

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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	26,638,558	5,725,508	0	5,985,989	14,727,114	53,077,169	160,039,951
2. Plant Under Construction	Part 69, Form 1, Ln 20	141,482	30,409	0	31,793	78,218	281,902	850,000
3. Net Investment	Part 69, Form 2, Ln 43	6,724,001	1,876,876	0	1,938,428	4,464,844	15,004,149	44,582,440
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	756,450	211,149	0	218,073	502,295	1,687,967	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	756,450	211,149	0	218,073	502,295	1,687,967	
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)	756,450	211,149	0	218,073	502,295	1,687,967	
12. Federal Income Tax @ 51.51515%		389,686	108,774	0	112,341	258,758	869,559	
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)	1,146,136	319,923	0	330,414	761,053	2,557,526	
15. State Income Tax @ 5.26300%		60,321	16,838	0	17,390	40,054	134,603	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,206,457	336,761	0	347,804	801,107	2,692,129	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	5,224,013	2,290,062	1,207	1,822,296	3,339,850	12,677,428	39,940,983
18. Subtotal	(Lines 16+17)	6,430,470	2,626,823	1,207	2,170,100	4,140,957	15,369,557	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,430,470	2,626,823	1,207	2,170,100	4,140,957	15,369,557	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	6,430,470	2,626,823	1,207	2,170,100	4,140,957	15,369,557	

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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)	6,430,470	2,626,823	1,207	2,170,100	4,140,957	15,369,557	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		6,430,470	2,626,823	1,207	2,170,100	4,140,957	15,369,557	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	788,047	(788,047)				0	
26. USAC Charges included in line 22		(431,354)					(431,354)	
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)		6,787,163	1,838,776	1,207	1,956,539	4,140,957	14,724,642	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		98,439	26,669	18	28,377	60,059	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,316,956	1,865,445	1,225	1,984,916	4,201,016	15,369,557	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)								
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)								

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Attachment #2 - Form 1

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	191,999	96,362	0	20,711	0	21,653	53,273		0
2		General Support	L10	7,606,956	3,817,804	0	820,573	0	857,905	2,110,672		2
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,798,955	3,914,166	0	841,284	0	879,558	2,163,945	0	2
4	2210	COE - Switching	L48	6,298,397			4,884,224		1,414,173			0
5	2220	COE - Operator Systems	L53	11			0	0	0			11
6	2230	COE - Transmission	L63	15,389,048	2,912,568		0	0	3,467,340	9,009,140		0
7		Total COE	L4-6	21,687,456	2,912,568		4,884,224	0	4,881,513	9,009,140		11
8	2310	Information Orig/Term	L69	0	0	0				0		
9	2410	Cable & Wire Facilities	L76	23,590,771	19,811,824		0	0	224,918	3,554,029		0
10		Total COE, IOT & C&WF	L7-9	45,278,227	22,724,392	0	4,884,224	0	5,106,431	12,563,169		11
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	22,553,824			4,884,224	0	5,106,431	12,563,169		
12		Total GSF, COE, IOT, C&WF	L3,10	53,077,182	26,638,558	0	5,725,508	0	5,985,989	14,727,114	0	13
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	38,350,055	26,638,558	0	5,725,508		5,985,989			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	53,077,182	26,638,558	0	5,725,508	0	5,985,989	14,727,114	0	13
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	281,902	141,482	0	30,409	0	31,793	78,218	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	509,234	255,576	0	54,932	0	57,431	141,295	0	0
23	1402	Class B RTB Stock	L12	1,354,141	679,621	0	146,073	0	152,719	375,728	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 2

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access		
28	CWC	Cash Working Capital	L12	478,266	240,034	0	51,591	0	53,938	132,703	0	0
29	3100	Depreciation Reserve	L97	38,533,669	20,145,746	0	3,898,322	0	4,099,512	10,390,081	0	8
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	38,533,669	20,145,746	0	3,898,322	0	4,099,512	10,390,081	0	8
37	4040	Customer Deposits	L12	4,394	2,205	0	474	0	496	1,219	0	0
38	4100	Current Deferred Op Taxes	L104	63,993	32,116	0	6,903	0	7,217	17,757	0	0
39	4310	Other Long Term Liabilities	L12	2,094,516	1,051,203	0	225,938	0	236,217	581,157	0	1
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	15,004,153	6,724,001	0	1,876,876	0	1,938,428	4,464,844	0	4
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,270,656	6,857,754	0	1,905,624	0	1,968,484	4,538,789	0	5

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Attachment #2 - Form 3

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Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
<u>Central Office Switching - Acct 2210</u>											
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,414,173			0		1,414,173		0
46	2210	Cat 3 - Local Switching	Direct	4,823,688			4,823,688				
47	2210	Cat 5 - Equal Access	Direct	60,536			60,536				
48		Total 2210	L45-47	6,298,397			4,884,224		1,414,173		0
<u>Central Office Operator Systems - Acct 2220</u>											
2220		Cat 1 - Operator Systems									
49		Intercept Boards	Direct	0			0				
50		Information Boards	Direct	0				0			
51		Service Observing Boards	L54	0			0	0	0		0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	11							11
53		Total 2220	L49-52	11			0	0	0		11
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,237,872			4,823,688	0	1,414,173		11
<u>Central Office Transmission - Acct 2230</u>											
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,080,524					0	5,080,524	
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	3,045,099	2,912,568					132,531	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,484,454					0	3,484,454	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,161,799			0	0	2,850,168	311,631	0
62	2230	Cat 4.3 - Host / Remote	L75	617,172					617,172		
63		Total 2230	L55-62	15,389,048	2,912,568		0	0	3,467,340	9,009,140	0

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Attachment #2 - Form 4

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Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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	0		0				0		
67		Total Category 1	L64-66	0		0				0		
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0				0		
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	20,713,324	19,811,824					901,500		
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	319,648						319,648		
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,288,997					0	2,288,997		
74	2410	Cat 3 - IX C&WF	Alloc 3	196,496			0	0	152,612	43,884		0
75	2410	Cat 4 - Host / Remote C&WF	Direct	72,306					72,306			
76		Total 2410	L70-75	23,590,771	19,811,824		0	0	224,918	3,554,029		0

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Attachment #2 - Form 5

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Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Tangible Assets - Capital Leases - Acct 2680</u>											
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			0	0	0		0
80	2230	COE - Transmission	L6	0	0		0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0			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	0
<u>Deferred Maint & Retirements Acct 1438</u>											
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			0	0	0		0
87	2230	COE - Transmission	L6	0	0		0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0			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	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	5,082,369	2,550,757	0	548,242	0	573,184	1,410,185	1
92	2210	COE - Switching	L4	4,320,058			3,350,080		969,978		0
93	2220	COE - Operator Systems	L5	7			0	0	0		7
94	2230	COE - Transmission	L6	10,559,965	1,998,604		0	0	2,379,289	6,182,072	0
95	2310	Information Orig /Term	L8	0	0	0			0		
96	2410	Cable & Wire Facilities	L9	18,571,270	15,596,385		0	0	177,061	2,797,824	0
97	Total 3100		L91-96	38,533,669	20,145,746	0	3,898,322	0	4,099,512	10,390,081	8

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Attachment #2 - Form 6

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX		
					BFP	Pay / Other	Local Sw	Information				Transport	
Net Current Deferred Operating Income Taxes - Acct 4100													
98	2110	General Support Facilities	L3	9,204	4,619	0	993	0	1,038	2,554	0	0	
99	2210	COE - Switching	L4	7,621			5,910		1,711			0	
100	2220	COE - Operator Systems	L5	0			0	0	0			0	
101	2230	COE - Transmission	L6	18,624	3,525		0	0	4,196	10,903		0	
102	2310	Information Orig /Term	L8	0	0	0				0			
103	2410	Cable & Wire Facilities	L9	28,544	23,972		0	0	272	4,300		0	
104	Total 4100			L98-103	63,993	32,116	0	6,903	0	7,217	17,757	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
105	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	
106	2210	COE - Switching	L4	0			0		0			0	
107	2220	COE - Operator Systems	L5	0			0	0	0			0	
108	2230	COE - Transmission	L6	0	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		0	
111	Total 4340			L105-110	0	0	0	0	0	0	0	0	
Plant Specific Expenses													
112	6110	Network Support	L12	6,073	3,048	0	655	0	685	1,685	0	0	
113	6120	General Support	L3	1,204,658	604,598	0	129,948	0	135,860	334,252	0	0	
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	806,290			583,524		222,766			0	
116	6220	COE - Operator Systems	L5	787			0	0	0			787	
117	6230	COE - Transmission	L6	257,143	48,668		0	0	57,937	150,538		0	
118	Total COE			L114-117	1,064,220	48,668		583,524	0	280,703	150,538	787	
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	246,672	207,158		0	0	2,352	37,162		0	
123	Total Plant Specific			L112,113,118,121-122	2,521,623	863,472	0	714,127	0	419,600	523,637	0	787

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Attachment #2 - Form 7

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport		
Plant Non-Specific Expenses											
124	6510	Other Prop Plant & Equip	L10	63,532	31,886	0	6,853	0	7,165	17,628	0
125	6530	Network Operations	L10	830,081	416,604	0	89,542	0	93,616	230,319	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	431,354	431,354						
	6561	Depreciation									
127		Dep - Support Assets	L3	328,586	164,912	0	35,445	0	37,058	91,171	0
128		Dep - COE Switching	L4	487,674			378,177		109,497		0
129		Dep - COE Operator	L5	1			0	0	0		1
130		Dep - COE Transmission	L6	1,369,152	259,129		0	0	308,487	801,536	0
131		Dep - IOT	L8	0	0	0			0	0	
132		Dep - Cable & Wire Facilities	L9	904,002	759,192		0	0	8,619	136,191	0
133		Total 6561	L127-132	3,089,415	1,183,233	0	413,622	0	463,661	1,028,898	1
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,414,382	2,063,077	0	510,017	0	564,442	1,276,845	1
Customer Operations Expenses											
139	6610	Marketing	L12	272,056	136,541	0	29,347	0	30,682	75,486	0
140	6621	Operator	Alloc 4	4			0	4			0
141		Outside Operator Services	Alloc 5	0			0	0			0
	6622	Directory									
142		Published Directory Expense	Direct	646				646			

