

Easton Telephone Company
2014 Interstate Tariff Rates
Interstate Tariff Filing
Effective July 1, 2015
Summary of Changes in Rev Req, Demand and Rates

Rate Element	New Revenue Requirement	Prior Revenue Requirement	Inc (Dec) in Revenue Requirement	New Demand	Prior Demand	Inc (Dec) in Demand	New Rates	Prior Rates	Inc (Dec) in Rates	% Change
1 Local Switching:										
2 Local Switching - Term	-	-	-	-	-	-	0.013998	0.0304000	(0.016402)	-53.95%
3 Local Switching - Orig	-	-	-	-	-	-	0.032209	0.0425800	(0.01)	
4 800 Query Basic	-	-	-	-	-	-	0.004236	0.0056000	(0.001364)	
5 800 Query Vertical	-	-	-	-	-	-	0.004690	0.0006200	0.004070	
6 Information Surcharge - Orig	-	-	-	-	-	-	0.039335	0.0520000	(0.012665)	
Information Surcharge - Term	-	-	-	-	-	-	-	-	-	
8 Total Local Switching	-	-	-	-	-	-	-	-	-	
9 check										
10 Local Transport:										
11 VG Entrance Facilities	-	-	-	-	-	-	-	-	-	0.00%
12 DS1 Entrance Facilities	-	-	-	-	-	-	-	-	-	0.00%
13 DS3 Entrance Facilities	-	-	-	-	-	-	-	-	-	0.00%
18 Tandem Switched Mileage	-	-	-	-	-	-	0.000150	0.000198	(0.000048)	-24.36%
19 Tandem Switched Mileage Terms	-	-	-	-	-	-	0.000781	0.001032	(0.000251)	-24.36%
20 Tandem Switching	-	-	-	-	-	-	0.001967	0.002601	(0.000634)	-24.36%
21 DT Transport VG Channel Mileage	-	-	-	-	-	-	4.33	5.72	(1.39)	-24.36%
22 DT Transport VG Channel Mileage Term	-	-	-	-	-	-	43.50	57.50	(14.00)	-24.36%
23 DT Transport DS1 Channel Mileage	-	-	-	-	-	-	20.30	26.83	(6.53)	-24.36%
24 DT Transport DS1 Channel Mileage Term	-	-	-	-	-	-	105.30	139.20	(33.90)	-24.36%
25 DT Transport DS3 Channel Mileage	-	-	-	-	-	-	176.78	233.70	(56.92)	-24.36%
26 DT Transport DS3 Channel Mileage Term	-	-	-	-	-	-	676.13	893.84	(217.71)	-24.36%
27 MUX (DS1-VG)	-	-	-	-	-	-	238.18	314.87	(76.69)	-24.36%
28 MUX (DS3-DS1)	-	-	-	-	-	-	616.90	815.53	(198.63)	-24.36%
29	-	-	-	-	-	-	-	-	-	0.00%
30 Total Transport	-	-	-	-	-	-	-	-	-	
31 check										
32 Special Access:										
33 Channel Termination										
34 Voice Grade, 2-Wire	-	-	-	-	-	-	94.94	131.23	(36.29)	-27.65%
35 Voice Grade, 4-Wire	-	-	-	-	-	-	153.14	209.98	(56.84)	-27.07%
36 DS1 High Cap	10,658	-	10,658	24	-	24	444.10	603.64	(159.54)	-26.43%
37 DS3 High Cap	-	-	-	-	-	-	1,262.50	4,976.58	(3,714.08)	-74.63%
38 DDS, 4-Wire	-	-	-	-	-	-	165.39	242.22	(76.83)	-31.72%
39 MUX (DS1-DS0)	-	-	-	-	-	-	106.38	489.38	(383.00)	-78.26%
MUX (DS1-VG)	-	-	-	-	-	-	106.38	489.38		
40 MUX (DS3-DS1)	-	-	-	-	-	-	257.76	1,185.79	(928.03)	-78.26%
41 Channel Mileage										
42 Channel Mileage	-	-	-	-	-	-	6.83	9.36	(2.53)	-27.07%
43 Channel Mileage Term	-	-	-	-	-	-	68.51	93.94	(25.43)	-27.07%
44 DS1 Hi - Cap Channel Mile	-	-	-	-	-	-	27.48	37.35	(9.87)	-26.43%
45 DS1 Hi - Cap Channel Mile Term.	-	-	-	-	-	-	142.56	193.77	(51.21)	-26.43%
46 DS3 Hi - Cap Channel Mile	-	-	-	-	-	-	82.52	325.30	(242.78)	-74.63%
47 DS3 Hi - Cap Channel Mile Term.	-	-	-	-	-	-	315.62	1,244.13	(928.51)	-74.63%
48 DDS Channel Mile	-	-	-	-	-	-	8.60	12.59	(3.99)	-31.72%
49 DDS Channel Mile Term.	-	-	-	-	-	-	86.34	126.45	(40.11)	-31.72%
50 ETS	13,728	-	13,728	-	-	-	-	-	-	0.00%
51 Non Recurring VG	-	-	-	-	-	-	450.00	450.00	-	0.00%
52 Non Recurring DS1	-	-	-	-	-	-	390.00	390.00	-	0.00%
53 Non Recurring DS3	-	-	-	-	-	-	330.00	330.00	-	0.00%
54 Non Recurring DDS	-	-	-	-	-	-	445.00	445.00	-	0.00%
55										
56 Total Special Access	24,386	-	24,386							

