

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: MidPlains 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	1,440,748	665
171 Network Support	50,973	0	0	50,973	20,840	2
172 General Support	1,319,504	0	0	1,319,504	539,470	664
173 Central Office	1,233,888	0	0	1,233,888	714,328	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	894,925	0	0	894,925	518,094	0
176 COE Transmission	338,963	0	0	338,963	196,234	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	568,986	0	0	568,986	166,110	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,274,629	0
190 Depreciation / Amortization	5,111,372	0	0	5,111,372	2,195,677	148
200 Customer Operations	n/a	n/a	n/a	n/a	755,405	116,201
201 Marketing	1,517,375	0	0	1,517,375	534,177	44
202 Local Business Office	275,540	0	0	275,540	48,318	25,413
203 Revenue Accounting	250,720	0	0	250,720	119,452	45,913
204 Other Billing & Collection	0	0	0	0	53,458	44,831
210 Access	n/a	n/a	n/a	n/a	372,140	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	886,040	29,834
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	(3,363)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	306,209	25
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,855,345	146,874
FIT Adjustments						
270 Adjustment for FIT	(123)	0	0	(123)	(53)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(51,406)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,855,398	n/a
Telephone Plant in Service						
310 General Support	6,224,841	0	0	6,224,841	2,544,982	3,131
320 Central Office Equip-Switch	4,572,962	0	0	4,572,962	3,259,241	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,572,962	0	0	4,572,962	3,259,241	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	26,578,858	0	0	26,578,858	17,001,213	0
331 Subscriber Lines	12,663,779	0	0	12,663,779	3,547,207	0
332 Exchange Circuit	5,725,251	0	0	5,725,251	5,882,633	0
333 Interexchange Circuit	7,483,091	0	0	7,483,091	7,279,611	0
334 Host Remote	706,737	0	0	706,737	291,762	0
340 Cable & Wire	50,916,669	0	0	50,916,669	14,864,617	0
341 Subscriber Lines	44,576,427	0	0	44,576,427	11,135,560	0
342 Exchange	5,350,404	0	0	5,350,404	2,793,569	0
343 Interexchange	913,479	0	0	913,479	903,964	0
344 Host Remote	76,359	0	0	76,359	31,523	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	791,952	0	0	791,952	323,784	27
370 Total Plant In Service	89,085,282	0	0	89,085,282	37,993,837	3,158
Adjustments to TPIS						
380 Depr / Amor Reserve	62,036,730	0	0	62,036,730	24,769,179	2,189
390 Accum Deferred Income Tax	6,637,742	0	0	6,637,742	2,710,575	159
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,269,309	106
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	11,783,391	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	7,477,454	0	0	3,999,985	3,999,985	407,755	3,069,713
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	7,477,454	0	0	3,999,985	3,999,985	407,755	3,069,713
Expenses								
170 Plant Specific	108,266	1,331,817	0	0	386,972	386,972	580,597	364,248
171 Network Support	2,338	18,500	0	0	8,444	8,444	2,162	7,894
172 General Support	60,465	478,341	0	0	218,324	218,324	55,913	204,105
173 Central Office	44,379	669,949	0	0	36,345	36,345	521,769	111,835
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	518,094	0	0	0	0	518,094	0
176 COE Transmission	44,379	151,855	0	0	36,345	36,345	3,675	111,835
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	1,083	165,027	0	0	123,860	123,860	752	40,415
180 Plant Non-Sp. Less Dep/Amor	101,278	1,173,350	0	0	737,827	737,827	93,652	341,871
190 Depreciation / Amortization	323,215	1,872,313	0	0	808,803	808,803	84,705	978,806
200 Customer Operations	70,958	568,246	0	0	256,962	256,962	71,760	239,523
201 Marketing	59,941	474,236	0	0	216,430	216,430	55,428	202,334
202 Local Business Office	0	22,906	0	0	19,471	19,471	3,435	0
203 Revenue Accounting	11,017	62,522	0	0	13,151	13,151	12,181	37,189
204 Other Billing & Collection	0	8,627	0	0	7,911	7,911	716	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	71,608	784,598	0	0	352,744	352,744	190,445	241,409
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	43,772	(47,135)	0	0	589,074	589,074	(697,514)	61,305
250 Taxes Other than FIT	38,728	267,456	0	0	119,646	119,646	23,269	124,541
260 Total Exp and Other Taxes	757,825	5,950,645	0	0	3,252,028	3,252,028	346,914	2,351,703
FIT Adjustments								
270 Adjustment for FIT	(6)	(47)	0	0	(21)	(21)	(5)	(20)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(265,237)	534,399	0	0	261,792	261,792	21,296	251,311
300 Total Expenses & Taxes	n/a	6,485,091	0	0	3,513,842	3,513,842	368,216	2,603,033
Telephone Plant in Service								
310 General Support	285,249	2,256,601	0	0	1,029,955	1,029,955	263,771	962,876
320 Central Office Equip-Switch	0	3,259,241	0	0	0	0	3,259,241	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	3,259,241	0	0	0	0	3,259,241	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,844,895	13,156,318	0	0	3,148,818	3,148,818	318,415	9,689,085
331 Subscriber Lines	0	3,547,207	0	0	3,148,818	3,148,818	0	398,390
332 Exchange Circuit	3,844,895	2,037,738	0	0	0	0	26,653	2,011,085
333 Interexchange Circuit	0	7,279,611	0	0	0	0	0	7,279,611
334 Host Remote	0	291,762	0	0	0	0	291,762	0
340 Cable & Wire	96,879	14,767,737	0	0	11,083,820	11,083,820	67,314	3,616,603
341 Subscriber Lines	0	11,135,560	0	0	11,083,820	11,083,820	0	51,741
342 Exchange	96,879	2,696,690	0	0	0	0	35,791	2,660,899
343 Interexchange	0	903,964	0	0	0	0	0	903,964
344 Host Remote	0	31,523	0	0	0	0	31,523	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	36,332	287,425	0	0	131,186	131,186	33,597	122,642
370 Total Plant In Service	4,263,356	33,727,323	0	0	15,393,778	15,393,778	3,942,338	14,391,206
Adjustments to TPIS								
380 Depr / Amor Reserve	2,332,778	22,434,212	0	0	10,485,606	10,485,606	3,442,067	8,506,539
390 Accum Deferred Income Tax	303,316	2,407,100	0	0	1,100,994	1,100,994	280,466	1,025,641
400 Other Rate Base Adjust.	142,431	1,126,772	0	0	514,280	514,280	131,707	480,785
Return Data								
410 Average Rate Base	n/a	10,012,783	0	0	4,321,458	4,321,458	351,512	5,339,812
420 Return	n/a	992,409	0	0	486,164	486,164	39,545	466,700
430 Rate of Return	11.25%	9.91%	0.00%	0.00%	11.25%	11.25%	11.25%	8.74%

