

|                                   | Total Company (A) | Part 64 Adjustments (B) | Other Adjustments (C) | Subject to Separations (D) | Total Interstate (E) | Billing & Collection (F) | Interstate Inter-exchange (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) |
|-----------------------------------|-------------------|-------------------------|-----------------------|----------------------------|----------------------|--------------------------|-------------------------------|------------------------------|---------------|-----------------|---------|-----------------------|--------------------------------------|--------------------|
| <b>Revenues</b>                   |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 100 Network Access                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 18,093,128                   | 0             | 0               | 0       | 0                     | 18,093,128                           | 0                  |
| 110 Uncollectibles                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 120 Common Line Support           | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 130 Long Term                     | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 140 Transitional                  | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 150 Miscellaneous                 | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 26,706                       | 0             | 0               | 0       | 0                     | 26,706                               | 0                  |
| 160 Net Revenues                  | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 18,119,834                   | 0             | 0               | 0       | 0                     | 18,119,834                           | 0                  |
| <b>Expenses</b>                   |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 170 Plant Specific                | n/a               | n/a                     | n/a                   | n/a                        | 16,715,262           | 0                        | 0                             | 16,715,262                   | 0             | 0               | 0       | 0                     | 16,715,262                           | 0                  |
| 171 Network Support               | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 172 General Support               | 1,296,341         | 0                       | 0                     | 1,296,341                  | 1,080,866            | 0                        | 0                             | 1,080,866                    | 0             | 0               | 0       | 0                     | 1,080,866                            | 0                  |
| 173 Central Office                | 979,410           | 0                       | 0                     | 979,410                    | 816,614              | 0                        | 0                             | 816,614                      | 0             | 0               | 0       | 0                     | 816,614                              | 0                  |
| 174 Operator Systems              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 175 COE Switching                 | 979,410           | 0                       | 0                     | 979,410                    | 816,614              | 0                        | 0                             | 816,614                      | 0             | 0               | 0       | 0                     | 816,614                              | 0                  |
| 176 COE Transmission              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 177 IOT                           | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 178 Cable & Wire Facilities       | 18,248,747        | 0                       | 0                     | 18,248,747                 | 14,817,782           | 0                        | 0                             | 14,817,782                   | 0             | 0               | 0       | 0                     | 14,817,782                           | 0                  |
| 180 Plant Non-Sp. Less Dep/Amor   | n/a               | n/a                     | n/a                   | n/a                        | 551,662              | 0                        | 0                             | 551,662                      | 0             | 0               | 0       | 0                     | 551,662                              | 0                  |
| 190 Depreciation / Amortization   | 3,344,782         | 0                       | 0                     | 3,344,782                  | 2,788,820            | 0                        | 0                             | 2,788,820                    | 0             | 0               | 0       | 0                     | 2,788,820                            | 0                  |
| 200 Customer Operations           | n/a               | n/a                     | n/a                   | n/a                        | 81,194               | 0                        | 0                             | 81,194                       | 0             | 0               | 0       | 0                     | 81,194                               | 0                  |
| 201 Marketing                     | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 202 Local Business Office         | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 203 Revenue Accounting            | 106,732           | 0                       | 0                     | 106,732                    | 81,194               | 0                        | 0                             | 81,194                       | 0             | 0               | 0       | 0                     | 81,194                               | 0                  |
| 204 Other Billing & Collection    | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 210 Access                        | n/a               | n/a                     | n/a                   | n/a                        | 0                    | n/a                      | 0                             | n/a                          | n/a           | n/a             | n/a     | n/a                   | n/a                                  | n/a                |
| 220 Corporate Operations          | n/a               | n/a                     | n/a                   | n/a                        | 1,943,544            | 0                        | 0                             | 1,943,544                    | 0             | 0               | 0       | 0                     | 1,943,544                            | 0                  |
| 230 AFUDC                         | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 240 Other Exp. & Adjustments      | n/a               | n/a                     | n/a                   | n/a                        | 3,525,463            | 0                        | 0                             | 3,525,463                    | 0             | 0               | 0       | 0                     | 9,138,929                            | 0                  |
| 250 Taxes Other than FIT          | n/a               | n/a                     | n/a                   | n/a                        | 171,757              | 0                        | 0                             | 171,757                      | 0             | 0               | 0       | 0                     | 171,757                              | 0                  |
| 260 Total Exp and Other Taxes     | n/a               | n/a                     | n/a                   | n/a                        | 25,777,702           | 0                        | 0                             | 25,777,702                   | 0             | 0               | 0       | 0                     | 31,391,168                           | 0                  |
| <b>FIT Adjustments</b>            |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 270 Adjustment for FIT            | 95,720            | 0                       | 0                     | 95,720                     | 79,809               | 0                        | 0                             | 79,809                       | 0             | 0               | 0       | 0                     | 79,809                               | 0                  |
| 280 Amortized ITC                 | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 290 Federal Income Taxes          | n/a               | n/a                     | n/a                   | n/a                        | 0                    | n/a                      | n/a                           | (2,630,810)                  | 0             | 0               | 0       | 0                     | (4,539,389)                          | 0                  |
| 300 Total Expenses & Taxes        | n/a               | n/a                     | n/a                   | n/a                        | 25,697,893           | n/a                      | n/a                           | 23,067,083                   | 0             | 0               | 0       | 0                     | 26,771,970                           | 0                  |
| <b>Telephone Plant in Service</b> |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 310 General Support               | 10,377,156        | 0                       | 0                     | 10,377,156                 | 8,652,288            | 0                        | 0                             | 8,652,288                    | 0             | 0               | 0       | 0                     | 8,652,288                            | 0                  |
| 320 Central Office Equip-Switch   | 29,993,925        | 0                       | 0                     | 29,993,925                 | 25,008,399           | 0                        | 0                             | 25,008,399                   | 0             | 0               | 0       | 0                     | 25,008,399                           | 0                  |
| 321 Operator Systems              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 322 Tandem Switching              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 323 Local Switching Cat. 3        | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 324 Equal Access                  | 29,993,925        | 0                       | 0                     | 29,993,925                 | 25,008,399           | 0                        | 0                             | 25,008,399                   | 0             | 0               | 0       | 0                     | 25,008,399                           | 0                  |
| 330 Central Office Equip-Trans    | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 331 Subscriber Lines              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 332 Exchange Circuit              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 333 Interexchange Circuit         | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 334 Host Remote                   | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 340 Cable & Wire                  | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 341 Subscriber Lines              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 342 Exchange                      | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 343 Interexchange                 | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 344 Host Remote                   | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 350 Info Orig/Term Equipment      | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 360 Amortizable Assets            | 1,472,819         | 0                       | 0                     | 1,472,819                  | 1,228,010            | 0                        | 0                             | 1,228,010                    | 0             | 0               | 0       | 0                     | 1,228,010                            | 0                  |
| 370 Total Plant In Service        | 41,843,900        | 0                       | 0                     | 41,843,900                 | 34,888,697           | 0                        | 0                             | 34,888,697                   | 0             | 0               | 0       | 0                     | 34,888,697                           | 0                  |
| <b>Adjustments to TPIS</b>        |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 380 Depr / Amor Reserve           | 38,984,673        | 0                       | 0                     | 38,984,673                 | 32,504,724           | 0                        | 0                             | 32,504,724                   | 0             | 0               | 0       | 0                     | 32,504,724                           | 0                  |
| 390 Accum Deferred Income Tax     | 841,797           | 0                       | 0                     | 841,797                    | 701,875              | 0                        | 0                             | 701,875                      | 0             | 0               | 0       | 0                     | 701,875                              | 0                  |
| 400 Other Rate Base Adjust.       | n/a               | n/a                     | n/a                   | n/a                        | 804,282              | 0                        | 0                             | 804,282                      | 0             | 0               | 0       | 0                     | 804,282                              | 0                  |
| <b>Return Data</b>                |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 410 Average Rate Base             | n/a               | n/a                     | n/a                   | n/a                        | 2,486,380            | n/a                      | n/a                           | 2,486,380                    | 0             | 0               | 0       | 0                     | 2,486,380                            | 0                  |
| 420 Return                        | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | (5,027,058)                  | 0             | 0               | 0       | 0                     | (8,731,945)                          | 0                  |
| 430 Rate of Return                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | 11.25%                        | -202.18%                     | 0.00%         | 0.00%           | 0.00%   | 0.00%                 | -351.19%                             | 0.00%              |

