

**TRENTON TELEPHONE COMPANY
RESPONSE TO
GEORGIA PUBLIC SERVICE COMMISSION STAFF'S
FIRST SET OF DATA REQUESTS TO
COMPANY**

Docket No. 32235-U
February 12, 2021

STF-1-1 Please provide an organizational chart on a .pdf file for the Company in effect during the test year (i.e. twelve months ending June 30, 2020) that identifies all subsidiaries, affiliates, partnerships, and partial ownership interests in entities.

Response: One (1) page of Trade Secret information has been filed by Trenton Telephone Company in response to STF-1-1 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-2 Please provide an electronic copy of the general ledger (spreadsheet preferred) of all capital and expensed invoices made in the test year ending 6/30/2020. Please email that file to vic@hurlbertcpa.com by February 12, 2021. Should we require invoice documentation, we will request copies via your company email of selected invoices before arrival to the field or at your offices.

Response: Two thousand fifty-four (2054) pages of Trade Secret information have been filed electronically by Trenton Telephone Company in response to STF-1-2 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-3 Please provide copies in Excel format of the general ledger supporting schedules used to populate the Form M.

Response: Thirty-one (31) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-3 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-4 Please provide in a Word document file a description of each product and/or service offered by each affiliate and each product and/or service offered to each affiliate by the telephone company. If applicable, please provide an accounting schedule in an Excel spreadsheet file showing the amounts paid to and received from the parent company and to each affiliate for the twelve months ending June 30, 2020.

Response: Two (2) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-4 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-5 Please provide the amount of federal universal service support received during the test year by the following form of recovery for each of the calendar years 2018, 2019 and 2020 stated separately and show where the amount is included in the UAF Application.

- (i) High Cost Loop Support ("HCLS") or High Cost Model Support ("HCMS");
- (ii) Interstate Common Line Support ("ICLS") or Interstate Access Support ("IAS");
- (iii) Local Switching Support ("LSS");
- (iv) Safety Net Additive Support ("SNA");
- (v) Safety Valve Support ("SVS");
- (vi) Lifeline program; and
- (vii) Link-Up program.
- (viii) Alternative Connect America Cost Model ("ACAM")
- (ix)

Response: (i) High Cost Loop Support ("HCLS") or High Cost Model Support ("HCMS"): TY2018: \$0; TY2019: \$0; TY2020: \$21,051
 (ii) Interstate Common Line Support ("ICLS") or Interstate Access Support ("IAS") and CAF-BLS Support ("BLS"): TY2018: \$1,140,906; TY2019: \$1,337,354; TY2020: \$778,230
 (iii) Local Switching Support ("LSS"): TY2018: \$0, TY2019: \$0; TY2020: \$0
 (iv) Safety Net Additive Support ("SNA"): TY2018: \$0; TY2019: \$0; TY2020: \$0
 (v) Safety Valve Support ("SVS"): TY2018: \$0; TY2019: \$0; TY2020: \$0
 (vi) Lifeline program: TY2018: \$0; TY2019: \$0; TY2020: \$0
 (vii) Link-Up program: TY2018: \$0; TY2019: \$0; TY2020: \$0
 (viii) Alternative Connect America Cost Model ("ACAM"): TY2018: \$0; TY2019: \$0; TY2020: \$0

The figures for HCL and SNA can be found in the UAF filing in Operating Revenues, Line 4 Federal USF High Cost Loop. ICLS and LSS are included in Company Account 5082, UAF Filing, Operating Revenues, Line 2 Interstate Access Revenue. Lifeline / Linkup are included in Company Account 5081, UAF Filing, Operating Revenues, Line 2 Interstate Access Revenue.

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STF-1-6 Please provide UAF Company work papers that reconcile USAC reported disbursements to amounts shown in the UAF Application.

Response: Please the response to STF 1-5.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-7 Please provide supporting journal entries that are tied back to supporting work papers showing the actual development of adjustment amounts.

Response: Thirty-one (31) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-8 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-8 Please provide a schedule listing the executives of the regulated company by name, title, responsibility and their respective regulated annual salary, bonuses and benefits for the 12 months ending 6/30/2020 that were included in the UAF Application.

Response: One (1) page of Trade Secret information has been filed by Trenton Telephone Company in response to STF-1-8 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-9 Please provide the summary of accounts where executive compensation has been directly assigned, allocated or indirectly allocated.

Response: Two (2) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-9 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-10 Please provide on a .pdf file or printed report of the listing of buildings and automobiles with typical CPR data such as date of purchase, cost, description and so on. Please email that file to vic@hurlbertcpa.com.