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

Rate-of Return TRP
 Cost Analysis Summary
 Test Year, 7/14 to 6/15

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	1,389,366	565
171 Network Support	48,197	0	0	48,197	19,658	1
172 General Support	1,245,553	0	0	1,245,553	508,910	564
173 Central Office	1,219,598	0	0	1,219,598	709,761	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	904,275	0	0	904,275	526,255	0
176 COE Transmission	315,323	0	0	315,323	183,506	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	517,238	0	0	517,238	151,037	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,224,003	0
190 Depreciation / Amortization	4,896,176	0	0	4,896,176	2,129,144	142
200 Customer Operations	n/a	n/a	n/a	n/a	713,864	110,242
201 Marketing	1,431,193	0	0	1,431,193	503,970	38
202 Local Business Office	258,695	0	0	258,695	45,456	23,906
203 Revenue Accounting	235,846	0	0	235,846	114,152	44,127
204 Other Billing & Collection	0	0	0	0	50,287	42,171
210 Access	n/a	n/a	n/a	n/a	372,140	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	842,473	28,057
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	(3,364)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	293,670	23
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,589,156	139,028
FIT Adjustments						
270 Adjustment for FIT	(123)	0	0	(123)	(54)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(48,660)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,589,210	n/a
Telephone Plant in Service						
310 General Support	6,115,684	0	0	6,115,684	2,503,320	2,767
320 Central Office Equip-Switch	4,224,989	0	0	4,224,989	3,011,234	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,224,989	0	0	4,224,989	3,011,234	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	26,004,247	0	0	26,004,247	16,768,001	0
331 Subscriber Lines	12,055,924	0	0	12,055,924	3,384,641	0
332 Exchange Circuit	5,703,080	0	0	5,703,080	5,760,060	0
333 Interexchange Circuit	7,527,122	0	0	7,527,122	7,326,838	0
334 Host Remote	718,121	0	0	718,121	296,462	0
340 Cable & Wire	50,374,786	0	0	50,374,786	14,709,829	0
341 Subscriber Lines	43,851,182	0	0	43,851,182	10,953,535	0
342 Exchange	5,533,766	0	0	5,533,766	2,820,855	0
343 Interexchange	913,479	0	0	913,479	903,915	0
344 Host Remote	76,359	0	0	76,359	31,523	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	913,726	0	0	913,726	369,975	28
370 Total Plant In Service	87,633,431	0	0	87,633,431	37,362,358	2,795
Adjustments to TPIS						
380 Depr / Amor Reserve	63,834,562	0	0	63,834,562	25,459,337	1,908
390 Accum Deferred Income Tax	5,704,203	0	0	5,704,203	2,326,229	116
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	868,799	65
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	10,445,592	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: MidPlains 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	7,256,233	0	0	3,750,648	3,750,648	375,513	3,130,072
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	7,256,233	0	0	3,750,648	3,750,648	375,513	3,130,072
Expenses								
170 Plant Specific	101,325	1,287,475	0	0	357,380	357,380	582,640	347,455
171 Network Support	2,201	17,455	0	0	7,918	7,918	1,940	7,596
172 General Support	56,927	451,420	0	0	204,780	204,780	50,185	196,455