|                                   | Total Company (A) | Part 64 Adjustments (B) | Other Adjustments (C) | Subject to Separations (D) | Total Interstate (E) | Billing & Collection (F) | Interstate Inter-exchange (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) |
|-----------------------------------|-------------------|-------------------------|-----------------------|----------------------------|----------------------|--------------------------|-------------------------------|------------------------------|---------------|-----------------|---------|-----------------------|--------------------------------------|--------------------|
| <b>Revenues</b>                   |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 100 Network Access                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 20,897,089                   | 0             | 0               | 0       | 0                     | 20,897,089                           | 0                  |
| 110 Uncollectibles                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 120 Common Line Support           | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 130 Long Term                     | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 140 Transitional                  | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | n/a                                  | n/a                |
| 150 Miscellaneous                 | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 25,191                       | 0             | 0               | 0       | 0                     | 25,191                               | 0                  |
| 160 Net Revenues                  | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 20,922,280                   | 0             | 0               | 0       | 0                     | 20,922,280                           | 0                  |
| <b>Expenses</b>                   |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 170 Plant Specific                | n/a               | n/a                     | n/a                   | n/a                        | 13,096,812           | 0                        | 0                             | 13,096,812                   | 0             | 0               | 0       | 0                     | 13,096,812                           | 0                  |
| 171 Network Support               | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 172 General Support               | 1,070,396         | 0                       | 0                     | 1,070,396                  | 912,680              | 0                        | 0                             | 912,680                      | 0             | 0               | 0       | 0                     | 912,680                              | 0                  |
| 173 Central Office                | 1,152,089         | 0                       | 0                     | 1,152,089                  | 982,335              | 0                        | 0                             | 982,335                      | 0             | 0               | 0       | 0                     | 982,335                              | 0                  |
| 174 Operator Systems              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 175 COE Switching                 | 1,152,089         | 0                       | 0                     | 1,152,089                  | 982,335              | 0                        | 0                             | 982,335                      | 0             | 0               | 0       | 0                     | 982,335                              | 0                  |
| 176 COE Transmission              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 177 IOT                           | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 178 Cable & Wire Facilities       | 13,219,456        | 0                       | 0                     | 13,219,456                 | 11,201,797           | 0                        | 0                             | 11,201,797                   | 0             | 0               | 0       | 0                     | 11,201,797                           | 0                  |
| 180 Plant Non-Sp. Less Dep/Amor   | n/a               | n/a                     | n/a                   | n/a                        | 571,433              | 0                        | 0                             | 571,433                      | 0             | 0               | 0       | 0                     | 571,433                              | 0                  |
| 190 Depreciation / Amortization   | 2,754,522         | 0                       | 0                     | 2,754,522                  | 2,348,660            | 0                        | 0                             | 2,348,660                    | 0             | 0               | 0       | 0                     | 2,348,660                            | 0                  |
| 200 Customer Operations           | n/a               | n/a                     | n/a                   | n/a                        | 82,628               | 0                        | 0                             | 82,628                       | 0             | 0               | 0       | 0                     | 82,628                               | 0                  |
| 201 Marketing                     | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 202 Local Business Office         | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 203 Revenue Accounting            | 109,836           | 0                       | 0                     | 109,836                    | 82,628               | 0                        | 0                             | 82,628                       | 0             | 0               | 0       | 0                     | 82,628                               | 0                  |
| 204 Other Billing & Collection    | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 210 Access                        | n/a               | n/a                     | n/a                   | n/a                        | 0                    | n/a                      | 0                             | n/a                          | n/a           | n/a             | n/a     | n/a                   | n/a                                  | n/a                |
| 220 Corporate Operations          | n/a               | n/a                     | n/a                   | n/a                        | 1,764,084            | 0                        | 0                             | 1,764,084                    | 0             | 0               | 0       | 0                     | 1,764,084                            | 0                  |
| 230 AFUDC                         | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 240 Other Exp. & Adjustments      | n/a               | n/a                     | n/a                   | n/a                        | 2,642,672            | 0                        | 0                             | 2,642,672                    | 0             | 0               | 0       | 0                     | 2,642,672                            | 0                  |
| 250 Taxes Other than FIT          | n/a               | n/a                     | n/a                   | n/a                        | 320,674              | 0                        | 0                             | 320,674                      | 0             | 0               | 0       | 0                     | 320,674                              | 0                  |
