,151,049	29,392,539	10,854,855	0	0	11,961,774	31,529	222,385	305,428	118,580
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	3,073	739	273	0	0	301	1	6	8	3
15	2001	Plant In Service	L3, 10, 13, 14	143,372,138	34,498,853	12,740,650	0	0	14,039,872	37,007	261,020	358,490	139,180
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	4,689,663	1,128,448	416,743	0	0	459,240	1,210	8,538	11,726	4,553
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,184,049	522,228	94,730	0	0	262,250	369	981	4,917	177
20	1402	Class B RTB Stock	L15	2,375,492	571,602	211,096	0	0	232,623	613	4,325	5,940	2,306
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	1,247,092	328,906	82,227	0	0	125,005	649	49,648	20,561	977

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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	95,751,369	23,030,273	7,425,510	0	0	9,809,937	22,492	144,517	230,999	72,712
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	95,751,369	23,030,273	7,425,510	0	0	9,809,937	22,492	144,517	230,999	72,712
33	4040	Customer Deposits	L15	13,814	3,324	1,228	0	0	1,353	4	25	35	13
34	4100	Current Deferred Op Taxes	L109	551,813	132,770	49,210	0	0	54,341	143	973	1,389	535
35	4310	Other Long Term Liabilities	L175	2,884,655	765,332	180,041	0	0	274,723	1,720	119,609	58,307	2,197
36	4340	Non-Current Def Oper Taxes	L116	1,191,826	286,803	105,520	0	0	116,024	305	2,243	2,959	1,156
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	53,474,957	12,831,535	5,783,937	0	0	4,862,612	15,184	57,145	107,945	70,580
40		Total 2001 Less 2690	L 3, 10, 13	143,369,065	34,498,114	12,740,377	0	0	14,039,571	37,006	261,014	358,482	139,177
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	52,750,842	12,699,683	5,671,883	0	0	4,781,060	15,646	122,806	139,786	69,507

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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	1,768,029	1,361,563		0		346,689		58,541		0
43	2210	Cat 3 - Local Switching	Alloc 3	21,586,052	4,609,421		0		858,132		5,440		0
44	2210	Cat 5 - Equal Access	Alloc 13	68,126	57,433		0		10,693		0		
45		Total 2210	L42-44	23,422,207	6,028,417		0		1,215,514		63,981		0
<u>Central Office Operator Systems - Acct 2220</u>													
46	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	1,332,547	11		0		0		115,158		0
50		Total 2220	L46-49	1,332,547	11		0		0		115,158		0
<u>Central Office Transmission - Acct 2230</u>													
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	4,208,286		4,208,286		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	10,822,065	2,664,520	116,210	0	0	1,348,364	0	5,009	19,737	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	3,120,494	0	3,074,939	0	0	0	19,273	0	26,282	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	3,870,127	2,664,147	312,728	0	0	524,886	0	4,384	96,295	112,699
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,513,843	609,107		0		121,532		1,126		0
60		Total 2230	L51-59	24,534,815	5,937,774	7,712,163	0	0	1,994,782	19,273	10,519	142,314	112,699

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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	69,482,790	17,107,483	746,121	0	0	8,657,139	0	32,162	126,722	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	379,691		379,691		0		0		0	
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,984,384	0	1,955,415	0	0	0	12,256	0	16,713	0
72	2410	Cat 3 - IX C&WF	Alloc 18	285,284	139,015	61,465	0	0	27,388	0	229	19,679	5,881
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	323,886	78,478		0		15,658		145		0
74		Total 2410	L67-73	72,456,035	17,324,976	3,142,692	0	0	8,700,185	12,256	32,536	163,114	5,881

