FILED
JAN 11 2023
EXECUTIVE SECRETARY
G.P.S.C.

DOCKET# 32235
DOCUMENT# 192687

BEFORE THE GEORGIA PUBLIC SERVICE COMMISSION

IN RE: Docket No. 32235: Generic Proceeding to Implement House Bill 168

STAFF'S FIRST SET OF DATA REQUESTS TO APPLICANTS FOR DISBURSMENTS FROM THE UNIVERSAL ACCESS FUND

TO: ALMA TELEPHONE COMPANY

BLUE RIDGE TELEPHONE COMPANY

BRANTLEY TELEPHONE COMPANY, INC.

BULLOCH COUNTY RURAL TELEPHONE COOPERATIVE, INC.

CAMDEN TELEPHONE & TELEGRAPH CO., INC.

CHICKAMAUGA TELEPHONE CORPORATION

COMSOUTH TELECOMMUNICATIONS, INC.

DARIEN TELEPHONE CO., INC.

GLENWOOD TELEPHONE COMPANY

HART TELEPHONE COMPANY

NELSON-BALL GROUND TELEPHONE COMPANY

PEMBROKE TELEPHONE COMPANY, INC.

PINELAND TELEPHONE COOPERATIVE, INC.

PLANT TELEPHONE COMPANY

PLANTERS RURAL TELEPHONE COOPERATIVE, INC.

PROGRESSIVE RURAL TELEPHONE CO-OP, INC.

PUBLIC SERVICE TELEPHONE COMPANY

RINGGOLD TELEPHONE COMPANY

TRENTON TELEPHONE COMPANY

WAVERLY HALL TELEPHONE, LLC

COMES NOW the Georgia Public Service Commission Staff ("Staff") and, pursuant to the authority vested in it by the Georgia Public Service Commission (Commission) pursuant to O.C.G.A. § 46-2-57, herein propounds the following interrogatories and requests for production of documents (collectively, "data requests"), to be answered under oath by the Company or its designated representatives. Pursuant to Commission Utility Rule 515-2-1-.04, Staff requests that an original and five (5) copies be filed with the Executive Secretary of the Commission. If a document is created in an electronic spreadsheet format, please file the document in that form.

Please provide responses by February 10, 2023 to the GPSC staff and also please provide a copy of those responses to the GPSC Staff Auditor (vic@hurlbertcpa.com).

DEFINITIONS

As may be used in this document:

1. "Company" or "The Utility" and its present and former officers, employees, agents, representatives, directors, and all other persons acting or purporting to act on behalf of said Company.

2. The term "you" and "your" refer to "the Company."

3. The term "person" means any natural person, corporation, corporate division, partnership, other unincorporated association, trust, government agency, or entity.

4. The term "document" or "documentation" shall have the broadest possible meaning under applicable law. "Document" or "documentation" means every writing or record of every type and description that is in the possession, custody or control of the Company including, but not limited to, correspondence, memoranda, e-mails, drafts, workpapers, summaries, stenographic or handwritten notes, studies, notices, publications, books, pamphlets, reports, surveys, minutes or statistical compilations, computer and other electronic records or tapes or printouts, including, but not limited to, electronic mail files; and copies of such writing or records containing any commentary or notation whatsoever that does not appear in the original. The term "document" or "documentation" further

includes, by way of illustration and not limitation, schedules, progress schedules, time logs, drawings, computer disks, chart projections, time tables, summaries of other documents, minutes, surveys, work sheets, drawings, comparisons, evaluations, laboratory and testing reports, telephone call records, personal diaries, calendars, personal notebooks, personal reading files, transcripts, witness statements and indices.

5. The term "referring or relating to" means consisting of containing mentioning, suggesting, reflecting, concerning, regarding, summarizing, analyzing, discussing, involving, dealing with, emanating from, directed at, pertaining to in any way, or in any way logically or factually connected or associated with the matter discussed.

6. "And" and "or" as used herein shall be construed both conjunctively and disjunctively and each shall include the other whenever such construction will serve to bring within the scope of these discovery requests any information that would not otherwise be brought within their scope.

7. The singular as used herein shall include the plural and the masculine gender shall include the feminine and the neuter.

8. "Identify" or "identifying" or "identification" when used in reference to a person other than a natural person means to state: the full name of the person and any names under which it conducts business; the present or last known address of the person; and, the present or last known telephone number of the person.

