



July 19, 2021

Mr. Reece McAlister
Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334

Re: Notice of Filing by Habersham EMC ("HEMC") and Trailwave Fiber Inc. ("Trailwave Fiber") of the revised Cost Allocation Manual
Public Service Commission Docket No. 42744

Dear Mr. McAlister:

Pursuant to the Alternative Electronic Filing Procedures of the Commission, HEMC and Trailwave Fiber hereby file the revised Cost Allocation Manual.

A copy of the filing is also being provided by email to all parties listed on the enclosed Certificate of Service for Docket No. 42744, pursuant to Ga. PSC Rule 512-2-1-.06(b). A hard copy of the enclosed filing will be provided to the Georgia Public Service Commission in compliance with the Alternative Electronic Filing procedures.

Please contact me should you have any questions regarding this filing.

Very truly yours,

A handwritten signature in blue ink that reads 'Glenn Purcell'.

Glenn Purcell

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION

Docket No. 42744

CERTIFICATE OF SERVICE

I certify that I have this day served a copy of the revised Cost Allocation Manual of Habersham EMC and Trailwave Fiber Inc. by transmitting a copy via same electronic mail to the following persons:

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So certified, this 19th day of July, 2021.



glenn Purcell

Glenn Purcell
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Habersham Electric Membership Corporation
and
Trailwave Fiber, Inc.
Clarkesville, Georgia

Revised Cost Allocation Manual

July 19, 2021

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I. Introduction

In 2019, the Georgia General Assembly passed Senate Bill 2 (Georgia Law), which amended Chapter 3 of Title 46. This bill allows electric membership corporations to engage in certain activities in order to facilitate the provision of broadband services; to specifically authorize electric membership corporations and their affiliates to provide broadband services; to provide for and revise definitions; to authorize certain financing and partnerships for the provision of broadband services.

In accordance with Georgia Law:

No electric membership corporation, broadband affiliate, or gas affiliate shall permit cross-subsidization between its electricity services activities, its broadband services activities, or its gas activities. To prevent cross-subsidization between broadband services activities and gas activities and between broadband services activities and electricity services activities, any electric membership corporation with a broadband affiliate that provides retail broadband services shall:

1. Fully allocate all costs of electricity services activities and broadband services activities, including costs of any shared services, between electricity services activities and such broadband affiliate's broadband services activities, in accordance with:
 - a. The provisions of this Code section; and
 - b. The applicable uniform system of accounts and generally accepted accounting principles that are applicable to electric membership corporations under federal and state laws, rules, and regulations;
2. Not charge any costs of electricity services activities or gas activities to the broadband services customers of the broadband affiliate;
3. Not charge any costs of broadband services activities to the electricity services customers of such electric membership corporation or to the gas activities customers of its gas affiliate; and
4. Not use below-market loans or below-market funding from programs that are not intended to support the deployment of broadband facilities or broadband services in order to support broadband facilities or to provide broadband services unless the electric membership corporation or its broadband affiliate imputes the difference between market rates and the below-market loans or below-market funding into the costs of its broadband facilities and broadband services. The provisions of this paragraph shall not apply to loans or funding from programs that are intended to support the deployment of broadband facilities or broadband services.

Furthermore, Georgia Law requires any electric membership corporation that plans to provide retail broadband services through a broadband affiliate shall develop and maintain a Cost Allocation Manual describing the electric membership corporation's methods of cost allocation and such other information and policies reasonably required to ensure compliance with Article 4 of Chapter 3 of Title 46 of the Georgia Code, such Cost Allocation Manual to be approved by the Public Service Commission (PSC).

In order to assure compliance with Georgia law, Habersham Electric Membership Corporation has developed and will maintain a Cost Allocation Manual. The Cost Allocation Manual identifies the physical assets, administrative, management, and corporate support services provided by Habersham Electric Membership Corporation to Trailwave Fiber, Inc., the broadband affiliate and specifies the allocation method used to reasonably assign costs. The manual will be reviewed annually and revised when there are significant changes in cost allocation methodologies. Any changes will be provided to the Public Service Commission (PSC) for approval. In the event of any conflict between the Cost Allocation Manual and state law (including without limitation applicable PSC orders), state law prevails, and nothing herein limits the ability of the PSC to require revisions to the Cost Allocation Manual at any time or the ability of any interested person to file a complaint with the PSC in accordance with state law.

