

	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	675,887	342
171 Network Support	11,651	0	0	11,651	4,256	0
172 General Support	602,880	0	0	602,880	220,228	341
173 Central Office	582,007	0	0	582,007	252,473	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	309,693	0	0	309,693	134,344	0
176 COE Transmission	272,314	0	0	272,314	118,129	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	644,029	0	0	644,029	198,930	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	519,618	0
190 Depreciation / Amortization	2,804,242	0	0	2,804,242	1,083,776	68
200 Customer Operations	n/a	n/a	n/a	n/a	339,427	55,621
201 Marketing	761,066	0	0	761,066	230,375	23
202 Local Business Office	167,771	0	0	167,771	27,474	14,359
203 Revenue Accounting	133,167	0	0	133,167	52,618	16,686
204 Other Billing & Collection	0	0	0	0	28,960	24,553
210 Access	n/a	n/a	n/a	n/a	141,937	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	574,649	20,951
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	(17,486)	(12)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	152,377	18
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	3,328,248	76,989
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(340)	0	0	(340)	(126)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(26,946)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	3,328,374	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	3,444,904	0	0	3,444,904	1,258,401	1,950
320 Central Office Equip-Switch	9,623,284	0	0	9,623,284	3,701,115	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	9,623,284	0	0	9,623,284	3,701,115	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,496,300	0	0	10,496,300	5,952,434	0
331 Subscriber Lines	6,152,843	0	0	6,152,843	1,673,611	0
332 Exchange Circuit	1,966,167	0	0	1,966,167	2,745,712	0
333 Interexchange Circuit	2,002,154	0	0	2,002,154	1,479,917	0
334 Host Remote	375,136	0	0	375,136	53,194	0
340 Cable & Wire	27,024,451	0	0	27,024,451	8,347,416	0
341 Subscriber Lines	23,470,712	0	0	23,470,712	5,854,079	0
342 Exchange	1,792,196	0	0	1,792,196	1,043,857	0
343 Interexchange	1,593,421	0	0	1,593,421	1,425,640	0
344 Host Remote	168,123	0	0	168,123	23,840	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	434,632	0	0	434,632	158,768	16
370 Total Plant In Service	51,023,571	0	0	51,023,571	19,418,133	1,966
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Adjustments to TPIS						
380 Depr / Amor Reserve	45,802,629	0	0	45,802,629	16,676,757	1,525
390 Accum Deferred Income Tax	559,207	0	0	559,207	204,537	13
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	597,270	60
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	3,134,110	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	3,126,563	0	0	1,810,307	1,810,307	476,945	839,311
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	3,126,563	0	0	1,810,307	1,810,307	476,945	839,311
Expenses								
170 Plant Specific	79,709	595,837	0	0	261,074	261,074	196,463	138,299
171 Network Support	575	3,681	0	0	1,741	1,741	988	952
172 General Support	29,699	190,188	0	0	89,947	89,947	51,047	49,193
173 Central Office	42,351	210,121	0	0	30,352	30,352	140,837	38,932
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	134,344	0	0	0	0	134,344	0
176 COE Transmission	42,351	75,778	0	0	30,352	30,352	6,493	38,932
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	7,084	191,846	0	0	139,034	139,034	3,591	49,222
180 Plant Non-Sp. Less Dep/Amor	51,011	468,607	0	0	296,432	296,432	87,680	84,495
190 Depreciation / Amortization	231,609	852,099	0	0	456,289	456,289	90,339	305,470
200 Customer Operations	37,655	246,151	0	0	114,019	114,019	69,759	62,372
201 Marketing	31,112	199,262	0	0	94,228	94,228	53,477	51,534
202 Local Business Office	0	13,116	0	0	9,635	9,635	3,481	0
203 Revenue Accounting	6,543	29,389	0	0	5,823	5,823	12,728	10,838
204 Other Billing & Collection	0	4,407	0	0	4,333	4,333	74	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	63,036	490,661	0	0	251,406	251,406	132,494	106,761
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	20,424	(37,898)	0	0	127,319	127,319	(196,056)	30,839
250 Taxes Other than FIT	22,412	129,947	0	0	63,869	63,869	30,233	35,845
260 Total Exp and Other Taxes	505,856	2,745,403	0	0	1,570,409	1,570,409	410,913	764,081
FIT Adjustments								
270 Adjustment for FIT	(17)	(109)	0	0	(52)	(52)	(29)	(28)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(177,044)	133,444	0	0	83,983	83,983	23,121	26,340
300 Total Expenses & Taxes	n/a	2,878,956	0	0	1,654,443	1,654,443	434,064	790,450
Telephone Plant in Service								
310 General Support	169,702	1,086,750	0	0	513,966	513,966	291,689	281,095
320 Central Office Equip-Switch	0	3,701,115	0	0	0	0	3,701,115	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	3,701,115	0	0	0	0	3,701,115	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	2,134,048	3,818,386	0	0	1,529,407	1,529,407	327,200	1,961,779
331 Subscriber Lines	0	1,673,611	0	0	1,529,407	1,529,407	0	144,203
332 Exchange Circuit	2,134,048	611,664	0	0	0	0	0	611,664
333 Interexchange Circuit	0	1,479,917	0	0	0	0	274,005	1,205,912
334 Host Remote	0	53,194	0	0	0	0	53,194	0
340 Cable & Wire	297,241	8,050,175	0	0	5,834,096	5,834,096	150,664	2,065,415
341 Subscriber Lines	0	5,854,079	0	0	5,834,096	5,834,096	0	19,983
342 Exchange	297,241	746,616	0	0	0	0	0	746,616
343 Interexchange	0	1,425,640	0	0	0	0	126,824	1,298,817
344 Host Remote	0	23,840	0	0	0	0	23,840	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	21,442	137,310	0	0	64,939	64,939	36,855	35,516
370 Total Plant In Service	2,622,433	16,793,735	0	0	7,942,409	7,942,409	4,507,522	4,343,804
Adjustments to TPIS								
380 Depr / Amor Reserve	2,128,598	14,546,633	0	0	6,717,536	6,717,536	4,216,950	3,612,147
390 Accum Deferred Income Tax	27,767	176,757	0	0	83,246	83,246	47,788	45,722
400 Other Rate Base Adjust.	80,662	516,548	0	0	244,296	244,296	138,644	133,608
Return Data								
410 Average Rate Base	n/a	2,586,893	0	0	1,385,922	1,385,922	381,428	819,543
420 Return	n/a	247,716	0	0	155,916	155,916	42,911	48,889
430 Rate of Return	11.25%	9.58%	0.00%	0.00%	11.25%	11.25%	11.25%	5.97%

