

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
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	0
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	1,049,902	192
171 Network Support	36,245	0	0	36,245	13,183	1
172 General Support	628,463	0	0	628,463	228,580	191
173 Central Office	1,045,407	0	0	1,045,407	470,422	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	268,871	0	0	268,871	120,989	0
176 COE Transmission	776,536	0	0	776,536	349,433	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	1,061,728	0	0	1,061,728	337,717	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	702,893	0
190 Depreciation / Amortization	4,119,902	0	0	4,119,902	1,627,492	68
200 Customer Operations	n/a	n/a	n/a	n/a	308,643	68,967
201 Marketing	772,755	0	0	772,755	182,880	8
202 Local Business Office	151,184	0	0	151,184	25,288	15,936
203 Revenue Accounting	156,273	0	0	156,273	65,988	23,872
204 Other Billing & Collection	0	0	0	0	34,487	29,151
210 Access	n/a	n/a	n/a	n/a	218,983	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	649,455	21,788
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	(340)	(0)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	130,041	9
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,468,087	91,024
FIT Adjustments						
270 Adjustment for FIT	(2,411)	0	0	(2,411)	(882)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(31,858)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,468,969	n/a
Telephone Plant in Service						
310 General Support	4,288,069	0	0	4,288,069	1,559,627	1,305
320 Central Office Equip-Switch	8,847,000	0	0	8,847,000	2,385,594	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	8,847,000	0	0	8,847,000	2,385,594	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	15,691,651	0	0	15,691,651	9,571,093	0
331 Subscriber Lines	10,045,510	0	0	10,045,510	2,774,389	0
332 Exchange Circuit	2,969,957	0	0	2,969,957	4,406,053	0
333 Interexchange Circuit	2,574,349	0	0	2,574,349	2,369,566	0
334 Host Remote	101,835	0	0	101,835	21,085	0
340 Cable & Wire	50,239,780	0	0	50,239,780	15,980,404	0
341 Subscriber Lines	45,097,056	0	0	45,097,056	11,344,394	0
342 Exchange	3,434,493	0	0	3,434,493	3,013,561	0
343 Interexchange	1,686,950	0	0	1,686,950	1,618,043	0
344 Host Remote	21,281	0	0	21,281	4,406	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	501,151	0	0	501,151	182,275	8
370 Total Plant In Service	79,567,651	0	0	79,567,651	29,678,992	1,313
Adjustments to TPIS						
380 Depr / Amor Reserve	74,502,458	0	0	74,502,458	27,073,336	923
390 Accum Deferred Income Tax	1,199,930	0	0	1,199,930	436,586	15
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	666,425	29
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,835,495	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 WBIAS (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)
Revenues								
100 Network Access	n/a	4,136,397	0	0	2,440,758	2,440,758	351,285	1,344,355
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	0	4,136,397	0	0	2,440,758	2,440,758	351,285	1,344,355
Expenses								
170 Plant Specific	200,651	949,060	0	0	447,793	447,793	148,533	352,734