| 260 Total Exp and Other Taxes     | n/a               | n/a                     | n/a                   | n/a                        | 20,826,963           | 0                        | 0                             | 20,826,963                   | 0             | 0               | 0       | 0                     | 20,826,963                           | 0                  |
| <b>FIT Adjustments</b>            |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 270 Adjustment for FIT            | 8,717             | 0                       | 0                     | 8,717                      | 7,433                | 0                        | 0                             | 7,433                        | 0             | 0               | 0       | 0                     | 7,433                                | 0                  |
| 280 Amortized ITC                 | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 290 Federal Income Taxes          | n/a               | n/a                     | n/a                   | n/a                        | 57,974               | n/a                      | n/a                           | 29,881                       | 0             | 0               | 0       | 0                     | 29,881                               | 0                  |
| 300 Total Expenses & Taxes        | n/a               | n/a                     | n/a                   | n/a                        | 20,877,504           | n/a                      | n/a                           | 20,849,411                   | 0             | 0               | 0       | 0                     | 20,849,411                           | 0                  |
| <b>Telephone Plant in Service</b> |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 310 General Support               | 6,493,252         | 0                       | 0                     | 6,493,252                  | 5,536,510            | 0                        | 0                             | 5,536,510                    | 0             | 0               | 0       | 0                     | 5,536,510                            | 0                  |
| 320 Central Office Equip-Switch   | 29,487,983        | 0                       | 0                     | 29,487,983                 | 25,143,106           | 0                        | 0                             | 25,143,106                   | 0             | 0               | 0       | 0                     | 25,143,106                           | 0                  |
| 321 Operator Systems              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 322 Tandem Switching              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 323 Local Switching Cat. 3        | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 324 Equal Access                  | 29,487,983        | 0                       | 0                     | 29,487,983                 | 25,143,106           | 0                        | 0                             | 25,143,106                   | 0             | 0               | 0       | 0                     | 25,143,106                           | 0                  |
| 330 Central Office Equip-Trans    | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 331 Subscriber Lines              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 332 Exchange Circuit              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 333 Interexchange Circuit         | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 334 Host Remote                   | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 340 Cable & Wire                  | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 341 Subscriber Lines              | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 342 Exchange                      | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 343 Interexchange                 | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 344 Host Remote                   | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 350 Info Orig/Term Equipment      | 0                 | 0                       | 0                     | 0                          | 0                    | 0                        | 0                             | 0                            | 0             | 0               | 0       | 0                     | 0                                    | 0                  |
| 360 Amortizable Assets            | 1,222,043         | 0                       | 0                     | 1,222,043                  | 1,041,982            | 0                        | 0                             | 1,041,982                    | 0             | 0               | 0       | 0                     | 1,041,982                            | 0                  |
| 370 Total Plant In Service        | 37,203,278        | 0                       | 0                     | 37,203,278                 | 31,721,598           | 0                        | 0                             | 31,721,598                   | 0             | 0               | 0       | 0                     | 31,721,598                           | 0                  |
| <b>Adjustments to TPIS</b>        |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 380 Depr / Amor Reserve           | 34,687,644        | 0                       | 0                     | 34,687,644                 | 29,576,628           | 0                        | 0                             | 29,576,628                   | 0             | 0               | 0       | 0                     | 29,576,628                           | 0                  |
| 390 Accum Deferred Income Tax     | 833,519           | 0                       | 0                     | 833,519                    | 710,705              | 0                        | 0                             | 710,705                      | 0             | 0               | 0       | 0                     | 710,705                              | 0                  |
| 400 Other Rate Base Adjust.       | n/a               | n/a                     | n/a                   | n/a                        | 728,196              | 0                        | 0                             | 728,196                      | 0             | 0               | 0       | 0                     | 728,196                              | 0                  |
| <b>Return Data</b>                |                   |                         |                       |                            |                      |                          |                               |                              |               |                 |         |                       |                                      |                    |
| 410 Average Rate Base             | n/a               | n/a                     | n/a                   | n/a                        | 2,162,461            | n/a                      | n/a                           | 2,162,461                    | 0             | 0               | 0       | 0                     | 2,162,461                            | 0                  |
| 420 Return                        | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | n/a                           | 65,436                       | 0             | 0               | 0       | 0                     | 65,436                               | 0                  |
| 430 Rate of Return                | n/a               | n/a                     | n/a                   | n/a                        | n/a                  | n/a                      | 0.00%                         | 3.03%                        | 0.00%         | 0.00%           | 0.00%   | 0.00%                 | 3.03%                                | 0.00%              |