Habersham Electric Membership Corporation was providing retail broadband services prior to January 1, 2019 and in accordance with Georgia Law plans to fully implement the provisions of the Cost Allocation Manual on January 1, 2021.

II. Background

Habersham Electric Membership Corporation has built a fiber optic network and continues to expand its network to connect switches and substations to improve electric reliability, speed of communication and redundancy. Given new advancements in electric infrastructure and the resulting continued installation of smart/electronic equipment, the communication infrastructure is not sufficient to meet the volume of anticipated future data to be transmitted over the network, or the redundancy required for high reliability standards of the network. This is due to four primary data-intensive elements necessitating high speed data transport and high reliability:

1. Connecting substations for data transmission and reliability, all leading back to the supervisory control and data acquisition (SCADA) system at the Power Control center;
2. Moving data from connected smart-switches throughout the power grid which are either directly connected or connected via RF (Radio Frequency over the air) to fiber and to our SCADA;
3. Leveraging existing capacity to carry data in near real-time from approximately 35,000 AMI meters which transmit data at hourly intervals;
4. Creating improved demand response capability to facilitate the ability for the utility to meet anticipated member demands for the growing number of smart devices, including smart thermostats, vehicle-to-grid charging, and other demand response technologies; and
5. Enabling the ability to add distributed generation resources (DG) such as solar and wind technologies to produce electricity closer to the end user of power. DG resources may offer numerous benefits, including avoiding generation capacity costs (e.g. less need to build new centralized generation facilities), avoided transmission costs, reducing the need for backup power, and neutral environmental impacts that will benefit our members and our community.

The current network, and future additions, have been, and will be, designed to serve the electric system and not designed for retail broadband usage and is located in the restricted power space. Accordingly, the system has not and will not be built to prioritize commercial or residential routes or densities in the way a broadband retail provider would design a system. This fiber network is significantly different than a broadband provider would build for retail broadband service. Nevertheless, the Cost Allocation Manual is

designed to allocate to Trailwave Fiber, Inc. its share of the cost of the network being built for the electric system.

Habersham Electric Membership Corporation serves a rural sparsely populated area of northeast Georgia. Studies related to the cost of providing retail broadband in rural areas have indicated that it would not be economically feasible to provide these services without grants and possibly low-interest loans for the specific purpose of providing retail broadband service. This was made possible with the creation of North Georgia Network Cooperative, Inc.

Habersham Electric Membership Corporation is a founding member of North Georgia Network Cooperative, Inc. North Georgia Network Cooperative, Inc., with support from its members, applied for the National Telecommunications and Information Administration's Broadband Technology Opportunities Program (BTOP) Grant. In December 2009, North Georgia Network Cooperative, Inc. was awarded \$33.5 million and became the first recipient of the BTOP grant. With the BTOP funds and additional support from its members, North Georgia Network Cooperative, Inc. constructed a 260-mile core ring which became the backbone of a 1,100-mile all-fiber network throughout north Georgia.

Utilizing its existing fiber network, Habersham Electric Membership Corporation began offering broadband service to its members following numerous requests from local schools and governments. Habersham Electric Membership Corporation currently provides retail broadband service and support through its affiliate, Trailwave Fiber, Inc.

Habersham Electric Membership Corporation is seeking grants and other assistance to expand broadband services in order to further enhance education and economic development in its service area. The timeline for expansion will be driven by the ability to obtain the resources addressed above; therefore, this Cost Allocation Manual is being submitted assuming the necessary resources will become available.

Accordingly, the Cost Allocation Manual is designed to fairly allocate costs to Trailwave Fiber, Inc. and meet all requirements of Senate Bill 2. Habersham Electric Membership Corporation has and intends to continue allocating the cost of retail broadband to assure there is no cross-subsidization.

Habersham Electric Membership Corporation and Trailwave Fiber, Inc. maintain separate books of accounts and records that are subject to inspection and compliance with the Cost Allocation Manual as required by Georgia Law.