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Attachment #2 - Form 8

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
6623 Commercial Operations											
Cat 1 - Local Business Office											
End User Service Order Processing											
143		Presubscription	L13	93,980	65,280	0	14,031	14,669			
144		Message Tel	Direct	253						253	
145		Private Line	Direct	127						127	
146		Total	L143-145	94,360	65,280	0	14,031	14,669		380	
End User Payment and Collection											
147		Message Tel	Direct	138,261						138,261	
148		Private Line	Direct	190						190	
149		EUCL	Direct	34,317	34,317						
150		Total	L147-149	172,768	34,317					138,451	
End User Billing Inquiry											
151		Message Tel	Direct	0						0	
152		Private Line	Direct	147						147	
153		EUCL	Direct	731	731						
154		Total	L151-153	878	731					147	
IXC Service Order Processing											
155		Message Tel	L13	10,120	7,029	0	1,511	1,580			
156		Private Line	Direct	0					0		
157		Billing & Collection	Direct	0						0	
158		Total	L155-157	10,120	7,029	0	1,511	1,580	0	0	
IXC Payment and Collection											
159		Message Tel	L13	10,371	7,204	0	1,548	1,619			
160		Private Line	Direct	0					0		
161		Billing & Collection	Direct	0						0	
162		Total	L159-161	10,371	7,204	0	1,548	1,619	0	0	
IXC Billing Inquiry											
163		Message Tel	L13	16,659	11,572	0	2,487	2,600			
164		Private Line	Direct	0					0		
165		Billing & Collection	Direct	0						0	
166		Total	L163-165	16,659	11,572	0	2,487	2,600	0	0	
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	305,156	126,133	0	19,577	20,468	0	138,978	

Plant Date: Average 6/30/2005
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Hargray Telephone Company - Projected Year
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Attachment #2 - Form 9

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	394,464							394,464	
170		OB&C - Expense	Direct	140,274							140,274	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	567,512			122,899	0	128,491	316,122		
174		Subscriber Line Charge	Direct	24,754	24,754							
175		Total Category 2	L169-174	1,127,004	24,754		122,899	0	128,491	316,122	534,738	
176		Subtotal Customer Services	L140-142,168,175	1,432,810	150,887	0	142,476	650	148,959	316,122	673,716	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	7,719	812	0	768	4	802	1,703	3,630	0
178		Total Customer Services	L176-177	1,440,529	151,699	0	143,244	654	149,761	317,825	677,346	0
179		Total Customer Operations	L139,178	1,712,585	288,240	0	172,591	654	180,443	393,311	677,346	0
180		Total Big Three Expenses	L123-126,179 (less L114)	5,559,175	2,031,556	0	983,113	654	700,824	1,164,895	677,346	787
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,937,539	1,195,472	0	802,818	650	512,327	751,769	673,716	787
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	278,566	101,800	0	49,263	33	35,118	58,372	33,941	39
182	6720	General & Administrative	L180	4,416,038	1,613,805	0	780,955	520	556,713	925,357	538,063	625
183		Total Corporate Operations	L181-182	4,694,604	1,715,605	0	830,218	553	591,831	983,729	572,004	664
184		Total Operating Expenses	L123,138,179,183	13,343,194	4,930,394	0	2,226,953	1,207	1,756,316	3,177,522	1,249,350	1,452
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	583,741	292,970	0	62,969	0	65,834	161,968	0	0
187	7370	Special Charges	L12	1,195	599	0	129	0	135	332	0	0
188		Total Operating Exp & Taxes	L184-186	13,928,130	5,223,963	0	2,290,051	1,207	1,822,285	3,339,822	1,249,350	1,452

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Hargray Telephone Company - Projected Year
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Attachment #2 - Form 10

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Tax Adjustments</u>											
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	100	50	0	11	0	11	28	0
<u>Rent Revenues Account 5240</u>											
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0
203	2220	COE - Operator Systems	L5	0			0	0	0		0
204	2230	COE - Transmission	L6	0	0		0	0		0	0
205	2310	Information Orig/Term	L8	0	0	0			0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	13,928,230	5,224,013	0	2,290,062	1,207	1,822,296	3,339,850	1,249,350
											1,452

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Hargray Telephone Company - Projected Year
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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	Local
1	2111	Land	L10	578,922	138,726	53,273	0	0	57,238	116	981	799	539	327,250
2		General Support	L10	22,936,727	5,496,284	2,110,672	0	0	2,267,743	4,578	38,863	31,647	21,341	12,965,599
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	23,515,649	5,635,010	2,163,945	0	0	2,324,981	4,694	39,844	32,446	21,880	13,292,849
4	2210	COE - Switching	L45	24,497,625	6,298,397		0		1,269,378		66,496		0	16,863,354
5	2220	COE - Operator Systems	L50	1,341,132	11		0		0		115,889		0	1,225,232
6	2230	COE - Transmission	L60	27,030,040	6,379,908	9,009,140	0	0	2,158,564	16,445	11,307	85,374	120,568	9,248,734
7		Total COE	L4-6	52,868,797	12,678,316	9,009,140	0	0	3,427,942	16,445	193,692	85,374	120,568	27,337,320
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	83,655,505	20,036,742	3,554,029	0	0	10,070,149	10,803	37,631	102,994	6,457	49,836,700
10		Total COE, IOT & C&WF	L7-9	136,524,302	32,715,058	12,563,169	0	0	13,498,091	27,248	231,323	188,368	127,025	77,174,020
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	160,039,951	38,350,068	14,727,114	0	0	15,823,072	31,942	271,167	220,814	148,905	90,466,869
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	850,000	203,684	78,218	0	0	84,039	170	1,440	1,173	791	480,485
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,805,799	432,516	76,718	0	0	217,376	233	812	2,223	139	1,075,782
20	1402	Class B RTB Stock	L15	4,083,048	978,413	375,728	0	0	403,689	815	6,918	5,634	3,799	2,308,052
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,381,881	386,009	92,257	0	0	149,856	635	68,454	20,856	1,044	662,770

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Hargray Telephone Company - Projected Year
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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	Local
26	3100	Depreciation Reserve	L102	117,404,388	28,143,588	10,390,081	0	0	11,794,482	22,848	184,411	160,808	102,076	66,606,094
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	117,404,388	28,143,588	10,390,081	0	0	11,794,482	22,848	184,411	160,808	102,076	66,606,094
33	4040	Customer Deposits	L15	13,250	3,175	1,219	0	0	1,310	3	22	18	12	7,491
34	4100	Current Deferred Op Taxes	L109	192,950	46,236	17,757	0	0	19,077	39	327	266	180	109,068
35	4310	Other Long Term Liabilities	L175	5,967,651	1,708,595	385,921	0	0	583,063	3,250	264,483	113,899	4,518	2,903,922
36	4340	Non-Current Def Oper Taxes	L116	0	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	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	44,582,440	10,449,096	4,555,057	0	0	4,280,100	7,655	(100,452)	(24,291)	47,892	25,367,383
40		Total 2001 Less 2690	L 3, 10, 13	160,039,951	38,350,068	14,727,114	0	0	15,823,072	31,942	271,167	220,814	148,905	90,466,869
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	45,098,412	10,796,444	4,474,212	0	0	4,310,928	9,458	88,681	63,136	47,579	25,307,974

Plant Date: Average 6/30/2005
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Hargray Telephone Company - Projected Year
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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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	1,836,345	1,414,173		0		360,085		60,803		0	1,284
43	2210	Cat 3 - Local Switching	Alloc 3	22,589,473	4,823,688		0		898,022		5,693		0	16,862,070
44	2210	Cat 5 - Equal Access	Alloc 13	71,807	60,536		0		11,271		0			0
45		Total 2210	L42-44	24,497,625	6,298,397		0		1,269,378		66,496		0	16,863,354
<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	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	1,341,132	11		0		0		115,889		0	1,225,232
50		Total 2220	L46-49	1,341,132	11		0		0		115,889		0	1,225,232
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,080,524		5,080,524		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,828,343	2,912,568	132,531	0	0	1,473,888	0	5,476	11,640	0	7,292,240
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,526,479	0	3,484,454	0	0	0	16,445	0	25,581	0	(1)
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	4,047,563	2,850,168	311,631	0	0	561,535	0	4,690	48,153	120,568	150,818
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,547,131	617,172		0		123,141		1,141		0	1,805,677
60		Total 2230	L51-59	27,030,040	6,379,908	9,009,140	0	0	2,158,564	16,445	11,307	85,374	120,568	9,248,734

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Hargray Telephone Company - Projected Year
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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	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	80,458,556	19,811,824	901,500	0	0	10,025,655	0	37,246	79,176	0	49,603,155
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	319,648		319,648		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,316,604	0	2,288,997	0	0	10,803		0	16,805	0	(1)
72	2410	Cat 3 - IX C&WF	Alloc 18	262,281	152,612	43,884	0	0	30,067	0	251	7,013	6,457	21,997
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	298,416	72,306		0		14,427		134		0	211,549
74		Total 2410	L67-73	83,655,505	20,036,742	3,554,029	0	0	10,070,149	10,803	37,631	102,994	6,457	49,836,700