COS-2

Filing Date: 6/15/2014  
 Filing Entity: Iowa Network Access Division  
 Transmittal Number:  
 COSA: INIAAN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

|                                | Common<br>Line<br>(A) | Traffic<br>Sensitive<br>Switched<br>(B) | Traffic<br>Sensitive<br>Special<br>(C) | Other<br>Interstate<br>(D) | Total<br>Interstate<br>(E) | Total Co.<br>Subject to<br>Separations<br>(F) |
|--------------------------------|-----------------------|---|--|----------------------------|----------------------------|---|
| <b>Forecast, 7/14 - 6/15</b>   |                       |   |  |                            |                            |   |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |
| 100 Depreciation/Amortization  | 0                     | 2,788,820                               | 0                                      | 0                          | 2,788,820                  | 3,344,782                                     |
| 105 Expense Less Dep & Amor    | 0                     | 28,430,591                              | 0                                      | 0                          | 25,605,945                 | n/a   |
| 110 Taxes Less FIT             | 0                     | 171,757                                 | 0                                      | 0                          | n/a                        | n/a   |
| 115 Return                     | 0                     | (8,731,945)                             | 0                                      | n/a                        | n/a                        | n/a   |
| 120 FIT                        | 0                     | (4,539,389)                             | 0                                      | n/a                        | n/a                        | n/a   |
| 125 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | n/a                        | n/a                        | n/a   |
| 130 Revenue Requirement        | 0                     | 18,119,834                              | 0                                      | n/a                        | n/a                        | n/a   |
| 135 Access Service Revenue     | 0                     | 18,119,834                              | 0                                      | n/a                        | n/a                        | n/a   |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |
| 140 Telephone Plant in Service | 0                     | 34,888,697                              | 0                                      | 0                          | 34,888,697                 | 41,843,900                                    |
| 145 Rate Base Adjustments      | 0                     | 804,282                                 | 0                                      | 0                          | 804,282                    | n/a   |
| 150 Depreciation Reserves      | 0                     | 32,504,724                              | 0                                      | 0                          | 32,504,724                 | 38,984,673                                    |
| 155 Accum Deferred Income Tax  | 0                     | 701,875                                 | 0                                      | 0                          | 701,875                    | 841,797                                       |
| 160 Average Rate Base          | 0                     | 2,486,380                               | 0                                      | 0                          | 2,486,380                  | n/a   |
| <b>Actual, 1/13- 12/13</b>     |                       |   |  |                            |                            |   |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |
| 200 Depreciation/Amortization  | 0                     | 2,348,660                               | 0                                      | 0                          | 2,348,660                  | 2,754,522                                     |
| 205 Expense Less Dep & Amor    | 0                     | 18,157,629                              | 0                                      | 0                          | 18,157,629                 | n/a   |
| 210 Taxes Less FIT             | 0                     | 320,674                                 | 0                                      | 0                          | n/a                        | n/a   |
| 215 Return                     | 0                     | 65,436                                  | 0                                      | n/a                        | n/a                        | n/a   |
| 220 FIT                        | 0                     | 29,881                                  | 0                                      | n/a                        | n/a                        | n/a   |
| 225 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | n/a                        | n/a                        | n/a   |
| 230 Revenue Requirement        | 0                     | 20,922,280                              | 0                                      | n/a                        | n/a                        | n/a   |
| 235 Access Service Revenue     | 0                     | 20,922,280                              | 0                                      | n/a                        | n/a                        | n/a   |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |
| 240 Telephone Plant in Service | 0                     | 31,721,598                              | 0                                      | 0                          | 31,721,598                 | 37,203,278                                    |
| 245 Rate Base Adjustments      | 0                     | 728,196                                 | 0                                      | 0                          | 728,196                    | n/a   |
| 250 Depreciation Reserves      | 0                     | 29,576,628                              | 0                                      | 0                          | 29,576,628                 | 34,687,644                                    |
| 255 Accum Deferred Income Tax  | 0                     | 710,705                                 | 0                                      | 0                          | 710,705                    | 833,519                                       |
| 260 Average Rate Base          | 0                     | 2,162,461                               | 0                                      | 0                          | 2,162,461                  | n/a   |

