

	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	964,319	771
171 Network Support	14,885	0	0	14,885	6,101	1
172 General Support	823,809	0	0	823,809	337,674	771
173 Central Office	595,251	0	0	595,251	341,887	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	142,880	0	0	142,880	82,064	0
176 COE Transmission	452,370	0	0	452,370	259,823	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	980,618	0	0	980,618	278,657	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	678,249	0
190 Depreciation / Amortization	7,480,262	0	0	7,480,262	3,286,762	223
200 Customer Operations	n/a	n/a	n/a	n/a	512,563	75,596
201 Marketing	1,031,468	0	0	1,031,468	363,118	30
202 Local Business Office	225,794	0	0	225,794	39,755	20,144
203 Revenue Accounting	162,657	0	0	162,657	73,205	25,377
204 Other Billing & Collection	0	0	0	0	36,485	30,046
210 Access	n/a	n/a	n/a	n/a	226,131	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	683,508	24,220
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	(44,607)	(2)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	252,550	27
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,333,343	100,836
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(2,529)	0	0	(2,529)	(921)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(35,293)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,334,264	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	3,725,721	0	0	3,725,721	1,527,148	3,486
320 Central Office Equip-Switch	10,087,546	0	0	10,087,546	5,393,609	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	10,087,546	0	0	10,087,546	5,393,609	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	28,759,242	0	0	28,759,242	19,152,441	0
331 Subscriber Lines	14,673,156	0	0	14,673,156	3,907,152	0
332 Exchange Circuit	5,122,925	0	0	5,122,925	6,835,761	0
333 Interexchange Circuit	8,963,161	0	0	8,963,161	8,409,528	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	55,903,161	0	0	55,903,161	15,885,675	0
341 Subscriber Lines	52,250,766	0	0	52,250,766	13,048,376	0
342 Exchange	2,809,037	0	0	2,809,037	2,051,690	0
343 Interexchange	843,357	0	0	843,357	785,609	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	528,794	0	0	528,794	216,749	18
370 Total Plant In Service	99,004,464	0	0	99,004,464	42,175,622	3,504
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	75,311,026	0	0	75,311,026	32,022,487	2,205
390 Accum Deferred Income Tax	2,523,721	0	0	2,523,721	1,033,212	6
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	508,344	42
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	9,628,267	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	6,973,573	0	0	3,637,555	3,637,555	546,870	2,789,147
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	6,973,573	0	0	3,637,555	3,637,555	546,870	2,789,147
Expenses								
170 Plant Specific	86,238	877,310	0	0	417,611	417,611	135,895	323,804
171 Network Support	590	5,511	0	0	2,505	2,505	868	2,138
172 General Support	32,562	304,341	0	0	138,344	138,344	47,907	118,090
173 Central Office	52,768	289,119	0	0	49,382	49,382	86,107	153,630
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	82,064	0	0	0	0	82,064	0
176 COE Transmission	52,768	207,055	0	0	49,382	49,382	4,043	153,630
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	318	278,339	0	0	227,380	227,380	1,013	49,946
180 Plant Non-Sp. Less Dep/Amor	43,698	634,551	0	0	411,786	411,786	64,291	158,474
190 Depreciation / Amortization	435,955	2,850,584	0	0	1,241,796	1,241,796	160,186	1,448,602
200 Customer Operations	41,132	395,835	0	0	179,028	179,028	67,641	149,167
201 Marketing	35,093	328,025	0	0	149,096	149,096	51,631	127,268
202 Local Business Office	0	19,611	0	0	15,739	15,739	3,872	0
203 Revenue Accounting	6,038	41,790	0	0	8,891	8,891	11,001	21,899
204 Other Billing & Collection	0	6,439	0	0	5,302	5,302	1,137	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	54,255	605,033	0	0	319,826	319,826	84,942	200,265
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	4,278	(48,884)	0	0	77,900	77,900	(147,549)	20,765