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

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Attachment #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	Local	
Accumulated Depreciation - Acct 3100															
96	2110	General Support Facilities	L3	15,324,514	3,672,184	1,410,185	0	0	1,515,127	3,059	25,965	21,144	14,259	8,662,591	
97	2210	COE - Switching	L4	16,802,873	4,320,058		0		870,664		45,609		0	11,566,542	
98	2220	COE - Operator Systems	L5	873,190	7		0		0		75,454		0	797,729	
99	2230	COE - Transmission	L6	18,548,015	4,377,893	6,182,072	0	0	1,481,207	11,285	7,759	58,584	82,734	6,346,481	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	65,855,796	15,773,446	2,797,824	0	0	7,927,484	8,504	29,624	81,080	5,083	39,232,751	
102	Total 3100			L96-101	117,404,388	28,143,588	10,390,081	0	0	11,794,482	22,848	184,411	160,808	102,076	66,606,094
Net Current Deferred Operating Income Taxes - Acct 4100															
103	2110	General Support Facilities	L3	27,753	6,650	2,554	0	0	2,744	6	47	38	26	15,688	
104	2210	COE - Switching	L4	29,640	7,621		0		1,536		80		0	20,403	
105	2220	COE - Operator Systems	L5	1,623	0		0		0		140		0	1,483	
106	2230	COE - Transmission	L6	32,712	7,721	10,903	0	0	2,612	20	14	103	146	11,193	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	101,222	24,244	4,300	0	0	12,185	13	46	125	8	60,301	
109	Total 4100			L103-108	192,950	46,236	17,757	0	0	19,077	39	327	266	180	109,068
Net Noncurrent Deferred Operating Income Taxes - Acct 4340															
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
111	2210	COE - Switching	L4	0	0		0		0		0		0	0	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	0	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 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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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	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	18,312	4,388	1,685	0	0	1,810	4	31	25	17	10,352
118	6120	General Support	L3	3,632,321	870,406	334,252	0	0	359,126	725	6,154	5,012	3,380	2,053,266
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,965,542	471,351	334,939	0	0	127,443	611	7,201	3,174	4,482	1,016,341
121	6220	COE - Operator Systems	L7	1,918	460	327	0	0	124	1	7	3	4	992
122	6230	COE - Transmission	L7	626,853	150,324	106,819	0	0	40,644	195	2,297	1,012	1,430	324,132
123		Total COE	L119-122	2,594,313	622,135	442,085	0	0	168,211	807	9,505	4,189	5,916	1,341,465
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	874,727	209,510	37,162	0	0	105,296	113	393	1,077	68	521,108
128		Total Plant Specific	L117,118,123,126-127	7,119,673	1,706,439	815,184	0	0	634,443	1,649	16,083	10,303	9,381	3,926,191

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	191,563	45,904	17,628	0	0	18,940	38	325	264	178	108,286
130	6530	Network Operations	L10	2,502,886	599,762	230,319	0	0	247,459	500	4,241	3,453	2,329	1,414,823
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,355,914	431,354		0		462,280		462,280			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	990,763	237,415	91,171	0	0	97,956	198	1,679	1,367	922	560,055
133		Dep - COE Switching	L4	1,896,807	487,674		0		98,286		5,149		0	1,305,698
134		Dep - COE Operator	L5	125,710	1		0		0		10,863		0	114,846
135		Dep - COE Transmission	L6	2,404,842	567,616	801,536	0	0	192,046	1,463	1,006	7,596	10,727	822,852
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,205,692	767,811	136,191	0	0	385,890	414	1,442	3,947	247	1,909,750
138		Total 6561	L132-137	8,623,814	2,060,517	1,028,898	0	0	774,178	2,075	20,139	12,910	11,896	4,713,201
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	12,674,177	3,137,537	1,276,845	0	0	1,502,857	2,613	486,985	16,627	14,403	6,236,310
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	698,584	272,056	0	0	0	40,182	0	97	0	0	386,249
145	6621	Operator	L50	540,994	4		0		0		46,748		0	494,242
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	6,055										6,055
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	3,027	646		0		120		1		0	2,260
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	9,082	646	0	0	0	120	0	1	0	0	8,315

Plant Date: Average 6/30/2005
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Hargray Telephone Company - Projected Year
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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	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	93,980	93,980									0
153		Directory Advertising	Alloc 27	3,982										3,982
154		All other	Alloc 28	528,554	253	127	0	0	253	758	4,867	1,580		520,716
155		End User payment & collection	Alloc 21	489,348	172,578	190	0	0	25,490	0	2,230	0		288,860
156		End User billing inquiry	Alloc 30	402,314	731	147	0	0	439	3,801	0	199,256		197,940
157		IXC service order processing	Alloc 32	10,120	10,120	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	11,989	10,371	0	0	0	1,618	0	0	0		0
159		IXC billing inquiry	Alloc 34	16,659	16,659	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,556,946	304,692	464	0	0	27,800	4,559	7,097	200,836	0	1,011,498
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	564,115	394,464		0		117,399		52,252		0	0
163		OB&C - Expense	Alloc 38	470,331	140,274		0		82,514		82,514		0	165,029
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,135,026	567,512		0		283,757		283,757			0
168		Subscriber Line Charge	Alloc 29	24,754	24,754		0		0		0			0
169		Total Category 2	L162-168	2,194,226	1,127,004	0	0	0	483,670	0	418,523	0	0	165,029
170		Subtotal Categories 1 & 2	L161,169	3,751,172	1,431,696	464	0	0	511,470	4,559	425,620	200,836	0	1,176,527

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	7,719	7,719		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,758,891	1,439,415	464	0	0	511,470	4,559	425,620	200,836	0	1,176,527
174		Total Customer Operations	L144-146,151,173	5,007,551	1,712,121	464	0	0	551,772	4,559	472,466	200,836	0	2,065,333
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	10,979,477	3,143,528	710,030	0	0	1,072,738	5,979	486,605	209,555	8,313	5,342,729
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	793,683	227,239	51,327	0	0	77,546	432	35,176	15,148	601	386,214
6720 General & Administrative														
177		Other Direct	Alloc 46	0	0	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	12,582,083	3,602,369	813,669	0	0	1,229,319	6,852	557,632	240,142	9,526	6,122,574
180		Total 6720	L177-179	12,582,083	3,602,369	813,669	0	0	1,229,319	6,852	557,632	240,142	9,526	6,122,574
181		Total Corporate Operations	L176,180	13,375,766	3,829,608	864,996	0	0	1,306,865	7,284	592,808	255,290	10,127	6,508,788
182		Total Operating Expenses	L128,143,174,181	38,177,167	10,385,705	2,957,489	0	0	3,995,937	16,105	1,568,342	483,056	33,911	18,736,622
Operating Taxes														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,760,114	421,773	161,968	0	0	174,022	351	2,982	2,429	1,638	994,951
185	7240	Ad Valorem Taxes - Direct	Alloc 40	0	0	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,760,114	421,773	161,968	0	0	174,022	351	2,982	2,429	1,638	994,951
187	7370	Special Charges	L181	3,405	975	220	0	0	333	2	151	65	3	1,656
188		Total Operating Exp & Taxes	L182,186,187	39,940,686	10,808,453	3,119,677	0	0	4,170,292	16,458	1,571,475	485,550	35,552	19,733,229
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	31,316,872	8,747,936	2,090,779	0	0	3,396,114	14,383	1,551,336	472,640	23,656	15,020,028

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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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	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	297	71	29	0	0	28	0	1	0	0	168
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	39,940,983	10,808,524	3,119,706	0	0	4,170,320	16,458	1,571,476	485,550	35,552	19,733,397

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
Study No.: 240523

Attachment #4 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	578,922	
	General Support	22,936,727	15,324,514
	Land & General Support	<u>Total 2110</u>	<u>23,515,649</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	24,497,625	16,802,873
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>24,497,625</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>1,341,132</u>
2231	Radio Systems	871,137	871,137
2232	Circuit Equipment	26,158,903	17,676,878
	COE - Transmission	<u>Total 2230</u>	<u>27,030,040</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	0	0
	Information Origination / Termination	<u>Total 2310</u>	<u>0</u>
2411	Poles	166,976	157,858
2421	Aerial Cable	0	0
2422	Underground Cable	4,177,905	1,202,968
2423	Buried Cable	73,892,196	62,942,220
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	5,335,150	1,469,472
	Cable & Wire Facilities	<u>Total 2410</u>	<u>83,655,505</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	0	
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>160,039,951</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	1,805,799	
1402	Class B RTB Stock	4,083,048	
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	850,000	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>117,404,388</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		13,250
4100	Current Def Oper Taxes		192,950
4310	Other Long Term Liabilities		5,967,651
4340	Non-Current Def Oper Taxes		0
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>43,200,559</u>	
CWC	Cash Working Capital	1,381,881	
	Net with CWC	<u>44,582,440</u>	

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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Attachment #4 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	1,836,345
	3	22,589,473
	5	71,807
	Total	24,497,625
2220	1	
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	1,341,132
	Total	1,341,132
2230	4.11	5,080,524
	4.121	0
	4.122	0
	4.123	0
	4.13	11,828,343
	4.21	0
	4.22	3,526,479
	4.23	4,047,563
	4.3	2,547,131
	Total	27,030,040

INFORMATION ORIGATION/TERMINATION

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

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	80,458,556
	2.1	0
	2.2	0
	2.3	319,648
	2.4	2,316,604
	3	262,281
	4	298,416
Total		83,655,505