9. "Identify" or "identifying" or "identification" when used in reference to a document means to provide with respect to each document requested to be identified by these discovery requests a description of the document that is sufficient for purposes of a request to produce or a subpoena duces tecum, including the following:

a) the type of document (e.g., letter, memorandum, etc.);
b) the date of the document; the title or label of the document;
c) the Bates number or other identifier used to number the document for use in litigation; the identity of the originator;
d) the identity of each person to whom it was sent;
e) the identity of each person to whom a copy or copies were sent;
f) a summary of the contents of the document;

g) the name and last known address of each person who presently has possession, custody or control of the document;

h) if any such document was, but is no longer, in your possession, custody or control or is no longer in existence, state whether it: (1) is missing or lost; (2) has been destroyed; or (3) has been transferred voluntarily or involuntarily, and if so, state the circumstances surrounding the authorization for each such disposition and the date of such disposition.

11. "Identify", "identifying" or identity" when used in reference to a communication should be read to include information regarding the date of the communication, whether the communication was written or oral, the identity of all parties and witnesses to the communication, the substance of what was said and/or transpired and, if written, the identity of the document(s) containing or referring to the communication.

INSTRUCTIONS

a) These requests shall be deemed to be continuing. The Respondent is obliged to change, supplement, and correct all answers to requests to conform to available information including such information as first comes available to the Respondent after the answers are hereto filed.

b) The answers provided should first restate the question asked and also identify the person(s) supplying the information.

c) All information is to be divulged that is within the knowledge, possession, control, or custody of the Respondent or may be reasonably ascertained thereby.

d) As used herein the "document" included, but is not limited to, the original and all copies (regardless of origin and whether or not including additional writing thereon or attached thereto) of memoranda, reports, books, manuals, instructions, directives, records, forms, notes, letters, notices, confirmations, telephone calls, meetings or other communications, bulletins, transcripts, diaries, analyses, summaries, correspondence and enclosures, circulars, opinions, studies, investigations, questionnaires and surveys, work sheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments and written comments concerning the foregoing, in whatever form, stored or contained in or on whatever medium including computerized memory or magnetic media.

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, 2022) that identifies all subsidiaries, affiliates, partnerships, and partial ownership interests in entities.

STF 1-2 Please provide an electronic copy of the general ledger (Excel format preferred) of all capital and expensed invoices made in the test year ending 6/30/2022. Should we require invoice documentation, we will request copies via your company email of selected invoices to be sent to us via a scanned document or regular mail.

STF 1-3 Provide in Excel format the general ledger supporting schedules used to populate the Form M.

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 showing the amounts paid to and received from the parent company and to each affiliate for the twelve months ending June 30, 2022 in an Excel spreadsheet file.

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 years 2020, 2021 and 2022, 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")

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

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

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 6/30/2022 that were included in the UAF Application.

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

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.

STF 1-11 If the 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.

STF 1-12 Please provide a detailed listing of all CWIP as of 6/30/2022.

STF 1-13 Please provide a detailed listing of each retirement of plant in service made during the test year ending 6/30/2022 showing the amount retired.

STF 1-14 Please provide an accounting schedule in Excel format 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 6/30/2022.

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.

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.

STF 1-17 Please provide the outside auditor report for the fiscal year ending 2021 and 2022. If the 2022 audit report is not available, please provide the un-audited financial statements for the fiscal year ending 2022.

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 (e.g., 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.

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.

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.

STF 1-21 For Tier II companies, please provide the schedule and/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 applicant's actual cost of debt and the applicant's actual debt/equity structure.

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

STF 1-23 By May 2, 2023, please provide the required Management Representations letter to Hurlbert CPA LLC shown below.

Company Letterhead
May 3, 2022
Hurlbert CPA, LLC
PO Box 615
Liberty, MO 64069

In connection with your engagement to apply agreed-upon procedures to the UAF Application as of 6/30/2022, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1) We are responsible for the UAF Application.
2) As of 6/30/2022, the UAF Application is presented in accordance with Georgia PSC Regulations.
3) The Georgia Public Service Commission is responsible for selecting the criteria. We are responsible for determining that such criteria are appropriate for our purposes.
4) We have disclosed to you all known matters contradicting the UAF Application.
5) We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the UAF Application, including communications received between 7/1/2022 and 5/3/2023.
6) We have provided you with access to all records that we believe are relevant to UAF Application and the agreed-upon procedures.
7) We have disclosed to you all data requested and pertinent to the UAF Application.
8) We have responded fully to all inquiries made to us by you during the engagement.
9) No events have occurred subsequent to 5/3/2023 that would require adjustment to or modification of the UAF Application.

Signature by Executive:

CERTIFICATE OF SERVICE

I, Patrick Reinhardt, hereby certify that the foregoing First Set of Data Requests in Docket No. 32235 was served upon all parties of record listed below by depositing same in the United States mail with sufficient postage thereon to ensure delivery.