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - 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	13,156,027	3,165,663	1,169,100	0	0	1,288,318	3,396	23,952	32,896	12,771
97	2210	COE - Switching	L4	12,537,430	3,226,889		0		650,640		34,248		0
98	2220	COE - Operator Systems	L5	640,839	5		0		0		55,381		0
99	2230	COE - Transmission	L6	12,042,715	2,914,508	3,785,453	0	0	979,123	9,460	5,163	69,854	55,317
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0
101	2410	Cable & Wire Facilities	L9	56,968,913	13,621,847	2,470,957	0	0	6,840,563	9,636	25,582	128,249	4,624
102	Total 3100		L96-101	95,751,369	23,030,273	7,425,510	0	0	9,809,937	22,492	144,517	230,999	72,712
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
103	2110	General Support Facilities	L3	78,518	18,893	6,977	0	0	7,689	20	143	196	76
104	2210	COE - Switching	L4	86,774	22,334		0		4,503		237		0
105	2220	COE - Operator Systems	L5	4,896	0		0		0		423		0
106	2230	COE - Transmission	L6	95,018	22,996	29,868	0	0	7,725	75	41	551	436
107	2310	Information Orig /Term	L8	1,534	383		0		194		1		0
108	2410	Cable & Wire Facilities	L9	285,073	68,164	12,365	0	0	34,230	48	128	642	23
109	Total 4100		L103-108	551,813	132,770	49,210	0	0	54,341	143	973	1,389	535
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
110	2110	General Support Facilities	L3	175,199	42,157	15,569	0	0	17,157	45	319	438	170
111	2210	COE - Switching	L4	203,909	52,482		0		10,582		557		0
112	2220	COE - Operator Systems	L5	11,693	0		0		0		1,011		0
113	2230	COE - Transmission	L6	204,301	49,444	64,219	0	0	16,611	160	88	1,185	938
114	2310	Information Orig /Term	L8	3,458	864		0		437		2		0
115	2410	Cable & Wire Facilities	L9	593,266	141,856	25,732	0	0	71,237	100	266	1,336	48
116	Total 4340		L110-115	1,191,826	286,803	105,520	0	0	116,024	305	2,243	2,959	1,156

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
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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	33,715	8,113	2,996	0	0	3,302	9	61	84	33
118	6120	General Support	L3	3,939,897	948,036	350,116	0	0	385,819	1,017	7,173	9,851	3,825
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0		
120	6210	COE - Switching - All Other	L7	1,896,779	460,488	296,782	0	0	123,540	742	7,298	5,477	4,337
121	6220	COE - Operator Systems	L7	34,000	8,254	5,320	0	0	2,214	13	131	98	78
122	6230	COE - Transmission	L7	555,298	134,812	86,885	0	0	36,167	217	2,137	1,603	1,270
123		Total COE	L119-122	2,486,077	603,554	388,987	0	0	161,921	972	9,566	7,178	5,685
124	6310	IOT - Other	L64	3,981	995		0		504		2		0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0
126		Total 6310	L124-125	3,981	995		0		504		2		0
127	6410	Cable & Wire Facilities	L9	1,360,332	325,269	59,003	0	0	163,342	230	611	3,062	110
128		Total Plant Specific	L117,118,123,126-127	7,824,002	1,885,967	801,102	0	0	714,888	2,228	17,413	20,175	9,653

