

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #1 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	26,937,099	5,601,892	0	6,075,873	17,673,178	0	56,288,042	162,631,468
2. Plant Under Construction	Part 69, Form 1, Ln 20	339,547	70,613	0	76,588	222,774	0	709,522	2,050,000
3. Net Investment	Part 69, Form 2, Ln 43	4,285,024	995,556	0	1,174,147	3,367,222	0	9,821,949	27,832,937
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	482,065	112,000	0	132,092	378,812	0	1,104,969	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	482,065	112,000	0	132,092	378,812	0	1,104,969	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	482,065	112,000	0	132,092	378,812	0	1,104,969	
12. Federal Income Tax @ 0.00000%		248,337	57,697	0	68,047	195,146	0	569,226	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	730,402	169,697	0	200,139	573,958	0	1,674,195	
15. State Income Tax @ 0.00000%		38,887	9,035	0	10,655	30,558	0	89,134	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	769,289	178,732	0	210,794	604,516	0	1,763,329	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	6,177,484	2,003,493	1,534	1,914,664	4,717,185	0	14,814,360	44,132,450
18. Subtotal	(Lines 16+17)	6,946,773	2,182,225	1,534	2,125,458	5,321,701	0	16,577,689	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,946,773	2,182,225	1,534	2,125,458	5,321,701	0	16,577,691	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	6,946,773	2,182,225	1,534	2,125,458	5,321,701	0	16,577,691	

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Attachment #1 - Form 2

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	6,946,773	2,182,225	1,534	2,125,458	5,321,701	0	16,577,691	
23. Revenue attributable to Local Switching Support per NECA Forms			0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		6,946,773	2,182,225	1,534	2,125,458	5,321,701	0	16,577,691	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	654,668	(654,668)					0	
26. USAC Charges included in line 22		(434,338)						(434,338)	
27. TIC Revenues for 12 Months Ending 6/30/01					(213,561)			(213,561)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		7,167,103	1,527,558	1,534	1,911,897	5,321,701	0	15,929,792	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		96,085	20,479	21	25,632	71,345	0	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		7,697,525	1,548,037	1,555	1,937,529	5,393,046	0	16,577,691	

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Attachment #2 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
1	2111	Land	L10	200,370	95,467	422	19,941	0	21,628	62,912	0	0
2		General Support	L10	7,923,803	3,775,322	16,678	788,592	0	855,315	2,487,896	0	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,124,173	3,870,789	17,100	808,533	0	876,943	2,550,808	0	0
4	2210	COE - Switching	L48	6,359,613			4,792,780		1,566,833		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	17,434,326	2,866,354		0	0	3,372,069	11,195,903	0	0
7		Total COE	L4-6	23,793,939	2,866,354		4,792,780	0	4,938,902	11,195,903	0	0
8	2310	Information Orig/Term	L69	101,361	0	101,361						
9	2410	Cable & Wire Facilities	L76	24,262,754	20,078,713		0	0	259,400	3,924,641	0	0
10		Total COE, IOT & C&WF	L7-9	48,158,054	22,945,067	101,361	4,792,780	0	5,198,302	15,120,544	0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	25,111,626			4,792,780	0	5,198,302	15,120,544		0
12		Total GSF, COE, IOT, C&WF	L3,10	56,282,227	26,815,856	118,461	5,601,313	0	6,075,245	17,671,352	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	38,610,875	26,815,856	118,461	5,601,313		6,075,245			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	5,815	2,770	12	579	0	628	1,826	0	0
16	2680	Amortizable Tangibles	L14-15	5,815	2,770	12	579	0	628	1,826	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	56,288,042	26,818,626	118,473	5,601,892	0	6,075,873	17,673,178	0	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	709,522	338,054	1,493	70,613	0	76,588	222,774	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	403,379	192,191	849	40,145	0	43,542	126,652	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0					
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	523,965	249,645	1,103	52,146	0	56,558	164,513	0	0	0
29	3100	Depreciation Reserve	L97	45,091,303	21,880,539	113,619	4,469,514	0	4,753,328	13,874,303	0	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	45,091,303	21,880,539	113,619	4,469,514	0	4,753,328	13,874,303	0	0	0
37	4040	Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	3,011,656	1,434,913	6,339	299,726	0	325,086	945,592	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	9,821,949	4,283,064	1,960	995,556	0	1,174,147	3,367,222	0	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	12,309,640	5,468,332	7,196	1,243,136	0	1,442,675	4,148,301	0	0	0

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI	
					BFP	Pay / Other	Local Sw	Information					Transport
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,566,833			0		1,566,833		0	0	
46	2210	Cat 3 - Local Switching	Direct	4,728,291			4,728,291						
47	2210	Cat 5 - Equal Access	Direct	64,489			64,489						
48		Total 2210	L45-47	6,359,613			4,792,780		1,566,833		0	0	
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0		0		0	0	
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0		
53		Total 2220	L49-52	0			0		0		0	0	
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	6,295,124			4,728,291		0	1,566,833		0	0
<u>Central Office Transmision - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,449,781					0	5,449,781		0	0
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	2,967,868	2,866,354					101,514			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0		
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	5,446,374					0	5,446,374			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	3,005,225			0	0	2,806,991	198,234		0	0
62	2230	Cat 4.3 - Host / Remote	L75	565,078					565,078				
63		Total 2230	L55-62	17,434,326	2,866,354		0	0	3,372,069	11,195,903		0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	101,361		101,361						
67		Total Category 1	L64-66	101,361		101,361						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	101,361	0	101,361			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	20,789,818	20,078,713				711,105			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	319,466					319,466		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,855,361				0	2,855,361			
74	2410	Cat 3 - IX C&WF	Alloc 3	228,490			0	0	189,781	38,709	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	69,619					69,619			
76		Total 2410	L70-75	24,262,754	20,078,713		0	0	259,400	3,924,641	0	0

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	5,823,726	2,774,734	12,258	579,588	0	628,627	1,828,519	0	0
92	2210	COE - Switching	L4	5,161,602			3,889,926		1,271,676		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	13,624,203	2,239,937		0	0	2,635,132	8,749,134	0	0
95	2310	Information Orig /Term	L8	101,361	0	101,361						
96	2410	Cable & Wire Facilities	L9	20,380,411	16,865,868		0	0	217,893	3,296,650	0	0
97	Total 3100		L91-96	45,091,303	21,880,539	113,619	4,469,514	0	4,753,328	13,874,303	0	0

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			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						
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
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	1,038	495	2	103	0	112	326	0	0
113	6120	General Support	L3	1,682,757	801,755	3,542	167,471	0	181,641	528,348	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	533,685			386,352		147,333		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	486,870	80,046		0	0	94,168	312,656	0	0
118		Total COE	L114-117	1,020,555	80,046		386,352	0	241,501	312,656	0	0
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	339,776	281,182		0	0	3,633	54,961	0	0
123		Total Plant Specific	L112,113,118,121-122	3,044,126	1,163,478	3,544	553,926	0	426,887	896,291	0	0