ALMA TELEPHONE COMPANY
*Ms. Laure Cohen, Controller
P. O. Box 2027 407 W. 11th Street
Alma, GA 31510
lcohen@atcnetworks.net

BRANTLEY TELEPHONE COMPANY
*Ms. Seia Tompkins
*Ms. Andrea Mathie
P. O. Box 255
13807 Cleveland Street East
Nahunta, GA 31553
seia.tompkins@btctelcom.net
andrea.mathie@btctelecom.net

BULLOCH TELEPHONE COOPERATIVE
*Mr. John Scott
*Ms. Melisa Hendrix
601 Northside Drive, West
Statesboro, GA 30458
johnscott@bulloch.com
melbrian@bulloch.net

CHICKAMAUGA TELEPHONE COMPANY
*Ms. Christa Alexander
*Ms. Stephanie Hand
12 Third Street
P. O. Box 922
Bay Springs, MS 39422
christa@failinc.com
slhand@nexband.com

COMSOUTH TELECOMMUNICATION INC.
*Mr. Trey Judy, Director – Regulatory
*Mr. Bob Ragsdale – JSI
P. O. Box 1298
Hawkinsville, GA 31036
trey.judy@htc.hargray.com
bragsdale@jsitel.com

DARIEN TELEPHONE CO., INC.
*Ms. Meg Wallace
*Mr. Ken Johnson
P. O. Box 575
1011 North Way
Darien, GA 31305
meg.wallace@dtctel.com,
ken.johnson@dtctel.com

GLENWOOD TELEPHONE COMPANY
*Ms. Jill Johnson O'Brien
P. O. Box 235
202 West 4th Avenue
Glenwood, GA 30428-0235
jilljohnsonobrien@gmail.com

HART TELEPHONE COMPANY
*Mr. Randy Daniel, President
*Ms. Malinda Raese
P. O. Box 388
196 North Forest Avenue
Hartwell, GA 30643
randy@hartcom.net
mraese@hartcom.net

PEMBROKE TELEPHONE COMPANY, INC.
*Ms. Mary Anna B. Hite, Secretary-Treasurer/CFO
P. O. Box 10
185 E Bacon Street
Pembroke, GA 31321
mahite@pemtelco.com

PINELAND TELEPHONE COOPERATIVE, INC.
*Mr. Dustin Durden, Executive Vice President/General Manager
*Mr. Steven McComas
P. O. Box 678
30 S. Rountree Street
Metter, GA 30439-0678
ddurden@pinelandtelco.com
steven.mccomas@pinelandtelco.com

PLANT TELEPHONE COMPANY
*Mr. Mike Moretz, Controller
1703 US Highway 82 West
Tifton, GA 31793-8040
moretz@planttel.net

PLANTERS TELEPHONE COOPERATIVE
*Mr. Joe Richardson, CPA, CFP, Chief Financial Officer
PO Box 8
Newington, GA 30446
joe.richardson@planters.net

PROGRESSIVE RURAL TELEPHONE CO-OP, INC.
*Mr. Ron Chambers, General Manager
P.O. Box 98
Rentz, GA 31075
ronc@progressivetel.com

PUBLIC SERVICE TELEPHONE COMPANY
*Mr. Jim Bond
*Ms. Stacey Fitzgerald
8 North Winston St.
Reynolds, GA 31076
jim.bond@pstel.com
stacey.fitzgerald@pstel.com

RINGGOLD TELEPHONE COMPANY
*Ms. Joan Albert, CPA
6203 Alabama Highway
Ringgold, GA 30736
jalbert@rtctel.com

TRENTON TELEPHONE COMPANY
*Mr. Adam Austin
183 First Street
Trenton, GA 30752
adam@tvn.net

BLUE RIDGE TELEPHONE COMPANY
CAMDEN TELEPHONE & TELEGRAPH CO. COMPANY
NELSON-BALL GROUND TELEPHONE COMPANY
*Mr. Thomas McCabe
*Duane Dickson
103 Martha Drive
Saint Marys, GA 31558
thomas.mccabe@tdstelecom.com
duane.dickson@tdstelecom.com

WAVERLY HALL TELEPHONE, LLC
*Ms. Deborah Rand
*Ms. Kelly Roth
*Mr. Bob Ragsdale, JSI
P.O. Box 100
Waverly Hall, GA 31831
drand@usch.com
kroth@usch.com
bragsdale@jsitel.com

GEORGIA TELEPHONE ASSOCIATION
*Ms. Rhonda Chatham
1900 Century Blvd., Suite 8
Atlanta, GA 30345
rchatham@gta.org

GEORGIA PUBLIC SERVICE COMMISSION
*Ms. Sallie Tanner
Executive Secretary
244 Washington Street, SW
Atlanta, GA 30334

So certified this the 11th day of January 2023.

Patrick Reinhardt

* denotes electronic delivery