COS-2  
 Filing Date: 6/15/2014  
 Filing Entity: Iowa Network Access Division  
 Transmittal Number:  
 COSA: INIAAN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

|                                | Common<br>Line<br>(A) | Traffic<br>Sensitive<br>Switched<br>(B) | Traffic<br>Sensitive<br>Special<br>(C) | Other<br>Interstate<br>(D) | Total<br>Interstate<br>(E) | Total Co.<br>Subject to<br>Separations<br>(F) |            |
|--------------------------------|-----------------------|---|--|----------------------------|----------------------------|---|------------|
| <b>Forecast, 7/13 - 6/14</b>   |                       |   |  |                            |                            |   |            |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |            |
| 100 Depreciation/Amortization  | 0                     | 3,482,111                               | 0                                      | 0                          | 3,482,111                  | 4,031,728                                     |            |
| 105 Expense Less Dep & Amor    | 0                     | 22,140,308                              | 0                                      | 0                          | 22,140,308                 | n/a   |            |
| 110 Taxes Less FIT             | 0                     | 234,335                                 | 0                                      | 0                          | n/a                        | n/a   |            |
| 115 Return                     | 0                     | 234,986                                 | 0                                      | 0                          | n/a                        | n/a   |            |
| 120 FIT                        | 0                     | 121,054                                 | 0                                      | 0                          | n/a                        | n/a   |            |
| 125 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | 0                          | n/a                        | n/a   |            |
| 130 Revenue Requirement        | 0                     | 26,212,794                              | 0                                      | 0                          | n/a                        | n/a   |            |
| 135 Access Service Revenue     | 0                     | 26,212,794                              | 0                                      | 0                          | n/a                        | n/a   |            |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |            |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |            |
| 140 Telephone Plant in Service | 0                     | 35,032,232                              | 0                                      | 0                          | 35,032,232                 | 40,561,723                                    |            |
| 145 Rate Base Adjustments      | 0                     | 733,826                                 | 0                                      | 0                          | 733,826                    | n/a   |            |
| 150 Depreciation Reserves      | 0                     | 32,315,091                              | 0                                      | 0                          | 32,315,091                 | 37,415,709                                    |            |
| 155 Accum Deferred Income Tax  | 0                     | 1,117,838                               | 0                                      | 0                          | 1,117,838                  | 1,294,277                                     |            |
| 160 Average Rate Base          | 0                     | 2,333,129                               | 0                                      | 0                          | 2,333,129                  | n/a   |            |
| <b>Actual, 1/12 - 12/12</b>    |                       |   |  |                            |                            |   |            |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |            |
| 200 Depreciation/Amortization  | 0                     | 3,332,850                               | 0                                      | 0                          | 3,332,850                  | 3,802,464                                     |            |
| 205 Expense Less Dep & Amor    | 0                     | 18,682,217                              | 0                                      | 0                          | 18,682,217                 | n/a   |            |
| 210 Taxes Less FIT             | 0                     | 783,349                                 | 0                                      | 0                          | 783,349                    | n/a   |            |
| 215 Return                     | 0                     | 1,817,839                               | 0                                      | 0                          | 1,817,839                  | n/a   |            |
| 220 FIT                        | 0                     | 936,463                                 | 0                                      | 0                          | 936,463                    | n/a   |            |
| 225 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | 0                          | 0                          | n/a   |            |
| 230 Revenue Requirement        | 0                     | 25,552,718                              | 0                                      | 0                          | 25,552,718                 | n/a   |            |
| 235 Access Service Revenue     | 0                     | 25,552,718                              | 0                                      | 0                          | n/a                        | n/a   | 56,972,587 |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  | 0.0351046  |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |            |
| 240 Telephone Plant in Service | 0                     | 31,682,141                              | 0                                      | 0                          | 31,682,141                 | 36,146,304                                    |            |
| 245 Rate Base Adjustments      | 0                     | 722,121                                 | 0                                      | 0                          | 722,121                    | n/a   |            |
| 250 Depreciation Reserves      | 0                     | 28,438,317                              | 0                                      | 0                          | 28,438,317                 | 32,445,411                                    |            |
| 255 Accum Deferred Income Tax  | 0                     | 1,150,631                               | 0                                      | 0                          | 1,150,631                  | 1,312,760                                     |            |
| 260 Average Rate Base          | 0                     | 2,815,314                               | 0                                      | 0                          | 2,815,314                  | n/a   |            |