The costs of forming the broadband affiliate, Trailwave Fiber, Inc., were not borne by Habersham Electric Membership Corporation ratepayers. Trailwave Fiber, Inc. is the only broadband affiliate of Habersham Electric Membership Corporation, and Habersham Electric Membership Corporation has no gas affiliate.

Habersham Electric Membership Corporation and Trailwave Fiber, Inc. will file a joint statement with the PSC certifying compliance with the approved Cost Allocation Manual each year. Accordingly, Habersham Electric Membership Corporation has included in Appendix A, a sample management statement certifying compliance and in Appendix B, a sample report to be provided by Habersham Electric Membership Corporation's independent accountant.

The remainder of this manual is devoted to establishing rules for the pricing of transactions between Habersham Electric Membership Corporation and Trailwave Fiber, Inc., including the transfer of assets and setting of interest rates for any loans between the two entities.

III. Allocation Methodologies

A. General

The intent of the Cost Allocation Manual is to ensure that cross-subsidizations do not occur between the electric activities of Habersham Electric Membership Corporation and the broadband activities of Trailwave Fiber, Inc. by, among other things, establishing rules for the pricing of transactions between Habersham Electric Membership Corporation and Trailwave Fiber, Inc.

The following principles apply whenever personnel, services, equipment, or tangible and intangible property are provided by Habersham Electric Membership Corporation to Trailwave Fiber, Inc.:

1. To the extent practicable, the costs are accumulated and charged on a direct basis.
2. Any allocation methods applied provide equitable cost sharing between the parties and prevent subsidization by Habersham Electric Membership Corporation of the products or services provided to Trailwave Fiber, Inc.
3. Any allocation methods applied provide equitable cost sharing between the parties and prevent subsidization by Trailwave Fiber, Inc. of the products or services provided to Habersham Electric Membership Corporation.
4. Transactions between Habersham Electric Membership Corporation and Trailwave Fiber, Inc. are adequately documented and traceable in the books of Habersham Electric Membership Corporation and Trailwave Fiber, Inc. Likewise, any allocation methods utilized are adequately documented.

Cost is accumulated on Habersham Electric Membership Corporation's books in accordance with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts. Costs that benefit both electric service customers and broadband service customers are allocated in accordance with the information below. Trailwave Fiber, Inc. plans to utilize the FERC Uniform System of Accounts for simplicity and clarity. Additionally, consolidated financial statements are prepared in accordance with generally accepted accounting principles.

B. Corporate Allocations

1. Corporate Clearing

Clearing accounts have been designed to accumulate shared costs that are allocated to Trailwave Fiber, Inc. on a monthly basis. The major categories of clearing accounts are Employee Labor, Benefits, Payroll Taxes, Transportation Costs, Materials, and Other Costs. Each pool of dollars is allocated to the benefiting entity by a predetermined allocation method. Clearing accounts are included in the FERC Uniform System of Accounts. The clearing accounts related to the Cost Allocation Manual include:

- Employee Benefit Clearing
- Transportation Clearing
- Stores Clearing

Benefits clearing includes all cost associated with labor (PTO, payroll taxes, medical insurance, retirement, etc.) and is allocated to the various accounts based on labor costs. These costs are

accumulated in a benefits clearing accounts prior to allocation. All benefits are charged to the appropriate work order or general ledger account in accordance with the FERC Uniform System of Accounts.

Transportation clearing includes all costs associated with vehicles and power operated equipment. These costs are allocated to the various accounts based on the time of the equipment operator. There is a direct charge for electric use and fiber use to the appropriate work order or general ledger accounts.

Stores clearing includes all costs associated with the warehousing and material handling function and is allocated to various accounts based on materials issued to jobs. There is a direct charge of electric materials and for fiber materials to the appropriate work order or general ledger accounts.

2. Broadband Equipment

Broadband equipment includes optical fibers, optical amplifiers, conduit, fiber to the node, fiber to the premise, wireless equipment, last mile fiber/equipment, and asymmetrical/symmetrical connection equipment. For broadband equipment additions and retirements, the entities will follow 7 CFR 1767.16 Electric Plant Instructions for the accumulation of cost and unitization of records. Records will be assigned as electric service, broadband service, or shared.

