

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: Blue Ridge 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
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	500,168	207
171 Network Support	7,296	0	0	7,296	1,970	0
172 General Support	466,171	0	0	466,171	125,842	207
173 Central Office	427,580	0	0	427,580	130,833	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	120,345	0	0	120,345	36,824	0
176 COE Transmission	307,234	0	0	307,234	94,009	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	949,332	0	0	949,332	241,523	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	384,803	0
190 Depreciation / Amortization	2,914,083	0	0	2,914,083	788,641	58
200 Customer Operations	n/a	n/a	n/a	n/a	342,729	44,763
201 Marketing	565,184	0	0	565,184	245,731	17
202 Local Business Office	117,911	0	0	117,911	20,416	9,655
203 Revenue Accounting	172,102	0	0	172,102	44,427	7,775
204 Other Billing & Collection	0	0	0	0	32,156	27,316
210 Access	n/a	n/a	n/a	n/a	146,325	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	481,805	17,648
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	(1,550)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	74,665	5
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,571,260	62,681
FIT Adjustments						
270 Adjustment for FIT	(360)	0	0	(360)	(97)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(21,938)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,571,357	n/a
Telephone Plant in Service						
310 General Support	2,056,900	0	0	2,056,900	555,257	913
320 Central Office Equip-Switch	3,479,115	0	0	3,479,115	1,105,002	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	3,479,115	0	0	3,479,115	1,105,002	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,447,880	0	0	10,447,880	3,298,736	0
331 Subscriber Lines	8,745,206	0	0	8,745,206	2,186,844	0
332 Exchange Circuit	162,043	0	0	162,043	574,281	0
333 Interexchange Circuit	1,078,415	0	0	1,078,415	453,954	0
334 Host Remote	462,216	0	0	462,216	83,656	0
340 Cable & Wire	33,384,871	0	0	33,384,871	8,493,571	0
341 Subscriber Lines	32,061,548	0	0	32,061,548	8,017,377	0
342 Exchange	472,703	0	0	472,703	163,689	0
343 Interexchange	549,141	0	0	549,141	257,940	0
344 Host Remote	301,478	0	0	301,478	54,565	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	357,161	0	0	357,161	96,415	7
370 Total Plant In Service	49,725,927	0	0	49,725,927	13,548,981	919
Adjustments to TPIS						
380 Depr / Amor Reserve	35,204,602	0	0	35,204,602	9,515,082	694
390 Accum Deferred Income Tax	2,481,652	0	0	2,481,652	670,093	29
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	175,052	12
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,538,859	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	2,992,013	0	0	2,484,242	2,484,242	368,215	139,556
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	2,992,013	0	0	2,484,242	2,484,242	368,215	139,556
Expenses								
170 Plant Specific	17,853	482,108	0	0	386,586	386,586	72,767	22,754
171 Network Support	71	1,899	0	0	1,540	1,540	268	91
172 General Support	4,530	121,106	0	0	98,213	98,213	17,114	5,779
173 Central Office	13,252	117,580	0	0	61,577	61,577	48,566	7,437
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	36,824	0	0	0	0	36,824	0
176 COE Transmission	13,252	80,757	0	0	61,577	61,577	11,743	7,437
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	241,523	0	0	225,257	225,257	6,819	9,448
180 Plant Non-Sp. Less Dep/Amor	8,599	376,204	0	0	332,751	332,751	32,485	10,969
190 Depreciation / Amortization	34,396	754,187	0	0	627,330	627,330	87,946	38,911
200 Customer Operations	14,503	283,463	0	0	208,646	208,646	56,316	18,501
201 Marketing	8,859	236,871	0	0	192,083	192,083	33,471	11,302
202 Local Business Office	0	10,761	0	0	9,464	9,464	1,297	0
203 Revenue Accounting	5,643	31,008	0	0	2,279	2,279	21,530	7,199
204 Other Billing & Collection	0	4,840	0	0	4,821	4,821	19	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	16,072	448,084	0	0	364,182	364,182	63,407	20,495
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	(1,550)	0	0	(1,446)	(1,446)	(44)	(61)
250 Taxes Other than FIT	3,045	71,615	0	0	60,105	60,105	7,874	3,636