COS-2  
 Filing Date: 6/15/2014  
 Filing Entity: Iowa Network Access Division  
 Transmittal Number:  
 COSA: INIAAN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

|                                | Common<br>Line<br>(A) | Traffic<br>Sensitive<br>Switched<br>(B) | Traffic<br>Sensitive<br>Special<br>(C) | Other<br>Interstate<br>(D) | Total<br>Interstate<br>(E) | Total Co.<br>Subject to<br>Separations<br>(F) |
|--------------------------------|-----------------------|---|--|----------------------------|----------------------------|---|
| <b>Forecast, 7/12 - 6/13</b>   |                       |   |  |                            |                            |   |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |
| 100 Depreciation/Amortization  | 0                     | 3,751,194                               | 0                                      | 0                          | 3,751,194                  | 4,335,520                                     |
| 105 Expense Less Dep & Amor    | 0                     | 16,493,055                              | 0                                      | 0                          | 16,493,055                 | n/a   |
| 110 Taxes Less FIT             | 0                     | 254,596                                 | 0                                      | 0                          | n/a                        | n/a   |
| 115 Return                     | 0                     | 217,935                                 | 0                                      | 0                          | n/a                        | n/a   |
| 120 FIT                        | 0                     | 112,270                                 | 0                                      | 0                          | n/a                        | n/a   |
| 125 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | 0                          | n/a                        | n/a   |
| 130 Revenue Requirement        | 0                     | 20,829,050                              | 0                                      | 0                          | n/a                        | n/a   |
| 135 Access Service Revenue     | 0                     | 20,829,050                              | 0                                      | 0                          | n/a                        | n/a   |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |
| 140 Telephone Plant in Service | 0                     | 32,468,276                              | 0                                      | 0                          | 32,468,276                 | 37,525,873                                    |
| 145 Rate Base Adjustments      | 0                     | 851,742                                 | 0                                      | 0                          | 851,742                    | n/a   |
| 150 Depreciation Reserves      | 0                     | 29,139,514                              | 0                                      | 0                          | 29,139,514                 | 33,678,589                                    |
| 155 Accum Deferred Income Tax  | 0                     | 2,184,244                               | 0                                      | 0                          | 2,184,244                  | 2,524,485                                     |
| 160 Average Rate Base          | 0                     | 1,996,260                               | 0                                      | 0                          | 1,996,260                  | n/a   |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
| <b>Actual, 1/11 - 12/11</b>    |                       |   |  |                            |                            |   |
| <b>Revenue Requirement</b>     |                       |   |  |                            |                            |   |
| 200 Depreciation/Amortization  | 0                     | 3,628,632                               | 0                                      | 0                          | 3,628,632                  | 4,184,653                                     |
| 205 Expense Less Dep & Amor    | 0                     | 26,551,665                              | 0                                      | 0                          | 26,551,665                 | n/a   |
| 210 Taxes Less FIT             | 0                     | 574,851                                 | 0                                      | 0                          | 574,851                    | n/a   |
| 215 Return                     | 0                     | 438,716                                 | 0                                      | 0                          | 438,716                    | n/a   |
| 220 FIT                        | 0                     | 226,005                                 | 0                                      | 0                          | 226,005                    | n/a   |
| 225 Uncol., IDC & Other Adj.   | 0                     | 0                                       | 0                                      | 0                          | 0                          | n/a   |
| 230 Revenue Requirement        | 0                     | 31,419,869                              | 0                                      | 0                          | 31,419,869                 | n/a   |
| 235 Access Service Revenue     | 0                     | 31,419,869                              | 0                                      | n/a                        | n/a                        | n/a   |
|                                | ----                  | ----                                    | ----                                   | ----                       | ----                       | ----  |
| <b>Rate Base</b>               |                       |   |  |                            |                            |   |
| 240 Telephone Plant in Service | 0                     | 33,850,936                              | 0                                      | 0                          | 33,850,936                 | 39,037,952                                    |
| 245 Rate Base Adjustments      | 0                     | 1,269,119                               | 0                                      | 0                          | 1,269,119                  | n/a   |
| 250 Depreciation Reserves      | 0                     | 28,124,207                              | 0                                      | 0                          | 28,124,207                 | 32,433,711                                    |
| 255 Accum Deferred Income Tax  | 0                     | 2,493,698                               | 0                                      | 0                          | 2,493,698                  | 2,875,809                                     |
| 260 Average Rate Base          | 0                     | 4,502,150                               | 0                                      | 0                          | 4,502,150                  | n/a   |