171 Network Support	1,100	12,082	0	0	6,485	6,485	1,208	4,390
172 General Support	19,052	209,337	0	0	112,358	112,358	20,923	76,056
173 Central Office	74,200	396,223	0	0	91,411	91,411	125,120	179,692
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	120,989	0	0	0	0	120,989	0
176 COE Transmission	74,200	275,233	0	0	91,411	91,411	4,131	179,692
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	6,299	331,418	0	0	237,539	237,539	1,282	92,596
180 Plant Non-Sp. Less Dep/Amor	40,367	662,527	0	0	457,046	457,046	44,333	161,148
190 Depreciation / Amortization	182,737	1,444,687	0	0	763,561	763,561	57,356	623,770
200 Customer Operations	21,028	218,648	0	0	110,117	110,117	24,586	83,946
201 Marketing	15,255	167,625	0	0	89,965	89,965	16,754	60,898
202 Local Business Office	0	9,353	0	0	8,532	8,532	820	0
203 Revenue Accounting	5,773	36,342	0	0	6,475	6,475	6,820	23,047
204 Other Billing & Collection	0	5,336	0	0	5,144	5,144	192	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	51,052	576,615	0	0	319,761	319,761	68,508	188,345
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	2,983	(3,323)	0	0	66,413	66,413	(77,316)	7,580
250 Taxes Other than FIT	11,068	118,964	0	0	62,198	62,198	13,615	43,150
260 Total Exp and Other Taxes	409,885	3,967,177	0	0	2,226,889	2,226,889	279,615	1,460,673
FIT Adjustments								
270 Adjustment for FIT	(74)	(808)	0	0	(434)	(434)	(81)	(294)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(143,434)	59,510	0	0	75,006	75,006	25,113	(40,609)
300 Total Expenses & Taxes	n/a	4,027,496	0	0	2,302,329	2,302,329	304,808	1,420,358
Telephone Plant in Service								
310 General Support	129,991	1,428,330	0	0	766,628	766,628	142,763	518,939
320 Central Office Equip-Switch	0	2,385,594	0	0	0	0	2,385,594	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	2,385,594	0	0	0	0	2,385,594	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	2,032,360	7,538,733	0	0	2,503,767	2,503,767	113,144	4,921,823
331 Subscriber Lines	0	2,774,389	0	0	2,503,767	2,503,767	0	270,622
332 Exchange Circuit	2,032,360	2,373,693	0	0	0	0	15,695	2,357,998
333 Interexchange Circuit	0	2,369,566	0	0	0	0	76,364	2,293,202
334 Host Remote	0	21,085	0	0	0	0	21,085	0
340 Cable & Wire	298,083	15,682,321	0	0	11,240,098	11,240,098	60,676	4,381,547
341 Subscriber Lines	0	11,344,394	0	0	11,240,098	11,240,098	0	104,296
342 Exchange	298,083	2,715,478	0	0	0	0	20,253	2,695,225
343 Interexchange	0	1,618,043	0	0	0	0	36,016	1,582,026
344 Host Remote	0	4,406	0	0	0	0	4,406	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	15,204	167,063	0	0	89,668	89,668	16,698	60,697
370 Total Plant In Service	2,475,639	27,202,040	0	0	14,600,161	14,600,161	2,718,874	9,883,005
Adjustments to TPIS								
380 Depr / Amor Reserve	2,238,193	24,834,220	0	0	13,479,116	13,479,116	2,325,998	9,029,107
390 Accum Deferred Income Tax	36,488	400,083	0	0	214,545	214,545	40,091	145,447
400 Other Rate Base Adjust.	55,589	610,807	0	0	327,838	327,838	61,051	221,917
Return Data								
410 Average Rate Base	n/a	2,578,544	0	0	1,234,339	1,234,339	413,836	930,369
420 Return	n/a	109,710	0	0	138,863	138,863	46,557	(75,710)
430 Rate of Return	11.25%	4.25%	0.00%	0.00%	11.25%	11.25%	11.25%	-8.14%