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
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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	231,418	55,685	20,565	0	0	22,662	60	421	579	225
130	6530	Network Operations	L10	2,832,057	681,462	251,668	0	0	277,332	731	5,156	7,081	2,749
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	664,836	264,000		0		200,418		200,418		
	6561	<u>Depreciation</u>											
132		Dep - Support Assets	L3	777,179	187,008	69,063	0	0	76,106	201	1,415	1,943	754
133		Dep - COE Switching	L4	1,905,447	490,425		0		98,885		5,205		0
134		Dep - COE Operator	L5	135,506	1		0		0		11,710		0
135		Dep - COE Transmission	L6	2,369,192	573,378	744,721	0	0	192,625	1,861	1,016	13,742	10,883
136		Dep - IOT	L8	0	0		0		0		0		0
137		Dep - Cable & Wire Facilities	L9	6,007,550	1,436,466	260,570	0	0	721,359	1,016	2,698	13,524	488
138		Total 6561	L132-137	11,194,874	2,687,278	1,074,354	0	0	1,088,975	3,078	22,044	29,209	12,125
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	14,923,185	3,688,425	1,346,587	0	0	1,589,387	3,869	228,039	36,869	15,099
<u>Customer Operations Expenses</u>													
144	6610	Marketing	Alloc 43	58,589	22,817	0	0	0	3,370	0	8	0	0
145	6621	Operator	L50	847,025	7		0		0		73,199		0
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0
	6622	<u>Directory</u>											
147		Classified	Alloc 22	5,933									
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	2,966	633		0		118		1		0
150		Foreign	Alloc 25	0	0		0		0		0		0
151		Total 6622	L147-150	8,899	633	0	0	0	118	0	1	0	0

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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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	97,997	97,997								
153		Directory Advertising	Alloc 27	4,152									
154		All other	Alloc 28	551,144	264	132	0	0	264	791	5,075	1,648	
155		End User payment & collection	Alloc 21	510,263	179,954	198	0	0	26,579	0	2,325	0	
156		End User billing inquiry	Alloc 30	419,510	762	152	0	0	457	3,963	0	207,773	
157		IXC service order processing	Alloc 32	10,553	10,553	0	0	0	0	0	0	0	
158		IXC payment and collection	Alloc 33	12,501	10,814	0	0	0	1,687	0	0	0	
159		IXC billing inquiry	Alloc 34	17,371	17,371	0	0	0	0	0	0	0	
160		Future Use											
161		Total Category 1	L152-160	1,623,491	317,715	482	0	0	28,987	4,754	7,400	209,421	0
		<u>Cat 2 - Revenue Accounting</u>											
162		Message Processing	Alloc 36	550,492	384,938		0		114,563		50,991		0
163		OB&C - Expense	Alloc 38	489,109	145,874		0		85,809		85,809		0
164		Future Use											
165		Future Use											
166		Future Use											
167		Carrier Access Billing	Alloc 44	929,553	464,777		0		232,388		232,388		
168		Subscriber Line Charge	Alloc 29	25,743	25,743		0		0		0		
169		Total Category 2	L162-168	1,994,897	1,021,332	0	0	0	432,760	0	369,188	0	0
170		Subtotal Categories 1 & 2	L161,169	3,618,388	1,339,047	482	0	0	461,747	4,754	376,588	209,421	0

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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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	2,420	2,420		0		0		0		
172		Other	L170	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,620,808	1,341,467	482	0	0	461,747	4,754	376,588	209,421	0
174		Total Customer Operations	L144-146,151,173	4,535,321	1,364,924	482	0	0	465,235	4,754	449,796	209,421	0
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	11,217,768	2,976,204	700,140	0	0	1,068,334	6,687	465,131	226,742	8,544
<u>Corporate Operations Expenses</u>													
176	6710	Executive & Planning	L175	883,341	234,361	55,132	0	0	84,126	527	36,627	17,855	673
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	11,949,827	3,170,428	745,830	0	0	1,138,052	7,123	495,485	241,539	9,102
180		Total 6720	L177-179	11,949,827	3,170,428	745,830	0	0	1,138,052	7,123	495,485	241,539	9,102
181		Total Corporate Operations	L176,180	12,833,168	3,404,789	800,962	0	0	1,222,178	7,650	532,112	259,394	9,775
182		Total Operating Expenses	L128,143,174,181	40,115,676	10,344,105	2,949,133	0	0	3,991,688	18,501	1,227,360	525,859	34,527
<u>Operating Taxes</u>													
183		Future Use											
184	7240	Ad Valorem Taxes - Allocated	L15	1,415,465	340,596	125,784	0	0	138,611	365	2,577	3,539	1,374
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	1,420,068	345,199	125,784	0	0	138,611	365	2,577	3,539	1,374
187	7370	Special Charges	L181	9,287	2,464	580	0	0	884	6	385	188	7
188		Total Operating Exp & Taxes	L182,186,187	41,545,031	10,691,768	3,075,497	0	0	4,131,183	18,872	1,230,322	529,586	35,908
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	30,350,157	8,004,490	2,001,143	0	0	3,042,208	15,794	1,208,278	500,377	23,783