260 Total Exp and Other Taxes	94,468	2,414,111	0	0	1,978,154	1,978,154	320,751	115,206
FIT Adjustments								
270 Adjustment for FIT	(3)	(93)	0	0	(76)	(76)	(13)	(4)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(33,063)	202,298	0	0	177,157	177,157	16,617	8,524
300 Total Expenses & Taxes	n/a	2,616,502	0	0	2,155,387	2,155,387	337,381	123,734
Telephone Plant in Service								
310 General Support	19,987	534,357	0	0	433,349	433,349	75,511	25,497
320 Central Office Equip-Switch	0	1,105,002	0	0	0	0	1,105,002	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	1,105,002	0	0	0	0	1,105,002	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	465,024	2,833,712	0	0	2,160,701	2,160,701	412,043	260,967
331 Subscriber Lines	0	2,186,844	0	0	2,160,701	2,160,701	0	26,143
332 Exchange Circuit	465,024	109,257	0	0	0	0	0	109,257
333 Interexchange Circuit	0	453,954	0	0	0	0	328,387	125,567
334 Host Remote	0	83,656	0	0	0	0	83,656	0
340 Cable & Wire	0	8,493,571	0	0	7,921,532	7,921,532	239,792	332,248
341 Subscriber Lines	0	8,017,377	0	0	7,921,532	7,921,532	0	95,845
342 Exchange	0	163,689	0	0	0	0	0	163,689
343 Interexchange	0	257,940	0	0	0	0	185,227	72,713
344 Host Remote	0	54,565	0	0	0	0	54,565	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	3,476	92,933	0	0	75,366	75,366	13,133	4,434
370 Total Plant In Service	488,487	13,059,575	0	0	10,590,947	10,590,947	1,845,480	623,147
Adjustments to TPIS								
380 Depr / Amor Reserve	310,983	9,203,404	0	0	7,280,576	7,280,576	1,503,548	419,281
390 Accum Deferred Income Tax	24,263	645,801	0	0	523,380	523,380	91,582	30,839
400 Other Rate Base Adjust.	6,311	168,729	0	0	136,834	136,834	23,844	8,051
Return Data								
410 Average Rate Base	n/a	3,379,098	0	0	2,923,826	2,923,826	274,194	181,078
420 Return	n/a	375,604	0	0	328,930	328,930	30,847	15,826
430 Rate of Return	11.25%	11.12%	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	472,112	187
171 Network Support	6,883	0	0	6,883	1,856	0
172 General Support	438,920	0	0	438,920	118,481	187
173 Central Office	406,926	0	0	406,926	124,498	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	117,243	0	0	117,243	35,870	0
176 COE Transmission	289,682	0	0	289,682	88,628	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	893,322	0	0	893,322	227,276	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	370,845	0
190 Depreciation / Amortization	2,888,682	0	0	2,888,682	781,048	57
200 Customer Operations	n/a	n/a	n/a	n/a	322,847	42,192
201 Marketing	532,241	0	0	532,241	231,419	15
202 Local Business Office	110,284	0	0	110,284	19,243	9,101
203 Revenue Accounting	160,969	0	0	160,969	41,875	7,329
204 Other Billing & Collection	0	0	0	0	30,309	25,748
210 Access	n/a	n/a	n/a	n/a	146,325	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	454,014	16,504
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	(1,550)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	72,154	4
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,471,471	58,944
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FIT Adjustments						
270 Adjustment for FIT	(360)	0	0	(360)	(97)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(20,630)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,471,568	n/a
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Telephone Plant in Service						
310 General Support	2,016,763	0	0	2,016,763	544,802	859
320 Central Office Equip-Switch	3,469,379	0	0	3,469,379	1,101,909	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	3,469,379	0	0	3,469,379	1,101,909	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,562,410	0	0	10,562,410	3,334,926	0
331 Subscriber Lines	8,841,071	0	0	8,841,071	2,210,845	0
332 Exchange Circuit	163,820	0	0	163,820	580,577	0
333 Interexchange Circuit	1,090,237	0	0	1,090,237	458,930	0
334 Host Remote	467,282	0	0	467,282	84,573	0
340 Cable & Wire	33,669,204	0	0	33,669,204	8,566,015	0
341 Subscriber Lines	32,334,611	0	0	32,334,611	8,085,765	0
342 Exchange	476,729	0	0	476,729	165,083	0
343 Interexchange	553,818	0	0	553,818	260,137	0
344 Host Remote	304,046	0	0	304,046	55,029	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	426,456	0	0	426,456	113,711	7
