

	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	2,402,120	14,422
171 Network Support	(132,000)	0	2,000	(130,000)	(49,819)	(112)
172 General Support	2,115,000	0	565,600	2,680,600	1,027,276	14,534
173 Central Office	1,810,000	(92,004)	204,000	1,921,996	1,007,766	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	710,000	(6,147)	204,000	907,853	476,017	0
176 COE Transmission	1,100,000	(85,857)	0	1,014,143	531,749	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	1,652,000	(229,887)	0	1,422,113	416,897	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	998,400	0
190 Depreciation / Amortization	7,475,161	(800,640)	0	6,674,521	2,584,845	6,134
200 Customer Operations	n/a	n/a	n/a	n/a	715,294	295,179
201 Marketing	421,000	0	36,000	457,000	90,040	203
202 Local Business Office	1,441,000	0	520,871	1,961,871	367,838	138,154
203 Revenue Accounting	694,155	0	(499,141)	195,014	96,041	30,968
204 Other Billing & Collection	319,845	0	0	319,845	95,393	95,393
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	829,384	64,054
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	90,364	180
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	185,978	419
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	7,806,385	380,388
<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	7,806,385	n/a
<b>Telephone Plant in Service</b>						
310 General Support	18,830,174	(2,474,697)	0	16,355,477	6,267,851	88,676
320 Central Office Equip-Switch	6,735,942	(32,636)	(1,450,102)	5,253,205	1,747,253	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	6,735,942	(32,636)	(1,450,102)	5,253,205	1,747,253	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	30,727,366	(3,165,954)	822,068	28,383,480	15,889,574	0
331 Subscriber Lines	23,892,641	(2,461,747)	639,215	22,070,109	11,860,342	0
332 Exchange Circuit	36,408	(3,751)	974	33,631	0	0
333 Interexchange Circuit	6,406,148	(660,049)	171,387	5,917,486	3,976,580	0
334 Host Remote	392,169	(40,407)	10,492	362,254	52,652	0
340 Cable & Wire	61,703,581	(9,009,170)	0	52,694,411	15,447,531	0
341 Subscriber Lines	57,851,682	(8,447,588)	0	49,404,094	13,064,627	0
342 Exchange	3,150	(458)	0	2,692	0	0
343 Interexchange	3,822,029	(557,242)	0	3,264,787	2,379,585	0
344 Host Remote	26,720	(3,882)	0	22,838	3,319	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	1,746,229	0	0	1,746,229	76,635	173
370 Total Plant In Service	119,743,292	(14,682,457)	(628,034)	104,432,802	39,428,844	88,849
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	99,058,093	(12,378,951)	(2,616,489)	84,062,653	31,532,009	73,656
390 Accum Deferred Income Tax	1,361,000	(303,581)	1,021,000	2,078,420	796,437	1,828
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	807,219	1,821
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	7,907,617	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 Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	2,327,112	6,444,319	0	0	4,128,848	4,128,848	872,484	1,442,987
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	2,327,112	6,444,319	0	0	4,128,848	4,128,848	872,484	1,442,987
<b>Expenses</b>								
170 Plant Specific	575,088	1,812,610	0	0	889,991	889,991	565,209	357,410
171 Network Support	(13,940)	(35,767)	0	0	(23,249)	(23,249)	(3,567)	(8,951)
172 General Support	284,025	728,717	0	0	473,658	473,658	72,684	182,375
173 Central Office	282,064	725,702	0	0	113,576	113,576	492,284	119,842
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	476,017	0	0	0	0	476,017	0
176 COE Transmission	282,064	249,685	0	0	113,576	113,576	16,267	119,842
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	22,939	393,958	0	0	326,006	326,006	3,808	64,144
180 Plant Non-Sp. Less Dep/Amor	219,507	778,893	0	0	581,773	581,773	56,173	140,947
190 Depreciation / Amortization	751,631	1,827,080	0	0	1,210,304	1,210,304	141,559	475,217
200 Customer Operations	53,537	366,578	0	0	280,261	280,261	38,887	47,430
201 Marketing	25,195	64,845	0	0	42,017	42,017	6,447	16,178
202 Local Business Office	0	229,684	0	0	196,808	196,808	21,171	11,705
203 Revenue Accounting	25,415	39,658	0	0	16,834	16,834	6,504	16,320
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	175,473	589,857	0	0	340,330	340,330	136,607	112,920
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	33,750	56,434	0	0	217,109	217,109	(180,669)	20,129
250 Taxes Other than FIT	52,040	133,519	0	0	86,785	86,785	13,318	33,416
260 Total Exp and Other Taxes	1,861,026	5,564,971	0	0	3,606,553	3,606,553	771,084	1,187,469
<b>FIT Adjustments</b>								
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	158,469	298,978	0	0	177,580	177,580	34,476	86,876
300 Total Expenses & Taxes	2,019,495	5,863,949	0	0	3,784,133	3,784,133	805,560	1,274,345
<b>Telephone Plant in Service</b>								
310 General Support	1,732,957	4,446,218	0	0	2,889,995	2,889,995	443,474	1,112,749
320 Central Office Equip-Switch	0	1,747,253	0	0	0	0	1,747,253	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	1,747,253	0	0	0	0	1,747,253	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	8,428,570	7,461,004	0	0	3,393,849	3,393,849	486,081	3,581,074
331 Subscriber Lines	8,428,570	3,431,772	0	0	3,393,849	3,393,849	0	37,923
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	3,976,580	0	0	0	0	433,429	3,543,151
334 Host Remote	0	52,652	0	0	0	0	52,652	0
340 Cable & Wire	849,977	14,597,554	0	0	12,079,673	12,079,673	141,108	2,376,773
341 Subscriber Lines	849,977	12,214,650	0	0	12,079,673	12,079,673	0	134,977
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	2,379,585	0	0	0	0	137,789	2,241,796
344 Host Remote	0	3,319	0	0	0	0	3,319	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	21,444	55,018	0	0	35,761	35,761	5,488	13,769
370 Total Plant In Service	11,032,948	28,307,047	0	0	18,399,278	18,399,278	2,823,404	7,084,365
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	8,301,908	23,156,445	0	0	15,339,644	15,339,644	2,229,360	5,587,441
390 Accum Deferred Income Tax	222,795	571,814	0	0	371,697	371,697	57,032	143,085
400 Other Rate Base Adjust.	226,130	579,268	0	0	376,200	376,200	57,868	145,200
<b>Return Data</b>								
410 Average Rate Base	2,734,375	5,158,056	0	0	3,064,137	3,064,137	594,880	1,499,039
420 Return	307,617	580,370	0	0	344,715	344,715	66,924	168,642
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

