

COS-1(H)
 Filing Date: 6/16/2014
 Filing Entity: Tellico Telephone Company
 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	514,617	139
171 Network Support	13,367	0	0	13,367	4,698	0
172 General Support	347,820	0	0	347,820	122,258	139
173 Central Office	474,888	0	0	474,888	203,895	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	132,453	0	0	132,453	56,869	0
176 COE Transmission	342,435	0	0	342,435	147,026	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	625,578	0	0	625,578	183,766	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	371,733	0
190 Depreciation / Amortization	2,161,256	0	0	2,161,256	794,576	40
200 Customer Operations	n/a	n/a	n/a	n/a	205,410	40,849
201 Marketing	450,103	0	0	450,103	128,810	8
202 Local Business Office	121,784	0	0	121,784	20,698	11,741
203 Revenue Accounting	90,521	0	0	90,521	36,752	12,908
204 Other Billing & Collection	0	0	0	0	19,149	16,192
210 Access	n/a	n/a	n/a	n/a	107,876	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	429,224	16,114
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	(8,780)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	37,147	4
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,343,927	57,147
FIT Adjustments						
270 Adjustment for FIT	(418)	0	0	(418)	(147)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(20,001)
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,344,074	n/a
Telephone Plant in Service						
310 General Support	1,889,006	0	0	1,889,006	663,982	752
320 Central Office Equip-Switch	4,955,661	0	0	4,955,661	1,776,654	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	4,955,661	0	0	4,955,661	1,776,654	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	7,908,932	0	0	7,908,932	4,103,845	0
331 Subscriber Lines	4,751,581	0	0	4,751,581	1,415,217	0
332 Exchange Circuit	1,690,439	0	0	1,690,439	1,725,872	0
333 Interexchange Circuit	1,216,584	0	0	1,216,584	934,056	0
334 Host Remote	250,328	0	0	250,328	28,700	0
340 Cable & Wire	18,466,271	0	0	18,466,271	5,424,542	0
341 Subscriber Lines	16,825,254	0	0	16,825,254	4,225,999	0
342 Exchange	934,234	0	0	934,234	642,416	0
343 Interexchange	660,651	0	0	660,651	550,837	0
344 Host Remote	46,131	0	0	46,131	5,289	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	286,300	0	0	286,300	100,634	6
370 Total Plant In Service	33,506,170	0	0	33,506,170	12,069,656	759
Adjustments to TPIS						
380 Depr / Amor Reserve	30,095,317	0	0	30,095,317	10,578,920	541
390 Accum Deferred Income Tax	914,456	0	0	914,456	322,794	15
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	240,795	15
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,408,737	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	2,296,224	0	0	1,342,500	1,342,500	260,330	693,393
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	2,296,224	0	0	1,342,500	1,342,500	260,330	693,393
Expenses								
170 Plant Specific	40,315	474,163	0	0	244,482	244,482	86,799	142,882
171 Network Support	357	4,342	0	0	2,232	2,232	828	1,282