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	104,524	49,801	220	10,402	0	11,283	32,818	0	0
125	6530	Network Operations	L10	983,277	468,485	2,070	97,858	0	106,137	308,727	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	484,338	484,338							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	285,859	136,199	602	28,449	0	30,856	89,753	0	0
128		Dep - COE Switching	L4	498,137			375,410		122,727		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,654,067	271,943		0	0	319,922	1,062,202	0	0
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	969,692	802,472		0	0	10,367	156,853	0	0
133		Total 6561	L127-132	3,407,755	1,210,614	602	403,859	0	483,872	1,308,808	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,979,894	2,213,238	2,892	512,119	0	601,292	1,650,353	0	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	568,979	271,091	1,198	56,626	0	61,417	178,647	0	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	854				854				

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	130,114	90,366	399	18,876		20,473			
144		Message Tel	Direct	350							350	
145		Private Line	Direct	175							175	
146		Total	L143-145	130,639	90,366	399	18,876		20,473		525	
End User Payment and Collection												
147		Message Tel	Direct	191,420							191,420	
148		Private Line	Direct	263							263	
149		EUCL	Direct	47,511	47,511							
150		Total	L147-149	239,194	47,511						191,683	
End User Billing Inquiry												
151		Message Tel	Direct	0							0	
152		Private Line	Direct	202							202	
153		EUCL	Direct	1,012	1,012							
154		Total	L151-153	1,214	1,012						202	
IXC Service Order Processing												
155		Message Tel	L13	14,012	9,731	43	2,033		2,205			
156		Private Line	Direct	0						0		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	14,012	9,731	43	2,033		2,205	0	0	
IXC Payment and Collection												
159		Message Tel	L13	14,357	9,971	44	2,083		2,259			
160		Private Line	Direct	0						0		
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	14,357	9,971	44	2,083		2,259	0	0	
IXC Billing Inquiry												
163		Message Tel	L13	23,065	16,019	71	3,346		3,629			
164		Private Line	Direct	0						0		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	23,065	16,019	71	3,346		3,629	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	422,481	174,610	557	26,338		28,566	0	192,410	

Plant Date: Average 6/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	360,383							360,383	
170		OB&C - Expense	Direct	167,633							167,633	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	664,463			126,819	0	137,549	400,095		0
174		Subscriber Line Charge	Direct	29,583	29,583							
175		Total Category 2	L169-174	1,222,062	29,583		126,819	0	137,549	400,095	528,016	0
176		Subtotal Customer Services	L140-142,168,175	1,645,397	204,193	557	153,157	854	166,115	400,095	720,426	0
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	44,440	5,514	15	4,137	23	4,487	10,806	19,458	0
178		Total Customer Services	L176-177	1,689,837	209,707	572	157,294	877	170,602	410,901	739,884	0
179		Total Customer Operations	L139,178	2,258,816	480,798	1,770	213,920	877	232,019	589,548	739,884	0
180		Total Big Three Expenses	L123-126,179 (less L114)	6,875,081	2,646,900	7,604	876,106	877	776,326	1,827,384	739,884	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	4,396,319	1,441,958	2,290	621,431	854	500,103	1,109,257	720,426	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	187,757	72,287	208	23,926	24	21,201	49,905	20,206	0
182	6720	General & Administrative	L180	4,962,531	1,910,569	5,489	632,386	633	560,363	1,319,032	534,059	0
183		Total Corporate Operations	L181-182	5,150,288	1,982,856	5,697	656,312	657	581,564	1,368,937	554,265	0
184		Total Operating Expenses	L123,138,179,183	15,433,124	5,840,370	13,903	1,936,277	1,534	1,841,762	4,505,129	1,294,149	0
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	663,699	316,221	1,397	66,053	0	71,641	208,387	0	0
187	7370	Special Charges	L12	11,686	5,568	25	1,163	0	1,261	3,669	0	0
188		Total Operating Exp & Taxes	L184-186	16,108,509	6,162,159	15,325	2,003,493	1,534	1,914,664	4,717,185	1,294,149	0

Plant Date: Average 6/30/2007
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Hargray Telephone Company
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<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	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0	0			0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	16,108,509	6,162,159	15,325	2,003,493	1,534	1,914,664	4,717,185	1,294,149	0

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Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 1

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	578,922	137,458	62,912	0	0	56,880	658	509	1,479	527	318,499
2		General Support	L10	22,894,023	5,435,907	2,487,896	0	0	2,249,356	26,007	20,136	58,481	20,858	12,595,382
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	23,472,945	5,573,365	2,550,808	0	0	2,306,236	26,665	20,645	59,960	21,385	12,913,881
4	2210	COE - Switching	L45	24,253,800	6,359,613		0		1,291,225		72,947		0	16,530,015
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	29,016,054	6,238,423	11,195,903	0	0	2,116,276	86,913	11,053	172,548	118,741	9,076,197
7		Total COE	L4-6	53,269,854	12,598,036	11,195,903	0	0	3,407,501	86,913	84,000	172,548	118,741	25,606,212
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	85,466,424	20,338,113	3,924,641	0	0	10,211,993	71,146	38,189	182,880	8,029	50,691,433
10		Total COE, IOT & C&WF	L7-9	139,141,723	33,037,510	15,120,544	0	0	13,670,787	158,059	122,380	355,428	126,770	76,550,245
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	16,800	3,989	1,826	0	0	1,651	19	15	43	15	9,242
13	2680	Amortizable Tangibles	L11-12	16,800	3,989	1,826	0	0	1,651	19	15	43	15	9,242
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	162,631,468	38,614,864	17,673,178	0	0	15,978,674	184,743	143,040	415,431	148,170	89,473,368
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	2,050,000	486,748	222,774	0	0	201,414	2,329	1,803	5,237	1,868	1,127,827
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,420,916	338,130	65,249	0	0	169,779	1,183	635	3,040	133	842,767
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,453,735	419,171	104,794	0	0	151,936	1,567	60,024	26,346	940	688,957

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Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 2

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	131,382,268	31,217,000	13,874,303	0	0	12,984,210	146,796	114,910	331,438	114,865	72,598,746
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	131,382,268	31,217,000	13,874,303	0	0	12,984,210	146,796	114,910	331,438	114,865	72,598,746
33	4040	Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	8,340,914	2,459,023	552,633	0	0	804,255	9,333	324,069	193,217	5,099	3,993,285
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	27,832,937	6,182,890	3,639,059	0	0	2,713,338	33,693	(233,477)	(74,601)	31,147	15,540,888
40		Total 2001 Less 2690	L 3, 10, 13	162,631,468	38,614,864	17,673,178	0	0	15,978,674	184,743	143,040	415,431	148,170	89,473,368
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	34,720,116	8,222,742	4,086,898	0	0	3,365,657	41,459	30,568	92,270	35,306	18,845,216