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
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	0
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	994,929	165
171 Network Support	34,093	0	0	34,093	12,475	0
172 General Support	591,895	0	0	591,895	216,232	164
173 Central Office	989,487	0	0	989,487	449,889	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	257,194	0	0	257,194	116,938	0
176 COE Transmission	732,292	0	0	732,292	332,951	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	999,018	0	0	999,018	316,332	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	676,776	0
190 Depreciation / Amortization	3,857,909	0	0	3,857,909	1,576,093	53
200 Customer Operations	n/a	n/a	n/a	n/a	291,469	65,381
201 Marketing	727,748	0	0	727,748	172,216	7
202 Local Business Office	141,223	0	0	141,223	23,827	15,002
203 Revenue Accounting	147,002	0	0	147,002	62,985	22,951
204 Other Billing & Collection	0	0	0	0	32,441	27,421
210 Access	n/a	n/a	n/a	n/a	218,983	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	614,457	20,515
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	(338)	(0)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	128,204	7
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,281,589	86,121
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FIT Adjustments						
270 Adjustment for FIT	(2,411)	0	0	(2,411)	(905)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(30,142)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,282,494	n/a
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Telephone Plant in Service						
310 General Support	4,191,333	0	0	4,191,333	1,530,893	1,163
320 Central Office Equip-Switch	8,815,770	0	0	8,815,770	2,377,172	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	8,815,770	0	0	8,815,770	2,377,172	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	16,990,593	0	0	16,990,593	10,335,290	0
331 Subscriber Lines	10,803,784	0	0	10,803,784	3,001,547	0
332 Exchange Circuit	3,329,693	0	0	3,329,693	4,784,758	0
333 Interexchange Circuit	2,746,943	0	0	2,746,943	2,526,174	0
334 Host Remote	110,174	0	0	110,174	22,812	0
340 Cable & Wire	51,502,690	0	0	51,502,690	16,307,156	0
341 Subscriber Lines	46,321,901	0	0	46,321,901	11,658,728	0
342 Exchange	3,473,222	0	0	3,473,222	3,027,321	0
343 Interexchange	1,686,404	0	0	1,686,404	1,616,725	0
344 Host Remote	21,163	0	0	21,163	4,382	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	557,542	0	0	557,542	201,461	8
370 Total Plant In Service	82,057,928	0	0	82,057,928	30,751,971	1,170
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Adjustments to TPIS						
380 Depr / Amor Reserve	77,179,728	0	0	77,179,728	28,095,099	838
390 Accum Deferred Income Tax	681,139	0	0	681,139	249,247	6
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	727,713	28
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,135,339	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 WBIAS (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)
Revenues								
100 Network Access	n/a	4,276,631	0	0	2,329,458	2,329,458	328,046	1,619,128
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	0	4,276,631	0	0	2,329,458	2,329,458	328,046	1,619,128
Expenses								
170 Plant Specific	94,302	900,462	0	0	422,713	422,713	142,299	335,450
171 Network Support	1,052	11,423	0	0	6,119	6,119	1,102	4,202
172 General Support	18,217	197,851	0	0	105,986	105,986	19,086	72,779
173 Central Office	69,259	380,631	0	0	86,721	86,721	120,907	173,003
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	116,938	0	0	0	0	116,938	0
176 COE Transmission	69,259	263,692	0	0	86,721	86,721	3,968	173,003
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	5,774	310,557	0	0	223,887	223,887	1,204	85,466
180 Plant Non-Sp. Less Dep/Amor	38,597	638,179	0	0	443,540	443,540	40,439	154,200
190 Depreciation / Amortization	193,421	1,382,619	0	0	695,814	695,814	54,619	632,185
200 Customer Operations	20,034	206,054	0	0	103,638	103,638	22,378	80,037
201 Marketing	14,519	157,697	0	0	84,472	84,472	15,212	58,005
202 Local Business Office	0	8,825	0	0	8,071	8,071	754	0
203 Revenue Accounting	5,515	34,519	0	0	6,256	6,256	6,231	22,032
204 Other Billing & Collection	0	5,020	0	0	4,839	4,839	181	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	47,866	546,075	0	0	303,567	303,567	64,200	178,308
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	2,983	(3,321)	0	0	66,413	66,413	(77,316)	7,582
250 Taxes Other than FIT	11,296	116,901	0	0	60,753	60,753	12,652	43,496
260 Total Exp and Other Taxes	408,500	3,786,968	0	0	2,096,438	2,096,438	259,272	1,431,259
FIT Adjustments								
270 Adjustment for FIT	(76)	(829)	0	0	(444)	(444)	(80)	(305)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(142,948)	171,672	0	0	81,712	81,712	24,099	65,861
300 Total Expenses & Taxes	n/a	3,959,469	0	0	2,178,594	2,178,594	283,451	1,497,424
Telephone Plant in Service								
310 General Support	128,978	1,400,752	0	0	750,362	750,362	135,125	515,265
320 Central Office Equip-Switch	0	2,377,172	0	0	0	0	2,377,172	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	2,377,172	0	0	0	0	2,377,172	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	2,149,930	8,185,360	0	0	2,692,049	2,692,049	123,197	5,370,113
331 Subscriber Lines	0	3,001,547	0	0	2,692,049	2,692,049	0	309,497
332 Exchange Circuit	2,149,930	2,634,828	0	0	0	0	18,638	2,616,189
333 Interexchange Circuit	0	2,526,174	0	0	0	0	81,747	2,444,426
334 Host Remote	0	22,812	0	0	0	0	22,812	0
340 Cable & Wire	297,609	16,009,547	0	0	11,542,352	11,542,352	62,058	4,405,137
341 Subscriber Lines	0	11,658,728	0	0	11,542,352	11,542,352	0	116,376
342 Exchange	297,609	2,729,713	0	0	0	0	21,660	2,708,053
343 Interexchange	0	1,616,725	0	0	0	0	36,016	1,580,708
344 Host Remote	0	4,382	0	0	0	0	4,382	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	16,984	184,469	0	0	98,817	98,817	17,796	67,856
370 Total Plant In Service	2,593,501	28,157,300	0	0	15,083,581	15,083,581	2,715,349	10,358,370
Adjustments to TPIS								
380 Depr / Amor Reserve	2,325,437	25,768,824	0	0	13,973,374	13,973,374	2,360,454	9,434,996
390 Accum Deferred Income Tax	21,010	228,231	0	0	122,195	122,195	22,077	83,959
400 Other Rate Base Adjust.	61,344	666,342	0	0	356,948	356,948	64,291	245,103
Return Data								
410 Average Rate Base	n/a	2,826,587	0	0	1,344,960	1,344,960	397,109	1,084,518
420 Return	n/a	317,991	0	0	151,307	151,307	44,675	122,008
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-2

