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 DISBURSEMENTS FROM THE UNIVERSAL ACCESS FUND FOR THE 29TH UAF YEAR

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, LLC D/B/A HARGRAY

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. Responses must be filed in accordance with the Commission's Alternative eFile procedures.

Please file responses with the Commission by 4:00 PM on February 9, 2024 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" refers to 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.

10. "Identify" or "identifying" or "identification" 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 term "document" includes, 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.

STAFF'S FIRST SET OF DATA REQUESTS
TO APPLICANTS FOR DISBURSEMENTS
FROM THE UNIVERSAL ACCESS FUND
FOR THE 29TH UAF YEAR
Docket No. 32235

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, 2023) 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 6/30/2023. 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 Please 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, 2023 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 2021, 2022, and 2023, 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) 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 6/30/2023 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 construction work in progress as of 6/30/2023.

STF 1-13 Please provide a detailed listing of each retirement of plant in service made during the test year ending 6/30/2023 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 6/30/2023.

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 2022 and 2023. If the 2023 audit report is not available, please provide the un-audited financial statements for the fiscal year ending 2023.

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 3, 2024, please provide the required Management Representations letter to Hurlbert CPA LLC shown below.

Company Letterhead
May 4, 2024
Hurlbert CPA, LLC
PO Box 615
Liberty, MO 64069

We are providing this letter in connection with your agreed-upon procedures performed on the application for funding from the Georgia Universal Access Fund (UAF) for the period ending 6/30/2023, for the purpose of reporting your findings to the specified parties in regards to the subject matter in the UAF application for funding. , We confirm, to the best of our knowledge and belief as of 6/30/2023, the following representations made to you during your engagement.

1) We are responsible for the UAF Application.
2) As of 6/30/2023, 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 7/1/2023 and 5/3/2024.
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) We are not aware of any material misstatements in our UAF application.
9) No events have occurred subsequent to 5/3/2024 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.

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*Ms. Melissa Green, Chief Financial Officer
*Ms. Malinda Raese, Staff Accountant
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*Mr. Steven McComas, Chief Financial Officer
*Ms. Amanda Vernon, Accountant
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GEORGIA PUBLIC SERVICE COMMISSION
*Ms. Sallie Tanner
Executive Secretary
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Atlanta, GA 30334

So certified this the 10th day of January 2024.

Patrick Reinhardt

* denotes electronic delivery