172 General Support	9,269	112,850	0	0	58,012	58,012	21,514	33,324
173 Central Office	29,792	174,102	0	0	42,370	42,370	62,447	69,285
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	56,869	0	0	0	0	56,869	0
176 COE Transmission	29,792	117,233	0	0	42,370	42,370	5,578	69,285
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	897	182,869	0	0	141,868	141,868	2,010	38,991
180 Plant Non-Sp. Less Dep/Amor	20,027	351,706	0	0	233,220	233,220	46,485	72,001
190 Depreciation / Amortization	85,242	709,293	0	0	390,919	390,919	49,342	269,032
200 Customer Operations	12,537	152,024	0	0	75,301	75,301	31,651	45,072
201 Marketing	9,776	119,034	0	0	61,187	61,187	22,692	35,147
202 Local Business Office	0	8,957	0	0	7,233	7,233	1,724	0
203 Revenue Accounting	2,761	21,084	0	0	4,024	4,024	7,135	9,925
204 Other Billing & Collection	0	2,957	0	0	2,857	2,857	100	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	28,652	384,458	0	0	217,413	217,413	64,844	102,201
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	2,898	(11,678)	0	0	42,494	42,494	(59,550)	5,378
250 Taxes Other than FIT	2,868	34,276	0	0	17,982	17,982	5,975	10,319
260 Total Exp and Other Taxes	192,540	2,094,241	0	0	1,221,810	1,221,810	225,546	646,885
FIT Adjustments								
270 Adjustment for FIT	(11)	(135)	0	0	(70)	(70)	(26)	(40)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(67,385)	70,741	0	0	42,266	42,266	12,183	16,292
300 Total Expenses & Taxes	n/a	2,165,118	0	0	1,264,145	1,264,145	237,756	663,217
Telephone Plant in Service								
310 General Support	50,340	612,890	0	0	315,064	315,064	116,845	180,981
320 Central Office Equip-Switch	0	1,776,654	0	0	0	0	1,776,654	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	1,776,654	0	0	0	0	1,776,654	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	831,577	3,272,268	0	0	1,182,653	1,182,653	155,689	1,933,925
331 Subscriber Lines	0	1,415,217	0	0	1,182,653	1,182,653	0	232,563
332 Exchange Circuit	831,577	894,295	0	0	0	0	20,974	873,321
333 Interexchange Circuit	0	934,056	0	0	0	0	106,014	828,042
334 Host Remote	0	28,700	0	0	0	0	28,700	0
340 Cable & Wire	26,488	5,398,054	0	0	4,187,753	4,187,753	59,332	1,150,969
341 Subscriber Lines	0	4,225,999	0	0	4,187,753	4,187,753	0	38,247
342 Exchange	26,488	615,928	0	0	0	0	15,589	600,340
343 Interexchange	0	550,837	0	0	0	0	38,455	512,382
344 Host Remote	0	5,289	0	0	0	0	5,289	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	7,638	92,990	0	0	47,803	47,803	17,728	27,459
370 Total Plant In Service	916,042	11,152,855	0	0	5,733,273	5,733,273	2,126,248	3,293,334
Adjustments to TPIS								
380 Depr / Amor Reserve	798,383	9,779,995	0	0	4,999,277	4,999,277	1,909,761	2,870,958
390 Accum Deferred Income Tax	24,992	297,787	0	0	151,273	151,273	58,013	88,501
400 Other Rate Base Adjust.	18,275	222,505	0	0	114,381	114,381	42,420	65,704
Return Data								
410 Average Rate Base	n/a	1,297,578	0	0	697,105	697,105	200,894	399,579
420 Return	n/a	131,241	0	0	78,424	78,424	22,601	30,217
430 Rate of Return	11.25%	10.11%	0.00%	0.00%	11.25%	11.25%	11.25%	7.56%