Filing Date: 6/29/2015
Filing Entity: Easton Telephone Company

Interstate Tariff Section Input	USOC Input	Interstate Switched Access Rate Element Input (Note 1)	7/1/2014 Capped Rate	7/1/2015 Capped Rate
		** LOCAL SWITCHING **		
17.2.3		Local Switching - Term	0.030400	0.013998
		Local Switching - Orig	0.042580	0.032209
				0
		800 Data Base Query Basic	0.005600	0.004236
		800 Data Base Query Vertical	0.000620	0.004690
		** INFORMATION **		0
				0
17.2.3		Information Surcharge - Term		0.000000
		Information Surcharge - Orig	0.052000	0.039335
				0
				0
		** TANDEM-SWITCHED TRANSPORT AND TANDEM **		0
				0
17.2.2		Tandem Switching	0.002601	0.001967
17.2.2		Tandem Mileage Terminations	0.001032	0.000781
17.2.2		Tandem Mileage Facility	0.000198	0.000150
				0
		** SIGNALING FOR TANDEM SWITCHING **		0
				0
				0
				0
				0
				0
		** DIRECT-TRUNKED TRANSPORT **		0
17.2.2		Direct Trunk Facility - VG	5.72	4.33
17.2.2		Direct Trunk Terms - VG	57.50	43.50
17.2.2		Direct Trunk Facility - DS1	26.83	20.30
17.2.2		Direct Trunk Terms - DS1	139.20	105.30
17.2.2		Direct Trunk Facility - DS3	233.70	176.78
17.2.2		Direct Trunk Terms - DS3	893.84	676.13
				-
		Mux DS1 to VG	314.87	238.18
		MUX DS3 to DS1	815.53	616.90
		** DEDICATED SIGNALING TRANSPORT **		
		** ENTRANCE FACILITIES **		
		** LINE INFORMATION DATABASE **		
		** BILLING NAME AND ADDRESS **		

Total TY 2012-2013 Expected Maximum Interstate Revenue (Sum of Col. H)

SAR_ID	SAR_ABBR	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl Minute	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS
361384	EASTON TEL CO	2,287,274	\$118,401	\$89,563	\$28,838	24.36%	-24.4%	

a NECA Associaton Calculated Rate per 51.909 (a)(4)(ii)(A) **-24.356%**

Claculation of Switched Rates upon Exit from NECA Pool:

	Frozen Rate	Calculated Change	Post Exit Tariff Rate	
Local Switching - Term	0.030400	-0.0074043	0.022996	rate before step down to .005
Local Switching - Orig	0.042580	-0.0103709	0.032209	
800 Data Base Query Basic	0.005600	-0.0013640	0.004236	
800 Data Base Query Vertical	0.006200	-0.0015101	0.004690	
Information Surcharge - Term	0.000000	0.0000000	0.000000	
Information Surcharge - Orig	0.052000	-0.0126653	0.039335	
Tandem Switching	0.002601	-0.0006335	0.001967	
Tandem Mileage Terminations	0.001032	-0.0002514	0.000781	
Tandem Mileage Facility	0.000198	-0.0000482	0.000150	
Direct Trunk Facility - VG	5.72	(1.39)	4.33	
Direct Trunk Terms - VG	57.50	(14.00)	43.50	
Direct Trunk Facility - DS1	26.83	(6.53)	20.30	
Direct Trunk Terms - DS1	139.20	(33.90)	105.30	
Direct Trunk Facility - DS3	233.70	(56.92)	176.78	
Direct Trunk Terms - DS3	893.84	(217.71)	676.13	
Mux DS1 to VG	314.87	(76.69)	238.18	
MUX DS3 to DS1	815.53	(198.63)	616.90	

Development of Channel Term Rates, Based on Equivalency to 4-Wire VG Circuits

Type of Termination	Quantity	Tariff Period Unit Cost	Historical Total CT Revenue Requirement	Monthly Rate	VG 4-wire Equivalents	Weighted Equivalents	NECA Rate
45 Voice Grade							
46 2-wire	-	94.94	-	94.94	0.62	-	
47 4-wire	-	153.14	-	153.14	1.00	-	
49 Hi-Cap							
50 DS-1	24	444.10	10,658	444.10	2.90	70	
52 DS-3	-	1,262.50	-	1,262.50	8.24	-	
55 MUX (DS-1 to DS-0)	-	106.38	-	106.38			
56 MUX (DS-1 to VG)	-	106.38	-	106.38			
57 MUX (DS3 to DS1)	-	257.76	-	257.76			
59 DDS							
60 4-wire	-	165.39	-	165.39	1.08	-	
63 Total Recurring Channel Terminations Rev. Req.			10,658			70	
65			10,658	check			
Non Recurring	Demand		Revenue Requirement	Rate			
71 VG Channel Terminations	-		-	450.00			
72 DDS Terminations	-		-	390.00			
73 DS1 Channel Terminations	-		-	330.00			
74 DS3 Channel Terminations	-		-	445.00			
75 Total Non Recurring Term Revenue			-				
77 Total Channel Terminations Rev. Req.			10,658				