Response: Two (2) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-10 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-11 If telephone company is a recipient of Federal or state Broadband Grants, please identify if the grants were to be used as revenue, expense offsets, or for capital acquisitions. To the extent such grants are/were used for capital acquisition, please provide support in financial records that the purchased assets are excluded from the rate base for UAF purposes.

Response: Not applicable.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-12 Please provide a detailed listing of all construction work in progress as of 6/30/2020.

Response: One (1) page of Trade Secret information has been filed by Trenton Telephone Company in response to STF-1-12 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-13 Please provide a detailed listing of each retirement of plant in service made during the test year ending 6/30/2020 showing the amount retired.

Response: One (1) page of Trade Secret information has been filed by Trenton Telephone Company in response to STF-1-13 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-14 Please provide an accounting schedule in a **SPREADSHEET** electronic file showing the **PLANT ACCOUNT INVESTMENT ACCOUNT BALANCE**, depreciation rate, depreciation expense, and accumulated depreciation by account and demonstrate how the total amount of depreciation expense and accumulated depreciation agrees with the UAF Application for the year ending 6/30/2020.

Response: Fifty (50) pages of Trade Secret information have been filed by Trenton Telephone Company in response to STF-1-14 of the Staff's First Set of Data Requests in Docket No. 32235-U.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-15 If applicable, please provide a copy of the FCC Part 64 reports that were used as a basis to adjust rate base or revenue requirement as shown in the UAF model.

Response: Not applicable. Trenton Telephone Company is an average schedule company.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-16 Please provide the spreadsheet(s) used for direct assignments and/or allocations of costs. Please provide a copy of the relevant cost allocation manual.

Response: Not applicable. Trenton Telephone Company is an average schedule company.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-17 Please provide the outside auditor report for the fiscal year ending 2019 and 2020 (if you have previously provided the 2019 outside auditor report to the Commission, then you may so state in lieu of providing it in response to this discovery request). If the 2020 audit report is not available as of the date a response to this discovery request is due, please (1) provide the un-audited financial statements for the fiscal year ending 2020, (2) state when the report will be available and (3) provide the report as soon as it is available. Please provide the outside auditor report for the fiscal year ending 2018 and 2019. If the 2019 audit report is not available, please provide the un-audited financial statements for the fiscal year ending 2019.

Response: The 2019 audit report was included in UAF application filed with Commission by Bulloch Telephone Cooperative on December 11, 2020.

The 2020 audit report will be completed in the April 2020 timeframe. The audit report will be provided as soon as it is available.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-18 Please specify how any long term debt interest costs that were booked as AFUDC (Allowance for Funds Used During Construction) were treated as current year income or as a reduction to interest rates. Please provide documentation sufficient to verify that such costs were treated in the specified manner.

Response: Not applicable.

Respondent: Adam Austin, Trenton Telephone Company

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STF-1-19 Please provide documentation sufficient to verify that any patronage dividends credited (not necessarily received in cash) from long term lenders are treated as a reduction to the cost of debt.

Response: Not applicable.

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STF 1-20 For ACAM UAF companies only, please provide the company spreadsheet(s) depicting calculated ACAM amounts, consultant prepared adjustments, and provide detailed support of the ACAM adjustments in the UAF application model.

Response: Not applicable.

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STF 1-21 For Tier II companies, please provide the schedule or work paper showing the rate of return on rate base to be limited to the lesser of 8.0% or the level computed based on a 9.25% return on equity, using the Company's actual cost of debt and the Company's actual debt/equity structure.

Response: Please see the Earnings Report included in the UAF application filed with the Commission by Trenton Telephone Company on December 11, 2020.

Trenton's actual rate of return on rate base is compared to the 8% and the lesser applied in the ROE-CALC tab.

The authorized return on equity of 9.25% is applied in the Net Income Dev. Tab.

Respondent: Adam Austin, Trenton Telephone Company

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STF 1-22 Please provide a schedule as to how income taxes were computed.

Response: Please see the Net Income Dev. tab of the Earnings Report included in the UAF application filed with the Commission by Trenton Telephone Company on December 11, 2020.

Respondent: Adam Austin, Trenton Telephone Company

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STF 1-23 Prior to May 3, 2021, please provide the required Management Representations letter to Hurlbert CPA LLC shown below.

Response: Trenton Telephone Company will have the required Management Letter prepared and signed by the date requested by the Auditor.

Respondent: Adam Austin, Trenton Telephone Company