Plant Date: Average 6/30/2007
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Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 3

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	2,034,578	1,566,833		0		398,956		67,367		0	1,422
43	2210	Cat 3 - Local Switching	Alloc 3	22,142,726	4,728,291		0		880,262		5,580		0	16,528,593
44	2210	Cat 5 - Equal Access	Alloc 13	76,496	64,489		0		12,007		0			0
45		Total 2210	L42-44	24,253,800	6,359,613		0		1,291,225		72,947		0	16,530,015
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,449,781		5,449,781		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	11,646,911	2,866,354	101,514	0	0	1,450,501	4,395	5,389	17,578	0	7,201,180
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,609,944	0	5,446,374	0	0	0	74,118	0	89,452	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	3,977,285	2,806,991	198,234	0	0	553,028	8,400	4,619	65,518	118,741	221,754
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,332,133	565,078		0		112,747		1,045		0	1,653,263
60		Total 2230	L51-59	29,016,054	6,238,423	11,195,903	0	0	2,116,276	86,913	11,053	172,548	118,741	9,076,197

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Hargray Telephone Company
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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	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	81,586,221	20,078,713	711,105	0	0	10,160,712	30,784	37,748	123,135	0	50,444,024
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	319,466		319,466		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,941,116	0	2,855,361	0	0	0	38,858	0	46,897	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	332,298	189,781	38,709	0	0	37,390	1,504	312	12,848	8,029	43,725
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	287,323	69,619		0		13,891		129		0	203,684
74		Total 2410	L67-73	85,466,424	20,338,113	3,924,641	0	0	10,211,993	71,146	38,189	182,880	8,029	50,691,433

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Hargray Telephone Company
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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	16,800	3,989	1,826	0	0	1,651	19	15	43	15	9,242
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	16,800	3,989	1,826	0	0	1,651	19	15	43	15	9,242
<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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Hargray Telephone Company
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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
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	16,826,329	3,995,207	1,828,519	0	0	1,653,201	19,115	14,799	42,982	15,330	9,257,176
97	2210	COE - Switching	L4	19,684,919	5,161,602		0		1,047,987		59,205		0	13,416,125
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	22,674,844	4,875,069	8,749,134	0	0	1,653,782	67,919	8,637	134,839	92,791	7,092,673
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600
101	2410	Cable & Wire Facilities	L9	71,790,731	17,083,761	3,296,650	0	0	8,577,947	59,762	32,078	153,617	6,744	42,580,172
102	Total 3100		L96-101	131,382,268	31,217,000	13,874,303	0	0	12,984,210	146,796	114,910	331,438	114,865	72,598,746
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	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	0

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	3,000	712	326	0	0	295	3	3	8	3	1,650
118	6120	General Support	L3	4,861,944	1,154,409	528,348	0	0	477,690	5,523	4,276	12,419	4,429	2,674,850
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,194,815	282,567	251,118	0	0	76,428	1,949	1,884	3,870	2,663	574,336
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,090,004	257,780	229,090	0	0	69,724	1,778	1,719	3,531	2,430	523,952
123		Total COE	L119-122	2,284,819	540,347	480,208	0	0	146,152	3,727	3,603	7,401	5,093	1,098,288
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	1,196,872	284,815	54,961	0	0	143,009	996	535	2,561	112	709,883
128		Total Plant Specific	L117,118,123,126-127	8,346,635	1,980,283	1,063,843	0	0	767,146	10,249	8,417	22,389	9,637	4,484,671

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 8

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	302,000	71,706	32,818	0	0	29,672	343	266	771	275	166,149
130	6530	Network Operations	L10	2,840,956	674,550	308,727	0	0	279,126	3,227	2,499	7,257	2,588	1,562,982
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,300,000	484,338		0		407,831		407,831			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	825,926	196,106	89,753	0	0	81,148	938	726	2,110	752	454,393
133		Dep - COE Switching	L4	1,899,757	498,137		0		101,139		5,714		0	1,294,767
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,752,874	591,865	1,062,202	0	0	200,780	8,246	1,049	16,370	11,265	861,097
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,415,777	812,839	156,853	0	0	408,136	2,843	1,526	7,309	321	2,025,950
138		Total 6561	L132-137	8,894,334	2,098,947	1,308,808	0	0	791,203	12,027	9,015	25,789	12,338	4,636,207
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	13,337,290	3,329,541	1,650,353	0	0	1,507,832	15,597	419,611	33,817	15,201	6,365,338
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,461,020	568,979	0	0	0	84,036	0	203	0	0	807,802
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	317,000	0		0		0		0		0	317,000
	6622	<u>Directory</u>												
147		Classified	Alloc 22	6,000										6,000
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	4,000	854		0		159		1		0	2,986
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	10,000	854	0	0	0	159	0	1	0	0	8,986

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 9

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	130,114	130,114									0
153		Directory Advertising	Alloc 27	5,513										5,513
154		All other	Alloc 28	731,770	350	175	0	0	350	1,050	6,737	2,188		720,920
155		End User payment & collection	Alloc 21	677,491	238,931	263	0	0	35,290	0	3,087	0		399,920
156		End User billing inquiry	Alloc 30	556,997	1,012	202	0	0	607	5,262	0	275,868		274,046
157		IXC service order processing	Alloc 32	14,012	14,012	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	16,597	14,357	0	0	0	2,240	0	0	0		0
159		IXC billing inquiry	Alloc 34	23,065	23,065	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	2,155,559	421,841	640	0	0	38,487	6,312	9,824	278,056	0	1,400,399
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	515,377	360,383		0		107,256		47,738		0	0
163		OB&C - Expense	Alloc 38	562,065	167,633		0		98,608		98,608		0	197,216
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,328,927	664,463		0		332,232		332,232			0
168		Subscriber Line Charge	Alloc 29	29,583	29,583		0		0		0			0
169		Total Category 2	L162-168	2,435,952	1,222,062	0	0	0	538,096	0	478,578	0	0	197,216
170		Subtotal Categories 1 & 2	L161,169	4,591,511	1,643,903	640	0	0	576,583	6,312	488,402	278,056	0	1,597,615

