

	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	2,746,959	1,038
171 Network Support	64,664	0	0	64,664	21,843	1
172 General Support	1,986,164	0	0	1,986,164	670,922	1,037
173 Central Office	2,359,436	0	0	2,359,436	998,557	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	796,093	0	0	796,093	336,921	0
176 COE Transmission	1,563,343	0	0	1,563,343	661,636	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	3,803,988	0	0	3,803,988	1,055,637	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,051,503	0
190 Depreciation / Amortization	15,468,908	0	0	15,468,908	5,688,960	299
200 Customer Operations	n/a	n/a	n/a	n/a	1,168,889	210,913
201 Marketing	2,785,980	0	0	2,785,980	769,850	50
202 Local Business Office	431,978	0	0	431,978	69,650	42,663
203 Revenue Accounting	516,276	0	0	516,276	217,181	73,728
204 Other Billing & Collection	0	0	0	0	112,208	94,472
210 Access	n/a	n/a	n/a	n/a	638,839	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	1,201,216	42,665
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	(79,525)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	379,257	33
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	13,157,260	254,949
FIT Adjustments						
270 Adjustment for FIT	(5,738)	0	0	(5,738)	(1,890)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(89,232)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	13,159,150	n/a
Telephone Plant in Service						
310 General Support	9,213,532	0	0	9,213,532	3,112,313	4,811
320 Central Office Equip-Switch	28,390,112	0	0	28,390,112	7,799,615	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	28,390,112	0	0	28,390,112	7,799,615	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	51,394,042	0	0	51,394,042	29,223,899	0
331 Subscriber Lines	29,135,125	0	0	29,135,125	8,370,310	0
332 Exchange Circuit	10,611,900	0	0	10,611,900	12,446,056	0
333 Interexchange Circuit	11,243,667	0	0	11,243,667	8,294,189	0
334 Host Remote	403,350	0	0	403,350	113,345	0
340 Cable & Wire	123,945,020	0	0	123,945,020	34,395,725	0
341 Subscriber Lines	115,828,876	0	0	115,828,876	29,011,812	0
342 Exchange	4,943,223	0	0	4,943,223	3,107,503	0
343 Interexchange	2,923,856	0	0	2,923,856	2,206,420	0
344 Host Remote	249,065	0	0	249,065	69,990	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,251,126	0	0	2,251,126	760,426	49
370 Total Plant In Service	215,193,832	0	0	215,193,832	75,291,978	4,860
Adjustments to TPIS						
380 Depr / Amor Reserve	179,230,982	0	0	179,230,982	60,844,806	3,339
390 Accum Deferred Income Tax	4,353,030	0	0	4,353,030	1,471,373	(8)
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,788,965	115
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	14,764,763	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	13,979,278	0	0	8,233,467	8,233,467	1,325,709	4,420,102
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	13,979,278	0	0	8,233,467	8,233,467	1,325,709	4,420,102
Expenses								
170 Plant Specific	278,358	2,467,562	0	0	1,398,439	1,398,439	443,597	625,526
171 Network Support	2,578	19,264	0	0	11,035	11,035	2,658	5,572
172 General Support	79,058	590,827	0	0	338,426	338,426	81,509	170,892