	MUX Rates NECA RB 17	Mux Rates
DS1 to DS0	419.32	106.38
DS1 to VG	419.32	106.38
DS3 to DS1	1016.04	257.76

Development of Channel Mileage and Channel Mileage Term Rates

Special Study	Equivalent VG CMF	Usage	Weighted Equivalent	Historical Revenue Requirement	Tariff Rate
Rate Band 20					
78 Voice Grade Channel Mileage	9.36	1.00	-	0	6.83
79 Voice Grade Channel Mileage Term	93.94	10.04	-	0	68.51
80 Hi-Cap Channel Mileage	37.35	3.99	-	0	27.48
81 Hi-Cap Channel Mileage Term	193.77	20.70	-	0	142.56
82 DDS Channel Mileage	12.59	1.35	-	0	8.60
83 DDS Channel Mileage Term	132.49	14.15	-	0	86.34
84 DS3 Hi-Cap Channel Mileage	325.30	34.75	-	0	82.52
85 DS3 Hi-Cap Channel Mileage Term	1,244.13	132.92	-	0	315.62
86 Total			-	-	
87 Check			-	-	

Easton Telephone Company
2014 Interstate Tariff Rates
Interstate Tariff Filing
Disaggregation of Special Access Costs

Account/Category	Total Average Special Access	Channel Termination	Channel Mileage	ETS	DSL	Average Total Special	2014	2014
Account 2001 - Total Telephone Plant In Service								
Account 2210 - General Support Facilities	818	369	-	450	-	818	818	818
Account 2210 - Central Office Switching	-	-	-	-	-	-	-	-
Account 2220 - Operator Systems	-	-	-	-	-	-	-	-
Account 2230 - COE Transmission - Cat. 4.1 (Loop)	-	-	-	-	-	-	-	-
Account 2230 - COE Transmission - Cat. 4.2 (IX)	-	-	-	-	-	-	-	-
Account 2230 - COE Transmission - Cat. 4.11 WB	94,533	36,268	-	58,265	-	94,533	94,533	94,533
Account 2230 - COE Transmission - Cat. 4.231 V	-	-	-	-	-	-	-	-
Account 2410 - C&WF Cat. 1	-	-	-	-	-	-	-	-
Account 2410 - C&WF Cat. 2 WB	11,496	11,496	-	-	-	11,496	11,496	11,496
Account 2410 - C&WF Cat. 3 - DSL	-	-	-	-	-	-	-	-
Account 2410 - C&WF Cat. 3	-	-	-	-	-	-	-	-
Account 2410 - C&WF Cat. 4	-	-	-	-	-	-	-	-
Account 2680 - Amortizable Tangible Assets	-	-	-	0	-	-	-	-
Account 2690 - Intangible Assets	26	12	-	-	14	26	26	26
Total Account 2001 - TPIS	106,873	48,144	-	58,715	14	106,873	106,873	106,873
Allocation COE Transmission	100.00%	38.37%	0.00%	61.63%	-	100.00%	100.00%	100.00%
Allocation of COE	100.00%	38.37%	0.00%	61.63%	-	100.00%	100.00%	100.00%
Allocation CWF	100.00%	100.00%	0.00%	0.00%	-	100.00%	100.00%	100.00%
Allocation TPIS	100.00%	45.05%	0.00%	54.94%	-	100.00%	100.00%	100.00%
Allocation TPIS Less Support and Amort	100.00%	45.05%	0.00%	54.95%	-	100.00%	100.00%	100.00%
Other Telecommunications Rate Base								
Account 2002 - Plant Held for Future Use	-	-	-	-	-	-	-	-
Account 2003 - TPUC	153	69	-	84	-	153	153	153
Account 2005 -- Telecommunications Plant Adjustment	-	-	-	-	-	-	-	-
Account 1220 - Material and Supplies	-	-	-	-	-	-	-	-
Account 1402 - RTB Stock and other Rate Base	-	-	-	-	-	-	-	-
Cash Working Capital	1,300	585	-	714	-	1,300	1,300	1,300
Total Other Telecommunications Rate Base	1,453	655	-	798	-	1,453	1,453	1,453
Rate Base Offsets								