250 Taxes Other than FIT	21,716	230,806	0	0	116,792	116,792	29,964	84,049
260 Total Exp and Other Taxes	687,271	5,545,236	0	0	2,764,739	2,764,739	395,370	2,385,127
FIT Adjustments								
270 Adjustment for FIT	(89)	(832)	0	0	(378)	(378)	(131)	(323)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(240,514)	500,209	0	0	305,618	305,618	53,071	141,520
300 Total Expenses & Taxes	n/a	6,046,277	0	0	3,070,735	3,070,735	448,572	2,526,970
Telephone Plant in Service								
310 General Support	147,265	1,376,397	0	0	625,667	625,667	216,663	534,067
320 Central Office Equip-Switch	0	5,393,609	0	0	0	0	5,393,609	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	5,393,609	0	0	0	0	5,393,609	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,889,695	15,262,746	0	0	3,640,148	3,640,148	298,010	11,324,589
331 Subscriber Lines	0	3,907,152	0	0	3,640,148	3,640,148	0	267,004
332 Exchange Circuit	3,889,695	2,946,066	0	0	0	0	8,590	2,937,477
333 Interexchange Circuit	0	8,409,528	0	0	0	0	289,420	8,120,109
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	18,116	15,867,559	0	0	12,962,481	12,962,481	57,735	2,847,343
341 Subscriber Lines	0	13,048,376	0	0	12,962,481	12,962,481	0	85,895
342 Exchange	18,116	2,033,574	0	0	0	0	6,079	2,027,495
343 Interexchange	0	785,609	0	0	0	0	51,656	733,954
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	20,948	195,784	0	0	88,997	88,997	30,819	75,968
370 Total Plant In Service	4,076,023	38,096,095	0	0	17,317,292	17,317,292	5,996,836	14,781,967
Adjustments to TPIS								
380 Depr / Amor Reserve	3,318,747	28,701,536	0	0	12,058,847	12,058,847	5,047,656	11,595,033
390 Accum Deferred Income Tax	99,593	933,613	0	0	425,409	425,409	146,531	361,673
400 Other Rate Base Adjust.	49,128	459,174	0	0	208,726	208,726	72,280	178,168
Return Data								
410 Average Rate Base	n/a	8,920,120	0	0	5,041,763	5,041,763	874,929	3,003,428
420 Return	n/a	928,127	0	0	567,198	567,198	98,429	262,500
430 Rate of Return	11.25%	10.40%	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
	----	----	----	----	----	----
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	932,546	634
171 Network Support	13,919	0	0	13,919	5,712	0
172 General Support	777,772	0	0	777,772	313,091	634
173 Central Office	601,818	0	0	601,818	352,660	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	173,847	0	0	173,847	101,874	0
176 COE Transmission	427,970	0	0	427,970	250,786	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	922,055	0	0	922,055	261,082	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	645,764	0
190 Depreciation / Amortization	7,227,872	0	0	7,227,872	3,152,530	255
200 Customer Operations	n/a	n/a	n/a	n/a	483,986	71,678
201 Marketing	970,139	0	0	970,139	342,285	27
202 Local Business Office	214,694	0	0	214,694	37,393	18,948
203 Revenue Accounting	153,007	0	0	153,007	69,987	24,440
204 Other Billing & Collection	0	0	0	0	34,321	28,263
210 Access	n/a	n/a	n/a	n/a	226,131	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	648,324	22,733
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	(44,437)	(2)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	221,160	23
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,039,873	95,322
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(2,529)	0	0	(2,529)	(892)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(33,363)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,040,765	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	3,739,441	0	0	3,739,441	1,506,917	3,047
320 Central Office Equip-Switch	3,641,288	0	0	3,641,288	1,946,924	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	3,641,288	0	0	3,641,288	1,946,924	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	28,714,895	0	0	28,714,895	19,337,530	0
331 Subscriber Lines	14,387,157	0	0	14,387,157	3,846,213	0
332 Exchange Circuit	5,345,714	0	0	5,345,714	7,045,925	0
333 Interexchange Circuit	8,982,025	0	0	8,982,025	8,445,392	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	55,452,095	0	0	55,452,095	15,701,394	0
341 Subscriber Lines	51,923,368	0	0	51,923,368	12,965,196	0