COS-1(P)
 Filing Date: 6/16/2014
 Filing Entity: UTELCO, Inc.
 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	667,608	307
171 Network Support	10,903	0	0	10,903	4,200	0
172 General Support	569,674	0	0	569,674	216,878	307
173 Central Office	552,857	0	0	552,857	259,574	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	295,332	0	0	295,332	138,662	0
176 COE Transmission	257,525	0	0	257,525	120,911	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	606,450	0	0	606,450	186,956	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	514,057	0
190 Depreciation / Amortization	2,919,139	0	0	2,919,139	1,157,804	74
200 Customer Operations	n/a	n/a	n/a	n/a	320,608	52,700
201 Marketing	718,159	0	0	718,159	217,275	20
202 Local Business Office	157,188	0	0	157,188	25,850	13,509
203 Revenue Accounting	125,267	0	0	125,267	50,240	16,075
204 Other Billing & Collection	0	0	0	0	27,242	23,097
210 Access	n/a	n/a	n/a	n/a	141,937	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	559,640	19,747
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	(17,800)	(11)
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	145,616	16
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	3,347,535	72,833
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	(340)	0	0	(340)	(128)	(0)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	(25,491)
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	3,347,663	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	3,459,378	0	0	3,459,378	1,318,155	1,864
320 Central Office Equip-Switch	9,471,689	0	0	9,471,689	4,375,162	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	9,471,689	0	0	9,471,689	4,375,162	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,916,699	0	0	10,916,699	6,257,270	0
331 Subscriber Lines	6,288,122	0	0	6,288,122	1,709,044	0
332 Exchange Circuit	2,041,305	0	0	2,041,305	2,894,310	0
333 Interexchange Circuit	2,178,790	0	0	2,178,790	1,595,994	0
334 Host Remote	408,483	0	0	408,483	57,923	0
340 Cable & Wire	27,324,992	0	0	27,324,992	8,423,771	0
341 Subscriber Lines	23,710,879	0	0	23,710,879	5,912,690	0
342 Exchange	1,864,764	0	0	1,864,764	1,071,729	0
343 Interexchange	1,582,769	0	0	1,582,769	1,415,731	0
344 Host Remote	166,580	0	0	166,580	23,621	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	493,944	0	0	493,944	186,080	17
370 Total Plant In Service	51,666,701	0	0	51,666,701	20,560,439	1,881
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	47,571,913	0	0	47,571,913	18,165,262	1,473
390 Accum Deferred Income Tax	496,240	0	0	496,240	189,398	10
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	582,327	53
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,788,106	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: UTELCO, Inc.
 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	3,147,964	0	0	1,736,276	1,736,276	518,701	892,987
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	3,147,964	0	0	1,736,276	1,736,276	518,701	892,987
Expenses								
170 Plant Specific	79,730	587,571	0	0	247,269	247,269	205,670	134,632
171 Network Support	562	3,637	0	0	1,643	1,643	1,078	917
172 General Support	29,003	187,568	0	0	84,703	84,703	55,569	47,297
173 Central Office	43,619	215,954	0	0	30,186	30,186	145,716	40,052
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	138,662	0	0	0	0	138,662	0
176 COE Transmission	43,619	77,292	0	0	30,186	30,186	7,054	40,052
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	6,546	180,411	0	0	130,738	130,738	3,307	46,367
180 Plant Non-Sp. Less Dep/Amor	49,834	464,223	0	0	287,476	287,476	95,480	81,267
190 Depreciation / Amortization	257,810	899,921	0	0	463,151	463,151	109,008	327,762
200 Customer Operations	35,060	232,849	0	0	103,286	103,286	72,389	57,174
201 Marketing	29,094	188,181	0	0	84,971	84,971	55,745	47,446
202 Local Business Office	0	12,342	0	0	8,757	8,757	3,584	0
203 Revenue Accounting	5,965	28,200	0	0	5,482	5,482	12,990	9,728
204 Other Billing & Collection	0	4,145	0	0	4,076	4,076	69	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	61,327	478,567	0	0	237,685	237,685	139,155	101,727
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	20,394	(38,183)	0	0	127,334	127,334	(196,322)	30,805
250 Taxes Other than FIT	21,158	124,442	0	0	58,873	58,873	31,998	33,570
260 Total Exp and Other Taxes	525,313	2,749,389	0	0	1,525,075	1,525,075	457,378	766,937
FIT Adjustments								
270 Adjustment for FIT	(17)	(111)	0	0	(50)	(50)	(33)	(28)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	(183,854)	139,540	0	0	73,938	73,938	21,475	44,127
300 Total Expenses & Taxes	n/a	2,889,040	0	0	1,599,063	1,599,063	478,885	811,092
Telephone Plant in Service								
310 General Support	176,296	1,139,994	0	0	514,797	514,797	337,720	287,477
320 Central Office Equip-Switch	0	4,375,162	0	0	0	0	4,375,162	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	4,375,162	0	0	0	0	4,375,162	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	2,257,374	3,999,897	0	0	1,562,184	1,562,184	365,064	2,072,648
331 Subscriber Lines	0	1,709,044	0	0	1,562,184	1,562,184	0	146,860
332 Exchange Circuit	2,257,374	636,936	0	0	0	0	0	636,936
333 Interexchange Circuit	0	1,595,994	0	0	0	0	307,142	1,288,852
334 Host Remote	0	57,923	0	0	0	0	57,923	0
340 Cable & Wire	294,935	8,128,836	0	0	5,890,607	5,890,607	148,987	2,089,243
341 Subscriber Lines	0	5,912,690	0	0	5,890,607	5,890,607	0	22,084
342 Exchange	294,935	776,794	0	0	0	0	0	776,794
343 Interexchange	0	1,415,731	0	0	0	0	125,365	1,290,365
344 Host Remote	0	23,621	0	0	0	0	23,621	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	24,921	161,142	0	0	72,768	72,768	47,737	40,637
370 Total Plant In Service	2,753,526	17,805,031	0	0	8,040,355	8,040,355	5,274,671	4,490,006
Adjustments to TPIS								
380 Depr / Amor Reserve	2,320,945	15,842,845	0	0	6,974,211	6,974,211	5,020,967	3,847,666
390 Accum Deferred Income Tax	25,459	163,928	0	0	73,738	73,738	48,873	41,317
400 Other Rate Base Adjust.	78,001	504,273	0	0	227,714	227,714	149,379	127,179
Return Data								
410 Average Rate Base	n/a	2,302,531	0	0	1,220,120	1,220,120	354,210	728,201
420 Return	n/a	259,035	0	0	137,264	137,264	39,849	81,923
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: UTELCO, Inc.
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	\$1,598,939	\$62,352		\$1,661,291	\$74,985	\$1,736,276
Special Access	<u>\$858,004</u>			<u>\$858,004</u>	<u>\$34,983</u>	\$892,987