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Hargray Telephone Company, Inc.
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Attachment #7 - 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	274	66	29	0	0	25	0	1	1	0
<u>Rent Revenues Account 5240</u>													
202	2110	General Support Facilities	L3	7,500	1,805	666	0	0	734	2	14	19	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	76,258	13,833	0	0	38,295	54	143	718	26
208		Total 5240	L202-207	326,423	78,063	14,499	0	0	39,029	56	157	737	33
209		Total Operating Exp & Taxes	L188+201 Less 208	41,218,882	10,613,771	3,061,027	0	0	4,092,179	18,816	1,230,166	528,850	35,875

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #7 - Form 12

<u>Local</u>
323,223
11,708,142
<u>0</u>
12,031,365
16,114,295
1,217,378
<u>8,605,291</u>
25,936,964
252,600
43,074,395
<u>69,263,959</u>
0
<u>0</u>
0
1,742
<u>81,297,066</u>
0
2,659,205
0
1,298,397
1,346,987
0
0
0
0
639,119

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 13

Local
55,014,929
0
0
0
0
0
55,014,929
7,832
312,452
1,482,726
676,816
0
0
29,746,019
81,295,324
29,250,471

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #7 - Form 14

Local

1,236
16,113,059
0

16,114,295

0
0
0
1,217,378

1,217,378

0
0
0
0
6,668,225
0
0
154,988
1,782,078

8,605,291

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Hargray Telephone Company, Inc.
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Attachment #7 - Form 15

Local

0

0

252,600

252,600

0

252,600

42,813,163

0

0

0

0

31,627

229,605

43,074,395

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 17

Local

7,459,931
8,625,653
585,453
4,223,837
252,600
33,867,455

55,014,929

44,524
59,700
4,473
33,326
956
169,473

312,452

99,344
140,288
10,682
71,656
2,155
352,691

676,816

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 18

<u>Local</u>
19,117
2,234,060
0
998,115
17,892
<u>292,207</u>
1,308,214
2,480
0
<u>2,480</u>
808,705
<u><u>4,372,576</u></u>

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 19

Local

131,221
1,605,878
0

440,689
1,310,932
123,795
830,966
0
3,571,429
6,277,811

0
0
0
0

8,014,910

32,394

773,819
0

5,933
0
2,214
0
8,147

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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 20

