December 15, 2025

VIA ELECTRONIC DELIVERY

Ms. Sallie K. Tanner
Executive Secretary
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, Georgia 30334

In Re: Docket No. 32235 – Generic Proceeding to Implement HB 168

Dear Ms. Tanner:

On behalf of ComSouth Telecommunications, Inc., please find enclosed a copy of the financial information required for filing a request for High-Cost funding from the Universal Access Fund. This filing is made in accordance with Commission Rule 515-12-1-.39(4).

In accordance with the process established by the Commission, the Company, a Rate of Return regulated Tier 2 incumbent local exchange carrier, submits the following financial data:

Tab 1 Earnings Report
Tab 2 Form M (Balance Sheet and Income Statement) as of June 30, 2025
Tab 3 A copy of the actual 2024 Interstate Cost Study (including jurisdictional separations factors and revenue allocations for the twelve months ending June 30, 2025) from the company's most recent cost study (6/30/25) submitted to the National Exchange Carrier Association. **Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.**
Tab 4 Supporting Cost Study workpapers **Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.**
Tab 5 Subjective support for booking decisions relative to regulated and non-regulated entries, as well as Federal and State entries.
Tab 6 Affiliate Transactions **Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.**
Tab 7 Enhanced Filing Requirements

7-1 Trial Balances **Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.**
7-2 Audited Financial Report **Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.**

7-3 Depreciation Rates
Please note that this information is being filed as a Trade Secret under Section 515-3-1-.11.
7-4 Cost Allocation Model
7-5 HB 168 Local Rate Increases
7-6 Broadband Grants

The request for Trade Secret Treatment under 515-3-1-.11 is attached to this letter.

The financial information submitted reflects regulated operations only and is in a form and detail of schedules filed by the Company per their Form M.

Should you have any questions, please do not hesitate to call me at 770-569-2105.

Sincerely,

Lans Chase

Director – Regulatory Affairs
John Staurulakis, Inc.
lans.chase@jsitel.com

Enclosures

cc: Jean Thaxton, ComSouth Telecommunications, Inc.