173 Central Office	174,255	824,301	0	0	164,178	164,178	350,465	309,658
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	336,921	0	0	0	0	336,921	0
176 COE Transmission	174,255	487,380	0	0	164,178	164,178	13,543	309,658
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	22,467	1,033,170	0	0	884,800	884,800	8,966	139,403
180 Plant Non-Sp. Less Dep/Amor	166,720	1,884,783	0	0	1,352,517	1,352,517	171,887	360,380
190 Depreciation / Amortization	886,232	4,802,429	0	0	2,621,548	2,621,548	400,226	1,780,655
200 Customer Operations	119,643	838,333	0	0	450,281	450,281	129,432	258,619
201 Marketing	90,850	679,000	0	0	388,903	388,903	93,666	196,381
202 Local Business Office	0	26,987	0	0	24,020	24,020	2,967	0
203 Revenue Accounting	28,793	114,660	0	0	20,687	20,687	31,735	62,238
204 Other Billing & Collection	0	17,736	0	0	16,671	16,671	1,065	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	113,677	1,044,873	0	0	644,403	644,403	149,950	250,520
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	6,372	(85,896)	0	0	177,935	177,935	(274,453)	10,622
250 Taxes Other than FIT	43,162	336,063	0	0	198,434	198,434	42,756	94,873
260 Total Exp and Other Taxes	1,614,163	11,288,147	0	0	6,843,557	6,843,557	1,063,395	3,381,195
FIT Adjustments								
270 Adjustment for FIT	(223)	(1,667)	0	0	(955)	(955)	(230)	(482)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(564,879)	942,479	0	0	486,803	486,803	91,890	363,786
300 Total Expenses & Taxes	n/a	12,232,294	0	0	7,331,315	7,331,315	1,155,516	3,745,463
Telephone Plant in Service								
310 General Support	366,741	2,740,761	0	0	1,569,910	1,569,910	378,107	792,744
320 Central Office Equip-Switch	0	7,799,615	0	0	0	0	7,799,615	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	7,799,615	0	0	0	0	7,799,615	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	7,696,718	21,527,181	0	0	7,251,624	7,251,624	598,204	13,677,353
331 Subscriber Lines	0	8,370,310	0	0	7,251,624	7,251,624	0	1,118,686
332 Exchange Circuit	7,696,718	4,749,338	0	0	0	0	31,154	4,718,183
333 Interexchange Circuit	0	8,294,189	0	0	0	0	453,705	7,840,484
334 Host Remote	0	113,345	0	0	0	0	113,345	0
340 Cable & Wire	732,034	33,663,690	0	0	28,829,374	28,829,374	292,154	4,542,162
341 Subscriber Lines	0	29,011,812	0	0	28,829,374	28,829,374	0	182,438
342 Exchange	732,034	2,375,469	0	0	0	0	16,729	2,358,739
343 Interexchange	0	2,206,420	0	0	0	0	205,435	2,000,985
344 Host Remote	0	69,990	0	0	0	0	69,990	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	89,738	670,639	0	0	384,142	384,142	92,519	193,977
370 Total Plant In Service	8,885,231	66,401,886	0	0	38,035,050	38,035,050	9,160,600	19,206,237
Adjustments to TPIS								
380 Depr / Amor Reserve	7,312,417	53,529,050	0	0	30,169,240	30,169,240	7,683,868	15,675,942
390 Accum Deferred Income Tax	174,063	1,297,319	0	0	741,919	741,919	179,515	375,885
400 Other Rate Base Adjust.	211,116	1,577,733	0	0	903,727	903,727	217,659	456,347
Return Data								
410 Average Rate Base	n/a	13,153,251	0	0	8,027,617	8,027,617	1,514,876	3,610,757
420 Return	n/a	1,748,651	0	0	903,107	903,107	170,424	675,121
430 Rate of Return	11.25%	13.29%	0.00%	0.00%	11.25%	11.25%	11.25%	18.70%

