

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: Central State 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	563,551	258
171 Network Support	17,692	0	0	17,692	6,298	0
172 General Support	372,171	0	0	372,171	132,497	257
173 Central Office	558,132	0	0	558,132	247,984	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	233,611	0	0	233,611	103,796	0
176 COE Transmission	324,521	0	0	324,521	144,188	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	577,262	0	0	577,262	176,771	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	390,632	0
190 Depreciation / Amortization	2,044,862	0	0	2,044,862	743,911	39
200 Customer Operations	n/a	n/a	n/a	n/a	165,244	38,828
201 Marketing	470,518	0	0	470,518	88,133	5
202 Local Business Office	121,431	0	0	121,431	19,113	9,941
203 Revenue Accounting	98,612	0	0	98,612	37,728	11,652
204 Other Billing & Collection	0	0	0	0	20,271	17,230
210 Access	n/a	n/a	n/a	n/a	108,906	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	429,056	14,981
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	(40)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	109,067	6
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,401,420	54,112
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(578)	0	0	(578)	(208)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(18,939)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,401,629	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	1,269,002	0	0	1,269,002	451,780	878
320 Central Office Equip-Switch	4,154,966	0	0	4,154,966	1,475,678	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,154,966	0	0	4,154,966	1,475,678	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	8,890,743	0	0	8,890,743	4,927,034	0
331 Subscriber Lines	5,200,060	0	0	5,200,060	1,417,215	0
332 Exchange Circuit	1,679,269	0	0	1,679,269	2,346,193	0
333 Interexchange Circuit	1,639,876	0	0	1,639,876	1,082,527	0
334 Host Remote	371,538	0	0	371,538	81,099	0
340 Cable & Wire	25,556,403	0	0	25,556,403	7,825,962	0
341 Subscriber Lines	22,683,227	0	0	22,683,227	5,683,541	0
342 Exchange	1,412,808	0	0	1,412,808	1,035,031	0
343 Interexchange	1,261,046	0	0	1,261,046	1,063,882	0
344 Host Remote	199,322	0	0	199,322	43,508	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	306,049	0	0	306,049	108,957	7
370 Total Plant In Service	40,177,163	0	0	40,177,163	14,789,411	884
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	34,531,621	0	0	34,531,621	12,263,058	776
390 Accum Deferred Income Tax	926,886	0	0	926,886	329,777	11
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	514,494	31
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,711,070	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	2,440,940	0	0	1,459,267	1,459,267	283,949	697,723
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	2,440,940	0	0	1,459,267	1,459,267	283,949	697,723
Expenses								
170 Plant Specific	63,570	499,723	0	0	232,971	232,971	130,325	136,426
171 Network Support	746	5,552	0	0	3,072	3,072	799	1,682
172 General Support	15,658	116,582	0	0	64,499	64,499	16,773	35,310
173 Central Office	39,938	208,046	0	0	37,876	37,876	110,480	59,690
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	103,796	0	0	0	0	103,796	0
176 COE Transmission	39,938	104,250	0	0	37,876	37,876	6,684	59,690
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	7,229	169,542	0	0	127,524	127,524	2,273	39,745
180 Plant Non-Sp. Less Dep/Amor	33,358	357,274	0	0	246,317	246,317	35,733	75,225
190 Depreciation / Amortization	104,857	639,014	0	0	378,452	378,452	36,929	223,634
200 Customer Operations	15,299	111,117	0	0	58,206	58,206	18,412	34,500
201 Marketing	10,435	77,698	0	0	42,984	42,984	11,178	23,531
202 Local Business Office	0	9,171	0	0	7,739	7,739	1,433	0
203 Revenue Accounting	4,864	21,212	0	0	4,442	4,442	5,801	10,969
204 Other Billing & Collection	0	3,041	0	0	3,041	3,041	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	43,015	371,060	0	0	206,011	206,011	70,704	94,345
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	6,225	(6,266)	0	0	49,778	49,778	(61,071)	5,027
250 Taxes Other than FIT	13,391	95,670	0	0	53,623	53,623	12,218	29,829
260 Total Exp and Other Taxes	279,715	2,067,593	0	0	1,225,358	1,225,358	243,250	598,985
FIT Adjustments								
270 Adjustment for FIT	(25)	(184)	0	0	(102)	(102)	(26)	(56)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(97,892)	130,736	0	0	81,904	81,904	14,254	34,578
300 Total Expenses & Taxes	n/a	2,198,512	0	0	1,307,363	1,307,363	257,530	633,619
Telephone Plant in Service								
310 General Support	53,389	397,513	0	0	219,925	219,925	57,191	120,397
320 Central Office Equip-Switch	0	1,475,678	0	0	0	0	1,475,678	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	1,475,678	0	0	0	0	1,475,678	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,364,713	3,562,321	0	0	1,294,260	1,294,260	228,414	2,039,647
331 Subscriber Lines	0	1,417,215	0	0	1,294,260	1,294,260	0	122,955
332 Exchange Circuit	1,364,713	981,480	0	0	0	0	8,930	972,551
333 Interexchange Circuit	0	1,082,527	0	0	0	0	138,385	944,142
334 Host Remote	0	81,099	0	0	0	0	81,099	0
340 Cable & Wire	320,036	7,505,926	0	0	5,645,702	5,645,702	100,633	1,759,591
341 Subscriber Lines	0	5,683,541	0	0	5,645,702	5,645,702	0	37,839
342 Exchange	320,036	714,995	0	0	0	0	6,989	708,006
343 Interexchange	0	1,063,882	0	0	0	0	50,137	1,013,746
344 Host Remote	0	43,508	0	0	0	0	43,508	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	12,900	96,050	0	0	53,140	53,140	13,819	29,091
370 Total Plant In Service	1,751,038	13,037,488	0	0	7,213,027	7,213,027	1,875,735	3,948,727
Adjustments to TPIS								
380 Depr / Amor Reserve	1,419,845	10,842,437	0	0	5,951,656	5,951,656	1,664,238	3,226,542
390 Accum Deferred Income Tax	38,948	290,818	0	0	161,137	161,137	41,682	87,998
400 Other Rate Base Adjust.	60,915	453,548	0	0	250,927	250,927	65,253	137,368
Return Data								
410 Average Rate Base	n/a	2,357,782	0	0	1,351,160	1,351,160	235,067	771,555
420 Return	n/a	242,611	0	0	152,006	152,006	26,445	64,160
430 Rate of Return	11.25%	10.29%	0.00%	0.00%	11.25%	11.25%	11.25%	8.32%

