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March 18, 2026

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

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

Dear Ms. Tanner:

On behalf of Waverly Hall Telephone Company, LLC ("Company"), please find enclosed a copy of the Company's response to the Staff's Second Set of Data Requests in Docket No. 32235-U.

**Please note that the response to STF 2-10 is being filed as a Trade Secret under Section 515-3-1-.11.**

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

Should you have any questions, please contact me at 209.955.6177.

Sincerely,



Nick Huckaby
Senior Manager – Baker Tilly Advisory Group LP
nick.huckaby@bakertilly.com
Enclosures
Copy to Scott Borel, Wavery Hall Telephone Company, LLC

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