Habersham Electric Membership Corporation maintains records that track how the fiber stands are utilized, either for electric use or retail broadband. The cost related to broadband equipment will be allocated based on the percentage of strands utilized.

$$\frac{\text{Number of Fiber Strands Utilized for Retail Broadband}}{\text{Total Number of Fiber Strands Utilized}} \times \text{Broadband Equipment}$$

Number of Fiber Strands Utilized for Retail Broadband: The count of fiber strands lit in providing retail broadband services.

Total Number of Fiber Strands Utilized: The count of fiber stands lit plus unlit strands specifically reserved for electric purpose.

Broadband Equipment: Broadband equipment costs, including optical fibers, optical amplifiers, conduit, fiber to the node, fiber to the premise, wireless equipment, last mile fiber and equipment, and asymmetrical/symmetrical connection equipment.

3. Facilities

Depreciation, interest, taxes, repairs, maintenance, utilities, insurance, and other costs related to facilities will be allocated based on square footage.

$$\frac{\text{Square Footage Used in Providing Retail Broadband}}{\text{Total Square Footage}} \times \text{Total Facilities Cost}$$

Square Footage Used in Providing Retail Broadband: The square footage of facilities utilized in providing retail broadband.

Total Square Footage: The sum of all square footage.

Total Facilities Cost: Depreciation, interest, taxes, repairs, maintenance, utilities, and other costs related to facilities.

4. Other Tangible and Intangible Property

Other intangible property used solely by Trailwave Fiber, Inc. are charged directly to Trailwave Fiber, Inc. Habersham Electric Membership Corporation has tried to address all tangible and intangible property that may be shared, and it has been addressed in the Cost Allocation Manual. In the event it is determined there is tangible or intangible property that has not been addressed, Habersham Electric Membership Corporation will amend the Cost Allocation Manual and submit the revision to the PSC for approval.

5. Administrative Charges and Services

Costs for outside services such as audit, legal, consulting, advertising, or marketing fees and direct purchases of office supplies incurred for the benefit of Trailwave Fiber, Inc. are charged directly to Trailwave Fiber, Inc.

6. Shared Services

Certain functions within the organization may cost effectively be provided by a centralized organization. To the maximum extent practical, costs for these services are directly billed from the service provider to the entity benefiting from these services.

The primary component of shared services are personnel costs expended for the benefit of Trailwave Fiber, Inc. These costs include payroll, payroll taxes, employee benefits, retirement, PTO, travel, and other expenses directly related to the employees of Habersham Electric Membership Corporation. To the extent possible, employees charge their time according to the tasks performed for Trailwave Fiber, Inc. via individual timesheets. For employees where this is not feasible, a reasonable portion of their time is allocated to Trailwave Fiber, Inc. by tracking their time for a representative period or based on the allocation of those working under their supervision in accordance with the FERC Uniform System of Accounts.

In addition to labor and labor related costs, and other costs previously allocated through clearing accounts, these services include supplies, office equipment and expense, third party services, and other expenses. These costs are to be allocated as follows:

- a. Management and Governance - The primary cost is labor and will be allocated based on time reported. Other costs will be charged directly to the extent possible and remaining costs will be allocated based on labor cost.

$$\frac{\text{Labor Charges to Retail Braodband}}{\text{Total Labor Charges}} \times \text{Allocated Costs}$$

Labor Charged to Retail Broadband: Labor charges to retail broadband based on time reporting.

Total Labor Charges: Total labor charges.

Allocated Costs: Management and governance costs not directly charged to Habersham Electric Membership Corporation or Trailwave Fiber, Inc.

- b. Accounting and Information Technology - The primary cost is labor and will be allocated based on time reported. Other costs will be charged directly to the extent possible and remaining costs will be allocated based on labor cost.

$$\frac{\text{Labor Charges to Retail Braodband}}{\text{Total Labor Charges}} \times \text{Allocated Costs}$$

Labor Charged to Retail Broadband: Labor charges to retail broadband based on time reporting.

Total Labor Charges: Total labor charges.

Allocated Costs: Accounting and information technology costs not directly charged to Habersham Electric Membership Corporation or Trailwave Fiber, Inc.