	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	535,813	221
171 Network Support	16,635	0	0	16,635	5,957	0
172 General Support	351,365	0	0	351,365	125,186	220
173 Central Office	533,517	0	0	533,517	238,649	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	226,222	0	0	226,222	101,192	0
176 COE Transmission	307,295	0	0	307,295	137,457	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	543,779	0	0	543,779	166,021	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	375,168	0
190 Depreciation / Amortization	2,255,318	0	0	2,255,318	836,990	52
200 Customer Operations	n/a	n/a	n/a	n/a	156,177	36,826
201 Marketing	442,617	0	0	442,617	83,038	4
202 Local Business Office	113,600	0	0	113,600	17,985	9,353
203 Revenue Accounting	92,762	0	0	92,762	36,085	11,260
204 Other Billing & Collection	0	0	0	0	19,069	16,208
210 Access	n/a	n/a	n/a	n/a	108,906	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	406,236	14,102
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	(40)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	105,624	5
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,415,967	51,206
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(578)	0	0	(578)	(210)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(17,922)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,416,178	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	1,261,829	0	0	1,261,829	449,717	791
320 Central Office Equip-Switch	4,012,678	0	0	4,012,678	1,425,143	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,012,678	0	0	4,012,678	1,425,143	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	9,366,305	0	0	9,366,305	5,209,545	0
331 Subscriber Lines	5,390,378	0	0	5,390,378	1,471,386	0
332 Exchange Circuit	1,833,444	0	0	1,833,444	2,525,695	0
333 Interexchange Circuit	1,750,640	0	0	1,750,640	1,126,932	0
334 Host Remote	391,843	0	0	391,843	85,531	0
340 Cable & Wire	26,247,458	0	0	26,247,458	8,013,327	0
341 Subscriber Lines	23,337,674	0	0	23,337,674	5,848,139	0
342 Exchange	1,449,416	0	0	1,449,416	1,056,983	0
343 Interexchange	1,261,046	0	0	1,261,046	1,064,697	0
344 Host Remote	199,322	0	0	199,322	43,508	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	379,767	0	0	379,767	133,994	7
370 Total Plant In Service	41,268,036	0	0	41,268,036	15,231,725	798
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	35,768,403	0	0	35,768,403	12,700,755	705
390 Accum Deferred Income Tax	692,458	0	0	692,458	246,725	6
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	441,834	23
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,726,079	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	2,476,119	0	0	1,447,247	1,447,247	277,743	751,129
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	2,476,119	0	0	1,447,247	1,447,247	277,743	751,129
Expenses								
170 Plant Specific	60,801	474,791	0	0	219,594	219,594	126,092	129,105
171 Network Support	721	5,236	0	0	2,907	2,907	726	1,603
172 General Support	15,120	109,845	0	0	60,984	60,984	15,240	33,621
173 Central Office	38,328	200,321	0	0	35,392	35,392	108,032	56,898