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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Attachment #4 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	18,312
6120	General Support	3,632,321
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,965,542
6220	Operator Systems	1,918
6230	Central Office Transmission	626,853
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	0
6410	Cable and Wire Facilities	874,727
Total Plant Specific		7,119,673
6510	Other Property, Plant & Equipment	191,563
6530	Network Operations	2,502,886
6540	Access Expense	1,355,914
6561	Depreciation	8,623,814
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	8,623,814
Total Plant Non-Specific Operations		12,674,177
6610	Marketing	698,584
6620	Services	4,308,967
Total Customer Operations		5,007,551
6710	Executive and Planning	793,683
6720	General and Administrative	12,582,083
Total Corporate Operations		13,375,766
7240	Ad Valorem	1,760,114
7370	Special Charges	3,405
Total Operating Expenses & Taxes		39,940,686

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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	27,753	0	990,763	0	0
2210	COE - Switching	0	0	29,640	0	1,896,807	0	0
2220	COE - Operator Systems	0	0	1,623	0	125,710	0	0
2230	COE - Transmission	0	0	32,712	0	2,404,842	0	0
2310	Information Origination / Termination	0	0	0	0	0	0	0
2410	Cable & Wire Facilities	0	0	101,222	0	3,205,692	0	0
Total		0	0	192,950	0	8,623,814	0	0

Plant Date: Average 6/30/2005
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Hargray Telephone Company - Projected Year
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Attachment #4 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	540,994
2 Outside Operator	0
3 Total Operator	<u>540,994</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	6,055
5 Alpha	3,027
6 Foreign	0
7 TWX	0
8 Total Directory	<u>9,082</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	564,115
10 OB&C - Expense	470,331
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	1,135,026
15 Subscriber Line Charge	24,754
16 Total Category 2	<u>2,194,226</u>
<u>Category 3 - Other Commercial</u>	
17 Telcom Relay Service	7,719
18 Other	0
19 Total Category 3	<u>7,719</u>

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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Attachment #4 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate	EAS	Local
		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA		
		Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message		
End User Service Order Processing												
1	Local	520,716										520,716
2	Directory	3,982										3,982
3	Message Tel	5,373	253		0		253		4,867			
4	Private Line	2,465		127		0		758		1,580		0
5	Presubscription	93,980	93,980									
6	Total	626,516	94,233	127	0	0	253	758	4,867	1,580	0	524,698
End User Payment and Collection												
7	Local	288,860										288,860
8	Message Tel	165,981	138,261		0		25,490		2,230			
9	Private Line	190		190		0		0		0		
10	Subscriber Line Charge	34,317	34,317			0			0			
11	Total	489,348	172,578	190	0	0	25,490	0	2,230	0	0	288,860
End User Billing Inquiry												
12	Local	197,940										197,940
13	Message Tel	439	0		0		439		0			
14	Private Line	203,204		147		0		3,801		199,256		
15	Subscriber Line Charge	731	731			0			0			
16	Total	402,314	731	147	0	0	439	3,801	0	199,256	0	197,940
IXC Service Order Processing												
17	Switched Access	10,120	10,120		0		0		0			
18	Private Line	0		0		0		0		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	10,120	10,120	0	0	0	0	0	0	0	0	0
IXC Payment and Collection												
21	Switched Access	11,989	10,371		0		1,618		0			
22	Private Line	0		0		0		0		0		
23	Billing and Collection	0	0				0		0			
24	Total	11,989	10,371	0	0	0	1,618	0	0	0	0	0
IXC Billing Inquiry												
25	Switched Access	16,659	16,659		0		0		0			
26	Private Line	0		0		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	16,659	16,659	0	0	0	0	0	0	0	0	0
29 Future Use												
30	Total Category 1	1,556,946	304,692	464	0	0	27,800	4,559	7,097	200,836	0	1,011,498

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
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	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	24,754	24,754		0		0		0			
7 Telecom. Relay Service (TRS)	7,719	7,719		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	0	0	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	1,355,914	431,354		0		462,280		462,280			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
Study No.: 240523

Attachment #4 - Input 8

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	57,923	57,051	649	0	0	57	166	872
2 Circuits	4,455	3,893	343	0	0	53	166	562
3 Circuit Miles	75,809.72	54,740.36	12,684.36	0.00	0.00	2,026.93	6,358.07	21,069.36
4 Wideband Channels	11,580	0	11,442	0	54	84	0	11,580
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	119,301	1		0		0		10,309		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	470,331	140,274		0		82,514		82,514		0	165,029

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	297
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	0.066740

Plant Date: Average 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
Study No.: 240523

Attachment #4 - Input 9

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 6/30/2005
Expense Date: 12 Mo. Ending 6/30/2005

Hargray Telephone Company - Projected Year
Study No.: 240523

Attachment #4 - Input 10

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	1,414,173			0		1,414,173 0		0
2 Account 2230 - COE Category 4.23 - Msg DSI/VG Multiplexer Re-allocation	2,850,168			0	0	2,850,168 0		0
- Spl DSI/VG Multiplexer Re-allocation	311,631			0		311,631 0		
3 Account 2410 - C&WF Category 3 - Msg - Spl STP Transmission Re-allocation	152,612 43,884			0	0	152,612 43,884 0		0
4 Account 6621 - Operator Services	4			0	4			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	806,290			625,254 (41,730)		181,036 41,730		0
8 Account 6540 - Direct USF Contribution	431,354	431,354						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
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	24,522,054	5,317,694	0	5,609,573	13,698,572	49,147,893	147,924,770
2. Plant Under Construction	Part 69, Form 1, Ln 20	272,296	59,048	0	62,289	152,110	545,743	1,642,569
3. Net Investment	Part 69, Form 2, Ln 43	6,944,147	2,329,003	0	2,497,426	5,528,461	17,299,037	49,675,972
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	781,217	262,013	0	280,960	621,952	1,946,142	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	781,217	262,013	0	280,960	621,952	1,946,142	
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)	781,217	262,013	0	280,960	621,952	1,946,142	
12. Federal Income Tax @ 51.51515%		402,445	134,976	0	144,737	320,400	1,002,558	
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)	1,183,662	396,989	0	425,697	942,352	2,948,700	
15. State Income Tax @ 5.26300%		62,296	20,894	0	22,404	49,596	155,190	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,245,958	417,883	0	448,101	991,948	3,103,890	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	4,959,193	2,181,004	1,169	1,754,370	3,212,944	12,108,680	38,054,088
18. Subtotal	(Lines 16+17)	6,205,151	2,598,887	1,169	2,202,471	4,204,892	15,212,570	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,205,151	2,598,887	1,169	2,202,471	4,204,892	15,212,570	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	6,205,151	2,598,887	1,169	2,202,471	4,204,892	15,212,570	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

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)	6,205,151	2,598,887	1,169	2,202,471	4,204,892	15,212,570	
23. Revenue attributable to Local Switching Support per NECA Forms			0					
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		6,205,151	2,598,887	1,169	2,202,471	4,204,892	15,212,570	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	779,666	(779,666)				0	
26. USAC Charges included in line 22		(391,250)					(391,250)	
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)		6,593,567	1,819,221	1,169	1,988,910	4,204,892	14,607,759	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		96,396	26,596	17	29,077	61,474	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,081,213	1,845,817	1,186	2,017,987	4,266,366	15,212,570	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)								
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)								

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #6 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	192,347	95,526	444	20,812	0	21,954	53,611		0
2		General Support	L10	6,988,155	3,470,555	16,143	756,103	0	797,604	1,947,748		2
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,180,502	3,566,081	16,587	776,915	0	819,558	2,001,359	0	2
4	2210	COE - Switching	L48	5,855,511			4,540,779		1,314,732			0
5	2220	COE - Operator Systems	L53	11			0	0	0			11
6	2230	COE - Transmission	L63	14,444,699	2,731,809		0	0	3,269,570	8,443,320		0
7		Total COE	L4-6	20,300,221	2,731,809		4,540,779	0	4,584,302	8,443,320		11
8	2310	Information Orig/Term	L69	101,361	0	96,949				4,412		
9	2410	Cable & Wire Facilities	L76	21,565,822	18,110,628		0	0	205,713	3,249,481		0
10		Total COE, IOT & C&WF	L7-9	41,967,404	20,842,437	96,949	4,540,779	0	4,790,015	11,697,213		11
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	21,028,007			4,540,779	0	4,790,015	11,697,213		
12		Total GSF, COE, IOT, C&WF	L3,10	49,147,906	24,408,518	113,536	5,317,694	0	5,609,573	13,698,572	0	13
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	35,449,321	24,408,518	113,536	5,317,694		5,609,573			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	49,147,906	24,408,518	113,536	5,317,694	0	5,609,573	13,698,572	0	13
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	545,743	271,035	1,261	59,048	0	62,289	152,110	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	675,411	335,433	1,560	73,078	0	77,089	188,251	0	0
23	1402	Class B RTB Stock	L12	789,255	391,971	1,823	85,396	0	90,083	219,982	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2003
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Hargray Telephone Company - Base Year
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Attachment #6 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	
				Interstate	BFP	Pay / Other	Local Sw	Information				Transport
28	CWC	Cash Working Capital	L12	466,949	231,902	1,079	50,523	0	53,296	130,149	0	0
29	3100	Depreciation Reserve	L97	32,873,776	17,982,187	107,404	3,099,288	0	3,229,049	8,455,841	0	7
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	32,873,776	17,982,187	107,404	3,099,288	0	3,229,049	8,455,841	0	7
37	4040	Customer Deposits	L12	3,495	1,736	8	378	0	399	974	0	0
38	4100	Current Deferred Op Taxes	L104	183,246	90,694	426	20,124	0	20,993	51,009	0	0
39	4310	Other Long Term Liabilities	L12	1,265,704	628,592	2,924	136,946	0	144,463	352,779	0	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	17,299,043	6,935,650	8,497	2,329,003	0	2,497,426	5,528,461	0	6
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	17,312,038	6,942,105	8,527	2,330,408	0	2,498,909	5,532,083	0	6