342 Exchange	2,720,498	0	0	2,720,498	1,981,787	0
343 Interexchange	808,229	0	0	808,229	754,410	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	615,602	0	0	615,602	244,904	19
370 Total Plant In Service	92,163,321	0	0	92,163,321	38,737,668	3,066
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	73,743,372	0	0	73,743,372	30,756,420	2,007
390 Accum Deferred Income Tax	2,192,388	0	0	2,192,388	882,136	1
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	722,460	57
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	7,821,572	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	6,530,687	0	0	3,463,961	3,463,961	334,450	2,732,276
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	6,530,687	0	0	3,463,961	3,463,961	334,450	2,732,276
Expenses								
170 Plant Specific	86,282	845,630	0	0	401,765	401,765	126,251	317,613
171 Network Support	617	5,094	0	0	2,540	2,540	351	2,203
172 General Support	33,777	278,681	0	0	138,949	138,949	19,242	120,491
173 Central Office	51,562	301,098	0	0	46,253	46,253	105,736	149,109
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	101,874	0	0	0	0	101,874	0
176 COE Transmission	51,562	199,224	0	0	46,253	46,253	3,862	149,109
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	325	260,757	0	0	214,024	214,024	923	45,811
180 Plant Non-Sp. Less Dep/Amor	45,363	600,401	0	0	412,741	412,741	25,840	161,820
190 Depreciation / Amortization	418,581	2,733,693	0	0	1,212,780	1,212,780	135,308	1,385,605
200 Customer Operations	43,812	368,497	0	0	183,396	183,396	28,812	156,289
201 Marketing	37,005	305,280	0	0	152,224	152,224	21,023	132,006
202 Local Business Office	0	18,445	0	0	16,749	16,749	1,696	0
203 Revenue Accounting	6,807	38,740	0	0	9,435	9,435	5,023	24,283
204 Other Billing & Collection	0	6,058	0	0	4,988	4,988	1,070	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	55,157	570,434	0	0	313,708	313,708	56,877	199,850
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	4,265	(48,700)	0	0	77,838	77,838	(147,468)	20,930
250 Taxes Other than FIT	20,275	200,861	0	0	108,822	108,822	14,385	77,655
260 Total Exp and Other Taxes	673,734	5,270,817	0	0	2,711,050	2,711,050	240,005	2,319,763
FIT Adjustments								
270 Adjustment for FIT	(96)	(795)	0	0	(397)	(397)	(55)	(344)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(235,773)	441,233	0	0	263,658	263,658	33,075	144,500
300 Total Expenses & Taxes	n/a	5,712,845	0	0	2,975,104	2,975,104	273,134	2,464,607
Telephone Plant in Service								
310 General Support	162,655	1,341,215	0	0	669,069	669,069	91,907	580,240
320 Central Office Equip-Switch	0	1,946,924	0	0	0	0	1,946,924	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	1,946,924	0	0	0	0	1,946,924	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,975,833	15,361,697	0	0	3,566,437	3,566,437	297,778	11,497,482
331 Subscriber Lines	0	3,846,213	0	0	3,566,437	3,566,437	0	279,777
332 Exchange Circuit	3,975,833	3,070,092	0	0	0	0	9,143	3,060,949
333 Interexchange Circuit	0	8,445,392	0	0	0	0	288,635	8,156,756
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	19,571	15,681,822	0	0	12,871,320	12,871,320	55,485	2,755,018
341 Subscriber Lines	0	12,965,196	0	0	12,871,320	12,871,320	0	93,876
342 Exchange	19,571	1,962,216	0	0	0	0	5,980	1,956,236
343 Interexchange	0	754,410	0	0	0	0	49,504	704,906
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	26,509	218,376	0	0	109,028	109,028	14,781	94,567
370 Total Plant In Service	4,184,568	34,550,034	0	0	17,215,853	17,215,853	2,406,874	14,927,306
Adjustments to TPIS								
380 Depr / Amor Reserve	3,624,237	27,130,177	0	0	12,797,767	12,797,767	1,846,867	12,485,543
390 Accum Deferred Income Tax	94,985	787,151	0	0	391,271	391,271	56,995	338,885
400 Other Rate Base Adjust.	78,336	644,067	0	0	322,106	322,106	42,499	279,462
Return Data								
410 Average Rate Base	n/a	7,276,774	0	0	4,348,922	4,348,922	545,512	2,382,340
420 Return	n/a	818,637	0	0	489,254	489,254	61,370	268,013
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: Concord Telephone Exchange