	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	2,240,154	12,256
171 Network Support	(157,565)	0	2,549	(155,016)	(58,147)	(108)
172 General Support	2,052,341	0	585,673	2,638,014	989,523	12,364
173 Central Office	1,762,293	(126,750)	203,173	1,838,716	937,471	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	744,581	(7,645)	203,173	940,109	479,315	0
176 COE Transmission	1,017,712	(119,105)	0	898,607	458,156	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	1,441,103	(173,863)	0	1,267,240	371,307	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	999,889	0
190 Depreciation / Amortization	6,689,803	(728,572)	0	5,961,231	2,351,106	3,306
200 Customer Operations	n/a	n/a	n/a	n/a	628,873	254,106
201 Marketing	349,523	0	20,080	369,603	72,821	135
202 Local Business Office	1,416,801	0	450,216	1,867,017	350,053	131,473
203 Revenue Accounting	606,679	0	(460,937)	145,742	71,776	23,144
204 Other Billing & Collection	239,033	0	0	239,033	71,290	71,290
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	811,144	57,651
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	95,951	144
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	167,979	311
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	7,295,096	327,774
<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	7,295,096	n/a
<b>Telephone Plant in Service</b>						
310 General Support	16,142,981	(2,108,731)	0	14,034,250	5,264,268	65,776
320 Central Office Equip-Switch	8,696,922	(57,607)	(1,938,804)	6,700,512	2,228,637	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	8,696,922	(57,607)	(1,938,804)	6,700,512	2,228,637	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	25,417,585	(2,856,307)	1,238,043	23,799,321	13,321,724	0
331 Subscriber Lines	19,763,921	(2,220,975)	962,664	18,505,610	9,943,245	0
332 Exchange Circuit	30,117	(3,384)	1,466	28,199	0	0
333 Interexchange Circuit	5,299,146	(595,493)	258,112	4,961,765	3,334,331	0
334 Host Remote	324,401	(36,455)	15,801	303,747	44,148	0
340 Cable & Wire	57,487,659	(7,427,045)	0	50,060,614	14,667,976	0
341 Subscriber Lines	53,898,942	(6,962,932)	0	46,936,010	12,404,840	0
342 Exchange	2,935	(381)	0	2,554	0	0
343 Interexchange	3,560,887	(460,505)	0	3,100,382	2,259,987	0
344 Host Remote	24,895	(3,227)	0	21,668	3,149	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,023,220	0	(1,771,613)	251,607	94,378	175
370 Total Plant In Service	109,768,367	(12,449,690)	(2,472,374)	94,846,303	35,576,983	65,951
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	87,613,470	(9,984,525)	(2,472,375)	75,156,570	27,908,500	55,507
390 Accum Deferred Income Tax	941,500	(201,039)	816,600	1,557,062	583,283	1,080
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	858,361	1,594
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	7,943,561	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 Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	2,083,795	6,235,652	0	0	4,014,500	4,014,500	888,891	1,279,305
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	2,083,795	6,235,652	0	0	4,014,500	4,014,500	888,891	1,279,305
<b>Expenses</b>								
170 Plant Specific	502,954	1,724,944	0	0	824,358	824,358	580,976	319,610
