

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

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

The switched access data formerly required in columns M-

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	0
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	98,570	47
171 Network Support	5,885	0	0	5,885	2,028	0
172 General Support	63,918	0	0	63,918	22,022	47
173 Central Office	115,895	0	0	115,895	57,224	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	54,233	0	0	54,233	26,778	0
176 COE Transmission	61,662	0	0	61,662	30,446	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	64,090	0	0	64,090	17,297	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	77,758	0
190 Depreciation / Amortization	327,391	0	0	327,391	99,058	13
200 Customer Operations	n/a	n/a	n/a	n/a	50,149	8,470
201 Marketing	85,431	0	0	85,431	31,364	3
202 Local Business Office	31,142	0	0	31,142	5,461	2,772
203 Revenue Accounting	33,510	0	0	33,510	7,283	560
204 Other Billing & Collection	0	0	0	0	6,041	5,135
210 Access	n/a	n/a	n/a	n/a	21,420	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	78,385	2,948
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	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	15,284	2
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	419,205	11,480
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FIT Adjustments						
270 Adjustment for FIT	(595)	0	0	(595)	(176)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(4,018)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	419,381	n/a
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Telephone Plant in Service						
310 General Support	400,824	0	0	400,824	138,096	296
320 Central Office Equip-Switch	1,061,959	0	0	1,061,959	746,551	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,061,959	0	0	1,061,959	746,551	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	1,485,296	0	0	1,485,296	569,023	0
331 Subscriber Lines	1,232,689	0	0	1,232,689	301,439	0
332 Exchange Circuit	18,864	0	0	18,864	132,386	0
333 Interexchange Circuit	233,743	0	0	233,743	135,198	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	5,326,135	0	0	5,326,135	1,437,422	0
341 Subscriber Lines	4,947,575	0	0	4,947,575	1,209,870	0
342 Exchange	24,863	0	0	24,863	18,647	0
343 Interexchange	353,698	0	0	353,698	208,904	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	56,649	0	0	56,649	19,517	2
370 Total Plant In Service	8,330,863	0	0	8,330,863	2,910,609	298
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Adjustments to TPIS						
380 Depr / Amor Reserve	6,030,675	0	0	6,030,675	2,177,588	226
390 Accum Deferred Income Tax	498,122	0	0	498,122	171,585	13
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	53,039	5
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	614,476	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	483,376	0	0	336,714	336,714	112,841	33,821
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	483,376	0	0	336,714	336,714	112,841	33,821
Expenses								
170 Plant Specific	7,291	91,232	0	0	43,416	43,416	41,793	6,023
171 Network Support	86	1,941	0	0	1,102	1,102	715	125
172 General Support	935	21,039	0	0	11,940	11,940	7,746	1,353
173 Central Office	6,269	50,955	0	0	15,964	15,964	31,758	3,233
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	26,778	0	0	0	0	26,778	0
176 COE Transmission	6,269	24,177	0	0	15,964	15,964	4,980	3,233
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	17,297	0	0	14,410	14,410	1,574	1,313
180 Plant Non-Sp. Less Dep/Amor	2,398	75,360	0	0	52,032	52,032	19,859	3,469
190 Depreciation / Amortization	5,910	93,136	0	0	68,499	68,499	16,720	7,916
200 Customer Operations	1,956	39,723	0	0	19,790	19,790	17,103	2,830
201 Marketing	1,335	30,029	0	0	17,040	17,040	11,055	1,931
202 Local Business Office	0	2,689	0	0	1,801	1,801	887	0
203 Revenue Accounting	621	6,102	0	0	43	43	5,160	899
204 Other Billing & Collection	0	906	0	0	906	906	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	4,030	71,407	0	0	39,885	39,885	27,258	4,265
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,390	(1,390)	0	0	27,713	27,713	(30,840)	1,737
250 Taxes Other than FIT	685	14,597	0	0	9,195	9,195	4,371	1,032
260 Total Exp and Other Taxes	23,659	384,066	0	0	260,530	260,530	96,264	27,272
FIT Adjustments								
270 Adjustment for FIT	(7)	(168)	0	0	(95)	(95)	(62)	(11)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(8,278)	34,817	0	0	26,698	26,698	5,824	2,296
300 Total Expenses & Taxes	n/a	419,051	0	0	287,323	287,323	102,149	29,579
Telephone Plant in Service								
310 General Support	5,865	131,935	0	0	74,876	74,876	48,575	8,485
320 Central Office Equip-Switch	0	746,551	0	0	0	0	746,551	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	746,551	0	0	0	0	746,551	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	117,166	451,857	0	0	298,362	298,362	93,081	60,415
331 Subscriber Lines	0	301,439	0	0	298,362	298,362	0	3,078
332 Exchange Circuit	117,166	15,220	0	0	0	0	0	15,220
333 Interexchange Circuit	0	135,198	0	0	0	0	93,081	42,117
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	1,437,422	0	0	1,197,517	1,197,517	130,814	109,091
341 Subscriber Lines	0	1,209,870	0	0	1,197,517	1,197,517	0	12,353
342 Exchange	0	18,647	0	0	0	0	0	18,647
343 Interexchange	0	208,904	0	0	0	0	130,814	78,090
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	831	18,685	0	0	10,604	10,604	6,879	1,202
370 Total Plant In Service	123,861	2,786,450	0	0	1,581,358	1,581,358	1,025,900	179,192
Adjustments to TPIS								
380 Depr / Amor Reserve	88,534	2,088,828	0	0	1,077,038	1,077,038	888,561	123,229
390 Accum Deferred Income Tax	7,297	164,275	0	0	93,261	93,261	60,448	10,566
400 Other Rate Base Adjust.	2,257	50,777	0	0	28,817	28,817	18,695	3,265
Return Data								
410 Average Rate Base	n/a	584,124	0	0	439,875	439,875	95,585	48,663
420 Return	n/a	64,492	0	0	49,486	49,486	10,753	4,253
430 Rate of Return	11.25%	11.04%	0.00%	0.00%	11.25%	11.25%	11.25%	8.74%