	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	2,625,933	890
171 Network Support	60,832	0	0	60,832	20,778	1
172 General Support	1,875,024	0	0	1,875,024	637,432	889
173 Central Office	2,225,852	0	0	2,225,852	977,055	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	748,864	0	0	748,864	328,717	0
176 COE Transmission	1,476,988	0	0	1,476,988	648,338	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	3,579,750	0	0	3,579,750	990,668	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,981,438	0
190 Depreciation / Amortization	15,074,366	0	0	15,074,366	5,613,873	305
200 Customer Operations	n/a	n/a	n/a	n/a	1,104,265	200,064
201 Marketing	2,625,575	0	0	2,625,575	725,707	43
202 Local Business Office	404,002	0	0	404,002	65,571	40,148
203 Revenue Accounting	485,648	0	0	485,648	207,436	71,007
204 Other Billing & Collection	0	0	0	0	105,551	88,867
210 Access	n/a	n/a	n/a	n/a	638,839	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	1,144,487	40,267
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	(78,166)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	359,210	29
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	12,751,040	241,556
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FIT Adjustments						
270 Adjustment for FIT	(5,738)	0	0	(5,738)	(1,856)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(84,544)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	12,752,896	n/a
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Telephone Plant in Service						
310 General Support	9,299,413	0	0	9,299,413	3,162,092	4,407
320 Central Office Equip-Switch	21,256,842	0	0	21,256,842	5,839,892	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	21,256,842	0	0	21,256,842	5,839,892	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	52,441,683	0	0	52,441,683	29,993,855	0
331 Subscriber Lines	29,430,398	0	0	29,430,398	8,499,291	0
332 Exchange Circuit	11,093,100	0	0	11,093,100	12,880,783	0
333 Interexchange Circuit	11,494,992	0	0	11,494,992	8,494,860	0
334 Host Remote	423,194	0	0	423,194	118,922	0
340 Cable & Wire	126,379,391	0	0	126,379,391	34,973,661	0
341 Subscriber Lines	118,365,739	0	0	118,365,739	29,650,745	0
342 Exchange	4,851,106	0	0	4,851,106	3,050,530	0
343 Interexchange	2,913,739	0	0	2,913,739	2,202,469	0
344 Host Remote	248,807	0	0	248,807	69,917	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	2,298,854	0	0	2,298,854	757,676	45
370 Total Plant In Service	211,676,183	0	0	211,676,183	74,727,176	4,453
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Adjustments to TPIS						
380 Depr / Amor Reserve	181,861,833	0	0	181,861,833	62,526,446	3,163
390 Accum Deferred Income Tax	3,032,210	0	0	3,032,210	1,036,928	(32)
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,725,847	162
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	13,889,650	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	13,048,178	0	0	8,012,324	8,012,324	1,120,688	3,915,166
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	13,048,178	0	0	8,012,324	8,012,324	1,120,688	3,915,166
Expenses								
170 Plant Specific	273,225	2,351,817	0	0	1,333,893	1,333,893	412,922	605,002
171 Network Support	2,547	18,229	0	0	10,790	10,790	1,981	5,459