Plant Date: Average 12/31/2003
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Hargray Telephone Company - Base Year
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Attachment #6 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,314,732			0		1,314,732			0
46	2210	Cat 3 - Local Switching	Direct	4,484,499			4,484,499					
47	2210	Cat 5 - Equal Access	Direct	56,280			56,280					
48		Total 2210	L45-47	5,855,511			4,540,779		1,314,732			0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0			0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	11								11
53		Total 2220	L49-52	11			0	0	0			11
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	5,799,242			4,484,499	0	1,314,732			11
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	4,760,422					0	4,760,422		
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	2,856,115	2,731,809					124,306		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	3,264,913					0	3,264,913		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,979,665			0	0	2,685,986	293,679		0
62	2230	Cat 4.3 - Host / Remote	L75	583,584					583,584			
63		Total 2230	L55-62	14,444,699	2,731,809		0	0	3,269,570	8,443,320		0

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Attachment #6 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					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		96,949				4,412		
67		Total Category 1	L64-66	101,361		96,949				4,412		
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	101,361	0	96,949				4,412		
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	18,934,719	18,110,628					824,091		
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	292,736						292,736		
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,092,540					0	2,092,540		
74	2410	Cat 3 - IX C&WF	Alloc 3	179,616			0	0	139,502	40,114		0
75	2410	Cat 4 - Host / Remote C&WF	Direct	66,211					66,211			
76		Total 2410	L70-75	21,565,822	18,110,628		0	0	205,713	3,249,481		0

Plant Date: Average 12/31/2003
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Hargray Telephone Company - Base Year
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Attachment #6 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Tangible Assets - Capital Leases - Acct 2680</u>											
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0
79	2220	COE - Operator Systems	L5	0			0	0	0		0
80	2230	COE - Transmission	L6	0	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	0
<u>Deferred Maint & Retirements Acct 1438</u>											
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0
86	2220	COE - Operator Systems	L5	0			0	0	0		0
87	2230	COE - Transmission	L6	0	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	0
<u>Accumulated Depreciation - Acct 3100</u>											
91	2110	General Support Facilities	L3	4,526,069	2,247,800	10,455	489,711	0	516,590	1,261,512	1
92	2210	COE - Switching	L4	3,365,151			2,609,577		755,574		0
93	2220	COE - Operator Systems	L5	6			0	0	0		6
94	2230	COE - Transmission	L6	7,931,051	1,499,936		0	0	1,795,200	4,635,915	0
95	2310	Information Orig /Term	L8	101,361	0	96,949				4,412	
96	2410	Cable & Wire Facilities	L9	16,950,138	14,234,451		0	0	161,685	2,554,002	0
97	Total 3100		L91-96	32,873,776	17,982,187	107,404	3,099,288	0	3,229,049	8,455,841	7

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Attachment #6 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	
					BFP	Pay / Other	Local Sw	Information				Transport
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L3	26,087	12,956	60	2,823	0	2,977	7,271	0	0
99	2210	COE - Switching	L4	22,310			17,301		5,009			0
100	2220	COE - Operator Systems	L5	0			0	0	0			0
101	2230	COE - Transmission	L6	54,074	10,226		0	0	12,240	31,608		0
102	2310	Information Orig /Term	L8	383	0	366				17		
103	2410	Cable & Wire Facilities	L9	80,392	67,512		0	0	767	12,113		0
104		Total 4100	L98-103	183,246	90,694	426	20,124	0	20,993	51,009	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			0		0			0
107	2220	COE - Operator Systems	L5	0			0	0	0			0
108	2230	COE - Transmission	L6	0	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		0
111		Total 4340	L105-110	0	0	0	0	0	0	0	0	0
Plant Specific Expenses												
112	6110	Network Support	L12	5,848	2,904	14	633	0	667	1,630	0	0
113	6120	General Support	L3	1,159,973	576,082	2,680	125,507	0	132,395	323,309	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	755,289			546,615		208,674			0
116	6220	COE - Operator Systems	L5	757			0	0	0			757
117	6230	COE - Transmission	L6	247,224	46,756		0	0	55,959	144,509		0
118		Total COE	L114-117	1,003,270	46,756		546,615	0	264,633	144,509		757
119	6310	IOT - Other	L67	457		437				20		
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	457	0	437				20		
122	6410	Cable & Wire Facilities	L76	236,207	198,363		0	0	2,253	35,591		0
123		Total Plant Specific	L112,113,118,121-122	2,405,755	824,105	3,131	672,755	0	399,948	505,059	0	757

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
<u>Plant Non-Specific Expenses</u>											
124	6510	Other Prop Plant & Equip	L10	61,175	30,382	141	6,619	0	6,982	17,051	0
125	6530	Network Operations	L10	799,290	396,956	1,846	86,481	0	91,228	222,779	0
126	6540	Access	Direct	0							0
126a	6540	Universal Service Assignment	Direct	391,250	391,250						
	6561	<u>Depreciation</u>									
127		Dep - Support Assets	L3	237,614	118,008	549	25,709	0	27,120	66,228	0
128		Dep - COE Switching	L4	463,748			359,623		104,125		0
129		Dep - COE Operator	L5	1			0	0	0		1
130		Dep - COE Transmission	L6	1,312,823	248,283		0	0	297,159	767,381	0
131		Dep - IOT	L8	0	0	0				0	
132		Dep - Cable & Wire Facilities	L9	866,002	727,254		0	0	8,261	130,487	0
133		Total 6561	L127-132	2,880,188	1,093,545	549	385,332	0	436,665	964,096	0
											1
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,131,903	1,912,133	2,536	478,432	0	534,875	1,203,926	0
											1
<u>Customer Operations Expenses</u>											
139	6610	<u>Marketing</u>	L12	261,492	129,866	604	28,293	0	29,846	72,883	0
140	6621	<u>Operator</u>	Alloc 4	4			0	4			0
141		Outside Operator Services	Alloc 5	0			0	0			0
	6622	<u>Directory</u>									
142		Published Directory Expense	Direct	621				621			

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information			
6623 Commercial Operations											
Cat 1 - Local Business Office											
End User Service Order Processing											
143		Presubscription	L13	90,331	62,198	289	13,550	14,294			
144		Message Tel	Direct	243						243	
145		Private Line	Direct	121							121
146		Total	L143-145	90,695	62,198	289	13,550	14,294			364
End User Payment and Collection											
147		Message Tel	Direct	132,893						132,893	
148		Private Line	Direct	183							183
149		EUCL	Direct	32,984	32,984						
150		Total	L147-149	166,060	32,984						133,076
End User Billing Inquiry											
151		Message Tel	Direct	0							0
152		Private Line	Direct	141							141
153		EUCL	Direct	703	703						
154		Total	L151-153	844	703						141
IXC Service Order Processing											
155		Message Tel	L13	9,727	6,698	31	1,459	1,539			
156		Private Line	Direct	0					0		
157		Billing & Collection	Direct	0						0	
158		Total	L155-157	9,727	6,698	31	1,459	1,539	0	0	
IXC Payment and Collection											
159		Message Tel	L13	9,968	6,864	32	1,495	1,577			
160		Private Line	Direct	0					0		
161		Billing & Collection	Direct	0						0	
162		Total	L159-161	9,968	6,864	32	1,495	1,577	0	0	
IXC Billing Inquiry											
163		Message Tel	L13	16,012	11,025	51	2,402	2,534			
164		Private Line	Direct	0					0		
165		Billing & Collection	Direct	0						0	
166		Total	L163-165	16,012	11,025	51	2,402	2,534	0	0	
167		Future Use									
168		Total Category 1	L146,150,154,158,162,166	293,306	120,472	403	18,906	19,944	0	133,581	

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Attachment #6 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	379,147							379,147	
170		OB&C - Expense	Direct	134,827							134,827	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	545,476			117,790	0	124,255	303,431		
174		Subscriber Line Charge	Direct	23,793	23,793							
175		Total Category 2	L169-174	1,083,243	23,793		117,790	0	124,255	303,431	513,974	
176		Subtotal Customer Services	L140-142,168,175	1,377,174	144,265	403	136,696	625	144,199	303,431	647,555	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	7,419	778	2	736	3	777	1,635	3,488	0
178		Total Customer Services	L176-177	1,384,593	145,043	405	137,432	628	144,976	305,066	651,043	0
179		Total Customer Operations	L139,178	1,646,085	274,909	1,009	165,725	628	174,822	377,949	651,043	0
180		Total Big Three Expenses	L123-126,179 (less L114)	5,303,555	1,917,602	6,127	931,580	628	672,980	1,122,838	651,043	757
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 155, 159, 163	3,742,785	1,121,187	2,424	757,505	625	489,351	723,381	647,555	757
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	267,717	96,799	309	47,025	32	33,971	56,679	32,864	38
182	6720	General & Administrative	L180	4,300,595	1,554,963	4,968	755,408	509	545,712	910,497	527,924	614
183		Total Corporate Operations	L181-182	4,568,312	1,651,762	5,277	802,433	541	579,683	967,176	560,788	652
184		Total Operating Expenses	L123,138,179,183	12,752,055	4,662,909	11,953	2,119,345	1,169	1,689,328	3,054,110	1,211,831	1,410
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	569,678	282,922	1,316	61,638	0	65,021	158,781	0	0
187	7370	Special Charges	L12	89	44	0	10	0	10	25	0	0
188		Total Operating Exp & Taxes	L184-186	13,321,822	4,945,875	13,269	2,180,993	1,169	1,754,359	3,212,916	1,211,831	1,410