COS-1(P)
 Filing Date: 6/16/2014
 Filing Entity: Strasburg 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
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	92,191	35
171 Network Support	5,541	0	0	5,541	1,907	0
172 General Support	60,164	0	0	60,164	20,715	35
173 Central Office	109,241	0	0	109,241	53,314	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	51,015	0	0	51,015	24,898	0
176 COE Transmission	58,226	0	0	58,226	28,417	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	60,288	0	0	60,288	16,254	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	74,417	0
190 Depreciation / Amortization	338,915	0	0	338,915	104,595	10
200 Customer Operations	n/a	n/a	n/a	n/a	47,229	7,976
201 Marketing	80,453	0	0	80,453	29,538	2
202 Local Business Office	29,041	0	0	29,041	5,143	2,611
203 Revenue Accounting	31,249	0	0	31,249	6,859	528
204 Other Billing & Collection	0	0	0	0	5,689	4,836
210 Access	n/a	n/a	n/a	n/a	21,420	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	73,626	2,758
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	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	15,059	1
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	407,118	10,781
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FIT Adjustments						
270 Adjustment for FIT	(595)	0	0	(595)	(179)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(3,773)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	407,297	n/a
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Telephone Plant in Service						
310 General Support	406,707	0	0	406,707	139,959	235
320 Central Office Equip-Switch	1,067,493	0	0	1,067,493	750,441	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,067,493	0	0	1,067,493	750,441	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	1,598,977	0	0	1,598,977	612,184	0
331 Subscriber Lines	1,327,036	0	0	1,327,036	324,120	0
332 Exchange Circuit	20,308	0	0	20,308	142,519	0
333 Interexchange Circuit	251,633	0	0	251,633	145,545	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	5,378,975	0	0	5,378,975	1,450,225	0
341 Subscriber Lines	4,996,658	0	0	4,996,658	1,220,416	0
342 Exchange	25,110	0	0	25,110	18,832	0
343 Interexchange	357,207	0	0	357,207	210,977	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	64,821	0	0	64,821	22,056	2
370 Total Plant In Service	8,516,972	0	0	8,516,972	2,974,866	237
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Adjustments to TPIS						
380 Depr / Amor Reserve	6,234,996	0	0	6,234,996	2,237,505	181
390 Accum Deferred Income Tax	408,419	0	0	408,419	140,472	8
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	60,664	5
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	657,553	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

