

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	373,081	0
171 Network Support	161	0	0	161	70	0
172 General Support	94,895	(2,011)	0	92,884	40,143	0
173 Central Office	156,944	(2,279)	0	154,665	66,228	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	27,731	(2,279)	0	25,452	10,899	0
176 COE Transmission	129,213	0	0	129,213	55,329	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	636,464	(23,046)	0	613,418	266,640	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	21,008	0
190 Depreciation / Amortization	742,583	(32,551)	0	710,032	306,418	0
200 Customer Operations	n/a	n/a	n/a	n/a	67,120	30,079
201 Marketing	14,103	0	0	14,103	2,696	0
202 Local Business Office	121,655	0	0	121,655	27,855	6,251
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	98,724	0	0	98,724	36,569	23,828
210 Access	n/a	n/a	n/a	n/a	70,403	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	282,348	15,976
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	10,155	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,060,130	46,055
	----	----	----	----	----	----
<b>FIT Adjustments</b>						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,060,130	n/a
	----	----	----	----	----	----
<b>Telephone Plant in Service</b>						
310 General Support	720,067	(16,937)	0	703,130	303,881	0
320 Central Office Equip-Switch	1,581,594	0	0	1,581,594	586,519	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,581,594	0	0	1,581,594	586,519	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	4,255,318	0	0	4,255,318	1,912,844	0
331 Subscriber Lines	2,813,714	0	0	2,813,714	707,801	0
332 Exchange Circuit	626,419	0	0	626,419	555,209	0
333 Interexchange Circuit	754,377	0	0	754,377	623,976	0
334 Host Remote	60,808	0	0	60,808	25,858	0
340 Cable & Wire	9,314,650	0	0	9,314,650	4,048,886	0
341 Subscriber Lines	8,875,953	0	0	8,875,953	3,672,754	0
342 Exchange	196,818	0	0	196,818	196,818	0
343 Interexchange	223,532	0	0	223,532	171,512	0
344 Host Remote	18,347	0	0	18,347	7,802	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	15,871,629	(16,937)	0	15,854,692	6,852,130	0
	----	----	----	----	----	----
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	13,025,808	0	0	13,025,808	5,625,188	0
390 Accum Deferred Income Tax	471,864	0	0	471,864	203,201	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	127,294	0
	----	----	----	----	----	----
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,151,035	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