171 Network Support	(15,123)	(42,916)	0	0	(27,520)	(27,520)	(5,320)	(10,076)
172 General Support	254,608	722,551	0	0	463,328	463,328	89,575	169,648
173 Central Office	243,056	694,415	0	0	97,910	97,910	493,332	103,173
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	479,315	0	0	0	0	479,315	0
176 COE Transmission	243,056	215,100	0	0	97,910	97,910	14,017	103,173
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	20,413	350,894	0	0	290,640	290,640	3,389	56,865
180 Plant Non-Sp. Less Dep/Amor	201,672	798,217	0	0	592,888	592,888	70,953	134,376
190 Depreciation / Amortization	709,627	1,638,173	0	0	1,089,613	1,089,613	110,133	438,401
200 Customer Operations	39,022	335,745	0	0	254,237	254,237	42,984	38,524
201 Marketing	18,939	53,747	0	0	34,465	34,465	6,663	12,619
202 Local Business Office	0	218,580	0	0	182,905	182,905	26,024	11,139
203 Revenue Accounting	17,864	30,768	0	0	12,581	12,581	6,284	11,903
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	160,951	592,542	0	0	335,543	335,543	150,403	106,596
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	30,965	64,842	0	0	224,464	224,464	(179,984)	20,356
250 Taxes Other than FIT	43,687	123,981	0	0	79,502	79,502	15,370	29,109
260 Total Exp and Other Taxes	1,688,878	5,278,444	0	0	3,400,605	3,400,605	790,835	1,086,972
<b>FIT Adjustments</b>								
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	134,272	325,451	0	0	208,724	208,724	33,339	65,393
300 Total Expenses & Taxes	1,823,150	5,603,895	0	0	3,609,329	3,609,329	824,174	1,152,365
<b>Telephone Plant in Service</b>								
310 General Support	1,354,518	3,843,974	0	0	2,464,905	2,464,905	476,540	902,529
320 Central Office Equip-Switch	0	2,228,637	0	0	0	0	2,228,637	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	2,228,637	0	0	0	0	2,228,637	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	7,067,288	6,254,436	0	0	2,846,919	2,846,919	407,575	2,999,942
331 Subscriber Lines	7,067,288	2,875,957	0	0	2,846,919	2,846,919	0	29,038
332 Exchange Circuit	0	0	0	0	0	0	0	0
333 Interexchange Circuit	0	3,334,331	0	0	0	0	363,427	2,970,904
334 Host Remote	0	44,148	0	0	0	0	44,148	0
340 Cable & Wire	806,391	13,861,585	0	0	11,481,341	11,481,341	133,872	2,246,372
341 Subscriber Lines	806,391	11,598,449	0	0	11,481,341	11,481,341	0	117,108
342 Exchange	0	0	0	0	0	0	0	0
343 Interexchange	0	2,259,987	0	0	0	0	130,723	2,129,264
344 Host Remote	0	3,149	0	0	0	0	3,149	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	24,546	69,657	0	0	44,666	44,666	8,636	16,355
370 Total Plant In Service	9,252,743	26,258,289	0	0	16,837,831	16,837,831	3,255,260	6,165,198
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	7,009,088	20,843,905	0	0	13,368,011	13,368,011	2,701,027	4,774,867
390 Accum Deferred Income Tax	150,336	431,867	0	0	273,976	273,976	57,653	100,238
400 Other Rate Base Adjust.	223,521	633,246	0	0	405,674	405,674	78,638	148,934
<b>Return Data</b>								
410 Average Rate Base	2,316,840	5,615,763	0	0	3,601,518	3,601,518	575,218	1,439,027
420 Return	260,645	631,757	0	0	405,171	405,171	64,717	126,940
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	8.82%