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Attachment #6 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12	0	0	0	0	0	0	0	0	0
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L44	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	99	49	0	11	0	11	28	0	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0
203	2220	COE - Operator Systems	L5	0			0	0	0			0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0
205	2310	Information Orig /Term	L8	0	0	0				0		
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	13,321,921	4,945,924	13,269	2,181,004	1,169	1,754,370	3,212,944	1,211,831	1,410

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Hargray Telephone Company - Base Year
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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	Local
1	2111	Land	L10	578,922	138,756	53,591	0	0	57,130	116	997	799	548	326,985
2		General Support	L10	21,032,864	5,041,141	1,947,014	0	0	2,075,583	4,210	36,204	29,043	19,902	11,879,767
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	21,611,786	5,179,897	2,000,605	0	0	2,132,713	4,326	37,201	29,842	20,450	12,206,752
4	2210	COE - Switching	L45	22,775,014	5,855,511		0		1,180,118		61,820		0	15,677,565
5	2220	COE - Operator Systems	L50	1,277,357	11		0		0		110,379		0	1,166,967
6	2230	COE - Transmission	L60	25,381,880	6,001,379	8,443,320	0	0	2,028,043	15,409	10,635	80,265	113,622	8,689,207
7		Total COE	L4-6	49,434,251	11,856,901	8,443,320	0	0	3,208,161	15,409	182,834	80,265	113,622	25,533,739
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	76,473,288	18,316,341	3,249,481	0	0	9,205,470	9,876	34,400	94,150	5,901	45,557,669
10		Total COE, IOT & C&WF	L7-9	126,312,984	30,274,603	11,692,801	0	0	12,464,924	25,285	217,425	174,415	119,523	71,344,008
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	147,924,770	35,454,500	13,693,406	0	0	14,597,637	29,611	254,626	204,257	139,973	83,550,760
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,642,569	393,690	152,053	0	0	162,093	329	2,827	2,268	1,554	927,755
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,395,035	573,642	101,769	0	0	288,302	309	1,077	2,949	185	1,426,802
20	1402	Class B RTB Stock	L15	2,375,492	569,356	219,899	0	0	234,420	476	4,089	3,280	2,248	1,341,724
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,343,223	377,694	89,255	0	0	145,652	616	66,869	20,286	1,016	641,835

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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	Local
26	3100	Depreciation Reserve	L102	101,836,142	24,422,822	8,450,954	0	0	10,422,581	18,950	150,570	136,880	79,914	58,153,471
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	101,836,142	24,422,822	8,450,954	0	0	10,422,581	18,950	150,570	136,880	79,914	58,153,471
33	4040	Customer Deposits	L15	10,517	2,521	974	0	0	1,038	2	18	15	10	5,939
34	4100	Current Deferred Op Taxes	L109	551,813	132,257	50,989	0	0	54,346	111	963	759	521	311,867
35	4310	Other Long Term Liabilities	L175	3,606,645	1,033,530	232,174	0	0	352,841	1,969	160,621	69,155	2,732	1,753,623
36	4340	Non-Current Def Oper Taxes	L116	0	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	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	49,675,972	11,777,752	5,521,291	0	0	4,597,298	10,309	17,316	26,231	61,799	27,663,976
40		Total 2001 Less 2690	L 3, 10, 13	147,924,770	35,454,500	13,693,406	0	0	14,597,637	29,611	254,626	204,257	139,973	83,550,760
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	49,574,419	11,866,753	5,445,285	0	0	4,571,105	11,188	106,997	71,835	61,277	27,439,979

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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	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	1,707,218	1,314,732		0		334,765		56,528		0	1,193
43	2210	Cat 3 - Local Switching	Alloc 3	21,001,038	4,484,499		0		834,875		5,292		0	15,676,372
44	2210	Cat 5 - Equal Access	Alloc 13	66,758	56,280		0		10,478		0			0
45		Total 2210	L42-44	22,775,014	5,855,511		0		1,180,118		61,820		0	15,677,565
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	1,277,357	11		0		0		110,379		0	1,166,967
50		Total 2220	L46-49	1,277,357	11		0		0		110,379		0	1,166,967
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSI	Alloc 4	4,760,422		4,760,422		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	11,094,254	2,731,809	124,306	0	0	1,382,416	0	5,136	10,917	0	6,839,670
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	3,304,291	0	3,264,913	0	0	0	15,409	0	23,969	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	3,814,405	2,685,986	293,679	0	0	529,188	0	4,420	45,379	113,622	142,131
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,408,508	583,584		0		116,439		1,079		0	1,707,406
60		Total 2230	L51-59	25,381,880	6,001,379	8,443,320	0	0	2,028,043	15,409	10,635	80,265	113,622	8,689,207

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<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	405,445	101,361		0		51,293		191		0	252,600
64		Total Category 1	L61-63	405,445	101,361		0		51,293		191		0	252,600
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	405,445	101,361		0		51,293		191		0	252,600
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	73,549,764	18,110,628	824,091	0	0	9,164,775	0	34,048	72,378	0	45,343,844
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	292,736		292,736		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,117,778	0	2,092,540	0	0	0	9,876	0	15,362	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	239,749	139,502	40,114	0	0	27,484	0	230	6,410	5,901	20,108
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	273,261	66,211		0		13,211		122		0	193,717
74		Total 2410	L67-73	76,473,288	18,316,341	3,249,481	0	0	9,205,470	9,876	34,400	94,150	5,901	45,557,669

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

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Accumulated Depreciation - Acct 3100															
96	2110	General Support Facilities	L3	13,622,507	3,265,032	1,261,037	0	0	1,344,308	2,727	23,449	18,810	12,890	7,694,254	
97	2210	COE - Switching	L4	13,088,758	3,365,151		0		678,212		35,528		0	9,009,867	
98	2220	COE - Operator Systems	L5	677,294	6		0		0		58,526		0	618,762	
99	2230	COE - Transmission	L6	13,936,253	3,295,136	4,635,915	0	0	1,113,524	8,461	5,839	44,071	62,386	4,770,921	
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600	
101	2410	Cable & Wire Facilities	L9	60,105,885	14,396,136	2,554,002	0	0	7,235,244	7,762	27,037	73,999	4,638	35,807,067	
102	Total 3100			L96-101	101,836,142	24,422,822	8,450,954	0	0	10,422,581	18,950	150,570	136,880	79,914	58,153,471
Net Current Deferred Operating Income Taxes - Acct 4100															
103	2110	General Support Facilities	L3	78,518	18,819	7,268	0	0	7,748	16	135	108	74	44,350	
104	2210	COE - Switching	L4	86,774	22,310		0		4,496		236		0	59,732	
105	2220	COE - Operator Systems	L5	4,896	0		0		0		423		0	4,473	
106	2230	COE - Transmission	L6	95,018	22,466	31,608	0	0	7,592	58	40	300	425	32,529	
107	2310	Information Orig /Term	L8	1,534	383		0		194		1		0	956	
108	2410	Cable & Wire Facilities	L9	285,073	68,279	12,113	0	0	34,316	37	128	351	22	169,827	
109	Total 4100			L103-108	551,813	132,257	50,989	0	0	54,346	111	963	759	521	311,867
Net Noncurrent Deferred Operating Income Taxes - Acct 4340															
110	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
111	2210	COE - Switching	L4	0	0		0		0		0		0	0	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	0	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	

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<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	17,601	4,219	1,629	0	0	1,737	4	30	24	17	9,941
118	6120	General Support	L3	3,491,273	836,786	323,187	0	0	344,529	699	6,010	4,821	3,304	1,971,937
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,839,249	441,147	314,142	0	0	119,363	573	6,803	2,986	4,227	950,008
121	6220	COE - Operator Systems	L7	1,844	442	315	0	0	120	1	7	3	4	952
122	6230	COE - Transmission	L7	602,028	144,398	102,826	0	0	39,070	188	2,227	977	1,384	310,958
123		Total COE	L119-122	2,443,121	585,987	417,283	0	0	158,553	762	9,037	3,966	5,615	1,261,918
124	6310	IOT - Other	L64	1,828	457		0		231		1		0	1,139
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	1,828	457		0		231		1		0	1,139
127	6410	Cable & Wire Facilities	L9	837,600	200,616	35,591	0	0	100,826	108	377	1,031	65	498,986
128		Total Plant Specific	L117,118,123,126-127	6,791,423	1,628,065	777,690	0	0	605,876	1,573	15,455	9,842	9,001	3,743,921

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<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	184,124	44,131	17,044	0	0	18,170	37	317	254	174	103,997
130	6530	Network Operations	L10	2,405,695	576,595	222,695	0	0	237,401	482	4,141	3,322	2,276	1,358,783
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,290,578	391,250		0		449,664		449,664			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	715,169	171,411	66,203	0	0	70,575	143	1,231	988	677	403,941
133		Dep - COE Switching	L4	1,803,748	463,748		0		93,464		4,896		0	1,241,640
134		Dep - COE Operator	L5	120,819	1		0		0		10,440		0	110,378
135		Dep - COE Transmission	L6	2,306,862	545,442	767,381	0	0	184,321	1,400	967	7,295	10,327	789,729
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,070,877	735,515	130,487	0	0	369,657	397	1,381	3,781	237	1,829,422
138		Total 6561	L132-137	8,017,475	1,916,117	964,071	0	0	718,017	1,940	18,915	12,064	11,241	4,375,110
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	11,897,872	2,928,093	1,203,810	0	0	1,423,252	2,459	473,037	15,640	13,691	5,837,890
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	671,457	261,492	0	0	0	38,621	0	93	0	0	371,251
145	6621	Operator	L50	519,985	4		0		0		44,933		0	475,048
146		Outside Operator Services	Alloc 42	0	0		0		0		0		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	5,820										5,820
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	2,909	621		0		116		1		0	2,171
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	8,729	621	0	0	0	116	0	1	0	0	7,991