Local

0
4,152
542,970
301,207
206,403

0
0
0

1,054,732

0
171,617

0
0

171,617

1,226,349

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #7 - Form 21

Local

0
0

1,226,349

2,040,709

5,765,986

454,040

0
0

6,142,268
6,142,268

6,596,308

21,024,503

802,619

0
802,619

4,773

21,831,895

15,554,084

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #7 - Form 22

Local
0
0
0
0
0
0
0
0
0
0
0
152
4,253
0
0
0
0
189,596
193,849
21,638,198

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - Input 1

PLANT IN SERVICE

OTHER INV / RES

Acct	Description	Investment	Reserve
2111	Land	570,021	
	General Support	20,647,995	13,156,027
	Land & General Support	<u>Total 2110</u>	<u>21,218,016</u>
			<u>13,156,027</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	23,422,207	12,537,430
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>23,422,207</u>
			<u>12,537,430</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>1,332,547</u>
			<u>640,839</u>
2231	Radio Systems	874,900	875,074
2232	Circuit Equipment	23,659,915	11,167,641
	COE - Transmission	<u>Total 2230</u>	<u>24,534,815</u>
			<u>12,042,715</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	116,705
2421	Aerial Cable	0	0
2422	Underground Cable	3,791,348	772,124
2423	Buried Cable	63,811,410	55,124,388
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	4,603,023	872,418
	Cable & Wire Facilities	<u>Total 2410</u>	<u>72,456,035</u>
			<u>56,968,913</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	0	
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>
			<u>0</u>
2690	Intangibles	3,073	
	Plant In Service	<u>Total 2001</u>	<u>143,372,138</u>

Acct	Description	Investment	Reserve
1220	Material & Supplies	2,184,049	
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	4,689,663	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>95,751,369</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		13,814
4100	Current Def Oper Taxes		551,813
4310	Other Long Term Liabilities		2,884,655
4340	Non-Current Def Oper Taxes		1,191,826
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>52,227,865</u>	
CWC	Cash Working Capital	1,247,092	
	Net with CWC	<u>53,474,957</u>	

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	1,768,029
	3	21,586,052
	5	68,126
	Total	23,422,207
2220	1	
	Intrcpt Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	1,332,547
	Total	1,332,547
2230	4.11	4,208,286
	4.121	0
	4.122	0
	4.123	0
	4.13	10,822,065
	4.21	0
	4.22	3,120,494
	4.23	3,870,127
	4.3	2,513,843
	Total	24,534,815

INFORMATION ORIGINATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
Cat 1			
2351			
2362	0	0	0
Coinless Pay	405,445	0	405,445
Total	0	0	0
	405445	0	405445
Cat 2			
2311			
2321	0	0	0
2341	0	0	0
Total	0	0	0
	0	0	0
Total 2310	405445	0	405445

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	69,482,790
	2.1	0
	2.2	0
	2.3	379,691
	2.4	1,984,384
	3	285,284
	4	323,886
Total		72,456,035

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	33,715
6120	General Support	3,939,897
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,896,779
6220	Operator Systems	34,000
6230	Central Office Transmission	555,298
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	3,981
6410	Cable and Wire Facilities	1,360,332
Total Plant Specific		7,824,002
6510	Other Property, Plant & Equipment	231,418
6530	Network Operations	2,832,057
6540	Access Expense	664,836
6561	Depreciation	11,194,874
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	11,194,874
Total Plant Non-Specific Operations		14,923,185
6610	Marketing	58,589
6620	Services	4,476,732
Total Customer Operations		4,535,321
6710	Executive and Planning	883,341
6720	General and Administrative	11,949,827
Total Corporate Operations		12,833,168
7240	Ad Valorem	1,420,068
7370	Special Charges	9,287
Total Operating Expenses & Taxes		41,545,031

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - 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	78,518	175,199	777,179	7,500	0
2210	COE - Switching	0	0	86,774	203,909	1,905,447	0	0
2220	COE - Operator Systems	0	0	4,896	11,693	135,506	0	0
2230	COE - Transmission	0	0	95,018	204,301	2,369,192	0	0
2310	Information Origination / Termination	0	0	1,534	3,458	0	0	0
2410	Cable & Wire Facilities	0	0	285,073	593,266	6,007,550	318,923	0
Total		0	0	551,813	1,191,826	11,194,874	326,423	0

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #8 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	847,025
2 Outside Operator	0
3 Total Operator	<u>847,025</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	5,933
5 Alpha	2,966
6 Foreign	0
7 TWX	0
8 Total Directory	<u>8,899</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	550,492
10 OB&C - Expense	489,109
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	929,553
15 Subscriber Line Charge	25,743
16 Total Category 2	<u>1,994,897</u>