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	101,192	0	0	0	0	101,192	0
176 COE Transmission	38,328	99,129	0	0	35,392	35,392	6,840	56,898
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	6,632	159,389	0	0	120,312	120,312	2,093	36,984
180 Plant Non-Sp. Less Dep/Amor	32,217	342,951	0	0	238,843	238,843	32,472	71,636
190 Depreciation / Amortization	127,439	709,499	0	0	407,028	407,028	44,534	257,937
200 Customer Operations	14,763	104,589	0	0	55,022	55,022	16,740	32,827
201 Marketing	10,047	72,992	0	0	40,521	40,521	10,127	22,340
202 Local Business Office	0	8,632	0	0	7,325	7,325	1,307	0
203 Revenue Accounting	4,716	20,109	0	0	4,315	4,315	5,307	10,487
204 Other Billing & Collection	0	2,861	0	0	2,861	2,861	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	41,029	351,105	0	0	195,458	195,458	66,734	88,913
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	6,225	(6,266)	0	0	49,778	49,778	(61,071)	5,027
250 Taxes Other than FIT	13,428	92,191	0	0	51,518	51,518	11,444	29,230
260 Total Exp and Other Taxes	295,901	2,068,861	0	0	1,217,240	1,217,240	236,945	614,675
FIT Adjustments								
270 Adjustment for FIT	(25)	(185)	0	0	(103)	(103)	(26)	(57)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(103,556)	142,605	0	0	80,538	80,538	14,288	47,778
300 Total Expenses & Taxes	n/a	2,211,651	0	0	1,297,881	1,297,881	251,259	662,510
Telephone Plant in Service								
310 General Support	54,320	394,606	0	0	219,080	219,080	54,743	120,783
320 Central Office Equip-Switch	0	1,425,143	0	0	0	0	1,425,143	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	1,425,143	0	0	0	0	1,425,143	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,452,614	3,756,931	0	0	1,341,346	1,341,346	259,233	2,156,352
331 Subscriber Lines	0	1,471,386	0	0	1,341,346	1,341,346	0	130,040
332 Exchange Circuit	1,452,614	1,073,082	0	0	0	0	10,021	1,063,061
333 Interexchange Circuit	0	1,126,932	0	0	0	0	163,680	963,252
334 Host Remote	0	85,531	0	0	0	0	85,531	0
340 Cable & Wire	320,036	7,693,291	0	0	5,807,370	5,807,370	101,011	1,784,910
341 Subscriber Lines	0	5,848,139	0	0	5,807,370	5,807,370	0	40,769
342 Exchange	320,036	736,947	0	0	0	0	7,367	729,581
343 Interexchange	0	1,064,697	0	0	0	0	50,137	1,014,560
344 Host Remote	0	43,508	0	0	0	0	43,508	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	16,217	117,770	0	0	65,394	65,394	16,323	36,054
370 Total Plant In Service	1,843,187	13,387,741	0	0	7,433,190	7,433,190	1,856,452	4,098,099
Adjustments to TPIS								
380 Depr / Amor Reserve	1,493,369	11,206,681	0	0	6,199,585	6,199,585	1,644,689	3,362,407
390 Accum Deferred Income Tax	29,764	216,955	0	0	120,576	120,576	30,058	66,321
400 Other Rate Base Adjust.	53,441	388,370	0	0	215,582	215,582	53,937	118,851
Return Data								
410 Average Rate Base	n/a	2,352,474	0	0	1,328,610	1,328,610	235,643	788,221
420 Return	n/a	264,653	0	0	149,469	149,469	26,510	88,675
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: Central State 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	\$1,397,440	\$35,840		\$1,433,280	\$13,967	\$1,447,247
Special Access	<u>\$746,093</u>			<u>\$746,093</u>	<u>\$5,036</u>	\$751,129