172 General Support	78,045	558,498	0	0	330,568	330,568	60,693	167,236
173 Central Office	171,700	805,355	0	0	158,293	158,293	341,998	305,064
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	328,717	0	0	0	0	328,717	0
176 COE Transmission	171,700	476,638	0	0	158,293	158,293	13,281	305,064
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	20,933	969,735	0	0	834,242	834,242	8,250	127,243
180 Plant Non-Sp. Less Dep/Amor	164,613	1,816,824	0	0	1,336,075	1,336,075	128,014	352,735
190 Depreciation / Amortization	905,423	4,708,145	0	0	2,549,872	2,549,872	359,959	1,798,314
200 Customer Operations	118,183	786,018	0	0	435,962	435,962	96,813	253,243
201 Marketing	88,971	636,736	0	0	376,844	376,844	69,199	190,649
202 Local Business Office	0	25,423	0	0	23,187	23,187	2,236	0
203 Revenue Accounting	29,212	107,218	0	0	20,248	20,248	24,376	62,594
204 Other Billing & Collection	0	16,684	0	0	15,683	15,683	1,002	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	111,414	992,806	0	0	622,357	622,357	127,796	242,653
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	6,412	(84,578)	0	0	178,765	178,765	(274,429)	11,085
250 Taxes Other than FIT	40,651	318,530	0	0	194,333	194,333	34,641	89,555
260 Total Exp and Other Taxes	1,619,922	10,889,562	0	0	6,651,257	6,651,257	885,717	3,352,588
FIT Adjustments								
270 Adjustment for FIT	(228)	(1,629)	0	0	(964)	(964)	(177)	(488)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(566,893)	756,086	0	0	476,711	476,711	82,302	197,073
300 Total Expenses & Taxes	n/a	11,647,276	0	0	7,128,932	7,128,932	968,196	3,550,149
Telephone Plant in Service								
310 General Support	387,213	2,770,471	0	0	1,640,172	1,640,172	300,602	829,697
320 Central Office Equip-Switch	0	5,839,892	0	0	0	0	5,839,892	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	5,839,892	0	0	0	0	5,839,892	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	7,943,310	22,050,546	0	0	7,323,068	7,323,068	614,399	14,113,079
331 Subscriber Lines	0	8,499,291	0	0	7,323,068	7,323,068	0	1,176,222
332 Exchange Circuit	7,943,310	4,937,474	0	0	0	0	32,965	4,904,508
333 Interexchange Circuit	0	8,494,860	0	0	0	0	462,512	8,032,348
334 Host Remote	0	118,922	0	0	0	0	118,922	0
340 Cable & Wire	738,933	34,234,729	0	0	29,452,544	29,452,544	291,197	4,490,988
341 Subscriber Lines	0	29,650,745	0	0	29,452,544	29,452,544	0	198,201
342 Exchange	738,933	2,311,598	0	0	0	0	16,519	2,295,079
343 Interexchange	0	2,202,469	0	0	0	0	204,761	1,997,708
344 Host Remote	0	69,917	0	0	0	0	69,917	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	92,824	664,807	0	0	393,056	393,056	72,811	198,939
370 Total Plant In Service	9,162,280	65,560,444	0	0	38,808,840	38,808,840	7,118,902	19,632,703
Adjustments to TPIS								
380 Depr / Amor Reserve	7,947,714	54,575,569	0	0	31,827,929	31,827,929	5,920,638	16,827,001
390 Accum Deferred Income Tax	127,586	909,373	0	0	535,824	535,824	100,570	272,979
400 Other Rate Base Adjust.	334,252	2,391,433	0	0	1,415,858	1,415,858	259,367	716,208
Return Data								
410 Average Rate Base	n/a	12,466,935	0	0	7,860,944	7,860,944	1,357,060	3,248,930
420 Return	n/a	1,402,530	0	0	884,356	884,356	152,669	365,505
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