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: UTELCO, 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	463,151	109,008	327,762	49,834	949,755	2,919,139
105 Expense Less Dep & Amor	1,003,050	316,371	405,605	576,971	3,201,919	n/a
110 Taxes Less FIT	58,873	31,998	33,570	21,158	n/a	n/a
115 Return	137,264	39,849	81,923	n/a	n/a	n/a
120 FIT	73,938	21,475	44,127	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,736,276	518,701	892,987	n/a	n/a	n/a
135 Access Service Revenue	1,736,276	518,701	892,987	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	8,040,355	5,274,671	4,490,006	2,755,407	20,560,439	51,666,701
145 Rate Base Adjustments	227,714	149,379	127,179	78,054	582,327	n/a
150 Depreciation Reserves	6,974,211	5,020,967	3,847,666	2,322,418	18,165,262	47,571,913
155 Accum Deferred Income Tax	73,738	48,873	41,317	25,469	189,398	496,240
160 Average Rate Base	1,220,120	354,210	728,201	485,574	2,788,106	n/a
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	456,289	90,339	305,470	231,677	1,083,776	2,804,242
205 Expense Less Dep & Amor	1,050,250	290,341	422,767	328,738	2,092,095	n/a
210 Taxes Less FIT	63,869	30,233	35,845	22,429	n/a	n/a
215 Return	155,916	42,911	48,889	n/a	n/a	n/a
220 FIT	83,983	23,121	26,340	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	1,810,307	476,945	839,311	n/a	n/a	n/a
235 Access Service Revenue	1,810,307	476,945	839,311	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	7,942,409	4,507,522	4,343,804	2,624,398	19,418,133	51,023,571
245 Rate Base Adjustments	244,296	138,644	133,608	80,722	597,270	n/a
250 Depreciation Reserves	6,717,536	4,216,950	3,612,147	2,130,123	16,676,757	45,802,629
255 Accum Deferred Income Tax	83,246	47,788	45,722	27,780	204,537	559,207
260 Average Rate Base	1,385,922	381,428	819,543	547,217	3,134,110	n/a