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 10

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	44,440	44,440		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	4,635,951	1,688,343	640	0	0	576,583	6,312	488,402	278,056	0	1,597,615
174		Total Customer Operations	L144-146,151,173	6,423,971	2,258,176	640	0	0	660,778	6,312	488,606	278,056	0	2,731,403
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	12,746,618	3,757,888	844,536	0	0	1,229,065	14,262	495,243	295,275	7,793	6,102,556
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	520,000	153,304	34,453	0	0	50,140	582	20,204	12,046	318	248,953
	6720	General & Administrative												
177		Other Direct	Alloc 46	90,362	90,362	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	13,493,687	3,978,135	894,034	0	0	1,301,100	15,098	524,269	312,581	8,250	6,460,220
180		Total 6720	L177-179	13,584,049	4,068,497	894,034	0	0	1,301,100	15,098	524,269	312,581	8,250	6,460,220
181		Total Corporate Operations	L176,180	14,104,049	4,221,801	928,487	0	0	1,351,240	15,680	544,473	324,627	8,568	6,709,173
182		Total Operating Expenses	L128,143,174,181	42,211,945	11,789,801	3,643,323	0	0	4,286,996	47,838	1,461,107	658,889	33,406	20,290,585
<u>Operating Taxes</u>														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,873,101	444,745	203,550	0	0	184,034	2,128	1,647	4,785	1,707	1,030,505
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,404	15,404	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,888,505	460,149	203,550	0	0	184,034	2,128	1,647	4,785	1,707	1,030,505
187	7370	Special Charges	L181	32,000	9,579	2,107	0	0	3,066	36	1,235	737	19	15,221
188		Total Operating Exp & Taxes	L182,186,187	44,132,450	12,259,529	3,848,980	0	0	4,474,096	50,002	1,463,989	664,411	35,132	21,336,311
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	35,238,116	10,160,582	2,540,172	0	0	3,682,893	37,975	1,454,974	638,622	22,794	16,700,104

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 11

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	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	0	0	0	0	0	0	0	0	0	0	0
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes	L188+201 Less 208	44,132,450	12,259,529	3,848,980	0	0	4,474,096	50,002	1,463,989	664,411	35,132	21,336,311

Plant Date: Average 6/30/2007
Expense Date: 12 Mo. Ending 6/30/2007

Hargray Telephone Company
Study No.: 240523

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	53,006	52,180	462	0	20	80	264	826
2 Circuits	4,735	4,147	236	0	10	78	264	588
3 Circuit Miles	76,657.44	54,329.98	8,929.77	0.00	346.92	2,963.91	10,086.86	22,327.46
4 Wideband Channels	13,170	0	12,786	0	174	210	0	13,170
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	0		0		0		10,310		0	108,991
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	562,065	167,633		0		98,608		98,608		0	197,216

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	0
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 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	0.039404

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.770102	0.000000	0.196088	0.033111	0.000000	0.000699	1.000000
2 Weighted Dem	0.213537	0.000000	0.039754	0.000252	0.000000	0.746457	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.126511	0.000470	0.000000	0.623019	1.000000
6 Conversation Minute Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
7 Conversation Minute Miles Factor	0.805824	0.000000	0.158762	0.001326	0.034088		1.000000
8 Host Remote Factor	0.242301	0.000000	0.048345	0.000448	0.000000	0.708906	1.000000
9 Subscriber Line Usage Factor	0.213522	0.000000	0.039753	0.000235	0.000000	0.746490	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.843044	0.000000	0.156956	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	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 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #4 - Form 1

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

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	25,760,152	5,191,200	0	5,817,094	17,063,066	0	53,831,512	155,706,078
2. Plant Under Construction	Part 69, Form 1, Ln 20	223,481	45,036	0	50,466	148,030	0	467,013	1,350,821
3. Net Investment	Part 69, Form 2, Ln 43	5,630,440	1,460,835	0	1,799,332	5,072,938	0	13,963,545	38,725,594
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	633,425	164,344	0	202,425	570,706	0	1,570,900	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	633,425	164,344	0	202,425	570,706	0	1,570,900	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	633,425	164,344	0	202,425	570,706	0	1,570,900	
12. Federal Income Tax @ 0.00000%		326,310	84,662	0	104,280	294,000	0	809,252	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	959,735	249,006	0	306,705	864,706	0	2,380,152	
15. State Income Tax @ 0.00000%		51,096	13,257	0	16,329	46,037	0	126,719	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,010,831	262,263	0	323,034	910,743	0	2,506,871	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	5,677,611	2,184,341	1,457	1,900,946	4,353,237	0	14,117,592	41,538,198
18. Subtotal	(Lines 16+17)	6,688,442	2,446,604	1,457	2,223,980	5,263,980	0	16,624,463	
19. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	6,688,442	2,446,604	1,457	2,223,980	5,263,980	0	16,624,463	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	6,688,442	2,446,604	1,457	2,223,980	5,263,980	0	16,624,463	

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #4 - Form 2

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

Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement (Lines16+17+19+21)	6,688,442	2,446,604	1,457	2,223,980	5,263,980	0	16,624,463	
23. Revenue attributable to Local Switching Support per NECA Forms		0						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	6,688,442	2,446,604	1,457	2,223,980	5,263,980	0	16,624,463	
25. Adjustment for Line Port Re-allc Factor: >>> 30.0000% (Based on FCC Proxy)(Line 24 * Factor)	733,981	(733,981)					0	
26. USAC Charges included in line 22	(484,338)						(484,338)	
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)	6,938,085	1,712,623	1,457	2,010,419	5,263,980	0	15,926,564	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)	93,034	22,965	20	26,958	70,585	0	213,561	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	7,515,457	1,735,588	1,477	2,037,377	5,334,565	0	16,624,463	

Plant Date: Average 12/31/2005
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 1

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
1	2111	Land	L10	200,148	95,338	440	19,301	0	21,628	63,441	0	0
2		General Support	L10	7,546,731	3,594,761	16,599	727,763	0	815,508	2,392,100	0	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,746,879	3,690,099	17,039	747,064	0	837,136	2,455,541	0	0
4	2210	COE - Switching	L48	5,896,849			4,444,028		1,452,821		0	0
5	2220	COE - Operator Systems	L53	0			0	0	0		0	0
6	2230	COE - Transmission	L63	16,924,483	2,781,688		0	0	3,279,646	10,863,149	0	0
7		Total COE	L4-6	22,821,332	2,781,688		4,444,028	0	4,732,467	10,863,149	0	0
8	2310	Information Orig/Term	L69	101,361	0	101,361						
9	2410	Cable & Wire Facilities	L76	23,160,817	19,169,427		0	0	247,370	3,744,020	0	0
10		Total COE, IOT & C&WF	L7-9	46,083,510	21,951,115	101,361	4,444,028	0	4,979,837	14,607,169	0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	24,031,034			4,444,028	0	4,979,837	14,607,169		0
12		Total GSF, COE, IOT, C&WF	L3,10	53,830,389	25,641,214	118,400	5,191,092	0	5,816,973	17,062,710	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	36,767,679	25,641,214	118,400	5,191,092		5,816,973			
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	1,123	536	2	108	0	121	356	0	0
16	2680	Amortizable Tangibles	L14-15	1,123	536	2	108	0	121	356	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	53,831,512	25,641,750	118,402	5,191,200	0	5,817,094	17,063,066	0	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	467,013	222,454	1,027	45,036	0	50,466	148,030	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	609,249	290,206	1,340	58,752	0	65,836	193,115	0	0
23	1402	Class B RTB Stock	L12	821,268	391,198	1,806	79,198	0	88,747	260,319	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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Hargray Telephone Company
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Attachment #5 - Form 2