COS-2

Filing Date: 6/15/2014

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Telecom

Transmittal Number: 165

COSA: 240527

Rate-of-Return TRP

7/14 - 6/15

Versus 2013 Actual

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

	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	1,210,304	141,559	475,217	219,507	2,046,587	6,674,521
105 Expense Less Dep & Amor	2,309,464	616,207	678,836	2,188,955	7,620,407	n/a
110 Taxes Less FIT	86,785	13,318	33,416	52,040	n/a	n/a
115 Return	344,715	66,924	168,642	n/a	n/a	n/a
120 FIT	177,580	34,476	86,876	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	4,128,848	872,484	1,442,987	n/a	n/a	n/a
135 Access Service Revenue	4,128,848	872,484	1,442,987	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	18,399,278	2,823,404	7,084,365	11,121,797	39,428,844	104,432,802
145 Rate Base Adjustments	376,200	57,868	145,200	227,951	807,219	n/a
150 Depreciation Reserves	15,339,644	2,229,360	5,587,441	8,375,564	31,532,009	84,062,653
155 Accum Deferred Income Tax	371,697	57,032	143,085	224,623	796,437	2,078,420
160 Average Rate Base	3,064,137	594,880	1,499,039	2,749,561	7,907,617	n/a
<b>Actual, 1/13- 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,089,613	110,133	438,401	712,933	2,351,106	5,961,231
205 Expense Less Dep & Amor	2,231,490	665,332	619,462	1,259,721	4,776,011	n/a
210 Taxes Less FIT	79,502	15,370	29,109	43,998	n/a	n/a
215 Return	405,171	64,717	126,940	n/a	n/a	n/a
220 FIT	208,724	33,339	65,393	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	4,014,500	888,891	1,279,305	n/a	n/a	n/a
235 Access Service Revenue	4,014,500	888,891	1,279,305	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	16,837,831	3,255,260	6,165,198	9,318,694	35,576,983	94,846,303
245 Rate Base Adjustments	405,674	78,638	148,934	225,115	858,361	n/a
250 Depreciation Reserves	13,368,011	2,701,027	4,774,867	7,064,595	27,908,500	75,156,570
255 Accum Deferred Income Tax	273,976	57,653	100,238	151,416	583,283	1,557,062
260 Average Rate Base	3,601,518	575,218	1,439,027	2,327,798	7,943,561	n/a

COS-2

Filing Date:

6/15/2014

Rate-of-Return TRP

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

Filing Entity:

Home Telephone ILEC, LLC d/b/a Home Telecom

7/14 - 6/15

Transmittal Number:

165

Versus 2013 Actual

COSA:

240527

	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	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:

6/15/2014

Filing Entity:

Home Telephone ILEC, LLC d/b/a Home Telecom

Transmittal Number:

165

COSA:

240527

Rate-of-Return TRP

7/14 - 6/15

Versus 2013 Actual

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

	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, 7/12 - 6/13</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	1,144,446	135,230	471,650	0	1,751,326	6,336,200
105 Expense Less Dep & Amor	2,152,467	895,260	564,092	337,154	6,975,922	n/a
110 Taxes Less FIT	99,437	23,774	37,857	0	n/a	n/a
115 Return	462,658	79,466	179,851	n/a	n/a	n/a
120 FIT	238,339	40,937	92,651	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	4,097,347	1,174,667	1,346,101	n/a	n/a	n/a
135 Access Service Revenue	4,097,347	1,174,667	1,346,101	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	17,469,087	4,863,661	6,568,930	75,079	28,976,757	102,167,415
145 Rate Base Adjustments	186,244	51,853	70,032	799	308,928	n/a
150 Depreciation Reserves	13,251,171	4,127,158	4,930,748	61,524	22,370,601	78,576,801
155 Accum Deferred Income Tax	291,644	81,991	109,542	1,395	484,572	1,707,850
160 Average Rate Base	4,112,516	706,365	1,598,672	12,959	6,430,512	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/11 - 12/11</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,034,869	106,300	356,813	2,356	1,500,338	5,653,055
205 Expense Less Dep & Amor	2,158,425	879,601	466,400	342,999	4,441,892	n/a
210 Taxes Less FIT	124,579	35,805	39,445	472	n/a	n/a
215 Return	456,909	78,101	147,778	n/a	n/a	n/a
220 FIT	235,377	40,234	76,128	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	4,010,159	1,140,041	1,086,564	n/a	n/a	n/a
235 Access Service Revenue	4,010,159	1,140,041	1,086,564	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	16,423,450	5,504,436	5,154,365	69,439	27,151,690	98,376,964
245 Rate Base Adjustments	271,693	91,059	85,268	1,149	449,169	n/a
250 Depreciation Reserves	12,343,904	4,811,638	3,834,531	58,261	21,048,334	75,759,756
255 Accum Deferred Income Tax	289,823	89,625	91,522	1,372	472,342	1,717,104
260 Average Rate Base	4,061,416	694,232	1,313,580	10,955	6,080,183	n/a

**MAG-1**

**Filing Date:** 6/15/2014

**Filing Entity:** Home Telephone ILEC, LLC

**Transmittal Number :** 165

**COSA:** 240527

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.

<b>Access Element</b>	<b>Interstate Revenue Requirement Prior to Adjustments (A) Note 1</b>	<b>Frozen Line Port Transfer (B) Note 2</b>	<b>Universal Service Fund Contribution (C) Note 3</b>	<b>Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)</b>	<b>Frozen TIC Re-allocation (E) Note 4</b>	<b>Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)</b>
Carrier Common Line	\$4,128,848		\$0	\$4,128,848		\$4,128,848
Special Access	<u>\$1,442,987</u>			<u>\$1,442,987</u>		\$1,442,987

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.





6/15/2014  
 Home Telephone ILEC, LLC d/b/a H  
 165  
 240527

Rate-of-Return TRP  
 Switched Access Revenue  
 Test Year 7/14-6/15

Chages in ROR TRP for 2014 -2015  
 Since the revenue requirements for switched access (end office and  
 the associated rates for these elements are capped and subject to th  
 elements, lines 190-480 are no longer be required on this tab. This i  
 TRP forms so listing it here would be duplicative.

	----	----	----	----	----	----	----	----	----
<b>Special - - Voice Grade</b>									
490 2-Wire Chan. Term.	n/a	23.87	n/a	n/a	38	n/a	907	n/a	
500 4-Wire Chan. Term.	n/a	38.20	n/a	n/a	29	n/a	1,108	n/a	
510 Channel Mileage Term.	17.08	n/a	n/a	67	n/a	n/a	1,144	n/a	
520 Channel Mileage Facility	n/a	n/a	1.70	n/a	n/a	783.84	1,333	n/a	
530 Non-Recurring	n/a	130.90	n/a	n/a	2	n/a	262	n/a	
<b>Special - - High Capacity</b>									
540 High Capacity Chan. Term.	n/a	127.11	n/a	n/a	2957	n/a	375,864	n/a	
550 Channel Mileage Term.	71.11	n/a	n/a	2544	n/a	n/a	180,904	n/a	
560 Channel Mileage Facility	n/a	n/a	13.68	n/a	n/a	26193.79	358,331	n/a	
570 Non-Recurring	n/a	180.09	n/a	n/a	24	n/a	4,322	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,199,807	1,199,807	

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. ( A x D) + (B x E) + (C x F).