- c. Marketing - The primary cost is labor and will be allocated based on time reported. Other costs will be charged directly to the extent possible and remaining costs will be allocated based on labor cost.

$$\frac{\text{Labor Charges to Retail Braodband}}{\text{Total Labor Charges}} \times \text{Allocated Costs}$$

Labor Charged to Retail Broadband: Labor charges to retail broadband based on time reporting.

Total Labor Charges: Total labor charges.

Allocated Costs: Marketing costs not directly charged to Habersham Electric Membership Corporation or Trailwave Fiber, Inc.

- d. Customer Service - The primary cost is labor and will be allocated based on time reported. Other costs will be allocated based on the number of bills for each entity.

$$\frac{\text{Labor Charges to Retail Braodband}}{\text{Total Labor Charges}} \times \text{Allocated Costs}$$

Labor Charged to Retail Broadband: Labor charges to retail broadband based on time reporting.

Total Labor Charges: Total labor charges.

Allocated Costs: Customer service labor costs not directly charged to Habersham Electric Membership Corporation or Trailwave Fiber, Inc.

$$\frac{\text{Number of Retail Broadband Bills}}{\text{Total Number of Bills}} \times \text{Allocated Costs}$$

Number of Retail Broadband Bills: The number of retail broadband bills produced.

Total Number of Bills: Total number of bills, electric and broadband, produced.

Allocated Costs: Other customer service costs, other than labor, not directly charged to Habersham Electric Membership Corporation or Trailwave Fiber, Inc.

- e. Operations and Maintenance - All costs, including labor which is based on time reported, is maintained in separate accounts based on actual cost. Operations and maintenance for broadband, which cannot be charged directly, will be allocated based on the same methodology as *Broadband Equipment*.
- f. Human Resources - All costs, including labor, will be allocated based on the number full time equivalents.

$$\frac{\text{Number of Trailwave Employees}}{\text{Total Number of Employees}} \times \text{Human Resources Costs}$$

Number of Trailwave Employees: The number of full-time employees employed by Trailwave Fiber, Inc.

Total Number of Employees: Total number of full-time employees employed by both, Habersham Electric Membership Corporation and Trailwave Fiber, Inc.

Human Resources Costs: All human resources costs, including labor.

C. Transfer of Capital Assets

Capital assets transferred from Habersham Electric Membership Corporation to Trailwave Fiber, Inc. or vice versa are transferred at fair market value or net book value, whichever is higher.

D. Loans

Any loans from Habersham Electric Membership Corporation to Trailwave Fiber, Inc. are based on market rates, not reflecting rates which are generally available through the use of any tax-exempt financing and are not tied to any loans from the federal or state government, except for loans or funding from programs that are intended to support the deployment of broadband facilities or broadband services. The market rate is based on the rate at which Trailwave Fiber, Inc. could borrow money in the marketplace and all such rates will be documented and maintained as support for the rates charged. Stated interest rates will be utilized for loans specifically to support the deployment of broadband facilities or broadband services as described in Georgia law.

E. Pole Attachments

Trailwave Fiber, Inc. will enter into a pole attachment agreement with Habersham Electric Membership Corporation which conforms with terms, conditions and rates included in the Georgia Public Service Commission's Order Implementing House Bill 244 (Document # 183713) in Docket No. 43453.

Broadband equipment utilized by both entities that is attached to a pole will be charged as above and allocated as a shared service utilizing the same methodology as broadband equipment.

Habersham Electric Membership Corporation will provide to the PSC a summary table that lists all of the charges, space used, and other factors upon which the charges or imputations are based, derived from Habersham Electric Membership Corporation's prior year pole attachment agreements with other communications service providers. The communications service providers will not be identified by name.

A copy of the pole attachment agreement between Habersham Electric Membership Corporation and Trailwave Fiber, Inc. will be filed with the PSC.