Account 3100 - General Support Facilities	818	369	-	449	-	818	818	818
Account 3100 - Central Office Switching	-	-	-	-	-	-	-	-
Account 3100 - Central Office Operator	-	-	-	-	-	-	-	-
Account 3100 - Central Office Transmission	66,943	25,683	-	41,260	-	66,943	66,943	66,943
Account 3100 - IOT Equipment	-	-	-	-	-	-	-	-
Account 3100 - Cable and Wire Facilities	9,267	9,267	-	-	-	9,267	9,267	9,267
Subtotal Depreciation Reserve	77,028	35,318	-	41,710	-	77,028	77,028	77,028
Account 3200 - Depr. on Prop Held Future Use	-	-	-	-	-	-	-	-
Account 3400 - Accumulated Amortization - Tangible	-	-	-	-	-	-	-	-
Account 3500 - Accumulated Amortization - Intangible	-	-	-	-	-	-	-	-
Account 3600 - Accumulated Amortization - TPAA	-	-	-	-	-	-	-	-
Account 4040 - Customer Deposits	-	-	-	-	-	-	-	-
Account 4100 - Current Deferred Income Taxes	-	-	-	-	-	-	-	-
Account 4340 - Noncurrent Deferred Income Taxes	4,256	1,917	-	2,339	-	4,256	4,256	4,256
Account 4310 - Other LT Liabilities - OPEB	-	-	-	-	-	-	-	-
Total Rate Base Offsets	81,285	37,236	-	44,049	-	81,285	81,285	81,285
Net Rate Base	27,041	11,563	-	15,464	-	27,041	27,041	27,041
Rate of Return	11.25%	11.25%	11.25%	11.25%	-	11.25%	11.25%	11.25%
Return on Rate Base	3,042	1,301	-	1,740	-	3,042	3,042	3,042
Plant Specific Operating Expenses								
Account 6110 - Network Support Expenses	-	-	-	-	-	-	-	-
Account 6120 - General Support Expense	1,516	683	-	833	-	1,516	1,516	1,516
Account 6230 - Transmission Expense	4,422	1,697	-	2,726	-	4,422	4,422	4,422
Account 6310 - IOT Expense	-	-	-	-	-	-	-	-
Account 6410 - CWF Expense	595	595	-	-	-	595	595	595
Subtotal Plant Specific	6,534	2,975	-	3,559	-	6,534	6,534	6,534
Account 6510, 6530 & 6540 - Plant Non-Specific	205	92	-	112	-	205	205	205
Depreciation and Amortization								
Account 6561 - GSF	-	-	-	-	-	-	-	-
Account 6561 - Central Office Switching	-	-	-	-	-	-	-	-
Account 6561 - Central Office Operator	-	-	-	-	-	-	-	-
Account 6561 - Central Office Transmission	5,667	2,174	-	3,493	-	5,667	5,667	5,667
Account 6561 - IOT	-	-	-	-	-	-	-	-
Account 6561 - Cable and Wire Facilities	160	160	-	-	-	160	160	160
Account 6563 - Other	-	-	-	-	-	-	-	-
Subtotal Depreciation Expense	5,827	2,334	-	3,493	-	5,827	5,827	5,827
Account 6610-6623 - Customer Operations Expense	2,256	1,016	-	1,239	-	2,256	2,256	2,256
Account 6710, 6720 - Corporate Operations	4,256	1,917	-	2,338	-	4,256	4,256	4,256
Account 7200 Other Operating Taxes	163	73	-	90	-	163	163	163
Other Revenue and Expenses	10	5	-	6	-	10	10	10
AFUDC	-	-	-	-	-	-	-	-
Federal Income Taxes	1,638	738	-	900	-	1,638	1,638	1,638
Tax Adjustments	-	-	-	-	-	-	-	-
State Income Taxes	459	207	-	252	-	459	459	459
Total Expenses	21,347	9,357	-	11,988	-	21,347	21,347	21,347
Total Revenue Requirement	24,389	10,658	-	13,728	-	24,389	24,389	24,389
Check	24,389	10,658	-	13,728	-	24,389	24,389	24,389