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	467,943	222,897	1,029	45,126	0	50,566	148,325	0	0	0
29	3100	Depreciation Reserve	L97	39,432,993	19,808,877	112,686	3,688,418	0	3,970,757	11,852,255	0	0	0
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	39,432,993	19,808,877	112,686	3,688,418	0	3,970,757	11,852,255	0	0	0
37	4040	Customer Deposits	L12	2,792	1,330	6	269	0	302	885	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	2,797,655	1,332,617	6,153	269,790	0	302,318	886,777	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	13,963,545	5,625,681	4,759	1,460,835	0	1,799,332	5,072,938	0	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	15,474,781	6,345,533	8,083	1,606,570	0	1,962,639	5,551,956	0	0	0

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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	1,452,821			0		1,452,821		0	0
46	2210	Cat 3 - Local Switching	Direct	4,384,232			4,384,232					
47	2210	Cat 5 - Equal Access	Direct	59,796			59,796					
48		Total 2210	L45-47	5,896,849			4,444,028		1,452,821		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0	0	0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	5,837,053			4,384,232	0	1,452,821		0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	5,287,684					0	5,287,684	0	0
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	2,880,204	2,781,688					98,516		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	5,284,377					0	5,284,377		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,919,390			0	0	2,726,818	192,572	0	0
62	2230	Cat 4.3 - Host / Remote	L75	552,828					552,828			
63		Total 2230	L55-62	16,924,483	2,781,688		0	0	3,279,646	10,863,149	0	0

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Hargray Telephone Company
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Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	101,361		101,361							
67		Total Category 1	L64-66	101,361		101,361							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
69		Total 2310	L67-68	101,361		0	101,361			0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct	19,848,329		19,169,427				678,902			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	303,573						303,573		0	0
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,724,585					0	2,724,585			
74	2410	Cat 3 - IX C&WF	Alloc 3	218,165			0	0	181,205	36,960		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	66,165					66,165				
76		Total 2410	L70-75	23,160,817		19,169,427	0	0	247,370	3,744,020		0	0

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Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	5,148,865	2,452,577	11,325	496,527	0	556,392	1,632,044	0	0
92	2210	COE - Switching	L4	4,235,369			3,191,891		1,043,478		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	11,201,670	1,841,093		0	0	2,170,673	7,189,904	0	0
95	2310	Information Orig /Term	L8	101,361	0	101,361						
96	2410	Cable & Wire Facilities	L9	18,745,728	15,515,207		0	0	200,214	3,030,307	0	0
97	Total 3100		L91-96	39,432,993	19,808,877	112,686	3,688,418	0	3,970,757	11,852,255	0	0

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Hargray Telephone Company
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Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
106	2210	COE - Switching	L4	0			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						
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	740	352	2	71	0	80	235	0	0
113	6120	General Support	L3	1,651,538	786,682	3,633	159,265	0	178,467	523,491	0	0
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	830,206			601,012		229,194		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	513,941	84,471		0	0	99,592	329,878	0	0
118	Total COE		L114-117	1,344,147	84,471		601,012	0	328,786	329,878	0	0
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121	Total 6310		L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	285,821	236,564		0	0	3,053	46,204	0	0
123	Total Plant Specific		L112,113,118,121-122	3,282,246	1,108,069	3,635	760,348	0	510,386	899,808	0	0

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Hargray Telephone Company
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Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	95,605	45,540	210	9,220	0	10,331	30,304	0	0
125	6530	Network Operations	L10	979,476	466,558	2,154	94,455	0	105,843	310,466	0	0
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	484,338	484,338							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	315,654	150,357	694	30,440	0	34,110	100,053	0	0
128		Dep - COE Switching	L4	469,135			353,553		115,582		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	1,507,541	247,778		0	0	292,133	967,630	0	0
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	925,881	766,320		0	0	9,889	149,672	0	0
133		Total 6561	L127-132	3,218,211	1,164,455	694	383,993	0	451,714	1,217,355	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	4,777,630	2,160,891	3,058	487,668	0	567,888	1,558,125	0	0
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	519,672	247,538	1,143	50,114	0	56,156	164,721	0	0
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	854				854				

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Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	110,152	76,818	355	15,552		17,427			
144		Message Tel	Direct	296							296	
145		Private Line	Direct	148							148	
146		Total	L143-145	110,596	76,818	355	15,552		17,427		444	
End User Payment and Collection												
147		Message Tel	Direct	162,053							162,053	
148		Private Line	Direct	223							223	
149		EUCL	Direct	40,222	40,222							
150		Total	L147-149	202,498	40,222						162,276	
End User Billing Inquiry												
151		Message Tel	Direct	0							0	
152		Private Line	Direct	171							171	
153		EUCL	Direct	857	857							
154		Total	L151-153	1,028	857						171	
IXC Service Order Processing												
155		Message Tel	L13	11,862	8,272	38	1,675		1,877			
156		Private Line	Direct	0					0			
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	11,862	8,272	38	1,675		1,877	0	0	
IXC Payment and Collection												
159		Message Tel	L13	12,155	8,477	39	1,716		1,923			
160		Private Line	Direct	0					0			
161		Billing & Collection	Direct	0							0	
162		Total	L159-161	12,155	8,477	39	1,716		1,923	0	0	
IXC Billing Inquiry												
163		Message Tel	L13	19,526	13,617	63	2,757		3,089			
164		Private Line	Direct	0					0			
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	19,526	13,617	63	2,757		3,089	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	357,665	148,263	495	21,700		24,316	0	162,891	

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Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
		<u>Cat 2 - Revenue Accounting</u>										
169		Message Processing	Direct	316,934						316,934		
170		OB&C - Expense	Direct	147,423						147,423		
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	584,353			108,063	0	121,093	355,197		0
174		Subscriber Line Charge	Direct	26,016	26,016							
175		Total Category 2	L169-174	1,074,726	26,016		108,063	0	121,093	355,197	464,357	0
176		Subtotal Customer Services	L140-142,168,175	1,433,245	174,279	495	129,763	854	145,409	355,197	627,248	0
		<u>Category 3 - Other Commercial</u>										
177		Total Category 3	L176	37,622	4,575	13	3,406	22	3,817	9,324	16,465	0
178		Total Customer Services	L176-177	1,470,867	178,854	508	133,169	876	149,226	364,521	643,713	0
179		Total Customer Operations	L139,178	1,990,539	426,392	1,651	183,283	876	205,382	529,242	643,713	0
180		Total Big Three Expenses	L123-126,179 (less L114)	6,832,204	2,530,897	7,650	1,047,306	876	831,942	1,769,820	643,713	0
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	4,468,937	1,384,566	2,364	812,750	854	569,106	1,072,049	627,248	0
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	234,807	86,981	263	35,993	30	28,592	60,825	22,123	0
182	6720	General & Administrative	L180	4,295,773	1,591,310	4,810	658,497	551	523,087	1,112,781	404,737	0
183		Total Corporate Operations	L181-182	4,530,580	1,678,291	5,073	694,490	581	551,679	1,173,606	426,860	0
184		Total Operating Expenses	L123,138,179,183	14,580,995	5,373,643	13,417	2,125,789	1,457	1,835,335	4,160,781	1,070,573	0
<u>Operating Taxes</u>												
185		Future Use										
186	7240	Ad Valorem Taxes	L12	606,957	289,115	1,335	58,531	0	65,588	192,388	0	0
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	15,187,952	5,662,758	14,752	2,184,320	1,457	1,900,923	4,353,169	1,070,573	0