F. Non-Cost Declaration

The following non-cost declarations are made in conformance to the Commission's cost allocation order:

1. In accordance with OCGA § 46-3-200.2(b)(1), Habersham Electric Membership Corporation will not condition the receipt of electricity services upon, nor provide more favorable terms for electricity services in exchange for, persons that receive broadband services from the electric membership corporation or its broadband affiliate
2. In accordance with OCGA § 46-3-200.2(b)(2), Habersham Electric Membership Corporation will provide access to poles, ducts, conduits, and easements owned by Habersham Electric Membership Corporation to all communications services providers on rates, terms, and conditions that are just, reasonable, and nondiscriminatory
3. In accordance with OCGA § 46-3-200.2(b)(3), Habersham Electric Membership Corporation will not provide its broadband affiliate or any communications service provider any information obtained from other communications service providers in the pole attachment request and approval process, including without limitation the requested locations for pole attachments, the locations of customers to be served, or any identifying information regarding such customers
4. In accordance with OCGA § 46-3-200.2(b)(4), when a customer or potential customer is seeking to initiate electricity services, and there is an inquiry or discussion regarding the availability of retail broadband services, in the course of the same discussion or transaction in which such assistance is being provided, Habersham Electric Membership Corporation will inform such customer or potential customer of other providers offering broadband services in such customer's area based on any service map of a provider of broadband services or similar resource maintained by any department of the state or federal government and inform such customer or potential customer that broadband services may be obtained from Trailwave Fiber, Inc. or such other providers of broadband services. Such information shall be provided only with regard to other providers of broadband services that have notified Habersham Electric Membership Corporation in writing and in a commercially reasonable manner, that such provider of broadband services is able and willing to provide broadband services to customers located within all or a portion of the Habersham Electric Membership Corporation's designated electricity service territory. Such broadband service providers should send the applicable information to:

Trailwave Fiber, Inc.
Attention: Glenn Purcell
6135 State Highway 115
Clarksville, GA 30523

5. In accordance with OCGA § 46-3-200.2(b)(5)(C), Habersham Electric Membership Corporation will charge Trailwave Fiber, Inc. at the same rates and on the same terms and conditions as any other similarly situated retail customer or communication services provider.

IV. Appendix A

Cost Certification Statement For the Year Ended April 30, XXXX

We hereby certify that to the best of our knowledge and belief Habersham Electric Membership Corporation and Trailwave Fiber, Inc., its broadband affiliate, have complied with the Cost Allocation Manual approved by the Public Service Commission (PSC). Furthermore, we certify that:

- All costs, including shared services, have been fully allocated between Habersham Electric Membership Corporation electric activities and the broadband activities of Trailwave Fiber, Inc.
- Any transfer of assets from Habersham Electric Membership Corporation to Trailwave Fiber, Inc. or vice versa has been at fair market value or net book value, whichever is higher.
- Loans from Habersham Electric Membership Corporation to Trailwave Fiber, Inc. have been at market rates, except for loans made specifically for broadband services as described in Georgia law.
- Habersham Electric Membership Corporation and Trailwave Fiber, Inc. maintain separate books and records which are available for inspection as required by Georgia law.
- All costs have been allocated in accordance with the Cost Allocation Manual in order to assure compliance with Georgia law prohibiting cross-subsidization.
- Habersham Electric Membership Corporation has not conditioned the receipt of electricity services upon, nor provided more favorable terms for, customers of Trailwave Fiber, Inc.

This certification is intended solely for the purpose of satisfying the requirements of the Habersham Electric Membership Corporation's Cost Allocation Manual and should not be relied on for any other purpose.

Habersham Electric Membership Corporation

Trailwave Fiber, Inc.

V. Appendix B

Independent Accountant's Report

We have examined management's assertion, included in the accompanying Cost Certification Statement Required by Habersham Electric Membership Corporation Cost Allocation Manual that Habersham Electric Membership Corporation and Trailwave Fiber, Inc. complied with cost certification requirements of the Cost Allocation Manual during the year ended April 30, XXXX. Management is responsible for Habersham Electric Membership Corporation and Trailwave Fiber, Inc.'s compliance with those requirements. Our responsibility is to express an opinion on Habersham Electric Membership Corporation and Trailwave Fiber, Inc.'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence related to Habersham Electric Membership Corporation and Trailwave Fiber, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, Habersham Electric Membership Corporation and Trailwave Fiber, Inc. complied, in all material respects, with the aforementioned requirements for the year ended April 30, XXXX.

This report is intended solely for the information and use of the Georgia Public Service Commission, Habersham Electric Membership Corporation and Trailwave Fiber, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

(Signature)

(Date)