

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: Arvig Telephone Co.
 Transmittal Number : 182
 COSA: TDSTAN14

Rate-of Return TRP
 Cost Analysis Summary
 Historical, Calendar Year 2013

The switched access data formerly required in columns M-

	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	1,044,985	161
171 Network Support	16,013	0	0	16,013	5,644	0
172 General Support	604,829	0	0	604,829	213,203	161
173 Central Office	1,508,374	0	0	1,508,374	687,655	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	167,202	0	0	167,202	76,226	0
176 COE Transmission	1,341,172	0	0	1,341,172	611,429	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	468,981	0	0	468,981	138,482	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	496,289	0
190 Depreciation / Amortization	2,290,532	0	0	2,290,532	806,703	33
200 Customer Operations	n/a	n/a	n/a	n/a	276,579	54,928
201 Marketing	663,115	0	0	663,115	169,459	7
202 Local Business Office	166,354	0	0	166,354	27,628	14,093
203 Revenue Accounting	131,880	0	0	131,880	50,717	16,453
204 Other Billing & Collection	0	0	0	0	28,775	24,374
210 Access	n/a	n/a	n/a	n/a	141,614	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	613,934	18,605
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	(9,421)	(7)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	95,947	8
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	3,325,017	73,728
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FIT Adjustments						
270 Adjustment for FIT	(1,478)	0	0	(1,478)	(496)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(25,805)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	3,325,513	n/a
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Telephone Plant in Service						
310 General Support	2,424,112	0	0	2,424,112	854,504	645
320 Central Office Equip-Switch	4,461,339	0	0	4,461,339	2,213,136	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,461,339	0	0	4,461,339	2,213,136	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	7,902,364	0	0	7,902,364	4,113,001	0
331 Subscriber Lines	6,058,816	0	0	6,058,816	1,629,819	0
332 Exchange Circuit	852,627	0	0	852,627	1,886,682	0
333 Interexchange Circuit	698,257	0	0	698,257	536,121	0
334 Host Remote	292,664	0	0	292,664	60,380	0
340 Cable & Wire	25,073,326	0	0	25,073,326	7,403,712	0
341 Subscriber Lines	22,719,801	0	0	22,719,801	5,693,759	0
342 Exchange	1,451,737	0	0	1,451,737	1,006,834	0
343 Interexchange	674,602	0	0	674,602	656,248	0
344 Host Remote	227,186	0	0	227,186	46,871	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	421,393	0	0	421,393	148,542	7
370 Total Plant In Service	40,282,534	0	0	40,282,534	14,732,894	652
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Adjustments to TPIS						
380 Depr / Amor Reserve	31,211,101	0	0	31,211,101	11,164,696	323
390 Accum Deferred Income Tax	2,095,583	0	0	2,095,583	739,033	15
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	545,388	24
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,374,553	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

Items on the previous version of this form are no longer used for rate setting, so these data are no longer required.