EXPANDED RATE DEVELOPMENT

Easton Telephone

	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC
DEVELOPED BASE RATE (100 Mbps):	\$ 276.33	\$ 204.00	\$ 276.33	\$ 204.00	\$ 113.34	\$ 74.00	NA	\$ 43.00	\$ 298.71	\$ 153.00	\$354.89	\$ 153.00	\$545.83	\$ 153.00

Ethernet Transport Service - Easton Telephone Company Specific Rates														
	Channel Termination ≤ 300ft		Channel Termination > 300ft		Basic Port		DSL ASCC		Extended EVC		Interconnected EVC ≤ 50 Miles		Interconnected EVC 51-75 Miles	
	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC
2 Mbps	\$57.31	\$204.00	\$201.38	\$204.00	\$72.16	\$74.00	NA	\$43.00	\$27.17	\$153.00	\$31.71	\$153.00	\$53.11	\$153.00
5 Mbps	\$70.32	\$204.00	\$203.60	\$204.00	\$79.89	\$74.00	NA	\$43.00	\$34.44	\$153.00	\$41.17	\$153.00	\$84.09	\$153.00
10 Mbps	\$81.22	\$204.00	\$206.49	\$204.00	\$88.23	\$74.00	NA	\$43.00	\$62.01	\$153.00	\$79.84	\$153.00	\$163.76	\$153.00
20 Mbps	\$89.15	\$204.00	\$233.60	\$204.00	\$98.02	\$74.00	NA	\$43.00	\$124.01	\$153.00	\$151.66	\$153.00	\$221.29	\$153.00
50 Mbps	\$103.08	\$204.00	\$264.07	\$204.00	\$103.88	\$74.00	NA	\$43.00	\$185.86	\$153.00	\$251.24	\$153.00	\$447.75	\$153.00
100 Mbps	\$114.54	\$204.00	\$276.33	\$204.00	\$113.34	\$74.00	NA	\$43.00	\$298.71	\$153.00	\$354.89	\$153.00	\$545.83	\$153.00
250 Mbps	\$163.11	\$204.00	\$288.58	\$204.00	\$156.45	\$74.00	NA	\$43.00	\$621.76	\$153.00	\$807.59	\$153.00	\$946.68	\$153.00
500 Mbps	\$213.80	\$305.65	\$381.77	\$305.65	\$198.35	\$110.86	NA	\$64.50	\$962.50	\$229.50	\$1,106.43	\$229.50	\$1,296.35	\$229.50
750 Mbps	\$248.43	\$305.65	\$439.15	\$305.65	\$250.82	\$110.86	NA	\$64.50	\$1,308.96	\$229.50	\$1,484.22	\$229.50	\$1,744.10	\$229.50
1 Gbps	\$284.41	\$305.65	\$509.03	\$305.65	\$302.24	\$110.86	NA	\$64.50	\$1,659.46	\$229.50	\$1,878.84	\$229.50	\$2,217.44	\$229.50
2.5 Gbps	\$549.73	\$305.65	\$982.14	\$305.65	\$580.49	\$110.86	NA	\$64.50	\$3,199.64	\$229.50	\$3,616.39	\$229.50	\$4,269.46	\$229.50
5 Gbps	\$834.64	\$305.65	\$1,491.65	\$305.65	\$882.34	\$110.86	NA	\$64.50	\$4,860.65	\$229.50	\$5,496.01	\$229.50	\$6,485.82	\$229.50
10 Gbps	\$1,139.68	\$305.65	\$2,038.01	\$305.65	\$1,207.41	\$110.86	NA	\$64.50	\$6,644.07	\$229.50	\$7,514.41	\$229.50	\$8,869.54	\$229.50

DEVELOPED BASE RATE (100 Mbps):	Monthly	NRC	NRT	RT (incl QoS)	NRC	Monthly	NRC	NRT	RT (incl QoS)	NRC
		\$77.00	\$0.33	\$0.64		\$444.74	\$ 37.00	\$0.57	\$1.13	
	Intraswitch EVC		Class of Service (CoS) per 1Mbps increment for Intraswitch EVC			Interswitch EVC		Class of Service (CoS) per 1Mbps increment for Interswitch EVC		
	Monthly	NRC	NRT	RT (incl QoS)	NRC	Monthly	NRC	NRT	RT (incl QoS)	NRC
2 Mbps	\$0.00	\$77.00	\$0.58	\$1.18	NA	\$40.77	\$37.00	\$0.94	\$1.89	NA
5 Mbps	\$0.00	\$77.00	\$0.58	\$1.18	NA	\$55.11	\$37.00	\$0.94	\$1.89	NA
10 Mbps	\$0.00	\$77.00	\$0.58	\$1.18	NA	\$103.33	\$37.00	\$0.94	\$1.89	NA
20 Mbps	\$0.00	\$77.00	\$0.58	\$1.18	NA	\$206.67	\$37.00	\$0.94	\$1.89	NA
50 Mbps	\$0.00	\$77.00	\$0.33	\$0.64	NA	\$278.79	\$37.00	\$0.57	\$1.13	NA
100 Mbps	\$0.00	\$77.00	\$0.33	\$0.64	NA	\$444.74	\$37.00	\$0.57	\$1.13	NA
250 Mbps	\$0.00	\$77.00	\$0.33	\$0.64	NA	\$916.27	\$37.00	\$0.57	\$1.13	NA
500 Mbps	\$0.00	\$115.31	\$0.18	\$0.37	NA	\$1,526.71	\$55.41	\$0.34	\$0.68	NA
750 Mbps	\$0.00	\$115.31	\$0.18	\$0.37	NA	\$2,028.88	\$55.41	\$0.34	\$0.68	NA
1 Gbps	\$0.00	\$115.31	\$0.18	\$0.37	NA	\$2,655.14	\$55.41	\$0.34	\$0.68	NA
2.5 Gbps	\$0.00	\$115.31	\$0.13	\$0.27	NA	\$5,114.18	\$55.41	\$0.21	\$0.42	NA
5 Gbps	\$0.00	\$115.31	\$0.13	\$0.27	NA	\$7,771.81	\$55.41	\$0.21	\$0.42	NA
10 Gbps	\$0.00	\$115.31	\$0.13	\$0.27	NA	\$10,630.50	\$55.41	\$0.21	\$0.42	NA

DEVELOPED RATE FACTOR		0.29	0.69	0.29	0.69	0.37	0.37	0.37	0.37	0.28	0.29			
ETS Port Protection						ETS MM - VCC**			ETS LBR-VCC**			Interconnection Port		
2 Mbps - 1 Gbps			2.5 Gbps - 10 Gbps			per 10 Mbps	Monthly	NRC		Monthly	NRC		Monthly	NRC
CT ≤ 300ft		\$36.33	\$387.00	CT ≤ 300ft		One-Way	\$3.79	\$7.00	per 64 Kbps	\$0.19	\$3.00	44.736 Mbps	\$1,176.29	\$50.00
CT > 300ft		\$83.67	\$387.00	CT > 300ft		Two-Way	\$4.69	\$7.00	** MM-VCC and LBR-BCC only avail	\$0.00		155.52 Mbps	\$1,411.55	\$75.00
						Interconnection via ETS. See Tariff No. 5, Sections 8 and 16 for other restrictions.								