**MAG-1**

**Filing Date:** 6/15/2014  
**Filing Entity:** Iowa Network Access Division  
**Transmittal Number :**  
**COSA:** INIAAN14

| <b>Access Element</b> | <b>Interstate Revenue Requirement Prior to Adjustments<br/>(A)<br/>Note 1</b> | <b>Frozen Line Port Transfer<br/>(B)<br/>Note 2</b> | <b>Universal Service Fund Contribution<br/>(C)<br/>Note 3</b> | <b>Interstate Revenue Requirement Subject to TIC Re-allocation<br/>(D)<br/>Cols. (A)+(B)+(C)</b> | <b>Frozen TIC Re-allocation<br/>(E)<br/>Note 4</b> | <b>Interstate Revenue Requirement Subject to Rate Making<br/>(F)<br/>Cols. (D)+(E)</b> |
|-----------------------|---|---|---|--|--|--|
| Carrier Common Line   | \$0   |   | \$0   | \$0  |  | \$0  |
| Special Access        | <u>\$0</u>  |   |   | <u>\$0</u>   |  | \$0  |

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.



REV-1  
 Filing Date: 6/15/2014  
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Rate-of-Return TRP  
 Switched Access Revenue  
 Test Year 7/14-6/15

|                                  | ---- | ---- | ---- | ---- | ---- | ---- | ---- | ---- | ---- | ---- |
|----------------------------------|------|------|------|------|------|------|------|------|------|------|
| <b>Special - - Voice Grade</b>   |      |      |      |      |      |      |      |      |      |      |
| 490 2-Wire Chan. Term.           | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  | 0    | n/a  |
| 500 4-Wire Chan. Term.           | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  | 0    | n/a  |
| 510 Channel Mileage Term.        | 0    | n/a  | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  |
| 520 Channel Mileage Facility     | n/a  | n/a  | 0.00 | n/a  | n/a  | 0    | 0    | n/a  | 0    | n/a  |
| 530 Non-Recurring                | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  | 0    | n/a  |
| <b>Special - - High Capacity</b> |      |      |      |      |      |      |      |      |      |      |
| 540 High Capacity Chan. Term.    | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  | 0    | n/a  |
| 550 Channel Mileage Term.        | 0    | n/a  | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  |
| 560 Channel Mileage Facility     | n/a  | n/a  | 0.00 | n/a  | n/a  | 0    | 0    | n/a  | 0    | n/a  |
| 570 Non-Recurring                | n/a  | 0    | n/a  | n/a  | 0    | n/a  | 0    | n/a  | 0    | n/a  |
| 580 Special Access - - Total     | n/a  | n/a  | n/a  | n/a  | n/a  | n/a  | 0    | n/a  | 0    | 0    |

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:

6/15/2014

Filing Entity:

Iowa Network Access Division

Transmittal Number:

COSA

INIAAN14

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Rate-of-Return TRP

Revenues Summary

Test Year 7/14 to 6/15

|                    | Total<br>Network Access<br>(A) | Recurring<br>without ICB<br>(B) | Non-Recurring<br>without ICB<br>(C) | ICB<br>(D) |
|--------------------|--------------------------------|---------------------------------|-------------------------------------|------------|
| 100 Common Line    | 0                              | 0                               | 0                                   | 0          |
| 110 Special Access | 0                              | 0                               | 0                                   | 0          |

Notes : Col. (A) = Cols. (B) +(C) + (D). If a particular category is inapplicable, then that category = 0.