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: Central State 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	407,028	44,534	257,937	32,217	741,716	2,255,318
105 Expense Less Dep & Amor	758,694	180,968	327,508	333,674	2,310,343	n/a
110 Taxes Less FIT	51,518	11,444	29,230	13,428	n/a	n/a
115 Return	149,469	26,510	88,675	n/a	n/a	n/a
120 FIT	80,538	14,288	47,778	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,447,247	277,743	751,129	n/a	n/a	n/a
135 Access Service Revenue	1,447,247	277,743	751,129	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	7,433,190	1,856,452	4,098,099	1,843,985	15,231,725	41,268,036
145 Rate Base Adjustments	215,582	53,937	118,851	53,464	441,834	n/a
150 Depreciation Reserves	6,199,585	1,644,689	3,362,407	1,494,074	12,700,755	35,768,403
155 Accum Deferred Income Tax	120,576	30,058	66,321	29,770	246,725	692,458
160 Average Rate Base	1,328,610	235,643	788,221	373,605	2,726,079	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	378,452	36,929	223,634	104,896	743,911	2,044,862
205 Expense Less Dep & Amor	793,283	194,104	345,523	215,534	1,548,443	n/a
210 Taxes Less FIT	53,623	12,218	29,829	13,397	n/a	n/a
215 Return	152,006	26,445	64,160	n/a	n/a	n/a
220 FIT	81,904	14,254	34,578	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	1,459,267	283,949	697,723	n/a	n/a	n/a
235 Access Service Revenue	1,459,267	283,949	697,723	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	7,213,027	1,875,735	3,948,727	1,751,923	14,789,411	40,177,163
245 Rate Base Adjustments	250,927	65,253	137,368	60,946	514,494	n/a
250 Depreciation Reserves	5,951,656	1,664,238	3,226,542	1,420,622	12,263,058	34,531,621
255 Accum Deferred Income Tax	161,137	41,682	87,998	38,959	329,777	926,886
260 Average Rate Base	1,351,160	235,067	771,555	353,288	2,711,070	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Central State 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	389,002	40,242	237,813	114,376	781,432	2,126,510
105 Expense Less Dep & Amor	754,695	220,748	336,113	208,861	1,520,418	n/a
110 Taxes Less FIT	52,704	11,993	29,517	13,359	n/a	n/a
115 Return	150,383	26,607	75,608	n/a	n/a	n/a
120 FIT	81,030	14,341	40,742	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,427,814	313,931	719,793	n/a	n/a	n/a
135 Access Service Revenue	1,427,814	313,931	719,793	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	7,274,356	1,877,252	3,995,423	1,781,932	14,928,963	40,516,501
145 Rate Base Adjustments	239,439	61,817	131,487	58,625	491,369	n/a
150 Depreciation Reserves	6,029,924	1,664,756	3,273,628	1,446,906	12,415,214	34,953,064
155 Accum Deferred Income Tax	147,134	37,808	80,595	35,852	301,389	846,669
160 Average Rate Base	1,336,737	236,506	772,687	357,798	2,703,729	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: Central State 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

REV-1
 Filing Date: 6/16/2014
 Filing Entity: Central State 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	60.00	n/a	3,386	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	60.00	n/a	n/a	1,515	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	408.00	1,024	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	816.00	n/a	136,868	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	708.00	n/a	n/a	38,119	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	14,077.24	145,981	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	12.00	n/a	4,642	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	577,347	\$751,129

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).

frozen and
he end
found on
7

REV-2

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

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

Page 11 of 17

	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	577,347	569,690	7,658	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: Central State 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:

Central State Telephone Co.

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	493,017	493,017	0	577,347	84,331
	----	----	----	----	----

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: Central State 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: Central State 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	60.00	60.00	413.64	60.00	60.00	408.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1,272.00	1,212.00	25,850.76	1,164.00	1,116.00	18,822.64

DMD-3

Filing Date: 6/16/2014

Filing Entity: Central State Telephone Co.

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:

Central State 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