MAG-1

Filing Date: 6/16/2014

Filing Entity: Tennessee Telephone Com

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	\$7,767,734	\$193,624		\$7,961,358	\$50,966	\$8,012,324
Special Access	<u>\$3,894,042</u>			<u>\$3,894,042</u>	<u>\$21,124</u>	\$3,915,166

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.

COS-2

Filing Date: 6/16/2014
 Filing Entity: Tennessee Telephone Company
 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	2,549,872	359,959	1,798,314	164,613	4,872,759	15,074,366
105 Expense Less Dep & Amor	3,907,052	491,117	1,464,719	1,820,798	12,391,830	n/a
110 Taxes Less FIT	194,333	34,641	89,555	40,651	n/a	n/a
115 Return	884,356	152,669	365,505	n/a	n/a	n/a
120 FIT	476,711	82,302	197,073	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	8,012,324	1,120,688	3,915,166	n/a	n/a	n/a
135 Access Service Revenue	8,012,324	1,120,688	3,915,166	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	38,808,840	7,118,902	19,632,703	9,166,732	74,727,176	211,676,183
145 Rate Base Adjustments	1,415,858	259,367	716,208	334,414	2,725,847	n/a
150 Depreciation Reserves	31,827,929	5,920,638	16,827,001	7,950,877	62,526,446	181,861,833
155 Accum Deferred Income Tax	535,824	100,570	272,979	127,554	1,036,928	3,032,210
160 Average Rate Base	7,860,944	1,357,060	3,248,930	1,422,716	13,889,650	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	2,621,548	400,226	1,780,655	886,531	5,688,960	15,468,908
205 Expense Less Dep & Amor	4,023,575	620,413	1,505,668	939,387	7,089,043	n/a
210 Taxes Less FIT	198,434	42,756	94,873	43,194	n/a	n/a
215 Return	903,107	170,424	675,121	n/a	n/a	n/a
220 FIT	486,803	91,890	363,786	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	8,233,467	1,325,709	4,420,102	n/a	n/a	n/a
235 Access Service Revenue	8,233,467	1,325,709	4,420,102	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	38,035,050	9,160,600	19,206,237	8,890,091	75,291,978	215,193,832
245 Rate Base Adjustments	903,727	217,659	456,347	211,232	1,788,965	n/a
250 Depreciation Reserves	30,169,240	7,683,868	15,675,942	7,315,756	60,844,806	179,230,982
255 Accum Deferred Income Tax	741,919	179,515	375,885	174,055	1,471,373	4,353,030
260 Average Rate Base	8,027,617	1,514,876	3,610,757	1,611,512	14,764,763	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Tennessee Telephone Company
 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	2,621,756	386,878	1,784,379	889,868	5,682,881	15,419,978
105 Expense Less Dep & Amor	3,853,250	710,928	1,480,403	926,483	6,971,063	n/a
110 Taxes Less FIT	197,656	40,069	93,998	42,841	n/a	n/a
115 Return	904,945	165,802	535,471	n/a	n/a	n/a
120 FIT	487,795	89,392	288,593	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	8,065,401	1,393,070	4,182,844	n/a	n/a	n/a
135 Access Service Revenue	8,065,401	1,393,070	4,182,844	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	38,284,143	8,465,291	19,398,781	9,010,083	75,158,297	214,075,889
145 Rate Base Adjustments	1,145,058	248,608	580,612	269,862	2,244,139	n/a
150 Depreciation Reserves	30,710,194	7,088,245	16,070,813	7,532,309	61,401,561	180,065,981
155 Accum Deferred Income Tax	675,056	151,856	343,993	159,892	1,330,798	3,913,089
160 Average Rate Base	8,043,951	1,473,797	3,564,587	1,587,743	14,670,078	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: Tennessee Telephone Company
 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

REV-1
 Filing Date: 6/16/2014
 Filing Entity: Tennessee Telephone Company
 Transmittal Number: 182
 COSA
 Page 9 of 17 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	96.00	n/a	2,907	n/a
500 4-Wire Chan. Term.	n/a	48.48	n/a	n/a	108.00	n/a	5,236	n/a
510 Channel Mileage Term.	21.69	n/a	n/a	204.00	n/a	n/a	4,425	n/a
520 Channel Mileage Facility	n/a	n/a	2.16	n/a	n/a	1,620.00	3,499	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	12,444.00	n/a	1,611,622	n/a
550 Channel Mileage Term.	69.13	n/a	n/a	6,504.00	n/a	n/a	449,622	n/a
560 Channel Mileage Facility	n/a	n/a	14.02	n/a	n/a	29,013.96	406,776	n/a
570 Non-Recurring	n/a	273.63	n/a	n/a	139.00	n/a	38,035	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	4,351,182	\$3,915,166

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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REV-2

Filing Date: 6/16/2014

Filing Entity: Tennessee Telephone Company

Transmittal Number: 182

COSA TDSTAN14

Page 11 of 17

Rate-of-Return TRP

Revenues Summary

Test Year 7/14 to 6/15

	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	4,351,182	4,303,451	47,731	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: Tennessee Telephone Company
Transmittal Number: 182
COSA: TDSTAN14

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

Page 12 of 17

	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:

Tennessee Telephone Company

Transmittal Number:

182

COSA

TDSTAN14

Rate-of-Return

Revenue Price-outs

Using 2013 Demand

Page 13 of 17

	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	4,053,632	4,053,632	0	4,351,182	297,550
	----	----	----	----	----

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:

Tennessee Telephone Company

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: Tennessee Telephone Company
Transmittal Number: 182
COSA TDSTAN14

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	204.00	204.00	1,620.12	204.00	204.00	1,620.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	13,776.00	7,416.00	36,297.72	13,332.00	7,188.00	35,121.84

DMD-3

Filing Date:

6/16/2014

Filing Entity:

Tennessee Telephone Company

Transmittal Number: 182

COSA

TDSTAN14

Page 16 of 17

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:

Tennessee Telephone Company

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