						COMMON LINE		SWITCHED ACCESS					SPECIAL ACCESS		OTHER				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)		
Line	Account/Category	Source	Company Total	Interstate	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated		
1																			
2	Rate Base	83	\$ 512,669	\$ 211,991	\$ -	\$ 102,579	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 82,371	\$ 27,041	\$ -	\$ -	\$ -	\$ 211,991		
3	Rate of Return	RE (15/19)	10.52%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%		
4	Return on Rate Base		\$ 53,917	\$ 23,849	\$ -	\$ 11,540	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 9,267	\$ 3,042	\$ -	\$ -	\$ -	\$ 23,849		
5																			
6	Operating Investment Tax Credits	EX69 (77)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Excess Deferred Tax Amortization	EX69 (78)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	Environmental Tax	EX69 (79)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	Allowance for Funds Used During Constr	EX69 (80)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10																			
11	Net Return on Rate Base		\$ 53,917	\$ 23,849	\$ -	\$ 11,540	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 9,267	\$ 3,042	\$ -	\$ -	\$ -	\$ 23,849		
12																			
13	Return on Rate Base, less AFUDC	4	53,917	23,849	-	11,540	-	0	-	-	-	9,267	3,042	-	-	-	23,849		
14	Operating Expenses	129	596,326	307,989	-	148,792	-	72,311	-	-	-	66,340	19,250	1,296	-	-	307,989		
15	Federal Income Taxes	31	29,032	12,842	-	6,214	-	0	-	-	-	4,990	1,638	-	-	-	12,842		
16	State Income Taxes	41	8,129	3,596	-	1,740	-	0	-	-	-	1,397	459	-	-	-	3,596		
17	Revenue Requirement		\$ 687,404	\$ 348,276	\$ -	\$ 168,286	\$ -	\$ 72,311	\$ -	\$ -	\$ -	\$ 81,994	\$ 24,389	\$ 1,296	\$ -	\$ -	\$ 348,276		
18																			
19	Corporate Ops Expense Limit	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Revenue Requirement (Corp Op Limit applied)		\$ 687,404	\$ 348,276	\$ -	\$ 168,286	\$ -	\$ 72,311	\$ -	\$ -	\$ -	\$ 81,994	\$ 24,389	\$ 1,296	\$ -	\$ -	\$ 348,276		
21																			
22	Net Return on Rate Base	11	53,917	23,849	-	11,540	-	0	-	-	-	9,267	3,042	-	-	-	23,849		
23	Fixed Charges	EX69 (81)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
24	Other Adjustments for F.I.T.	EX69 (82)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
25	After Tax Income for F.I.T.		\$ 53,917	\$ 23,849	\$ -	\$ 11,540	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 9,267	\$ 3,042	\$ -	\$ -	\$ -	\$ 23,849		
26																			
27	Federal Income Tax @ 0.35	Gross up: 53.8462%	29,032	12,842	-	6,214	-	0	-	-	-	4,990	1,638	-	-	-	12,842		
28	Operating Investment Tax Credits	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Excess Deferred Tax Amortization	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
30	Environmental Tax	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	Net Federal Income Tax		\$ 29,032	\$ 12,842	\$ -	\$ 6,214	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 4,990	\$ 1,638	\$ -	\$ -	\$ -	\$ 12,842		
32																			
33																			
34	Net Return on Rate Base (exclude ITC)	10-6	53,917	23,849	-	11,540	-	0	-	-	-	9,267	3,042	-	-	-	23,849		
35	Fixed Charges	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	Other Adjustments for S.I.T.	EX69 (83)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	Federal Income Tax (Gross)	27	29,032	12,842	-	6,214	-	0	-	-	-	4,990	1,638	-	-	-	12,842		
38	State Taxable Income		\$ 82,949	\$ 36,691	\$ -	\$ 17,754	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 14,257	\$ 4,680	\$ -	\$ -	\$ -	\$ 36,691		
39																			
40	Effective State Income Tax Rate	RE (9)	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%		
41	State Income Tax		\$ 8,129	\$ 3,596	\$ -	\$ 1,740	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 1,397	\$ 459	\$ -	\$ -	\$ -	\$ 3,596		