370 Total Plant In Service	50,144,211	0	0	50,144,211	13,661,363	866
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Adjustments to TPIS						
380 Depr / Amor Reserve	36,953,809	0	0	36,953,809	9,982,050	669
390 Accum Deferred Income Tax	1,892,623	0	0	1,892,623	510,939	17
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	317,356	20
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,485,730	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	2,889,989	0	0	2,558,249	2,558,249	180,596	151,144
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	2,889,989	0	0	2,558,249	2,558,249	180,596	151,144
Expenses								
170 Plant Specific	16,837	455,088	0	0	363,798	363,798	69,623	21,667
171 Network Support	67	1,789	0	0	1,451	1,451	251	86
172 General Support	4,276	114,018	0	0	92,496	92,496	16,015	5,507
173 Central Office	12,494	112,005	0	0	58,016	58,016	46,941	7,048
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	35,870	0	0	0	0	35,870	0
176 COE Transmission	12,494	76,134	0	0	58,016	58,016	11,070	7,048
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	227,276	0	0	211,835	211,835	6,416	9,025
180 Plant Non-Sp. Less Dep/Amor	8,117	362,729	0	0	321,881	321,881	30,395	10,452
190 Depreciation / Amortization	34,766	746,226	0	0	628,991	628,991	77,701	39,534
200 Customer Operations	13,703	266,953	0	0	196,559	196,559	52,747	17,647
201 Marketing	8,365	223,054	0	0	180,939	180,939	31,327	10,773
202 Local Business Office	0	10,143	0	0	8,927	8,927	1,216	0
203 Revenue Accounting	5,338	29,209	0	0	2,149	2,149	20,186	6,874
204 Other Billing & Collection	0	4,562	0	0	4,544	4,544	18	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	15,055	422,455	0	0	343,581	343,581	59,494	19,381
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	6,610	(8,160)	0	0	148,757	148,757	(164,478)	7,560
250 Taxes Other than FIT	2,989	69,160	0	0	58,006	58,006	7,588	3,566
260 Total Exp and Other Taxes	98,076	2,314,450	0	0	2,061,573	2,061,573	133,070	119,808
FIT Adjustments								
270 Adjustment for FIT	(4)	(93)	0	0	(76)	(76)	(13)	(5)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(34,325)	201,471	0	0	173,863	173,863	16,639	10,969
300 Total Expenses & Taxes	n/a	2,516,015	0	0	2,235,512	2,235,512	149,721	130,782
Telephone Plant in Service								
310 General Support	19,664	524,278	0	0	425,316	425,316	73,638	25,324
320 Central Office Equip-Switch	0	1,101,909	0	0	0	0	1,101,909	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	1,101,909	0	0	0	0	1,101,909	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	470,122	2,864,804	0	0	2,183,017	2,183,017	416,560	265,228
331 Subscriber Lines	0	2,210,845	0	0	2,183,017	2,183,017	0	27,829
332 Exchange Circuit	470,122	110,455	0	0	0	0	0	110,455
333 Interexchange Circuit	0	458,930	0	0	0	0	331,987	126,944
334 Host Remote	0	84,573	0	0	0	0	84,573	0
340 Cable & Wire	0	8,566,015	0	0	7,984,003	7,984,003	241,834	340,178
341 Subscriber Lines	0	8,085,765	0	0	7,984,003	7,984,003	0	101,762
342 Exchange	0	165,083	0	0	0	0	0	165,083
343 Interexchange	0	260,137	0	0	0	0	186,804	73,333
344 Host Remote	0	55,029	0	0	0	0	55,029	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	4,112	109,592	0	0	88,904	88,904	15,393	5,295
370 Total Plant In Service	493,898	13,166,599	0	0	10,681,240	10,681,240	1,849,335	636,024
Adjustments to TPIS								
380 Depr / Amor Reserve	326,387	9,654,994	0	0	7,660,579	7,660,579	1,548,431	445,984
390 Accum Deferred Income Tax	18,505	492,417	0	0	399,326	399,326	69,309	23,782
400 Other Rate Base Adjust.	11,481	305,856	0	0	248,114	248,114	42,959	14,783
Return Data								
410 Average Rate Base	n/a	3,325,044	0	0	2,869,449	2,869,449	274,554	181,041
420 Return	n/a	374,067	0	0	322,813	322,813	30,887	20,367
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: Blue Ridge 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	628,991	77,701	39,534	8,117	754,342	2,888,682
105 Expense Less Dep & Amor	1,374,576	47,781	76,707	154,027	2,399,317	n/a
110 Taxes Less FIT	58,006	7,588	3,566	2,989	n/a	n/a
115 Return	322,813	30,887	20,367	n/a	n/a	n/a