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6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	90,331	90,331									0
153		Directory Advertising	Alloc 27	3,827										3,827
154		All other	Alloc 28	508,029	243	121	0	0	243	729	4,678	1,519		500,496
155		End User payment & collection	Alloc 21	470,346	165,877	183	0	0	24,500	0	2,143	0		277,643
156		End User billing inquiry	Alloc 30	386,692	703	141	0	0	422	3,653	0	191,519		190,254
157		IXC service order processing	Alloc 32	9,727	9,727	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	11,523	9,968	0	0	0	1,555	0	0	0		0
159		IXC billing inquiry	Alloc 34	16,012	16,012	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,496,487	292,861	445	0	0	26,720	4,382	6,821	193,038	0	972,220
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	542,210	379,147		0		112,840		50,223		0	0
163		OB&C - Expense	Alloc 38	452,068	134,827		0		79,310		79,310		0	158,621
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,090,952	545,476		0		272,738		272,738			0
168		Subscriber Line Charge	Alloc 29	23,793	23,793		0		0		0			0
169		Total Category 2	L162-168	2,109,023	1,083,243	0	0	0	464,888	0	402,271	0	0	158,621
170		Subtotal Categories 1 & 2	L161,169	3,605,510	1,376,104	445	0	0	491,608	4,382	409,092	193,038	0	1,130,841

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<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	7,419	7,419		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	3,612,929	1,383,523	445	0	0	491,608	4,382	409,092	193,038	0	1,130,841
174		Total Customer Operations	L144-146,151,173	4,813,100	1,645,640	445	0	0	530,345	4,382	454,119	193,038	0	1,985,131
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	10,501,344	3,009,295	676,014	0	0	1,027,356	5,734	467,675	201,357	7,956	5,105,957
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	762,863	218,608	49,109	0	0	74,632	417	33,974	14,627	578	370,918
177	6720	General & Administrative												
		Other Direct	Alloc 46	87,102	87,102	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	12,006,413	3,440,592	772,901	0	0	1,174,598	6,556	534,703	230,216	9,096	5,837,751
180		Total 6720	L177-179	12,093,515	3,527,694	772,901	0	0	1,174,598	6,556	534,703	230,216	9,096	5,837,751
181		Total Corporate Operations	L176,180	12,856,378	3,746,302	822,010	0	0	1,249,230	6,973	568,677	244,843	9,674	6,208,669
182		Total Operating Expenses	L128,143,174,181	36,358,773	9,948,100	2,803,955	0	0	3,808,703	15,387	1,511,288	463,363	32,366	17,775,611
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,684,912	403,838	155,972	0	0	166,272	337	2,900	2,327	1,594	951,672
185	7240	Ad Valorem Taxes - Direct	Alloc 40	9,868	9,868	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,694,780	413,706	155,972	0	0	166,272	337	2,900	2,327	1,594	951,672
187	7370	Special Charges	L181	250	73	16	0	0	24	0	11	5	0	121
188		Total Operating Exp & Taxes	L182,186,187	38,053,803	10,361,879	2,959,943	0	0	3,974,999	15,724	1,514,199	465,695	33,960	18,727,404
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	30,036,328	8,445,762	1,995,872	0	0	3,256,982	13,784	1,495,284	453,631	22,719	14,352,294

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<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15	0	0	0	0	0	0	0	0	0	0	0
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	285	68	31	0	0	26	0	1	0	0	159
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	38,054,088	10,361,947	2,959,974	0	0	3,975,025	15,724	1,514,200	465,695	33,960	18,727,563

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 1

PLANT IN SERVICE

Acct	Description	Investment	Reserve
2111	Land	578,922	
	General Support	21,032,864	13,622,507
	Land & General Support	<u>Total 2110</u>	<u>21,611,786</u>
2211	Analog Electronic Switching	0	0
2212	Digital Electronic Switching	22,775,014	13,088,758
2215	Electro-Mechanical Switching	0	0
	COE - Switching	<u>Total 2210</u>	<u>22,775,014</u>
2220	COE - Operator Systems	<u>Total 2220</u>	<u>1,277,357</u>
2231	Radio Systems	871,137	871,137
2232	Circuit Equipment	24,510,743	13,065,116
	COE - Transmission	<u>Total 2230</u>	<u>25,381,880</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>
2411	Poles	166,976	130,063
2421	Aerial Cable	0	0
2422	Underground Cable	3,856,808	900,730
2423	Buried Cable	67,453,126	57,930,862
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	4,913,100	1,060,952
	Cable & Wire Facilities	<u>Total 2410</u>	<u>76,473,288</u>
2681	Capital Leases	0	
2682	Leasehold Improvements	0	
	Amortizable Tangibles	<u>Total 2680</u>	<u>0</u>
2690	Intangibles	0	
	Plant In Service	<u>Total 2001</u>	<u>147,924,770</u>

OTHER INV / RES

Acct	Description	Investment	Reserve
1220	Material & Supplies	2,395,035	
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	1,642,569	
2005	Plant Acquisition Adjustment	0	
	Depreciation Reserve	<u>Total 3100</u>	<u>101,836,142</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		10,517
4100	Current Def Oper Taxes		551,813
4310	Other Long Term Liabilities		3,606,645
4340	Non-Current Def Oper Taxes		0
4360	Other Deferred Credits		0
4370	Oth Juris Liab & Def Credits		0
	Net w/o CWC	<u>48,332,749</u>	
CWC	Cash Working Capital	1,343,223	
	Net with CWC	<u>49,675,972</u>	

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 2

CENTRAL OFFICE EQUIPMENT

Account	Cat	Per Study
2210	2	1,707,218
	3	21,001,038
	5	66,758
	Total	22,775,014
<hr/>		
2220	1	
	Intrept Bds	0
	Info Bds	0
	Ser Obs Bds	0
	Oth Bds	1,277,357
	Total	1,277,357
	<hr/>	
2230	4.11	4,760,422
	4.121	0
	4.122	0
	4.123	0
	4.13	11,094,254
	4.21	0
	4.22	3,304,291
	4.23	3,814,405
	4.3	2,408,508
	Total	25,381,880
	<hr/>	

INFORMATION ORIGATION/TERMINATION

	Msg Tel	Spl Svc	Per Study
<hr/>			
<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
<hr/>			
<u>Cat 2</u>			
2311	0	0	0
2321	0	0	0
2341	0	0	0
Total	0	0	0
<hr/>			
Total 2310	405,445	0	405,445
<hr/>			

CABLE & WIRE FACILITIES

Account	Cat	Per Study
2410	1	73,549,764
	2.1	0
	2.2	0
	2.3	292,736
	2.4	2,117,778
	3	239,749
Total	4	273,261
	Total	76,473,288
<hr/>		

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 3

EXPENSE SUMMARY

Account	Description	Per Study
6110	Network Support	17,601
6120	General Support	3,491,273
6210	Central Office Switching Equip - Eq Access Conv	0
6210	Central Office Switching Equipment - All Other	1,839,249
6220	Operator Systems	1,844
6230	Central Office Transmission	602,028
6310	Info Orig/Term - Customer Premise	0
6310	Info Orig/Term - Other	1,828
6410	Cable and Wire Facilities	837,600
Total Plant Specific		6,791,423
6510	Other Property, Plant & Equipment	184,124
6530	Network Operations	2,405,695
6540	Access Expense	1,290,578
6561	Depreciation	8,017,475
6562	Dep Exp - Property Held For Future Use	0
6563	Amortization - Tangible	0
6564	Amortization - Intangible	0
6565	Amortization - Acquisition	0
6560	Depreciation & Amortization	8,017,475
Total Plant Non-Specific Operations		11,897,872
6610	Marketing	671,457
6620	Services	4,141,643
Total Customer Operations		4,813,100
6710	Executive and Planning	762,863
6720	General and Administrative	12,093,515
Total Corporate Operations		12,856,378
7240	Ad Valorem	1,694,780
7370	Special Charges	250
Total Operating Expenses & Taxes		38,053,803

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
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	0	715,169	0	0
2210	COE - Switching	0	0	86,774	0	1,803,748	0	0
2220	COE - Operator Systems	0	0	4,896	0	120,819	0	0
2230	COE - Transmission	0	0	95,018	0	2,306,862	0	0
2310	Information Origination / Termination	0	0	1,534	0	0	0	0
2410	Cable & Wire Facilities	0	0	285,073	0	3,070,877	0	0
Total		0	0	551,813	0	8,017,475	0	0

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 5

OPERATOR EXPENSE

	<u>Amount</u>
1 Operator	519,985
2 Outside Operator	0
3 Total Operator	<u>519,985</u>

DIRECTORY EXPENSE

	<u>Amount</u>
4 Classified	5,820
5 Alpha	2,909
6 Foreign	0
7 TWX	0
8 Total Directory	<u>8,729</u>

REVENUE ACCOUNTING / OTHER COMMERCIAL

<u>Category 2 - Revenue Accounting</u>	<u>Amount</u>
9 Message Processing	542,210
10 OB&C - Expense	452,068
11 Future Use	
12 Future Use	
13 Future Use	
14 Carrier Access Billing	1,090,952
15 Subscriber Line Charge	23,793
16 Total Category 2	<u>2,109,023</u>