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				INTERSTATE - Part 36			INTERSTATE - Part 69																
(a)	(b)	(c)	(d)	(h)			(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q1)	(q2)	(r)	(s)	(t)			
Line	Account Category	Source: SCH(InF)	Total Company	MTS	PL	Total Interstate	Allocation Reference	Carrier Common Line	CCL Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Total Sp Access	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated		
1	Allocation Factors																						
2	Distribution of Interexchange Special Access - Message	T-2 (4)						-	-	-	-	-	-	1.000000	-			-	-	-	1.000000		
3	Distribution of Interexchange Special Access - PL	T-2 (5)						-	-	-	-	-	-	-	1.000000			-	-	-	1.000000		
4	Distribution of IX WB C&WF - Message (reserved)	T-2 (6)						-	-	-	-	-	-	1.000000	-			-	-	-	1.000000		
5	Distribution of IX WB C&WF - PL (reserved)	T-2 (7)						-	-	-	-	-	-	-	1.000000			-	-	-	1.000000		
6	Distribution of All Other IX C&WF - Message	T-2 (8)						-	-	-	-	-	-	1.000000	-			-	-	-	1.000000		
7	Distribution of All Other IX C&WF - PL	T-2 (9)						-	-	-	-	-	-	-	1.000000			-	-	-	1.000000		
8	Equivalent Access Lines for Station Equipment	T-2 (2)						-	1.000000	-	-	-	-	-	-			-	-	-	1.000000		
9																							
10	Account 2410 - Category 1: Exchange Line C & WF excluding Wideband																						
11	Exchange Line C&WF	B (112)	1,517,668	378,922	-	378,922	Direct Asgn.		378,922						-			-			378,922		
12	Account 2410, C&WF - Category 1		1,517,668	378,922	-	378,922		-	378,922	-	-	-	-	-	-			-	-	-	378,922		
13	% Distribution - Exchange Line C&WF		1.000000	0.249674	0.000000	0.249674		-	1.000000	-	-	-	-	-	-			-	-	-	1.000000		
14																							
15																							
16	Account 2410 - Category 2: Wideband and Exchange Trunk C & WF																						
17	Wideband Special Access C&WF	B (114-116)	306,713	-	304,620	304,620	Direct Asgn.								304,620	293,124	11,496				304,620		
18	Wideband Message C&WF	B (117)	0	-	-	-	Direct Asgn.											-			-		
19	Exchange Trunk C&WF	B (118)	0	-	-	-	N/A											-			-		
20	Account 2410, C&WF - Category 2		306,713	-	304,620	304,620		-	-	-	-	-	-	-	304,620	293,124	11,496	-	-	-	304,620		
21																							
22	% Distribution - Wideband P/L C&WF		1.000000	-	0.993176	0.993176		-	-	-	-	-	-	-	1.000000	0.962261	0.037739	-	-	-	1.000000		
23	% Distribution - Wideband Message C&WF		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
24																							
25																							
26	Account 2410 - Category 3: Interexchange C & WF including Wideband																						
27	Interexchange Special Access C&WF	B (120-122)	0	-	-	-	2 & 3	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
28	Reserved for future use	0						-	-	-	-	-	-	-	-			-	-	-	0		
29	All Other Interexchange C&WF	B (123)	0	-	-	-	6 & 7	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
30	Account 2410, C&WF - Category 3		0	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
31																							
32	% Distribution - Wideband IX C&WF		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33																							
34																							
35	Account 2410 - Category 4: Host-Remote C & WF																						
36	Host-Remote C&WF	B (126)	0	-	-	-	Direct Asgn.								-			-			-		
37	Account 2410, C and WF - Category 4		0	-	-	-		-	-	-	-	-	-	-	-			-	-	-	-		
38	% Distribution - Host Remote C&WF		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	1.000000		
39																							
40																							
41	Total Account 2410, Cable and Wire Facilities		1,824,381	378,922	304,620	683,542		-	378,922	-	-	-	-	-	304,620	293,124	11,496	-	-	-	683,542		
42	Percentage Distribution - Total C&WF		1.000000	0.207699	0.166972	0.374670		-	0.544351	-	-	-	-	-	0.445649	0.428831	0.016818	-	-	-	1.000000		
43																							
44																							
45	Account 2310 - Information Origination/Termination Equipment																						
46	Category 1 - Other IOT Equipment - Pay Telephone	B (99)	0	-	-	-	Direct Asgn.		-	-	-	-	-	-	-			-			-		
47	Category 1 - Other IOT Equipment - Other	B (100)	0	-	-	-	8		-	-	-	-	-	-	-			-	-	-	-		
48	Total Account 2310 - Info Orig/Term Equipment		0	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
49	Percentage Distribution - IOT Equipment		1.000000	0.250000	-	0.250000		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000		
50																							
51																							

Easton Telephone Company
2014 Separations Study
For the Year Ended 12/31/2014
PART 69-OPERATING EXPENSES (Interstate) REVISED
Schedule: EX69