COS-2
 Filing Date: 6/16/2014
 Filing Entity: UTELCO, 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	457,456	99,634	313,414	241,281	1,111,785	2,841,197
105 Expense Less Dep & Amor	963,487	404,842	398,867	314,468	2,081,664	n/a
110 Taxes Less FIT	62,331	31,454	35,199	22,096	n/a	n/a
115 Return	151,464	42,152	68,286	n/a	n/a	n/a
120 FIT	81,585	22,714	36,785	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,716,323	600,795	852,550	n/a	n/a	n/a
135 Access Service Revenue	1,716,323	600,795	852,550	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	7,993,019	4,897,804	4,404,850	2,676,142	19,971,815	51,337,031
145 Rate Base Adjustments	233,640	142,620	128,706	78,172	583,139	n/a
150 Depreciation Reserves	6,798,841	4,615,401	3,689,015	2,193,022	17,296,279	46,378,708
155 Accum Deferred Income Tax	81,471	50,340	45,064	27,514	204,389	547,493
160 Average Rate Base	1,346,348	374,684	799,476	533,778	3,054,286	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: UTELCO, 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

REV-1
 Filing Date: 6/16/2014
 Filing Entity: UTELCO, Inc.
 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	852.00	n/a	142,906	n/a
550 Channel Mileage Term.	53.84	n/a	n/a	1,332.00	n/a	n/a	71,715	n/a
560 Channel Mileage Facility	n/a	n/a	10.37	n/a	n/a	12,484.92	129,469	n/a
570 Non-Recurring	n/a	386.83	n/a	n/a	10.00	n/a	3,868	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	722,383	\$892,987

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: UTELCO, Inc.
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	722,383	714,200	8,183	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: UTELCO, Inc.
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: UTELCO, Inc.
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	616,744	616,744	0	722,383	105,639
	----	----	----	----	----

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: UTELCO, 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: UTELCO, 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	1,152.00	1,728.00	17,181.72	960.00	1,428.00	14,223.60

DMD-3

Filing Date: 6/16/2014
Filing Entity: UTELCO, Inc.
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: UTELCO, Inc.
Transmittal Number: 182
Transmittal Number: 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