Plant Date: Average 12/31/2005
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Hargray Telephone Company
Study No.: 240523

Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<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	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	213	101	0	21	0	23	68	0	0
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0	0		0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	15,188,165	5,662,859	14,752	2,184,341	1,457	1,900,946	4,353,237	1,070,573	0

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #6 - 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	136,707	63,441	0	0	56,692	661	736	1,486	534	318,665
2		General Support	L10	21,828,699	5,154,631	2,392,100	0	0	2,137,624	24,931	27,754	56,019	20,145	12,015,495
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	22,407,621	5,291,338	2,455,541	0	0	2,194,316	25,592	28,490	57,505	20,679	12,334,160
4	2210	COE - Switching	L45	22,488,947	5,896,849		0		1,197,268		67,639		0	15,327,191
5	2220	COE - Operator Systems	L50	630,065	0		0		0		54,450		0	575,615
6	2230	COE - Transmission	L60	28,178,915	6,061,334	10,863,149	0	0	2,055,193	84,338	10,739	167,498	115,350	8,821,314
7		Total COE	L4-6	51,297,927	11,958,183	10,863,149	0	0	3,252,461	84,338	132,828	167,498	115,350	24,724,120
8	2310	Information Orig /Term	L66	405,445	101,361		0		51,293		191		0	252,600
9	2410	Cable & Wire Facilities	L74	81,591,839	19,416,797	3,744,020	0	0	9,749,477	67,904	36,459	174,576	7,666	48,394,940
10		Total COE, IOT & C&WF	L7-9	133,295,211	31,476,341	14,607,169	0	0	13,053,231	152,242	169,478	342,074	123,016	73,371,660
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	3,246	767	356	0	0	318	4	4	8	3	1,786
13	2680	Amortizable Tangibles	L11-12	3,246	767	356	0	0	318	4	4	8	3	1,786
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	155,706,078	36,768,446	17,063,066	0	0	15,247,865	177,838	197,972	399,587	143,698	85,707,606
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	1,350,821	318,983	148,030	0	0	132,282	1,543	1,717	3,467	1,247	743,552
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,146,288	510,762	98,487	0	0	256,462	1,786	959	4,592	202	1,273,038
20	1402	Class B RTB Stock	L15	2,375,492	560,949	260,319	0	0	232,625	2,713	3,020	6,096	2,192	1,307,578
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	1,287,906	362,351	105,592	0	0	136,730	1,407	55,015	20,246	974	605,591

Plant Date: Average 12/31/2005
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Hargray Telephone Company
Study No.: 240523

Attachment #6 - 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	116,543,461	27,580,738	11,852,255	0	0	11,620,858	127,789	139,222	290,378	96,294	#####
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	116,543,461	27,580,738	11,852,255	0	0	11,620,858	127,789	139,222	290,378	96,294	64,835,927
33	4040	Customer Deposits	L15	8,075	1,907	885	0	0	791	9	10	21	7	4,445
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	7,589,455	2,191,269	606,386	0	0	712,817	8,749	268,367	154,897	5,780	3,641,190
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	38,725,594	8,747,577	5,215,968	0	0	3,671,498	48,740	(148,916)	(11,308)	46,232	21,155,803
40		Total 2001 Less 2690	L 3, 10, 13	155,706,078	36,768,446	17,063,066	0	0	15,247,865	177,838	197,972	399,587	143,698	85,707,606
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	42,659,726	10,017,453	5,457,328	0	0	4,015,751	53,378	61,426	117,268	48,853	22,888,269

Plant Date: Average 12/31/2005
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Hargray Telephone Company
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Attachment #6 - 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	1,886,530	1,452,821		0		369,926		62,465		0	1,318
43	2210	Cat 3 - Local Switching	Alloc 3	20,531,488	4,384,232		0		816,209		5,174		0	15,325,873
44	2210	Cat 5 - Equal Access	Alloc 13	70,929	59,796		0		11,133		0			0
45		Total 2210	L42-44	22,488,947	5,896,849		0		1,197,268		67,639		0	15,327,191
<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	630,065	0		0		0		54,450		0	575,615
50		Total 2220	L46-49	630,065	0		0		0		54,450		0	575,615
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	5,287,684		5,287,684		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	11,302,888	2,781,688	98,516	0	0	1,407,657	4,265	5,230	17,059	0	6,988,473
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	5,443,082	0	5,284,377	0	0	0	71,913	0	86,792	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	3,863,687	2,726,818	192,572	0	0	537,233	8,160	4,487	63,647	115,350	215,420
59	2230	Cat 4.3 - Host Remote	Alloc 12	2,281,574	552,828		0		110,303		1,022		0	1,617,421
60		Total 2230	L51-59	28,178,915	6,061,334	10,863,149	0	0	2,055,193	84,338	10,739	167,498	115,350	8,821,314

Plant Date: Average 12/31/2005
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Hargray Telephone Company
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Attachment #6 - 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	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	77,891,503	19,169,427	678,902	0	0	9,700,574	29,390	36,039	117,559	0	48,159,612
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	303,573		303,573		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,806,412	0	2,724,585	0	0	0	37,078	0	44,749	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	317,282	181,205	36,960	0	0	35,701	1,436	298	12,268	7,666	41,748
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	273,069	66,165		0		13,202		122		0	193,580
74		Total 2410	L67-73	81,591,839	19,416,797	3,744,020	0	0	9,749,477	67,904	36,459	174,576	7,666	48,394,940

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Attachment #6 - 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	3,246	767	356	0	0	318	4	4	8	3	1,786
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	3,246	767	356	0	0	318	4	4	8	3	1,786
<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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Hargray Telephone Company
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Attachment #6 - 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
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	14,892,943	3,516,821	1,632,044	0	0	1,458,424	17,009	18,936	38,220	13,744	8,197,745
97	2210	COE - Switching	L4	16,152,524	4,235,369		0		859,929		48,581		0	11,008,645
98	2220	COE - Operator Systems	L5	403,809	0		0		0		34,897		0	368,912
99	2230	COE - Transmission	L6	18,650,550	4,011,766	7,189,904	0	0	1,360,254	55,820	7,108	110,861	76,346	5,838,491
100	2310	Information Orig /Term	L8	405,445	101,361		0		51,293		191		0	252,600
101	2410	Cable & Wire Facilities	L9	66,038,190	15,715,421	3,030,307	0	0	7,890,958	54,960	29,509	141,297	6,204	39,169,534
102	Total 3100		L96-101	116,543,461	27,580,738	11,852,255	0	0	11,620,858	127,789	139,222	290,378	96,294	64,835,927
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	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	0