173 Central Office	41,126	668,635	0	0	32,788	32,788	529,801	106,045
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	526,255	0	0	0	0	526,255	0
176 COE Transmission	41,126	142,380	0	0	32,788	32,788	3,546	106,045
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	1,071	149,966	0	0	111,894	111,894	714	37,359
180 Plant Non-Sp. Less Dep/Amor	95,396	1,128,607	0	0	715,300	715,300	84,097	329,210
190 Depreciation / Amortization	314,604	1,814,398	0	0	758,649	758,649	88,810	966,939
200 Customer Operations	66,822	536,801	0	0	241,627	241,627	64,571	230,602
201 Marketing	56,433	447,537	0	0	203,002	203,002	49,749	194,749
202 Local Business Office	0	21,550	0	0	18,430	18,430	3,120	0
203 Revenue Accounting	10,389	59,636	0	0	12,754	12,754	11,029	35,853
204 Other Billing & Collection	0	8,116	0	0	7,442	7,442	674	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	66,731	747,685	0	0	332,789	332,789	185,171	229,725
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	43,770	(47,134)	0	0	589,090	589,090	(697,515)	61,291
250 Taxes Other than FIT	37,454	256,194	0	0	112,934	112,934	20,802	122,459
260 Total Exp and Other Taxes	726,103	5,724,026	0	0	3,107,768	3,107,768	328,577	2,287,681
FIT Adjustments								
270 Adjustment for FIT	(6)	(48)	0	0	(22)	(22)	(5)	(21)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(254,134)	536,289	0	0	225,015	225,015	16,430	294,844
300 Total Expenses & Taxes	n/a	6,260,363	0	0	3,332,805	3,332,805	345,012	2,582,546
Telephone Plant in Service								
310 General Support	280,043	2,220,511	0	0	1,007,254	1,007,254	246,856	966,400
320 Central Office Equip-Switch	0	3,011,234	0	0	0	0	3,011,234	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	3,011,234	0	0	0	0	3,011,234	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,757,948	13,010,053	0	0	2,996,021	2,996,021	324,065	9,689,968
331 Subscriber Lines	0	3,384,641	0	0	2,996,021	2,996,021	0	388,620
332 Exchange Circuit	3,757,948	2,002,112	0	0	0	0	27,603	1,974,509
333 Interexchange Circuit	0	7,326,838	0	0	0	0	0	7,326,838
334 Host Remote	0	296,462	0	0	0	0	296,462	0
340 Cable & Wire	104,285	14,605,543	0	0	10,897,475	10,897,475	69,519	3,638,550
341 Subscriber Lines	0	10,953,535	0	0	10,897,475	10,897,475	0	56,061
342 Exchange	104,285	2,716,570	0	0	0	0	37,995	2,678,574
343 Interexchange	0	903,915	0	0	0	0	0	903,915
344 Host Remote	0	31,523	0	0	0	0	31,523	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	41,432	328,516	0	0	149,018	149,018	36,521	142,976
370 Total Plant In Service	4,183,707	33,175,857	0	0	15,049,768	15,049,768	3,688,195	14,437,894
Adjustments to TPIS								
380 Depr / Amor Reserve	2,429,023	23,028,406	0	0	10,746,174	10,746,174	3,273,658	9,008,574
390 Accum Deferred Income Tax	259,849	2,066,264	0	0	939,106	939,106	229,123	898,034
400 Other Rate Base Adjust.	97,315	771,419	0	0	349,861	349,861	85,759	335,799
Return Data								
410 Average Rate Base	n/a	8,852,606	0	0	3,714,348	3,714,348	271,173	4,867,085
420 Return	n/a	995,918	0	0	417,864	417,864	30,507	547,547
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: MidPlains 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	\$3,159,065	\$235,218		\$3,394,283	\$356,364	\$3,750,647
Special Access	<u>\$3,067,949</u>			<u>\$3,067,949</u>	<u>\$62,123</u>	\$3,130,072