	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	500,670	119
171 Network Support	12,596	0	0	12,596	4,458	0
172 General Support	325,205	0	0	325,205	116,088	118
173 Central Office	448,234	0	0	448,234	205,546	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	124,595	0	0	124,595	57,134	0
176 COE Transmission	323,639	0	0	323,639	148,412	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	588,766	0	0	588,766	174,578	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	358,288	0
190 Depreciation / Amortization	1,820,389	0	0	1,820,389	653,276	44
200 Customer Operations	n/a	n/a	n/a	n/a	193,900	38,696
201 Marketing	423,886	0	0	423,886	121,333	8
202 Local Business Office	114,245	0	0	114,245	19,475	11,046
203 Revenue Accounting	85,151	0	0	85,151	35,079	12,412
204 Other Billing & Collection	0	0	0	0	18,013	15,231
210 Access	n/a	n/a	n/a	n/a	107,876	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	413,121	15,230
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	(8,390)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	29,944	3
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	2,140,808	54,092
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FIT Adjustments						
270 Adjustment for FIT	(418)	0	0	(418)	(148)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(18,932)
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	2,140,956	n/a
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Telephone Plant in Service						
310 General Support	1,876,383	0	0	1,876,383	663,556	677
320 Central Office Equip-Switch	1,800,993	0	0	1,800,993	645,674	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,800,993	0	0	1,800,993	645,674	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	7,737,443	0	0	7,737,443	4,097,445	0
331 Subscriber Lines	4,483,137	0	0	4,483,137	1,352,367	0
332 Exchange Circuit	1,679,413	0	0	1,679,413	1,721,174	0
333 Interexchange Circuit	1,296,336	0	0	1,296,336	991,967	0
334 Host Remote	278,557	0	0	278,557	31,937	0
340 Cable & Wire	18,672,346	0	0	18,672,346	5,536,953	0
341 Subscriber Lines	16,924,375	0	0	16,924,375	4,252,821	0
342 Exchange	1,042,439	0	0	1,042,439	725,079	0
343 Interexchange	659,435	0	0	659,435	553,767	0
344 Host Remote	46,097	0	0	46,097	5,285	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	315,452	0	0	315,452	110,269	7
370 Total Plant In Service	30,402,615	0	0	30,402,615	11,053,896	683
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Adjustments to TPIS						
380 Depr / Amor Reserve	27,963,202	0	0	27,963,202	9,892,413	502
390 Accum Deferred Income Tax	1,376,801	0	0	1,376,801	486,270	26
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	212,068	13
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	887,281	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	2,057,127	0	0	1,242,659	1,242,659	150,882	663,586
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	2,057,127	0	0	1,242,659	1,242,659	150,882	663,586
Expenses								
170 Plant Specific	41,042	459,509	0	0	235,640	235,640	75,390	148,479
171 Network Support	373	4,085	0	0	2,312	2,312	376	1,397
172 General Support	9,691	106,279	0	0	60,160	60,160	9,775	36,344
173 Central Office	30,144	175,402	0	0	40,396	40,396	63,317	71,688
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	57,134	0	0	0	0	57,134	0
176 COE Transmission	30,144	118,268	0	0	40,396	40,396	6,183	71,688
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	835	173,743	0	0	132,772	132,772	1,922	39,050
180 Plant Non-Sp. Less Dep/Amor	20,926	337,362	0	0	237,778	237,778	21,108	78,476
190 Depreciation / Amortization	60,198	593,034	0	0	340,390	340,390	36,486	216,159
200 Customer Operations	13,288	141,915	0	0	77,433	77,433	14,634	49,848
201 Marketing	10,139	111,194	0	0	62,944	62,944	10,218	38,025
202 Local Business Office	0	8,429	0	0	7,598	7,598	831	0
203 Revenue Accounting	3,149	19,518	0	0	4,204	4,204	3,491	11,823
204 Other Billing & Collection	0	2,782	0	0	2,688	2,688	94	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	29,529	368,361	0	0	216,144	216,144	43,606	108,612
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	2,901	(11,291)	0	0	42,891	42,891	(59,546)	5,364
250 Taxes Other than FIT	2,501	27,440	0	0	15,348	15,348	2,765	9,326
260 Total Exp and Other Taxes	170,385	1,916,331	0	0	1,165,624	1,165,624	134,443	616,264
FIT Adjustments								
270 Adjustment for FIT	(12)	(135)	0	0	(77)	(77)	(12)	(46)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(59,631)	49,326	0	0	26,989	26,989	5,758	16,579
300 Total Expenses & Taxes	n/a	1,965,792	0	0	1,192,690	1,192,690	140,213	632,889
Telephone Plant in Service								
310 General Support	55,396	607,483	0	0	343,908	343,908	55,818	207,757
320 Central Office Equip-Switch	0	645,674	0	0	0	0	645,674	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	645,674	0	0	0	0	645,674	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	832,255	3,265,190	0	0	1,115,364	1,115,364	170,723	1,979,103
331 Subscriber Lines	0	1,352,367	0	0	1,115,364	1,115,364	0	237,003
332 Exchange Circuit	832,255	888,919	0	0	0	0	20,564	868,354
333 Interexchange Circuit	0	991,967	0	0	0	0	118,222	873,746
334 Host Remote	0	31,937	0	0	0	0	31,937	0
340 Cable & Wire	26,479	5,510,473	0	0	4,210,608	4,210,608	60,952	1,238,913
341 Subscriber Lines	0	4,252,821	0	0	4,210,608	4,210,608	0	42,213
342 Exchange	26,479	698,600	0	0	0	0	17,302	681,298
343 Interexchange	0	553,767	0	0	0	0	38,365	515,402
344 Host Remote	0	5,285	0	0	0	0	5,285	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	9,211	101,051	0	0	57,143	57,143	9,382	34,525
370 Total Plant In Service	923,341	10,129,871	0	0	5,727,024	5,727,024	942,549	3,460,299
Adjustments to TPIS								
380 Depr / Amor Reserve	826,137	9,065,774	0	0	5,142,622	5,142,622	821,546	3,101,607
390 Accum Deferred Income Tax	40,915	445,329	0	0	250,202	250,202	42,906	152,221
400 Other Rate Base Adjust.	17,752	194,303	0	0	110,655	110,655	16,849	66,799
Return Data								
410 Average Rate Base	n/a	813,071	0	0	444,855	444,855	94,947	273,270
420 Return	n/a	91,471	0	0	50,046	50,046	10,681	30,743
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: Tellico Telephone Company
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	\$1,193,387	\$30,224		\$1,223,611	\$19,048	\$1,242,659
Special Access	<u>\$656,345</u>			<u>\$656,345</u>	<u>\$7,241</u>	\$663,586