		Interstate	ROR				Total		
		Inter-	Regulated	Pay	Inside	BFP	Common	Total Switched	Special
		exchange	I/S Access	Phone	Wire		Line	Traffic Sensitive	Access
		(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Revenues									
100	Network Access	n/a	0	0	0	0	0	0	0
110	Uncollectibles	n/a	0	0	0	0	0	0	0
120	Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130	Long Term	n/a	0	0	0	0	0	n/a	n/a
140	Transitional	n/a	0	0	0	0	0	n/a	n/a
150	Miscellaneous	n/a	0	0	0	0	0	0	0
160	Net Revenues	n/a	0	0	0	0	0	0	0
-----									
Expenses									
170	Plant Specific	0	373,081	0	0	147,474	147,474	22,355	48,820
171	Network Support	0	70	0	0	26	26	7	11
172	General Support	0	40,143	0	0	14,847	14,847	4,269	6,317
173	Central Office	0	66,228	0	0	19,059	19,059	16,199	17,976
174	Operator Systems	0	0	0	0	0	0	0	0
175	COE Switching	0	10,899	0	0	0	0	10,899	0
176	COE Transmission	0	55,329	0	0	19,059	19,059	5,300	17,976
177	IOT	0	0	0	0	0	0	0	0
178	Cable & Wire Facilities	0	266,640	0	0	113,542	113,542	1,880	24,516
180	Plant Non-Sp. Less Dep/Amor	0	21,008	0	0	7,770	7,770	2,234	3,305
190	Depreciation / Amortization	0	306,418	0	0	114,257	114,257	31,945	44,630
200	Customer Operations	0	37,041	0	0	27,435	27,435	1,767	2,354
201	Marketing	0	2,696	0	0	997	997	286	424
202	Local Business Office	0	21,604	0	0	21,442	21,442	162	0
203	Revenue Accounting	0	0	0	0	0	0	0	0
204	Other Billing & Collection	0	12,741	0	0	4,996	4,996	1,319	1,930
210	Access	70,403	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220	Corporate Operations	0	266,372	0	0	134,417	134,417	13,997	28,936
230	AFUDC	n/a	0	0	0	0	0	0	0
240	Other Exp. & Adjustments	0	0	0	0	0	0	0	0
250	Taxes Other than FIT	0	10,155	0	0	12,058	12,058	1,690	3,758
260	Total Exp and Other Taxes	70,403	1,014,075	0	0	443,411	443,411	73,988	131,803
-----									
FIT Adjustments									
270	Adjustment for FIT	0	0	0	0	0	0	0	0
280	Amortized ITC	0	0	0	0	0	0	0	0
290	Federal Income Taxes	n/a	(344,786)	0	0	27,529	27,529	2,023	7,163
-----									
300	Total Expenses & Taxes	n/a	669,290	0	0	470,940	470,940	76,011	138,966
-----									
Telephone Plant in Service									
310	General Support	0	303,881	0	0	112,393	112,393	32,310	47,818
320	Central Office Equip-Switch	0	586,519	0	0	0	0	586,519	0
321	Operator Systems	0	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0	0
323	Local Switching Cat. 3	0	586,519	0	0	0	0	586,519	0
324	Equal Access	0	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	1,912,844	0	0	697,806	697,806	81,170	658,142
331	Subscriber Lines	0	707,801	0	0	697,806	697,806	9,995	9,995
332	Exchange Circuit	0	555,209	0	0	0	0	0	79,483
333	Interexchange Circuit	0	623,976	0	0	0	0	55,312	568,664
334	Host Remote	0	25,858	0	0	0	0	25,858	0
340	Cable & Wire	0	4,048,886	0	0	1,724,110	1,724,110	28,554	372,274
341	Subscriber Lines	0	3,672,754	0	0	1,724,110	1,724,110	0	24,696
342	Exchange	0	196,818	0	0	0	0	0	196,818
343	Interexchange	0	171,512	0	0	0	0	20,752	150,760
344	Host Remote	0	7,802	0	0	0	0	7,802	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	0	0	0	0	0	0
370	Total Plant In Service	0	6,852,130	0	0	2,534,309	2,534,309	728,553	1,078,234
-----									
Adjustments to TPIS									
380	Depr / Amor Reserve	0	5,625,188	0	0	2,032,412	2,032,412	682,325	944,115
390	Accum Deferred Income Tax	0	203,201	0	0	73,963	73,963	24,854	30,557
400	Other Rate Base Adjust.	0	127,294	0	0	47,080	47,080	13,535	20,030
-----									
Return Data									
410	Average Rate Base	n/a	1,151,035	0	0	475,014	475,014	34,909	123,592
420	Return	n/a	757,187	0	0	53,439	53,439	3,927	13,904
430	Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

COS-2

Filing Date:

6/16/2015

Filing Entity:

Pine Island Telephone Company

Transmittal Number:

1

COSA:

361454

Rate-of-Return TRP

7/15- 6/16

Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

Page 1 of 3

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/15- 6/16</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	0	0	0	n/a	n/a	n/a
135 Access Service Revenue	0	0	0	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
<b>Actual, 1/14- 12/14</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	114,257	31,945	44,630	0	306,418	710,032
205 Expense Less Dep & Amor	317,096	40,353	83,415	116,458	743,557	n/a
210 Taxes Less FIT	12,058	1,690	3,758	0	n/a	n/a
215 Return	53,439	3,927	13,904	n/a	n/a	n/a
220 FIT	27,529	2,023	7,163	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	524,379	79,938	152,870	n/a	n/a	n/a
235 Access Service Revenue	0	0	0	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	2,534,309	728,553	1,078,234	0	6,852,130	15,854,692
245 Rate Base Adjustments	47,080	13,535	20,030	0	127,294	n/a
250 Depreciation Reserves	2,032,412	682,325	944,115	0	5,625,188	13,025,808
255 Accum Deferred Income Tax	73,963	24,854	30,557	0	203,201	471,864
260 Average Rate Base	475,014	34,909	123,592	0	633,515	n/a

COS-2

Filing Date:

6/16/2015

Filing Entity:

Pine Island Telephone Company

Transmittal Number:

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COSA:

361454

Rate-of-Return TRP

7/15- 6/16

Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

Page 2 of 3

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/14 - 6/15</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
<b>Actual, 1/13 - 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	n/a
215 Return	0	0	0	0	0	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	0	0	0	0	n/a
235 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	0	0	0	0	0	0
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	0	0	0	0	0	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	0	0	0	0	n/a

COS-2

Filing Date:

6/16/2015

Filing Entity:

Pine Island Telephone Company

Transmittal Number:

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COSA:

361454

Rate-of-Return TRP

7/15- 6/16

Versus 2014 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

Page 3 of 3

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/13 - 6/14</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/12- 12/12</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	n/a
215 Return	0	0	0	0	0	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	0	0	0	0	n/a
235 Access Service Revenue	0	0	0	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	0	0	0	0	0	0
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	0	0	0	0	0	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	0	0	0	0	n/a

**MAG-1****Filing Date:****6/16/2015****Filing Entity:****Pine Island Telephone Com****Transmittal Number :****1****COSA:****361454**

The switched access data formerly required on rows 13, 15, and 17 on the previous  
 The amount of frozen TIC revenue formerly required in column D is no longer  
 to carrier common line and special access are still required.

Access Element	Interstate Revenue Requirement Prior to Adjustments (A) Note 1	Frozen Line Port Transfer (B) Note 2	Universal Service Fund Contribution (C) Note 3	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re- allocation (E) Note 4	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	\$524,379	\$21,827	\$70,403	\$616,609	\$11,696	\$628,305
Special Access	<u>\$152,870</u>			<u>\$152,870</u>	<u>\$2,251</u>	\$155,121

Note 1: Source of Revenue Requirements in Column (A)

Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**

Special Access **TRP COS-1(P) Line 100, Column U**

Note 2: Enter an amount equal to the amounts on the most recently filed Form MAG-1.

Note 3: Projected Amount per Account 6540

Note 4: Enter amounts equal to the amounts on the most recently filed Form MAG-1.

RTE-2

Filing Date:

6/16/2015

Filing Entity:

Pine Island Telephone Company

Transmittal Number:

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COSA

361454

Rate-of-Return

Revenue Price-outs

Using 2014 Demand

Page 1 of 1

	Revenue at 7/1/2014 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2015 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
<b>Switched Access</b>					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	165,544	165,544	0	155,119	(10,425)
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 140-170 are no longer required on this tab. This information will be found on the ICC TRP forms.

DMD-2

#REF!

6/16/2015

Filing Entity:

Pine Island Telephone Company

Transmittal Number: 1

COSA

361454

Page 1 of 1

Rate-of-Return TRP

Special Access

Demand

	1/14-12/14 Channel Terminations (A)	1/14-12/14 Number of Circuits (B)	1/14-12/14 Interoffice Miles (C)	7/15 - 7/16 Channel Terminations (D)	7/15 - 7/16 Number of Circuits (E)	7/15 - 7/16 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	12	12	17.28	0	0	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	189.73	189.73	1528.88	0	0	0
160 Ethernet	67.88	67.88	0	0	0	0