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Attachment #6 - Form 7

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	2,140	505	235	0	0	210	2	3	5	2	1,178
118	6120	General Support	L3	4,777,026	1,128,047	523,491	0	0	467,801	5,456	6,074	12,259	4,409	2,629,489
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,866,142	435,021	395,185	0	0	118,320	3,068	4,832	6,093	4,196	899,427
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	1,155,240	269,301	244,640	0	0	73,246	1,899	2,991	3,772	2,598	556,793
123		Total COE	L119-122	3,021,382	704,322	639,825	0	0	191,566	4,967	7,823	9,865	6,794	1,456,220
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	1,006,902	239,617	46,204	0	0	120,316	838	450	2,154	95	597,228
128		Total Plant Specific	L117,118,123,126-127	8,807,450	2,072,491	1,209,755	0	0	779,893	11,263	14,350	24,283	11,300	4,684,115

Plant Date: Average 12/31/2005
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Attachment #6 - Form 8

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	276,536	65,301	30,304	0	0	27,080	316	352	710	255	152,218
130	6530	Network Operations	L10	2,833,106	669,010	310,466	0	0	277,438	3,236	3,602	7,271	2,615	1,559,468
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	1,547,270	484,338		0		531,466		531,466			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	913,020	215,601	100,053	0	0	89,410	1,043	1,161	2,343	843	502,566
133		Dep - COE Switching	L4	1,789,150	469,135		0		95,251		5,381		0	1,219,383
134		Dep - COE Operator	L5	119,714	0		0		0		10,346		0	109,368
135		Dep - COE Transmission	L6	2,510,025	539,911	967,630	0	0	183,065	7,512	957	14,920	10,275	785,755
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,261,729	776,209	149,672	0	0	389,747	2,715	1,457	6,979	306	1,934,644
138		Total 6561	L132-137	8,593,638	2,000,856	1,217,355	0	0	757,473	11,270	19,302	24,242	11,424	4,551,716
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	13,250,550	3,219,505	1,558,125	0	0	1,593,457	14,822	554,722	32,223	14,294	6,263,402
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	1,334,410	519,672	0	0	0	76,753	0	186	0	0	737,799
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	268,254	0		0		0		0		0	268,254
	6622	<u>Directory</u>												
147		Classified	Alloc 22	6,000			0		0		0		0	6,000
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	4,000	854		0		159		1		0	2,986
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	10,000	854	0	0	0	159	0	1	0	0	8,986

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	110,152	110,152									0
153		Directory Advertising	Alloc 27	4,667										4,667
154		All other	Alloc 28	619,503	296	148	0	0	296	889	5,704	1,852		610,318
155		End User payment & collection	Alloc 21	573,552	202,275	223	0	0	29,876	0	2,613	0		338,565
156		End User billing inquiry	Alloc 30	471,543	857	171	0	0	514	4,455	0	233,544		232,002
157		IXC service order processing	Alloc 32	11,862	11,862	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	14,051	12,155	0	0	0	1,896	0	0	0		0
159		IXC billing inquiry	Alloc 34	19,526	19,526	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	<u>1,824,856</u>	<u>357,123</u>	<u>542</u>	<u>0</u>	<u>0</u>	<u>32,582</u>	<u>5,344</u>	<u>8,317</u>	<u>235,396</u>	<u>0</u>	<u>1,185,552</u>
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	453,241	316,934		0		94,324		41,982		0	1
163		OB&C - Expense	Alloc 38	494,300	147,423		0		86,719		86,719		0	173,439
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	1,168,707	584,353		0		292,177		292,177			0
168		Subscriber Line Charge	Alloc 29	26,016	26,016		0		0		0			0
169		Total Category 2	L162-168	<u>2,142,264</u>	<u>1,074,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>473,220</u>	<u>0</u>	<u>420,878</u>	<u>0</u>	<u>0</u>	<u>173,440</u>
170		Subtotal Categories 1 & 2	L161,169	<u>3,967,120</u>	<u>1,431,849</u>	<u>542</u>	<u>0</u>	<u>0</u>	<u>505,802</u>	<u>5,344</u>	<u>429,195</u>	<u>235,396</u>	<u>0</u>	<u>1,358,992</u>

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	37,622	37,622		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	4,004,742	1,469,471	542	0	0	505,802	5,344	429,195	235,396	0	1,358,992
174		Total Customer Operations	L144-146,151,173	5,617,406	1,989,997	542	0	0	582,714	5,344	429,382	235,396	0	2,374,031
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	12,478,796	3,602,946	997,037	0	0	1,172,034	14,385	441,257	254,686	9,504	5,986,947
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	636,984	183,913	50,894	0	0	59,827	734	22,524	13,001	485	305,606
177	6720	General & Administrative												
177		Other Direct	Alloc 46	90,362	90,362	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	11,408,404	3,293,897	911,514	0	0	1,071,501	13,151	403,407	232,840	8,689	5,473,405
180		Total 6720	L177-179	11,498,766	3,384,259	911,514	0	0	1,071,501	13,151	403,407	232,840	8,689	5,473,405
181		Total Corporate Operations	L176,180	12,135,750	3,568,172	962,408	0	0	1,131,328	13,885	425,931	245,841	9,174	5,779,011
182		Total Operating Expenses	L128,143,174,181	39,811,156	10,850,165	3,730,830	0	0	4,087,392	45,314	1,424,385	537,743	34,768	19,100,559
Operating Taxes														
183		Future Use												
184	7240	Ad Valorem Taxes - Allocated	L15	1,711,050	404,047	187,506	0	0	167,558	1,954	2,176	4,391	1,579	941,839
185	7240	Ad Valorem Taxes - Direct	Alloc 40	15,404	15,404	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	1,726,454	419,451	187,506	0	0	167,558	1,954	2,176	4,391	1,579	941,839
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	41,537,610	11,269,616	3,918,336	0	0	4,254,950	47,268	1,426,561	542,134	36,347	20,042,398
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	32,943,972	9,268,760	2,700,981	0	0	3,497,477	35,998	1,407,259	517,892	24,923	15,490,682

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 11

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	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	588	138	75	0	0	55	1	1	2	1	315
<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	41,538,198	11,269,754	3,918,411	0	0	4,255,005	47,269	1,426,562	542,136	36,348	20,042,713