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: Tellico Telephone Company
 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	340,390	36,486	216,159	20,926	613,960	1,820,389
105 Expense Less Dep & Amor	809,886	95,191	390,779	221,973	2,110,864	n/a
110 Taxes Less FIT	15,348	2,765	9,326	2,501	n/a	n/a
115 Return	50,046	10,681	30,743	n/a	n/a	n/a
120 FIT	26,989	5,758	16,579	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,242,659	150,882	663,586	n/a	n/a	n/a
135 Access Service Revenue	1,242,659	150,882	663,586	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	5,727,024	942,549	3,460,299	924,025	11,053,896	30,402,615
145 Rate Base Adjustments	110,655	16,849	66,799	17,765	212,068	n/a
150 Depreciation Reserves	5,142,622	821,546	3,101,607	826,639	9,892,413	27,963,202
155 Accum Deferred Income Tax	250,202	42,906	152,221	40,940	486,270	1,376,801
160 Average Rate Base	444,855	94,947	273,270	74,210	887,281	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	390,919	49,342	269,032	85,283	794,576	2,161,256
205 Expense Less Dep & Amor	812,909	170,229	367,534	161,532	1,512,205	n/a
210 Taxes Less FIT	17,982	5,975	10,319	2,872	n/a	n/a
215 Return	78,424	22,601	30,217	n/a	n/a	n/a
220 FIT	42,266	12,183	16,292	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	1,342,500	260,330	693,393	n/a	n/a	n/a
235 Access Service Revenue	1,342,500	260,330	693,393	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	5,733,273	2,126,248	3,293,334	916,801	12,069,656	33,506,170
245 Rate Base Adjustments	114,381	42,420	65,704	18,291	240,795	n/a
250 Depreciation Reserves	4,999,277	1,909,761	2,870,958	798,924	10,578,920	30,095,317
255 Accum Deferred Income Tax	151,273	58,013	88,501	25,008	322,794	914,456
260 Average Rate Base	697,105	200,894	399,579	111,160	1,408,737	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: Tellico Telephone Company
 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	377,691	45,311	247,946	74,269	745,216	2,053,915
105 Expense Less Dep & Amor	783,562	175,303	372,275	160,413	1,491,553	n/a
110 Taxes Less FIT	16,749	4,812	10,056	2,816	n/a	n/a
115 Return	66,234	17,618	33,242	n/a	n/a	n/a
120 FIT	35,703	9,498	17,923	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,279,939	252,541	681,441	n/a	n/a	n/a
135 Access Service Revenue	1,279,939	252,541	681,441	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	5,744,843	1,741,973	3,394,624	936,142	11,817,582	32,625,300
145 Rate Base Adjustments	103,294	32,084	60,850	16,798	213,025	n/a
150 Depreciation Reserves	5,049,596	1,556,385	2,968,164	814,719	10,388,863	29,457,797
155 Accum Deferred Income Tax	209,796	61,070	126,334	35,073	432,273	1,224,808
160 Average Rate Base	588,746	156,602	360,977	103,147	1,209,472	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: Tellico Telephone Company
 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: Tellico Telephone Company
 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 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	1,620.00	n/a	271,723	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	1,500.00	n/a	n/a	80,760	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	4,808.04	49,859	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	18.00	n/a	6,963	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	480,717	\$663,586

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: Tellico Telephone Company
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	480,717	470,738	9,979	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: Tellico Telephone Company
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:

Tellico Telephone Company

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	410,555	410,555	0	480,717	70,161
	----	----	----	----	----

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: Tellico Telephone Company
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: Tellico Telephone Company
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	1,584.00	1,488.00	4,735.08	1,656.00	1,560.00	4,948.80

DMD-3

Filing Date:

6/16/2014

Filing Entity:

Tellico Telephone Company

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:

Tellico Telephone Company

Transmittal Number:

182

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