	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	3,044,665	0	0	2,093,744	2,093,744	352,098	598,823
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	3,044,665	0	0	2,093,744	2,093,744	352,098	598,823
Expenses								
170 Plant Specific	271,653	773,171	0	0	445,322	445,322	134,089	193,760
171 Network Support	891	4,753	0	0	2,953	2,953	985	815
172 General Support	33,636	179,406	0	0	111,466	111,466	37,177	30,764
173 Central Office	224,874	462,781	0	0	224,826	224,826	94,852	143,102
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	76,226	0	0	0	0	76,226	0
176 COE Transmission	224,874	386,555	0	0	224,826	224,826	18,626	143,102
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	12,252	126,230	0	0	106,077	106,077	1,075	19,079
180 Plant Non-Sp. Less Dep/Amor	55,997	440,292	0	0	327,184	327,184	61,892	51,216
190 Depreciation / Amortization	170,488	636,183	0	0	449,591	449,591	44,535	142,057
200 Customer Operations	35,705	185,947	0	0	110,545	110,545	42,746	32,656
201 Marketing	26,754	142,705	0	0	88,659	88,659	29,570	24,469
202 Local Business Office	0	13,535	0	0	11,296	11,296	2,239	0
203 Revenue Accounting	8,951	25,313	0	0	6,290	6,290	10,837	8,187
204 Other Billing & Collection	0	4,401	0	0	4,301	4,301	100	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	122,714	472,615	0	0	298,228	298,228	80,624	93,763
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	9,767	(19,182)	0	0	62,414	62,414	(84,294)	2,698
250 Taxes Other than FIT	14,906	81,033	0	0	54,564	54,564	12,215	14,254
260 Total Exp and Other Taxes	681,230	2,570,059	0	0	1,747,848	1,747,848	291,806	530,405
FIT Adjustments								
270 Adjustment for FIT	(78)	(418)	0	0	(260)	(260)	(87)	(72)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(238,403)	166,258	0	0	121,154	121,154	21,132	23,972
300 Total Expenses & Taxes	n/a	2,736,735	0	0	1,869,262	1,869,262	313,025	554,448
Telephone Plant in Service								
310 General Support	134,810	719,048	0	0	446,747	446,747	149,001	123,300
320 Central Office Equip-Switch	0	2,213,136	0	0	0	0	2,213,136	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	2,213,136	0	0	0	0	2,213,136	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,512,698	2,600,303	0	0	1,512,374	1,512,374	125,298	962,631
331 Subscriber Lines	0	1,629,819	0	0	1,512,374	1,512,374	0	117,445
332 Exchange Circuit	1,512,698	373,984	0	0	0	0	5,337	368,647
333 Interexchange Circuit	0	536,121	0	0	0	0	59,581	476,539
334 Host Remote	0	60,380	0	0	0	0	60,380	0
340 Cable & Wire	655,022	6,748,690	0	0	5,671,214	5,671,214	57,472	1,020,005
341 Subscriber Lines	0	5,693,759	0	0	5,671,214	5,671,214	0	22,545
342 Exchange	655,022	351,813	0	0	0	0	6,597	345,216
343 Interexchange	0	656,248	0	0	0	0	4,004	652,244
344 Host Remote	0	46,871	0	0	0	0	46,871	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	23,451	125,084	0	0	77,715	77,715	25,920	21,449
370 Total Plant In Service	2,325,981	12,406,262	0	0	7,708,050	7,708,050	2,570,827	2,127,384
Adjustments to TPIS								
380 Depr / Amor Reserve	1,775,401	9,388,972	0	0	5,609,448	5,609,448	2,188,660	1,590,863
390 Accum Deferred Income Tax	116,799	622,218	0	0	386,240	386,240	129,250	106,728
400 Other Rate Base Adjust.	86,104	459,260	0	0	285,339	285,339	95,168	78,752
Return Data								
410 Average Rate Base	n/a	2,854,331	0	0	1,997,701	1,997,701	348,084	508,545
420 Return	n/a	308,348	0	0	224,741	224,741	39,159	44,447
430 Rate of Return	11.25%	10.80%	0.00%	0.00%	11.25%	11.25%	11.25%	8.74%

	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	990,740	146
171 Network Support	15,155	0	0	15,155	5,321	0
172 General Support	571,099	0	0	571,099	200,997	146
173 Central Office	1,425,745	0	0	1,425,745	654,314	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	161,201	0	0	161,201	73,979	0
176 COE Transmission	1,264,545	0	0	1,264,545	580,334	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	444,302	0	0	444,302	130,108	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	476,014	0
190 Depreciation / Amortization	2,347,374	0	0	2,347,374	830,244	32
200 Customer Operations	n/a	n/a	n/a	n/a	261,371	52,052
201 Marketing	624,883	0	0	624,883	159,849	7
202 Local Business Office	155,323	0	0	155,323	26,004	13,262
203 Revenue Accounting	124,529	0	0	124,529	48,450	15,856
204 Other Billing & Collection	0	0	0	0	27,068	22,928
210 Access	n/a	n/a	n/a	n/a	141,614	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	580,960	17,548
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	(9,868)	(6)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	97,104	7
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	3,226,565	69,779
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FIT Adjustments						
270 Adjustment for FIT	(1,478)	0	0	(1,478)	(496)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(24,423)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	3,227,061	n/a
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Telephone Plant in Service						
310 General Support	2,419,646	0	0	2,419,646	851,125	617
320 Central Office Equip-Switch	4,362,272	0	0	4,362,272	2,163,992	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,362,272	0	0	4,362,272	2,163,992	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	8,273,686	0	0	8,273,686	4,384,423	0
331 Subscriber Lines	6,168,837	0	0	6,168,837	1,671,625	0
332 Exchange Circuit	1,037,893	0	0	1,037,893	2,066,253	0
333 Interexchange Circuit	752,456	0	0	752,456	581,661	0
334 Host Remote	314,501	0	0	314,501	64,885	0
340 Cable & Wire	25,798,409	0	0	25,798,409	7,554,211	0
341 Subscriber Lines	23,481,797	0	0	23,481,797	5,885,431	0
342 Exchange	1,414,824	0	0	1,414,824	967,307	0
343 Interexchange	674,602	0	0	674,602	654,602	0
344 Host Remote	227,186	0	0	227,186	46,871	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	497,971	0	0	497,971	173,502	7
370 Total Plant In Service	41,351,984	0	0	41,351,984	15,127,253	624
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Adjustments to TPIS						
380 Depr / Amor Reserve	32,604,264	0	0	32,604,264	11,640,182	323
390 Accum Deferred Income Tax	1,595,950	0	0	1,595,950	562,151	2
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	602,733	25
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,527,653	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

COS-1(P)
 Filing Date: 6/16/2014
 Filing Entity: Arvig Telephone Co.
 Transmittal Number : 182
 COSA: TDSTAN14

Items on the previous version of this form are no longer used for rate setting, so these data are no longer required.