Category 3 - Other Commercial

17 Telcom Relay Service	7,419
18 Other	0
19 Total Category 3	<u>7,419</u>

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 6

LOCAL BUSINESS OFFICE

Account 6623 - Local Business Office Category 1		Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
End User Service Order Processing		Company	InterLATA	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
		Message	P/L	Message	P/L	Message	P/L	Message	P/L	Message	P/L	
1	Local	500,496										500,496
2	Directory	3,827										3,827
3	Message Tel	5,164	243		0		243		4,678			
4	Private Line	2,369		121		0		729		1,519		0
5	Presubscription	90,331	90,331									
6	Total	602,187	90,574	121	0	0	243	729	4,678	1,519	0	504,323
End User Payment and Collection												
7	Local	277,643										277,643
8	Message Tel	159,536	132,893		0		24,500		2,143			
9	Private Line	183		183		0		0		0		
10	Subscriber Line Charge	32,984	32,984				0		0			
11	Total	470,346	165,877	183	0	0	24,500	0	2,143	0	0	277,643
End User Billing Inquiry												
12	Local	190,254										190,254
13	Message Tel	422	0		0		422		0			
14	Private Line	195,313		141		0		3,653		191,519		
15	Subscriber Line Charge	703	703				0		0			
16	Total	386,692	703	141	0	0	422	3,653	0	191,519	0	190,254
IXC Service Order Processing												
17	Switched Access	9,727	9,727		0		0		0			
18	Private Line	0		0		0		0		0		
19	Billing and Collection	0	0		0		0		0			
20	Total	9,727	9,727	0	0	0	0	0	0	0	0	0
IXC Payment and Collection												
21	Switched Access	11,523	9,968		0		1,555		0			
22	Private Line	0		0		0		0		0		
23	Billing and Collection	0	0				0		0			
24	Total	11,523	9,968	0	0	0	1,555	0	0	0	0	0
IXC Billing Inquiry												
25	Switched Access	16,012	16,012		0		0		0			
26	Private Line	0		0		0		0		0		
27	Billing and Collection	0	0		0		0		0			
28	Total	16,012	16,012	0	0	0	0	0	0	0	0	0
29	Future Use											
30	Total Category 1	1,496,487	292,861	445	0	0	26,720	4,382	6,821	193,038	0	972,220

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
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	23,793	23,793		0		0		0			
7 Telecom. Relay Service (TRS)	7,419	7,419		0		0		0			0
8 Account 6720 - Direct Assignments	87,102	87,102	0	0	0	0	0	0	0	0	0
9 Account 6720 - Direct EAS	0									0	
10 Account 7240 - Direct Ad Valorem Taxes	9,868	9,868	0	0	0	0	0	0	0	0	0
10b Account 6540 - Direct USF Contribution	1,290,578	391,250		0		449,664		449,664			
11 IX Circuit For Other Company	0	0	0	0	0						

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 8

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	57,923	57,051	649	0	0	57	166	872
2 Circuits	4,455	3,893	343	0	0	53	166	562
3 Circuit Miles	75,809.72	54,740.36	12,684.36	0.00	0.00	2,026.93	6,358.07	21,069.36
4 Wideband Channels	11,580	0	11,442	0	54	84	0	11,580
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	119,301	1		0		0		10,309		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	452,068	134,827		0		79,310		79,310		0	158,621

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	285
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	0.066740

Plant Date: Average 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 9

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 12/31/2003
Expense Date: 12 Mo. Ending 12/31/2003

Hargray Telephone Company - Base Year
Study No.: 240523

Attachment #8 - Input 10

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	1,314,732					1,314,732		0
STP Portion Re-allocation				0		0		
2 Account 2230 - COE Category 4.23 - Msg	2,685,986				0	2,685,986		0
DSI/VG Multiplexer Re-allocation				0		0		
- Spl	293,679						293,679	
DSI/VG Multiplexer Re-allocation				0			0	
3 Account 2410 - C&WF Category 3 - Msg	139,502				0	139,502		0
- Spl	40,114						40,114	
STP Transmission Re-allocation				0			0	
4 Account 6621 - Operator Services	4			0	4			0
5 Account 6621 - Outside Operator Services	0			0	0			0
6 Future Use								
7 Account 6210 - COE - Switching - All Other	755,289			585,705		169,584		0
Common Channel Signalling Re-allocation				(39,090)		39,090		
8 Account 6540 - Direct USF Contribution	391,250	391,250						

HARGRAY TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2004 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 9, Page 2)	\$3,851,470
2. Special Access Service Revenue (per Attachment 9, Page 4)	\$3,118,487
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$6,969,957
4. Total Annual Interstate Access Revenue Requirement	\$6,969,761
5. Variance (Line 4 - Line 3) Note 1	(\$196)
1. Increase (Decrease) in Switched Access Revenue (per Attachment 9, Page 2)	(\$266,683)
2. Increase (Decrease) in Special Access Revenue (per Attachment 9, Page 4)	\$133,307
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	(\$133,376)

Note 1: Due to rounding

**HARGRAY TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u>	<u>PROJECTED 2004/2005 REVENUES</u>
Premium Local Switching per Minute	\$0.008480	219,964,988	\$1,865,303
Infor Surcharge (Per 100 Minutes)	\$0.000557	219,964,988	\$1,225
Transport (per Attachment 9, Page 3)	Varies	Varies	\$1,984,942
Total Switched Access Revenue			\$3,851,470

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/05 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00848	\$0.00881	(\$0.00033)	219,964,988	(\$72,588)
Infor Surcharge (Per 100 Minutes)	\$0.000557	\$0.002976	(\$0.00242)	219,964,988	(\$5,321)
Transport (per Attachment 9, Page 3)	Varies	Varies	Varies	Varies	(\$188,774)
Total Revenue Impact					(\$266,683)

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

**HARGRAY TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2004 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	972	\$66.55	\$64,686.60	\$69.51	\$67,563.72	\$2,877.12
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	744	\$60.63	\$45,108.72	\$63.33	\$47,117.52	\$2,008.80
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	9456	\$14.75	\$139,476.00	\$15.41	\$145,716.96	\$6,240.96
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	3,229,906,616	\$0.000077	\$248,702.81	\$0.000074	\$239,013.09	-\$9,689.72
TANDEM SWITCHED TERMINATION	255,950,616	\$0.000271	\$69,362.62	\$0.000295	\$75,505.43	\$6,142.81
TANDEM SWITCHING	265,317,903	\$0.005839	\$1,549,191.24	\$0.005077	\$1,347,018.99	-\$202,172.24
800 DATA BASE QUERY BASIC	13,406,140	\$0.003900	\$52,283.95	\$0.004300	\$57,646.40	\$5,362.46
800 DATA BASE QUERY BASIC VERTICAL	1,140,496	\$0.004300	\$4,904.13	\$0.004700	\$5,360.33	\$456.20
TOTAL REVENUE			\$2,173,716.06		\$1,984,942.45	-\$188,774.00

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

**HARGRAY TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2004 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	564.00	\$10.43	\$5,882.52	\$10.89	\$6,141.96	\$259.44
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	983.00	\$15.25	\$14,990.75	\$15.93	\$15,659.19	\$668.44
SPECIAL VOICE CHANNEL MILEAGE FACILITY	5,294.00	\$0.72	\$3,811.68	\$0.75	\$3,970.50	\$158.82
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	314.00	\$8.34	\$2,618.76	\$8.71	\$2,734.94	\$116.18
SPECIAL VOICE CONDITIONING C TYPE	24.00	\$3.74	\$89.76	\$3.91	\$93.84	\$4.08
SPECIAL VOICE CONDITIONING DATA CAPABIL	24.00	\$0.89	\$21.36	\$0.93	\$22.32	\$0.96
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$2.07	\$24.84	\$2.16	\$25.92	\$1.08
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.65	\$111.60	\$4.86	\$116.64	\$5.04
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	22.00	\$19.06	\$419.32	\$19.91	\$438.02	\$18.70
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	184.00	\$19.06	\$3,507.04	\$19.91	\$3,663.44	\$156.40
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	1,612.00	\$19.06	\$30,724.72	\$19.91	\$32,094.92	\$1,370.20
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	131.00	\$19.06	\$2,496.86	\$19.91	\$2,608.21	\$111.35
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	552.00	\$0.72	\$397.44	\$0.75	\$414.00	\$16.56
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	2,644.00	\$0.72	\$1,903.68	\$0.75	\$1,983.00	\$79.32
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	144.00	\$0.72	\$103.68	\$0.75	\$108.00	\$4.32
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	25,950.00	\$2.38	\$61,761.00	\$2.49	\$64,615.50	\$2,854.50
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	2,171.00	\$2.38	\$5,166.98	\$2.49	\$5,405.79	\$238.81
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	24.00	\$8.34	\$200.16	\$8.71	\$209.04	\$8.88
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	126.00	\$8.34	\$1,050.84	\$8.71	\$1,097.46	\$46.62
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	1,390.00	\$14.89	\$20,697.10	\$15.55	\$21,614.50	\$917.40
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	123.00	\$14.89	\$1,831.47	\$15.55	\$1,912.65	\$81.18
SPECIAL DIGITAL DATA BRIDGING	120.00	\$1.03	\$123.60	\$1.08	\$129.60	\$6.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	7,782.31	\$66.55	\$517,912.73	\$69.51	\$540,948.37	\$23,035.64
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	375.16	\$646.29	\$242,462.16	\$675.08	\$253,263.01	\$10,800.86
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	92,450.95	\$14.75	\$1,363,651.51	\$15.41	\$1,424,669.14	\$61,017.63
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,403.46	\$141.57	\$198,687.83	\$147.88	\$207,543.66	\$8,855.83
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	5,166.36	\$60.63	\$313,236.41	\$63.33	\$327,185.58	\$13,949.17
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	181.93	\$582.19	\$105,917.83	\$608.13	\$110,637.09	\$4,719.26
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	634.00	\$130.41	\$82,679.94	\$136.22	\$86,363.48	\$3,683.54
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	56.00	\$48.16	\$2,696.96	\$50.31	\$2,817.36	\$120.40
TOTAL REVENUE			\$2,985,180.53		\$3,118,487.13	\$133,306.61

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