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	53,006	52,180	462	0	20	80	264	826
2 Circuits	4,735	4,147	236	0	10	78	264	588
3 Circuit Miles	76,657.44	54,329.98	8,929.77	0.00	346.92	2,963.91	10,086.86	22,327.46
4 Wideband Channels	13,170	0	12,786	0	174	210	0	13,170
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	0		0		0		10,310		0	108,991
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	2,509,364	977,245	0	0	0	144,335	0	349	0	0	1,387,435
15 OB&C Expense	494,300	147,423		0		86,719		86,719		0	173,439

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	588
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	0.039404

Plant Date: Average 12/31/2005
Expense Date: 12 Mo. Ending 12/31/2005

Hargray Telephone Company
Study No.: 240523

Attachment #6 - Form 13

TRAFFIC FACTORS

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

HARGRAY TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2006 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 7, Page 2)	\$3,487,964
2. Special Access Service Revenue (per Attachment 7, Page 4)	\$3,228,128
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$6,716,092
4. Total Annual Interstate Access Revenue Requirement	\$6,714,789
5. Variance (Line 4 - Line 3) Note 1	(\$1,303)
1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2)	(\$134,305)
2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4)	\$248,564
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	\$114,259

Note 1: Due to rounding

**HARGRAY TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2006 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/07 DEMAND*</u>	<u>PROJECTED 2006/2007 REVENUES</u>
Premium Local Switching per Minute	\$0.00842	183,908,340	\$1,548,508
Infor Surcharge (Per 100 Minutes)	\$0.000574	183,908,340	\$1,056
Transport (per Attachment 7, Page 3)	Varies	Varies	\$1,938,400
Total Switched Access Revenue			\$3,487,964

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/07 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00842	\$0.00848	(\$0.00006)	183,908,340	(\$11,035)
Infor Surcharge (Per 100 Minutes)	\$0.000574	\$0.000557	\$0.00002	183,908,340	\$31
Transport (per Attachment 7, Page 3)	Varies	Varies	Varies	Varies	(\$123,301)
Total Revenue Impact					(\$134,305)

* 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, 2006 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	\$9.85	\$0.00	\$10.67	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$14.40	\$0.00	\$15.60	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	1,488	\$62.83	\$93,491.04	\$67.75	\$100,812.00	\$7,320.96
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$610.13	\$0.00	\$661.04	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$7.87	\$0.00	\$8.53	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	930	\$57.24	\$53,233.20	\$62.02	\$57,678.60	\$4,445.40
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$549.62	\$0.00	\$595.48	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$0.68	\$0.00	\$0.74	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	12,582	\$13.92	\$175,141.44	\$15.08	\$189,736.56	\$14,595.12
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$133.65	\$0.00	\$144.80	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	2,613,958,656	\$0.000077	\$201,274.82	\$0.000095	\$248,326.07	\$47,051.26
TANDEM SWITCHED TERMINATION	186,266,724	\$0.000271	\$50,478.28	\$0.000331	\$61,654.29	\$11,176.00
TANDEM SWITCHING	287,174,916	\$0.005154	\$1,480,099.52	\$0.004432	\$1,272,759.23	-\$207,340.29
800 DATA BASE QUERY -BASIC	1,552,383	\$0.004300	\$6,675.25	\$0.004000	\$6,209.53	-\$465.71
800 DATA BASE QUERY - VERTICAL	278,182	\$0.004700	\$1,307.46	\$0.004400	\$1,224.00	-\$83.45
TOTAL REVENUE			\$2,061,701.00		\$1,938,400.28	-\$123,301.00

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

**HARGRAY TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2006 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	516.00	\$9.85	\$5,082.60	\$10.67	\$5,505.72	\$423.12
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	690.00	\$14.40	\$9,936.00	\$15.60	\$10,764.00	\$828.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	3,214.00	\$0.68	\$2,185.52	\$0.74	\$2,378.36	\$192.84
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	187.00	\$7.87	\$1,471.69	\$8.53	\$1,595.11	\$123.42
SPECIAL VOICE CONDITIONING C TYPE	24.00	\$3.53	\$84.72	\$3.82	\$91.68	\$6.96
SPECIAL VOICE CONDITIONING DATA CAPABIL	12.00	\$0.84	\$10.08	\$0.91	\$10.92	\$0.84
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$1.95	\$23.40	\$2.11	\$25.32	\$1.92
SPECIAL VOICE SELECTIVE SIGNALING	24.00	\$4.39	\$105.36	\$4.76	\$114.24	\$8.88
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	24.00	\$17.99	\$431.76	\$19.49	\$467.76	\$36.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	170.00	\$17.99	\$3,058.30	\$19.49	\$3,313.30	\$255.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	1,271.00	\$17.99	\$22,865.29	\$19.49	\$24,771.79	\$1,906.50
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	97.00	\$17.99	\$1,745.03	\$19.49	\$1,890.53	\$145.50
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	408.00	\$0.68	\$277.44	\$0.74	\$301.92	\$24.48
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	2,799.00	\$0.68	\$1,903.32	\$0.74	\$2,071.26	\$167.94
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	12.00	\$0.68	\$8.16	\$0.74	\$8.88	\$0.72
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	23,215.00	\$2.25	\$52,233.75	\$2.44	\$56,644.60	\$4,410.85
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	2,420.00	\$2.25	\$5,445.00	\$2.44	\$5,904.80	\$459.80
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	24.00	\$7.87	\$188.88	\$8.53	\$204.72	\$15.84
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	126.00	\$7.87	\$991.62	\$8.53	\$1,074.78	\$83.16
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	1,073.00	\$14.06	\$15,086.38	\$15.23	\$16,341.79	\$1,255.41
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	107.00	\$14.06	\$1,504.42	\$15.23	\$1,629.61	\$125.19
SPECIAL DIGITAL DATA BRIDGING	124.00	\$0.97	\$120.28	\$1.05	\$130.20	\$9.92
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	5,636.00	\$62.53	\$352,419.08	\$67.75	\$381,839.00	\$29,419.92
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	439.00	\$610.13	\$267,847.07	\$661.04	\$290,196.56	\$22,349.49
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	106,958.00	\$13.92	\$1,488,855.36	\$15.08	\$1,612,926.64	\$124,071.28
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	1,867.00	\$133.65	\$249,524.55	\$144.80	\$270,341.60	\$20,817.05
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	6,327.00	\$57.24	\$362,157.48	\$62.02	\$392,400.54	\$30,243.06
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	192.00	\$549.62	\$105,527.04	\$595.48	\$114,332.16	\$8,805.12
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	218.00	\$123.11	\$26,837.98	\$133.38	\$29,076.84	\$2,238.86
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	36.00	\$45.47	\$1,636.92	\$49.26	\$1,773.36	\$136.44
TOTAL REVENUE			\$2,979,564.48		\$3,228,127.99	\$248,563.51

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

Note that some rows have been hidden