	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	2,995,994	0	0	2,053,162	2,053,162	322,988	619,844
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	2,995,994	0	0	2,053,162	2,053,162	322,988	619,844
Expenses								
170 Plant Specific	261,016	729,578	0	0	412,906	412,906	126,868	189,804
171 Network Support	864	4,457	0	0	2,792	2,792	888	777
172 General Support	32,605	168,247	0	0	105,391	105,391	33,533	29,322
173 Central Office	216,246	438,068	0	0	203,788	203,788	91,456	142,824
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	73,979	0	0	0	0	73,979	0
176 COE Transmission	216,246	364,089	0	0	203,788	203,788	17,476	142,824
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	11,301	118,807	0	0	100,935	100,935	991	16,881
180 Plant Non-Sp. Less Dep/Amor	54,285	421,729	0	0	317,081	317,081	55,830	48,819
190 Depreciation / Amortization	179,522	650,690	0	0	457,884	457,884	44,155	148,651
200 Customer Operations	34,697	174,622	0	0	104,727	104,727	38,693	31,203
201 Marketing	25,948	133,901	0	0	83,873	83,873	26,686	23,335
202 Local Business Office	0	12,742	0	0	10,707	10,707	2,035	0
203 Revenue Accounting	8,749	23,845	0	0	6,101	6,101	9,877	7,868
204 Other Billing & Collection	0	4,140	0	0	4,046	4,046	94	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	117,662	445,750	0	0	280,612	280,612	74,428	90,710
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	9,692	(19,554)	0	0	62,043	62,043	(84,230)	2,633
250 Taxes Other than FIT	15,740	81,356	0	0	55,503	55,503	11,219	14,634
260 Total Exp and Other Taxes	672,614	2,484,172	0	0	1,690,756	1,690,756	266,962	526,454
FIT Adjustments								
270 Adjustment for FIT	(81)	(415)	0	0	(260)	(260)	(83)	(72)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(235,387)	179,283	0	0	126,933	126,933	19,638	32,712
300 Total Expenses & Taxes	n/a	2,663,871	0	0	1,817,950	1,817,950	286,683	559,238
Telephone Plant in Service								
310 General Support	138,079	712,429	0	0	446,300	446,300	141,971	124,158
320 Central Office Equip-Switch	0	2,163,992	0	0	0	0	2,163,992	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	2,163,992	0	0	0	0	2,163,992	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,633,820	2,750,603	0	0	1,539,718	1,539,718	132,044	1,078,841
331 Subscriber Lines	0	1,671,625	0	0	1,539,718	1,539,718	0	131,906
332 Exchange Circuit	1,633,820	432,433	0	0	0	0	7,177	425,256
333 Interexchange Circuit	0	581,661	0	0	0	0	59,983	521,679
334 Host Remote	0	64,885	0	0	0	0	64,885	0
340 Cable & Wire	655,979	6,898,232	0	0	5,860,971	5,860,971	57,518	979,743
341 Subscriber Lines	0	5,885,431	0	0	5,860,971	5,860,971	0	24,460
342 Exchange	655,979	311,328	0	0	0	0	6,643	304,685
343 Interexchange	0	654,602	0	0	0	0	4,004	650,598
344 Host Remote	0	46,871	0	0	0	0	46,871	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	28,174	145,321	0	0	91,052	91,052	28,946	25,323
370 Total Plant In Service	2,456,052	12,670,577	0	0	7,938,041	7,938,041	2,524,470	2,208,066
Adjustments to TPIS								
380 Depr / Amor Reserve	1,891,176	9,748,683	0	0	5,866,569	5,866,569	2,207,532	1,674,582
390 Accum Deferred Income Tax	91,277	470,872	0	0	294,612	294,612	94,142	82,118
400 Other Rate Base Adjust.	97,826	504,881	0	0	316,230	316,230	100,655	87,997
Return Data								
410 Average Rate Base	n/a	2,955,903	0	0	2,093,090	2,093,090	323,452	539,362
420 Return	n/a	332,539	0	0	235,473	235,473	36,388	60,678
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: Arvig Telephone Co.
 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	457,884	44,155	148,651	54,285	704,975	2,347,374
105 Expense Less Dep & Amor	1,177,368	211,588	363,169	726,646	3,129,461	n/a
110 Taxes Less FIT	55,503	11,219	14,634	15,740	n/a	n/a
115 Return	235,473	36,388	60,678	n/a	n/a	n/a
120 FIT	126,933	19,638	32,712	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,053,162	322,988	619,844	n/a	n/a	n/a
135 Access Service Revenue	2,053,162	322,988	619,844	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	7,938,041	2,524,470	2,208,066	2,456,676	15,127,253	41,351,984
145 Rate Base Adjustments	316,230	100,655	87,997	97,851	602,733	n/a
150 Depreciation Reserves	5,866,569	2,207,532	1,674,582	1,891,499	11,640,182	32,604,264
155 Accum Deferred Income Tax	294,612	94,142	82,118	91,279	562,151	1,595,950
160 Average Rate Base	2,093,090	323,452	539,362	571,750	3,527,653	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	449,591	44,535	142,057	170,521	806,703	2,290,532
205 Expense Less Dep & Amor	1,243,693	235,056	374,094	569,524	2,422,367	n/a
210 Taxes Less FIT	54,564	12,215	14,254	14,913	n/a	n/a
215 Return	224,741	39,159	44,447	n/a	n/a	n/a
220 FIT	121,154	21,132	23,972	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	2,093,744	352,098	598,823	n/a	n/a	n/a
235 Access Service Revenue	2,093,744	352,098	598,823	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	7,708,050	2,570,827	2,127,384	2,326,633	14,732,894	40,282,534
245 Rate Base Adjustments	285,339	95,168	78,752	86,128	545,388	n/a
250 Depreciation Reserves	5,609,448	2,188,660	1,590,863	1,775,724	11,164,696	31,211,101
255 Accum Deferred Income Tax	386,240	129,250	106,728	116,815	739,033	2,095,583
260 Average Rate Base	1,997,701	348,084	508,545	520,222	3,374,553	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Arvig Telephone Co.
 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	451,039	44,537	145,113	174,016	814,705	2,305,332
105 Expense Less Dep & Amor	1,182,959	268,168	370,345	556,346	2,377,819	n/a
110 Taxes Less FIT	54,664	11,767	14,397	15,190	n/a	n/a
115 Return	227,360	37,650	52,034	n/a	n/a	n/a
120 FIT	122,564	20,319	28,057	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,038,587	382,441	609,946	n/a	n/a	n/a
135 Access Service Revenue	2,038,587	382,441	609,946	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	7,753,638	2,546,355	2,156,453	2,366,340	14,822,787	40,509,706
145 Rate Base Adjustments	306,314	100,498	85,233	93,548	585,593	n/a
150 Depreciation Reserves	5,681,823	2,194,470	1,623,087	1,813,393	11,312,772	31,631,982
155 Accum Deferred Income Tax	357,150	117,720	99,348	109,035	683,253	1,937,441
160 Average Rate Base	2,020,979	334,664	519,251	537,460	3,412,355	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: Arvig Telephone Co.
 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: Arvig Telephone Co.
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	\$1,985,631	\$41,457		\$2,027,088	\$26,074	\$2,053,162
Special Access	\$615,792			\$615,792	\$4,052	\$619,844