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: MidPlains 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	758,649	88,810	966,939	95,396	1,909,794	4,896,176
105 Expense Less Dep & Amor	2,236,185	218,965	1,198,283	827,654	6,295,486	n/a
110 Taxes Less FIT	112,934	20,802	122,459	37,454	n/a	n/a
115 Return	417,864	30,507	547,547	n/a	n/a	n/a
120 FIT	225,015	16,430	294,844	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,750,648	375,513	3,130,072	n/a	n/a	n/a
135 Access Service Revenue	3,750,648	375,513	3,130,072	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	15,049,768	3,688,195	14,437,894	4,186,501	37,362,358	87,633,431
145 Rate Base Adjustments	349,861	85,759	335,799	97,380	868,799	n/a
150 Depreciation Reserves	10,746,174	3,273,658	9,008,574	2,430,931	25,459,337	63,834,562
155 Accum Deferred Income Tax	939,106	229,123	898,034	259,965	2,326,229	5,704,203
160 Average Rate Base	3,714,348	271,173	4,867,085	1,592,986	10,445,592	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	808,803	84,705	978,806	323,363	2,195,677	5,111,372
205 Expense Less Dep & Amor	2,323,580	238,940	1,248,356	542,583	4,353,459	n/a
210 Taxes Less FIT	119,646	23,269	124,541	38,753	n/a	n/a
215 Return	486,164	39,545	466,700	n/a	n/a	n/a
220 FIT	261,792	21,296	251,311	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	3,999,985	407,755	3,069,713	n/a	n/a	n/a
235 Access Service Revenue	3,999,985	407,755	3,069,713	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	15,393,778	3,942,338	14,391,206	4,266,514	37,993,837	89,085,282
245 Rate Base Adjustments	514,280	131,707	480,785	142,537	1,269,309	n/a
250 Depreciation Reserves	10,485,606	3,442,067	8,506,539	2,334,967	24,769,179	62,036,730
255 Accum Deferred Income Tax	1,100,994	280,466	1,025,641	303,475	2,710,575	6,637,742
260 Average Rate Base	4,321,458	351,512	5,339,812	1,770,608	11,783,391	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: MidPlains 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	787,761	88,701	975,303	319,549	2,171,314	5,024,307
105 Expense Less Dep & Amor	1,994,314	587,020	1,200,066	508,902	4,290,301	n/a
110 Taxes Less FIT	117,306	21,807	123,995	38,199	n/a	n/a
115 Return	464,022	31,889	517,508	n/a	n/a	n/a
120 FIT	249,870	17,174	278,669	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,613,273	746,590	3,095,541	n/a	n/a	n/a
135 Access Service Revenue	3,613,273	746,590	3,095,541	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	15,356,990	3,845,275	14,519,089	4,255,312	37,976,667	89,067,692
145 Rate Base Adjustments	410,927	103,479	387,422	113,872	1,015,700	n/a
150 Depreciation Reserves	10,566,570	3,397,057	8,696,763	2,365,545	25,025,935	62,660,608
155 Accum Deferred Income Tax	1,076,707	268,242	1,013,989	296,659	2,655,598	6,512,751
160 Average Rate Base	4,124,640	283,455	5,195,759	1,706,980	11,310,834	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: MidPlains 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: MidPlains Telephone Co.
 Transmittal Number: 182
 COSA
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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 frozen and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 190-480 are no longer be required on this tab. This information will be found on 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	48.00	n/a	2,709	n/a
510 Channel Mileage Term.	25.25	n/a	n/a	48.00	n/a	n/a	1,212	n/a
520 Channel Mileage Facility	n/a	n/a	2.51	n/a	n/a	84.00	211	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	6,384.00	n/a	1,070,788	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	3,528.00	n/a	n/a	189,948	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	7,486.64	77,636	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	81.00	n/a	31,333	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	3,105,264	\$3,130,072

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).

REV-2

Filing Date: 6/16/2014
Filing Entity: MidPlains 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	3,105,264	3,063,772	41,492	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: MidPlains Telephone Co.
Transmittal Number: 182
COSA TDSTAN14

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

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	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: MidPlains 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	2,649,551	2,649,551	0	3,105,264	455,714
	----	----	----	----	----

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: MidPlains 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: MidPlains 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	48.00	48.00	88.20	48.00	48.00	84.00
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	8,772.00	6,360.00	19,248.24	7,752.00	5,616.00	14,517.92

DMD-3

Filing Date: 6/16/2014

Filing Entity: MidPlains 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:

MidPlains 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