Filing Date: 6/16/2014
 Filing Entity: Oklahoma Communications Systems
 Transmittal Number: 182
 COSA: TDSTAN14

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)
Forecast, 7/14 - 6/15						
Revenue Requirement						
100 Depreciation/Amortization	695,814	54,619	632,185	38,597	1,421,216	3,857,909
105 Expense Less Dep & Amor	1,339,871	192,001	755,577	483,318	4,153,385	n/a
110 Taxes Less FIT	60,753	12,652	43,496	11,296	n/a	n/a
115 Return	151,307	44,675	122,008	n/a	n/a	n/a
120 FIT	81,712	24,099	65,861	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,329,458	328,046	1,619,128	n/a	n/a	n/a
135 Access Service Revenue	2,329,458	328,046	1,619,128	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	15,083,581	2,715,349	10,358,370	2,594,671	30,751,971	82,057,928
145 Rate Base Adjustments	356,948	64,291	245,103	61,371	727,713	n/a
150 Depreciation Reserves	13,973,374	2,360,454	9,434,996	2,326,275	28,095,099	77,179,728
155 Accum Deferred Income Tax	122,195	22,077	83,959	21,016	249,247	681,139
160 Average Rate Base	1,344,960	397,109	1,084,518	308,752	3,135,339	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	763,561	57,356	623,770	182,805	1,627,492	4,119,902
205 Expense Less Dep & Amor	1,401,130	208,644	793,753	307,027	2,710,554	n/a
210 Taxes Less FIT	62,198	13,615	43,150	11,077	n/a	n/a
215 Return	138,863	46,557	(75,710)	n/a	n/a	n/a
220 FIT	75,006	25,113	(40,609)	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	2,440,758	351,285	1,344,355	n/a	n/a	n/a
235 Access Service Revenue	2,440,758	351,285	1,344,355	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	14,600,161	2,718,874	9,883,005	2,476,952	29,678,992	79,567,651
245 Rate Base Adjustments	327,838	61,051	221,917	55,619	666,425	n/a
250 Depreciation Reserves	13,479,116	2,325,998	9,029,107	2,239,117	27,073,336	74,502,458
255 Accum Deferred Income Tax	214,545	40,091	145,447	36,503	436,586	1,199,930
260 Average Rate Base	1,234,339	413,836	930,369	256,950	2,835,495	n/a

COS-2

Filing Date:

6/16/2014

Filing Entity:

Oklahoma Communications Systems

Transmittal Number:

182

COSA:

TDSTAN14

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)
Forecast, 7/13 - 6/14						
Revenue Requirement						
100 Depreciation/Amortization	783,756	57,910	642,316	186,067	1,670,049	4,224,001
105 Expense Less Dep & Amor	1,344,252	241,438	776,082	298,251	2,660,023	n/a
110 Taxes Less FIT	61,414	13,291	43,111	11,058	n/a	n/a
115 Return	141,265	46,093	19,195	n/a	n/a	n/a
120 FIT	76,301	24,863	10,496	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,406,988	383,594	1,491,201	n/a	n/a	n/a
135 Access Service Revenue	2,406,988	383,594	1,491,201	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	14,740,840	2,716,553	10,038,382	2,502,201	29,997,976	80,313,325
145 Rate Base Adjustments	347,119	63,939	236,449	58,924	706,431	n/a
150 Depreciation Reserves	13,656,596	2,338,235	9,182,917	2,260,773	27,438,520	75,462,218
155 Accum Deferred Income Tax	175,674	32,545	119,619	29,886	357,724	980,897
160 Average Rate Base	1,255,689	409,712	972,296	270,466	2,908,162	n/a
Actual, 1/12 - 12/12						
Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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:

6/16/2014

Filing Entity:

Oklahoma Communications Systems

Transmittal Number:

182

COSA:

TDSTAN14

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)
Forecast, 7/12 - 6/13						
Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/11 - 12/11						
Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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: 6/16/2014

Filing Entity: Oklahoma Communications

Transmittal Number : 182

COSA: TDSTAN14

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	\$2,262,813	\$48,257		\$2,311,070	\$18,389	\$2,329,459
Special Access	<u>\$1,611,453</u>			<u>\$1,611,453</u>	<u>\$7,675</u>	\$1,619,128

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.

REV-1
 Filing Date: 6/16/2014
 Filing Entity: Oklahoma Communications System
 Transmittal Number: 182
 COSA
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 TDSTAN14

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 transport elements) are the associated rates for these elements are capped and subject to the ICC phase down for th office elements, lines 190-480 are no longer be required on this tab. This information will be the ICC TRP forms so listing it here would be duplicative.

	Minute or Message Rate (A)	Minute Miles Rate (B)	Line or Trunk Rate (C)	Minute or Message Demand (D)	Minute Miles Demand (E)	Line or Trunk Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Common Line								
100 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	0	0	n/a
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Common Line - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	30.28	n/a	n/a	0.00	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	48.48	n/a	n/a	60.00	n/a	2,909	n/a
510 Channel Mileage Term.	21.69	n/a	n/a	60.00	n/a	n/a	1,301	n/a
520 Channel Mileage Facility	n/a	n/a	2.16	n/a	n/a	324.00	700	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	129.51	n/a	n/a	2,316.00	n/a	299,945	n/a
550 Channel Mileage Term.	69.13	n/a	n/a	2,796.00	n/a	n/a	193,287	n/a
560 Channel Mileage Facility	n/a	n/a	14.02	n/a	n/a	15,985.80	224,121	n/a
570 Non-Recurring	n/a	273.63	n/a	n/a	26.00	n/a	7,114	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,231,139	\$1,619,128

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).

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7

REV-2

Filing Date: 6/16/2014
Filing Entity: Oklahoma Communications Systems
Transmittal Number: 182
COSA TDSTAN14

Rate-of-Return TRP
Revenues Summary
Test Year 7/14 to 6/15

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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	1,231,139	1,214,575	16,564	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: 6/16/2014
 Filing Entity: Oklahoma Communications Systems
 Transmittal Number: 182
 COSA TDSTAN14

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

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	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)
End User Common Line	----	----	----	----	----
150 Multi-line Business (\$/Month)	9.20	9.20	9.20	0.00%	0.00%
160 Residential & Single Line Bus.	6.50	6.50	6.50	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: 6/16/2014
 Filing Entity: Oklahoma Communications Systems
 Transmittal Number: 182
 COSA TDSTAN14

Rate-of-Return
 Revenue Price-outs
 Using 2013 Demand

	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)
Switched Access					
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	1,147,323	1,147,323	0	1,231,139	83,816
	----	----	----	----	----

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:

6/16/2014

Filing Entity:

Oklahoma Communications Systems

Transmittal Number:

182

COSA

TDSTAN14

Rate-of-Return TRP

**COSA's for which Rates
are Averaged or Pooled**

ROR TRP 2014 Changes:

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.

DMD-2

Filing Date:

6/16/2014

Filing Entity:

Oklahoma Communications Systems

Transmittal Number: 182

COSA

TDSTAN14

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Rate-of-Return TRP

Special Access

Demand

	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	60.00	60.00	318.96	60.00	60.00	324.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	3,120.00	4,248.00	23,036.64	2,496.00	3,396.00	18,397.56

DMD-3

Filing Date: 6/16/2014

Filing Entity: Oklahoma Communications Systems

Transmittal Number: 182

COSA TDSTAN14

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Rate-of-Return TRP
Common Line
Revenue and Demand

	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: 6/16/2014
Filing Entity: Oklahoma Communications Systems
Transmittal Number: 182
COSA: TDSTAN14
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	N/A	N/A	N/A
110 Carrier Common Line	N/A	N/A	N/A
120 Special Access	N/A	N/A	N/A
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A