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

	Interstate WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
Revenues								
100 Network Access	n/a	479,839	0	0	332,465	332,465	111,472	35,901
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	479,839	0	0	332,465	332,465	111,472	35,901
Expenses								
170 Plant Specific	6,867	85,289	0	0	40,684	40,684	38,922	5,683
171 Network Support	85	1,822	0	0	1,036	1,036	666	119
172 General Support	927	19,753	0	0	11,233	11,233	7,226	1,294
173 Central Office	5,855	47,459	0	0	14,883	14,883	29,549	3,027
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	24,898	0	0	0	0	24,898	0
176 COE Transmission	5,855	22,562	0	0	14,883	14,883	4,651	3,027
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	16,254	0	0	13,531	13,531	1,481	1,242
180 Plant Non-Sp. Less Dep/Amor	2,375	72,042	0	0	50,208	50,208	18,518	3,317
190 Depreciation / Amortization	6,476	98,109	0	0	69,823	69,823	20,038	8,248
200 Customer Operations	1,940	37,313	0	0	18,638	18,638	15,967	2,708
201 Marketing	1,324	28,214	0	0	16,043	16,043	10,320	1,848
202 Local Business Office	0	2,532	0	0	1,701	1,701	831	0
203 Revenue Accounting	616	5,716	0	0	40	40	4,815	860
204 Other Billing & Collection	0	853	0	0	853	853	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	3,850	67,017	0	0	37,712	37,712	25,275	4,031
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,390	(1,390)	0	0	27,713	27,713	(30,840)	1,737
250 Taxes Other than FIT	754	14,304	0	0	8,996	8,996	4,268	1,040
260 Total Exp and Other Taxes	23,652	372,685	0	0	253,774	253,774	92,147	26,764
FIT Adjustments								
270 Adjustment for FIT	(8)	(171)	0	0	(97)	(97)	(63)	(11)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(8,275)	37,564	0	0	27,576	27,576	6,786	3,202
300 Total Expenses & Taxes	n/a	410,420	0	0	281,447	281,447	98,996	29,977
Telephone Plant in Service								
310 General Support	6,265	133,459	0	0	75,896	75,896	48,817	8,745
320 Central Office Equip-Switch	0	750,441	0	0	0	0	750,441	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	750,441	0	0	0	0	750,441	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	126,134	486,051	0	0	320,628	320,628	100,205	65,218
331 Subscriber Lines	0	324,120	0	0	320,628	320,628	0	3,492
332 Exchange Circuit	126,134	16,385	0	0	0	0	0	16,385
333 Interexchange Circuit	0	145,545	0	0	0	0	100,205	45,341
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	1,450,225	0	0	1,207,274	1,207,274	132,111	110,839
341 Subscriber Lines	0	1,220,416	0	0	1,207,274	1,207,274	0	13,142
342 Exchange	0	18,832	0	0	0	0	0	18,832
343 Interexchange	0	210,977	0	0	0	0	132,111	78,865
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	989	21,066	0	0	11,980	11,980	7,706	1,380
370 Total Plant In Service	133,388	2,841,242	0	0	1,615,779	1,615,779	1,039,280	186,183
Adjustments to TPIS								
380 Depr / Amor Reserve	90,920	2,146,404	0	0	1,117,980	1,117,980	899,990	128,434
390 Accum Deferred Income Tax	6,267	134,198	0	0	76,389	76,389	49,020	8,789
400 Other Rate Base Adjust.	2,722	57,937	0	0	32,949	32,949	21,191	3,797
Return Data								
410 Average Rate Base	n/a	618,577	0	0	454,359	454,359	111,461	52,757
420 Return	n/a	69,590	0	0	51,115	51,115	12,539	5,935
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: Strasburg 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	\$304,752	\$13,500		\$318,252	\$14,213	\$332,465
Special Access	<u>\$34,164</u>			<u>\$34,164</u>	<u>\$1,737</u>	\$35,901