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: Arvig Telephone Co.
 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	35.27	n/a	n/a	0.00	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	56.43	n/a	n/a	12.00	n/a	677	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	12.00	n/a	n/a	303	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	108.00	271	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	167.73	n/a	n/a	732.00	n/a	122,778	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	840.00	n/a	n/a	45,226	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	12,408.24	128,673	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	7.00	n/a	2,708	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	398,672	\$619,844

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: Arvig Telephone Co.
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	398,672	391,650	7,022	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-2

Filing Date:

6/16/2014

Filing Entity:

Arvig Telephone Co.

Transmittal Number:

182

COSA

TDSTAN14

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)
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	340,589	340,589	0	398,672	58,083
	----	----	----	----	----

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-1

Filing Date: 6/16/2014
Filing Entity: Arvig Telephone Co.
Transmittal Number: 182
COSA TDSTAN14

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

Page 13 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-3

Filing Date: 6/16/2014
Filing Entity: Arvig Telephone Co.
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: Arvig Telephone Co.
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	12.00	12.00	103.68	12.00	12.00	108.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1,068.00	1,260.00	18,647.28	732.00	852.00	12,525.48

DMD-3

Filing Date:

6/16/2014

Filing Entity:

Arvig Telephone Co.

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: Arvig Telephone Co.
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