REV-2

Rate-of-Return TRP

Filing Date: 6/15/2014

Revenues Summary

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Teleco Test Year 7/14 to 6/15

Transmittal Number: 165

COSA 240527

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	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	0	0	0	0
110 Special Access	1,199,807	1,199,807	0	0

Notes : Col. (A) = Cols. (B) +(C) + (D). If a particular category is inapplicable, then that category = 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 120-160 are no longer required on this tab. This information will be found on the ICC TRP forms.

RTE-1  
 Filing Date: 6/15/2014  
 Filing Entity: Home Telephone ILEC, LLC d/b/a Home Telecom  
 Transmittal Number: 165  
 COSA 240527

Rate-of-Return TRP  
 Percent Change in  
 Historical Rate Levels

Page 12 of 18

	7/1/2013 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2014 Rate (C)	% Change 7/1/2013 7/1/2014 (D)	% Change Current 7/1/2014 (E)
<b>End User Common Line</b>	----	----	----	----	----
150 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
160 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

Suggested Changes:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for elements are capped and subject to the ICC phase down for the end office elements, lines 100-140 and 170-270 should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here is unnecessary.

RTE-2

Filing Date: 6/15/2014

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Telec

Transmittal Number: 165

COSA 240527

Rate-of-Return

Revenue Price-outs

Using 2013 Demand

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	Revenue at 7/1/2013 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2014 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	1,279,367	1,279,367	0	1,199,807	(79,560)
	----	----	----	----	----

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.

**RTE-3**  
**Filing Date:** 6/15/2014  
**Filing Entity:** Home Telephone ILEC, LLC d/b/a Home  
 Transmittal Number: 165  
 COSA 240527

**Rate-of-Return TRP**  
**COSA's for which Rates**  
**are Averaged or Pooled**

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Special Access New (C ) Old(H)
100			
110			
120			
130			
140			
150			
160			
170			
180			
190			
200			
210			
220			
230			

Notes: Companies should list all COSA's for which rates are averages or pooled.

**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, columns D-G should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here would be duplicative and unnecessary.

RTE-3

ROR TRP 2014 Changes:

Filing Date: 6/15/2014  
Filing Entity: Home Teleph  
Transmittal Number: 165  
COSA 240527

**COSA**

100  
110  
120  
130  
140  
150  
160  
170  
180  
190  
200  
210  
220  
230

Notes: Companies should list all CC

Changes in the ROR TRP for 2014-:  
Since the revenue requirements for swit  
associated rates for these elements are  
columns D-G should no longer be requi  
listing it here would be duplicative and u

DMD-2

Filing Date: 6/15/2014

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Teleco Demand

Transmittal Number: 165

COSA 240527

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Rate-of-Return TRP

Special Access

	1/13-12/13 Channel Terminations (A)	1/13-12/13 Number of Circuits (B)	1/13-12/13 Interoffice Miles (C)	7/14 - 6/15 Channel Terminations (D)	7/14 - 6/15 Number of Circuits (E)	7/14 - 6/15 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	84	84	979.80	67	67	783.84
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	3780	3252	32742.24	3024	2602	26193.79



DMD-3

Rate-of-Return TRP

Filing Date: 6/15/2014

Common Line

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Telec Revenue and Demand

Transmittal Number: 165

COSA 240527

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	1/13-12/13 Historical Revenue (A)	1/13-12/13 Historical MOU or Lines (B)	7/14 - 6/15 Test Year Revenue (C)	7/14 - 6/15 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a

ERN-1

Filing Date: 6/15/2014

Filing Entity: Home Telephone ILEC, LLC d/b/a Home Telecom

Transmittal Number: 165

COSA 240527

Page 1 of 1

Rate-of-Return TRP

Rate-of-Return

Summary

	2011/2012 FCC Monitoring Period (A)	2013 Calendar Year (B)	7/14 - 6/15 Test Year (C)
100 Interstate Access, Total	10.99%	18.58%	0.00%
110 Carrier Common Line	11.25%	11.25%	11.25%
120 Special Access	16.62%	9.50%	11.25%
130 Local Switching	-5.32%	108.18%	0.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	12.19%	-35.26%	0.00%
160 Traffic Sensitive Switched, Total	-1.31%	73.42%	0.00%