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	\$3,350,037	\$82,474		\$3,432,511	\$31,450	\$3,463,961
Special Access	<u>\$2,703,358</u>			<u>\$2,703,358</u>	<u>\$28,918</u>	\$2,732,276

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: Concord Telephone Exchange, Inc.
 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	1,212,780	135,308	1,385,605	45,363	2,779,056	7,227,872
105 Expense Less Dep & Amor	1,389,448	90,312	856,503	748,758	5,818,713	n/a
110 Taxes Less FIT	108,822	14,385	77,655	20,275	n/a	n/a
115 Return	489,254	61,370	268,013	n/a	n/a	n/a
120 FIT	263,658	33,075	144,500	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,463,961	334,450	2,732,276	n/a	n/a	n/a
135 Access Service Revenue	3,463,961	334,450	2,732,276	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	17,215,853	2,406,874	14,927,306	4,187,634	38,737,668	92,163,321
145 Rate Base Adjustments	322,106	42,499	279,462	78,393	722,460	n/a
150 Depreciation Reserves	12,797,767	1,846,867	12,485,543	3,626,243	30,756,420	73,743,372
155 Accum Deferred Income Tax	391,271	56,995	338,885	94,986	882,136	2,192,388
160 Average Rate Base	4,348,922	545,512	2,382,340	544,798	7,821,572	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	1,241,796	160,186	1,448,602	436,178	3,286,762	7,480,262
205 Expense Less Dep & Amor	1,406,150	205,220	852,476	330,186	2,794,032	n/a
210 Taxes Less FIT	116,792	29,964	84,049	21,743	n/a	n/a
215 Return	567,198	98,429	262,500	n/a	n/a	n/a
220 FIT	305,618	53,071	141,520	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	3,637,555	546,870	2,789,147	n/a	n/a	n/a
235 Access Service Revenue	3,637,555	546,870	2,789,147	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	17,317,292	5,996,836	14,781,967	4,079,527	42,175,622	99,004,464
245 Rate Base Adjustments	208,726	72,280	178,168	49,171	508,344	n/a
250 Depreciation Reserves	12,058,847	5,047,656	11,595,033	3,320,951	32,022,487	75,311,026
255 Accum Deferred Income Tax	425,409	146,531	361,673	99,599	1,033,212	2,523,721
260 Average Rate Base	5,041,763	874,929	3,003,428	708,147	9,628,267	n/a

COS-2

Filing Date: 6/16/2014
Filing Entity: Concord Telephone Exchange, Inc.
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	1,238,939	148,765	1,448,494	438,536	3,274,734	7,449,445
105 Expense Less Dep & Amor	1,340,502	244,055	836,916	327,668	2,749,140	n/a
110 Taxes Less FIT	115,051	24,484	82,437	21,464	n/a	n/a
115 Return	551,008	84,424	282,829	n/a	n/a	n/a
120 FIT	296,904	45,516	152,470	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,542,403	547,243	2,803,146	n/a	n/a	n/a
135 Access Service Revenue	3,542,403	547,243	2,803,146	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	17,386,779	4,783,137	14,920,140	4,153,302	41,243,358	97,227,375
145 Rate Base Adjustments	248,356	65,584	213,296	59,454	586,689	n/a
150 Depreciation Reserves	12,308,757	3,980,853	11,917,217	3,440,849	31,647,676	74,856,200
155 Accum Deferred Income Tax	428,525	117,436	367,139	102,072	1,015,173	2,495,734
160 Average Rate Base	4,897,852	750,431	2,849,081	669,835	9,167,199	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: Concord Telephone Exchange, Inc.
 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

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	0.00	n/a	0	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	0.00	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	0.00	0	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	8,436.00	n/a	1,414,970	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	1,284.00	n/a	n/a	69,131	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	2,541.12	26,351	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	91.00	n/a	35,202	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	3,197,808	\$2,732,276

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:

Concord Telephone Exchange, Inc.

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	3,197,808	3,159,590	38,217	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:

Concord Telephone Exchange, Inc.

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: Concord Telephone Exchange, Inc.
 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	2,728,482	2,728,482	0	3,197,808	469,326
	----	----	----	----	----

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:

Concord Telephone Exchange, Inc.

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: Concord Telephone Exchange, Inc.
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	0.00	0.00	0.00	0.00	0.00	0.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	9,276.00	1,392.00	2,742.84	8,736.00	1,308.00	2,582.76

DMD-3

Filing Date: 6/16/2014

Filing Entity: Concord Telephone Exchange, Inc.

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: Concord Telephone Exchange, Inc.
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