Category 3 - Other Commercial

17 Telecom Relay Service	2,420
18 Other	0
19 Total Category 3	<u>2,420</u>

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #8 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	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
End User Service Order Processing												
1	Local	542,970										542,970
2	Directory	4,152										4,152
3	Message Tel	5,603	264		0		264		5,075			
4	Private Line	2,571		132		0		791		1,648		0
5	Presubscription	97,997	97,997									
6	Total	653,293	98,261	132	0	0	264	791	5,075	1,648	0	547,122
End User Payment and Collection												
7	Local	301,207										301,207
8	Message Tel	173,075	144,171		0		26,579		2,325			
9	Private Line	198		198		0		0		0		
10	Subscriber Line Charge	35,783	35,783				0		0			
11	Total	510,263	179,954	198	0	0	26,579	0	2,325	0	0	301,207
End User Billing Inquiry												
12	Local	206,403										206,403
13	Message Tel	457	0		0		457		0			
14	Private Line	211,888		152		0		3,963		207,773		
15	Subscriber Line Charge	762	762				0		0			
16	Total	419,510	762	152	0	0	457	3,963	0	207,773	0	206,403
IXC Service Order Processing												
17	Switched Access	10,553	10,553		0		0		0			
18	Private Line	0		0		0		0		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	10,553	10,553	0	0	0	0	0	0	0	0	0
IXC Payment and Collection												
21	Switched Access	12,501	10,814		0		1,687		0			
22	Private Line	0		0		0		0		0		
23	Billing and Collection	0	0				0		0			
24	Total	12,501	10,814	0	0	0	1,687	0	0	0	0	0
IXC Billing Inquiry												
25	Switched Access	17,371	17,371		0		0		0			
26	Private Line	0		0		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	17,371	17,371	0	0	0	0	0	0	0	0	0
29 Future Use												
30	Total Category 1	1,623,491	317,715	482	0	0	28,987	4,754	7,400	209,421	0	1,054,732

Plant Date: Average 12/31/2002
Expense Date: 12 Mo. Ending 12/31/2002

Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - 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	0
2 Account 4360 - Other Deferred Credits	0	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	0
4 Account 6540 - Access Expense	0	0	0	0	0	0	0	0	0	0	0
5 Outside Operator Services	0	0		0		0		0		0	0
6 Subscriber Line Charge	25,743	25,743		0		0		0			
7 Telecom. Relay Service (TRS)	2,420	2,420		0		0		0			0
8 Account 6720 - Direct Assignments	0	0	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0									0	
10 Account 7240 - Direct Ad Valorem Taxes	4,603	4,603	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	664,836	264,000		0		200,418		200,418			
11 IX Circuit For Other Company	0	0	0	0	0						

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Hargray Telephone Company, Inc.
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Attachment #8 - Input 8

Plant Date: Average 12/31/2002
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Hargray Telephone Company, Inc.
Study No.:240523

Attachment #8 - 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	489,109	145,874		0		85,809		85,809		0	171,617

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	274
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 12/31/2002
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Hargray Telephone Company, Inc.
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Attachment #8 - 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

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Hargray Telephone Company, Inc.
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Attachment #8 - Input 11

PART 69 - DIRECT ASSIGNMENTS

	Total Interstate	Common Line		Switched Access		Special Access	B&C
		BFP	Pay / Other	Local Sw	Information	Transport	
1 Account 2210 - COE Category 2 STP Portion Re-allocation	1,361,563			0		1,361,563 0	
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,664,147			0	0	2,664,147 0	
- Spl DSI/VG Multiplexer Re-allocation	312,728			0			312,728 0
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	139,015 61,465			0	0	139,015	61,465 0
4 Account 6621 - Operator Services	7			0	7		
5 Account 6621 - Outside Operator Services	0			0	0		
6 Future Use							
7 Account 6210 - COE - Switching - All Other Common Channel Signalling Re-allocation	757,270			586,235 (62,734)		171,035 62,734	
8 Account 6540 - Direct USF Contribution	264,000	264,000					

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Attachment #8 - Input 12

IX
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