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Schedule	EX69	INTERSTATE - Part 36																				INTERSTATE - Part 69												Total Allocated
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q-1)	(q-2)	(r)	(s)	(t)											
Line	Account Category	Source: SCH#(u#)	Total Amount	Allocation Reference	MTS	PL	Jurisdiction	Allocation Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Telnet Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated												
1	Allocation Factors																																	
2	Percentage Distribution - General Support Facilities	RB69 (151)	1.000000		0.199759	0.199126	0.398885			0.500792		0.000000	-	-	-	0.499207	0.398224	0.100983	-	-	-	1.000000												
3	Percentage Distribution - COE Switching	RB69 (152)	1.000000		0.850000	-	0.850000			-	-	1.000000	-	-	-	-	-	-	-	-	-	1.000000												
4	Percentage Distribution - COE Operator Systems	RB69 (153)	1.000000		-	-	-			-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000												
5	Percentage Distribution - COE Transmission	RB69 (154)	1.000000		0.181828	0.271739	0.453567			0.400884	-	-	-	-	-	0.599116	0.341131	0.257985	-	-	-	1.000000												
6	Percentage Distribution - Total COE	RB69 (100)	1.000000		0.181828	0.271739	0.453567			0.400883	-	0.000001	-	-	-	0.599115	0.341130	0.257985	-	-	-	1.000000												
7	Percentage Distribution - IOT Equipment	RB69 (155)	1.000000		0.250000	-	0.250000			-	-	-	-	-	-	-	-	-	-	-	-	1.000000												
8	Percentage Distribution - Total C&WF	RB69 (156)	1.000000		0.207699	0.166972	0.374670			0.554351	-	-	-	-	-	0.445649	0.428831	0.016818	-	-	-	1.000000												
9	Percentage Distribution - Tangible Assets	RB69 (157)	-		-	-	-			-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000												
10	Percentage Distribution - Intangible Assets	RB69 (158)	1.000000		0.199759	0.199126	0.398885			0.500792	-	0.000000	-	-	-	0.499207	0.398224	0.100983	-	-	-	1.000000												
11	% Distribution-Total Telephone Plant in Service	RB69 (159)	1.000000		0.199759	0.199126	0.398885			0.500792	-	0.000000	-	-	-	0.499207	0.398224	0.100983	-	-	-	1.000000												
12																																		
13	Plant Specific Expenses																																	
14	Account 6110 - Network Support Expense	1 (65.69)	0	2	-	-	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
15	Account 6110 - (Direct Assignments)	1 (70.73)	0	Study	-	-	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
16	Total Account 6110 - Network Support Expense		0		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-												
17																																		
18	Account 6120 - General Support Expense	1 (76.79)	37,643	2	7,520	7,496	15,015	2	-	7,520	-	0	-	-	-	7,496	5,979	1,516	-	-	-	15,015												
19	Account 6120 - (Direct Assignments)	1 (80.83)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
20	Total Account 6120 - General Support Expense		37,643		7,520	7,496	15,015		-	7,520	-	0	-	-	-	7,496	5,979	1,516	-	-	-	15,015												
21																																		
22	Account 6210 - Switching Expense	1 (89)	108,223	6	19,678	29,408	49,086	3	-	-	-	49,086	-	-	-	-	-	-	-	-	-	49,086												
23	Account 6220 - Operator Systems Expense	1 (91)	-	6	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
24	Account 6230 - Transmission Expense	1 (96)	37,792	6	6,872	10,270	17,141	5	-	6,872	-	-	-	-	-	10,270	5,847	4,422	-	-	-	17,141												
25	Total Central Office Expense		146,015		26,550	39,678	66,228		-	6,872	-	49,086	-	-	-	10,270	5,847	4,422	-	-	-	66,228												
26																																		
27	Account 6310 - Info Orig/Term Expense	1 (104)	-	7	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
28	Account 6410 - Cable and Wire Facilities Exp.	1 (114)	94,475	8	19,622	15,775	35,397	8	-	19,622	-	-	-	-	-	15,775	15,179	595	-	-	-	35,397												
29																																		
30	Total Plant Specific Operations Expense		278,133		53,691	62,948	116,640		-	34,013	-	49,086	-	-	-	33,540	27,006	6,534	-	-	-	116,640												
31	Percentage Distribution - Plant Specific Expenses		1.000000		0.193042	0.226325	0.419367		-	0.291611	-	0.420837	-	-	-	0.287551	0.231535	0.056017	-	-	-	1.000000												
32																																		
33	Plant Nonspecific Expenses																																	
34	Account 6510 - Other Prop., Plant and Eq. Exp.	1 (117.118)	-	11	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
35	Account 6510 - (Direct Assignments)	1 (119.122)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
36	Total Account 6510 - Other PP&E		-		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-												
37																																		
38	Account 6530 - Network Operations Expense	1 (125.129)	5,082	2	1,015	1,012	2,027	2	-	1,015	-	0	-	-	-	1,012	807	205	-	-	-	2,027												
39	Account 6530 - (Direct Assignments)	1 (130.133)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
40	Total Account 6530 - Network Operations Exp		5,082		1,015	1,012	2,027		-	1,015	-	0	-	-	-	1,012	807	205	-	-	-	2,027												
41																																		
42	Account 6540 - USF	1 (137.140)	19,501	Study	19,501	-	19,501	Direct Asgn	-	19,501	-	-	-	-	-	-	-	-	-	-	-	19,501												
43	Account 6540 - Access Expense	1 (141.144)	0		-	-	-	Direct Asgn	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
44	Total Account 6540 - Access Expense		19,501		19,501	-	19,501		-	19,501	-	-	-	-	-	-	-	-	-	-	-	19,501												
45																																		
46	Total Plant Non-Specific Operations Expense		24,583		20,516	1,012	21,528		-	20,516	-	0	-	-	-	1,012	807	205	-	-	-	21,528												
47	Percentage Distribution		1.000000		0.834568	0.041165	0.875733		-	0.952994	-	0.000000	-	-	-	0.047006	0.037498	0.009509	-	-	-	1.000000												