RTE-1

Filing Date: 6/15/2014

Filing Entity: Iowa Network Access Division

Transmittal Number:

COSA INIAAN14

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

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|                                    | 7/1/2013<br>Rate<br>(A) | Current<br>Effective<br>Rate<br>(B) | Proposed<br>7/1/2014<br>Rate<br>(C) | % Change<br>7/1/2013<br>7/1/2014<br>(D) | % Change<br>Current<br>7/1/2014<br>(E) |
|------------------------------------|-------------------------|-------------------------------------|-------------------------------------|---|--|
| <b>End User Common Line</b>        | ----                    | ----                                | ----                                | ----                                    | ----                                   |
| 150 Multi-line Business (\$/Month) | 0                       | 0.00                                | 0.00                                | 0.00%                                   | 0.00%                                  |
|                                    | ----                    | ----                                | ----                                | ----                                    | ----                                   |
| 160 Residential & Single Line Bus. | 0                       | 0.00                                | 0.00                                | 0.00%                                   | 0.00%                                  |

RTE-2

Filing Date:

6/15/2014

Filing Entity:

Iowa Network Access Division

Transmittal Number:

COSA

INIAAN14

Rate-of-Return

Revenue Price-outs

Using 2013 Demand

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|                                    | Revenue at<br>7/1/2013<br>Rates<br>(A) | Revenue at<br>Current<br>Rate<br>(B) | Change in<br>Revenue,<br>Cols. B-A<br>(C) | Revenue at<br>7/1/2014<br>Rates<br>(D) | Change in<br>Revenue,<br>Cols.(B)-(D)<br>(E) |
|------------------------------------|--|--------------------------------------|---|--|--|
| <b>Switched Access</b>             |  |                                      |   |  |  |
| 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                 | 0                                      | 0                                    | 0   | 0                                      | 0  |
|                                    | ----                                   | ----                                 | ----                                      | ----                                   | ----   |

Notes: If company belongs to the NECA common line pool, then revenue = 0.

**RTE-3**

**Filing Date:**

6/15/2014

**Filing Entity:**

Iowa Network Access Division

Transmittal Number:

COSA

INIAAN14

**Rate-of-Return TRP**

**COSA's for which Rates  
are Averaged or Pooled**

| <b>COSA</b> | <b>Multi-line<br/>Business<br/>(A)</b> | <b>Residential<br/>&amp; Single Line<br/>Business<br/>(B)</b> | <b>Special<br/>Access<br/>New (C ) Old(H)</b> |
|-------------|--|---|---|
| 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.

DMD-2

Filing Date: 6/15/2014

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COSA INIAAN14

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Rate-of-Return TRP

Special Access

Demand

|                     | 1/13-12/13<br>Channel<br>Terminations<br>(A) | 1/13-12/13<br>Number of<br>Circuits<br>(B) | 1/13-12/13<br>Interoffice<br>Miles<br>(C) | 7/14 - 6/15<br>Channel<br>Terminations<br>(D) | 7/14 - 6/15<br>Number of<br>Circuits<br>(E) | 7/14 - 6/15<br>Interoffice<br>Miles<br>(F) |
|---------------------|--|--|---|---|---|--|
| 100 Metallic        | 0  | 0  | 0   | 0   | 0   | 0  |
| 110 Telegraph       | 0  | 0  | 0   | 0   | 0   | 0  |
| 120 VG less WATS    | 0  | 0  | 0   | 0   | 0   | 0  |
| 130 WATS            | 0  | 0  | 0   | 0   | 0   | 0  |
| 140 full-time Audio | 0  | 0  | 0   | 0   | 0   | 0  |
| 150 High Capacity   | 0  | 0  | 0   | 0   | 0   | 0  |

**DMD-3**

**Filing Date:** 6/15/2014  
**Filing Entity:** Iowa Network Access Division  
**Transmittal Number:**  
**COSA** INIAAN14  
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**Rate-of-Return TRP  
Common Line  
Revenue and Demand**

|                                 | <b>1/13-12/13<br/>Historical<br/>Revenue<br/>(A)</b> | <b>1/13-12/13<br/>Historical<br/>MOU or Lines<br/>(B)</b> | <b>7/14 - 6/15<br/>Test Year<br/>Revenue<br/>(C)</b> | <b>7/14 - 6/15<br/>Test Year<br/>MOU or Lines<br/>(D)</b> |
|---------------------------------|--|---|--|---|
| 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:

6/15/2014

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Iowa Network Access Division

Transmittal Number:

#REF!

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Rate-of-Return TRP

Rate-of-Return

Summary

|                                       | 2011/2012<br>FCC Monitoring<br>Period<br>(A) | 2013<br>Calendar<br>Year<br>(B) | 7/14 - 6/15<br>Test<br>Year<br>(C) |
|---------------------------------------|--|---------------------------------|------------------------------------|
| 100 Interstate Access, Total          | 0.00%  | 0.00%                           | 0.00%                              |
| 110 Carrier Common Line               | 0.00%  | 0.00%                           | 0.00%                              |
| 120 Special Access                    | 0.00%  | 0.00%                           | 0.00%                              |
| 130 Local Switching                   | 0.00%  | 0.00%                           | 0.00%                              |
| 140 Information                       | 0.00%  | 0.00%                           | 0.00%                              |
| 150 Local Transport                   | 30.84%                                       | 3.03%                           | -202.18%                           |
| 160 Traffic Sensitive Switched, Total | 30.84%                                       | 3.03%                           | -202.18%                           |