120 FIT	173,863	16,639	10,969	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,558,249	180,596	151,144	n/a	n/a	n/a
135 Access Service Revenue	2,558,249	180,596	151,144	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	10,681,240	1,849,335	636,024	494,764	13,661,363	50,144,211
145 Rate Base Adjustments	248,114	42,959	14,783	11,501	317,356	n/a
150 Depreciation Reserves	7,660,579	1,548,431	445,984	327,056	9,982,050	36,953,809
155 Accum Deferred Income Tax	399,326	69,309	23,782	18,522	510,939	1,892,623
160 Average Rate Base	2,869,449	274,554	181,041	160,687	3,485,730	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	627,330	87,946	38,911	34,454	788,641	2,914,083
205 Expense Less Dep & Amor	1,290,719	224,931	72,658	119,646	1,707,954	n/a
210 Taxes Less FIT	60,105	7,874	3,636	3,050	n/a	n/a
215 Return	328,930	30,847	15,826	n/a	n/a	n/a
220 FIT	177,157	16,617	8,524	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	2,484,242	368,215	139,556	n/a	n/a	n/a
235 Access Service Revenue	2,484,242	368,215	139,556	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	10,590,947	1,845,480	623,147	489,407	13,548,981	49,725,927
245 Rate Base Adjustments	136,834	23,844	8,051	6,323	175,052	n/a
250 Depreciation Reserves	7,280,576	1,503,548	419,281	311,678	9,515,082	35,204,602
255 Accum Deferred Income Tax	523,380	91,582	30,839	24,292	670,093	2,481,652
260 Average Rate Base	2,923,826	274,194	181,078	159,761	3,538,859	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Blue Ridge 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	627,795	88,179	39,147	34,680	789,801	2,915,431
105 Expense Less Dep & Amor	1,265,685	220,243	71,240	116,866	1,674,034	n/a
110 Taxes Less FIT	59,349	7,726	3,605	3,016	n/a	n/a
115 Return	326,959	30,497	18,068	n/a	n/a	n/a
120 FIT	176,096	16,428	9,732	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,455,884	363,073	141,791	n/a	n/a	n/a
135 Access Service Revenue	2,455,884	363,073	141,791	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	10,613,460	1,843,206	626,302	489,260	13,572,228	49,823,862
145 Rate Base Adjustments	180,005	31,236	10,630	8,293	230,164	n/a
150 Depreciation Reserves	7,403,192	1,519,033	427,540	315,816	9,665,580	35,770,129
155 Accum Deferred Income Tax	483,972	84,328	28,582	22,380	619,263	2,293,911
160 Average Rate Base	2,906,302	271,081	180,809	159,356	3,517,549	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: Blue Ridge 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: Blue Ridge 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	\$2,408,047	\$33,911		\$2,441,958	\$116,291	\$2,558,249
Special Access	<u>\$143,522</u>			<u>\$143,522</u>	<u>\$7,622</u>	\$151,144

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: Blue Ridge Telephone Co.
 Transmittal Number: 182
 COSA 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	36.00	90	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	1,956.00	n/a	328,080	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	1,848.00	n/a	n/a	99,496	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	8,771.28	90,958	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	23.00	n/a	8,897	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	672,776	\$151,144

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: Blue Ridge 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	672,776	659,564	13,212	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: Blue Ridge Telephone Co.
 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:

Blue Ridge 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	574,413	574,413	0	672,776	98,362
	----	----	----	----	----

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:

Blue Ridge 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:

Blue Ridge Telephone Co.

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	12.00	12.00	41.04	12.00	12.00	36.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1,956.00	1,812.00	7,910.28	2,172.00	2,016.00	8,771.28

DMD-3

Filing Date: 6/16/2014

Filing Entity: Blue Ridge 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: Blue Ridge 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