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: Strasburg 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	69,823	20,038	8,248	2,375	100,484	338,915
105 Expense Less Dep & Amor	174,955	67,841	17,476	33,678	392,059	n/a
110 Taxes Less FIT	8,996	4,268	1,040	754	n/a	n/a
115 Return	51,115	12,539	5,935	n/a	n/a	n/a
120 FIT	27,576	6,786	3,202	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	332,465	111,472	35,901	n/a	n/a	n/a
135 Access Service Revenue	332,465	111,472	35,901	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	1,615,779	1,039,280	186,183	133,625	2,974,866	8,516,972
145 Rate Base Adjustments	32,949	21,191	3,797	2,727	60,664	n/a
150 Depreciation Reserves	1,117,980	899,990	128,434	91,101	2,237,505	6,234,996
155 Accum Deferred Income Tax	76,389	49,020	8,789	6,275	140,472	408,419
160 Average Rate Base	454,359	111,461	52,757	38,976	657,553	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	68,499	16,720	7,916	5,922	99,058	327,391
205 Expense Less Dep & Amor	182,836	75,173	18,323	28,530	304,863	n/a
210 Taxes Less FIT	9,195	4,371	1,032	687	n/a	n/a
215 Return	49,486	10,753	4,253	n/a	n/a	n/a
220 FIT	26,698	5,824	2,296	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	336,714	112,841	33,821	n/a	n/a	n/a
235 Access Service Revenue	336,714	112,841	33,821	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	1,581,358	1,025,900	179,192	124,159	2,910,609	8,330,863
245 Rate Base Adjustments	28,817	18,695	3,265	2,263	53,039	n/a
250 Depreciation Reserves	1,077,038	888,561	123,229	88,760	2,177,588	6,030,675
255 Accum Deferred Income Tax	93,261	60,448	10,566	7,310	171,585	498,122
260 Average Rate Base	439,875	95,585	48,663	30,352	614,476	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Strasburg 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	68,635	18,171	7,986	6,060	100,851	330,128
105 Expense Less Dep & Amor	166,031	87,894	17,126	27,293	298,346	n/a
110 Taxes Less FIT	9,095	4,316	1,029	700	n/a	n/a
115 Return	49,761	11,204	4,968	n/a	n/a	n/a
120 FIT	26,846	6,066	2,681	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	320,367	127,652	33,791	n/a	n/a	n/a
135 Access Service Revenue	320,367	127,652	33,791	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	1,591,697	1,029,653	181,237	126,593	2,929,180	8,387,379
145 Rate Base Adjustments	30,208	19,539	3,440	2,404	55,590	n/a
150 Depreciation Reserves	1,090,540	892,102	124,953	89,499	2,197,093	6,097,963
155 Accum Deferred Income Tax	89,048	57,501	10,132	7,057	163,737	475,760
160 Average Rate Base	442,317	99,589	49,592	32,441	623,940	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: Strasburg 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: Strasburg Telephone Co.
 Transmittal Number: 182
 COSA
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Rate-of-Return TRP
 Switched Access Revenue
 Test Year 7/14-6/15

Changes 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 the 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	108.00	n/a	18,115	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	132.00	n/a	n/a	7,107	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	746.76	7,744	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	2.00	n/a	774	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	84,178	\$35,901

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: Strasburg Telephone Co.

Transmittal Number: 182

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Rate-of-Return TRP

Revenues Summary

Test Year 7/14 to 6/15

	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	84,178	80,389	3,789	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: Strasburg 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:

Strasburg Telephone Co.

Transmittal Number:

182

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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	72,258	72,258	0	84,178	11,921
	----	----	----	----	----

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: Strasburg 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: Strasburg 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	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	180.00	216.00	1,049.04	156.00	180.00	866.04

DMD-3

Filing Date: 6/16/2014

Filing Entity: Strasburg 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:

Strasburg Telephone Co.

Transmittal Number:

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COSA

TDSTAN14

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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