

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)
Revenues					
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses					
170 Plant Specific	n/a	n/a	n/a	n/a	476,341
171 Network Support	16,915	0	0	16,915	3,838
172 General Support	546,361	(6,408)	0	539,953	122,693
173 Central Office	391,273	(24,609)	0	366,664	73,069
174 Operator Systems	0	0	0	0	0
175 COE Switching	111,855	(24,609)	0	87,246	17,320
176 COE Transmission	279,418	0	0	279,418	55,749
177 IOT	0	0	0	0	0
178 Cable & Wire Facilities	1,256,509	(140,345)	0	1,116,164	276,741
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	20,817
190 Depreciation / Amortization	856,230	0	0	856,230	187,497
200 Customer Operations	n/a	n/a	n/a	n/a	105,613
201 Marketing	72,554	(17,838)	0	54,716	3,166
202 Local Business Office	452,854	0	0	452,854	102,447
203 Revenue Accounting	187,851	0	0	187,851	92,347
204 Other Billing & Collection	59,980	0	0	59,980	19,993
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	162,240
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	8,984
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	961,492
	----	----	----	----	----
FIT Adjustments					
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	961,492
	----	----	----	----	----
Telephone Plant in Service					
310 General Support	472,090	0	0	472,090	107,329
320 Central Office Equip-Switch	1,590,929	0	0	1,590,929	0
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	1,590,929	0	0	1,590,929	0
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	7,309,337	0	0	7,309,337	1,771,087
331 Subscriber Lines	0	0	0	0	0
332 Exchange Circuit	6,589,262	0	0	6,589,262	1,761,804
333 Interexchange Circuit	720,075	0	0	720,075	9,283
334 Host Remote	0	0	0	0	0
340 Cable & Wire	12,119,596	0	0	12,119,596	3,005,024
341 Subscriber Lines	1,780,047	0	0	1,780,047	30,917
342 Exchange	10,339,418	0	0	10,339,418	2,974,074
343 Interexchange	131	0	0	131	33
344 Host Remote	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0
370 Total Plant In Service	21,491,952	0	0	21,491,952	4,883,440
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Adjustments to TPIS					
380 Depr / Amor Reserve	17,298,564	0	0	17,298,564	3,900,352
390 Accum Deferred Income Tax	596,455	0	0	596,455	137,373
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0
	----	----	----	----	----
Return Data					
410 Average Rate Base	n/a	n/a	n/a	n/a	845,715
420 Return	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a

COS-1(P)

Filing Date:

6/16/2015

Filing Entity:

Blue Earth Telephone

Transmittal Number :

0

COSA:

0

The switched access data formerly required in columns M-T on the previous version of this form are no longer used for rate setting, so these data are no longer required.

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	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)
Revenues									
100 Network Access	n/a	n/a	50,113	0	0	(86,581)	(86,581)	0	0
110 Uncollectibles	n/a	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	n/a	1,097,196	0	0	1,097,196	1,097,196	n/a	n/a
130 Long Term	n/a	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	n/a	1,147,309	0	0	1,010,615	1,010,615	0	0
	----	----	----	----	----	----	----	----	----
Expenses									
170 Plant Specific	0	0	476,341	0	0	453,167	453,167	0	4,925
171 Network Support	0	0	3,838	0	0	3,790	3,790	0	42
172 General Support	0	0	122,693	0	0	121,135	121,135	0	1,331
173 Central Office	0	0	73,069	0	0	55,056	55,056	0	0
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	17,320	0	0	0	0	0	0
176 COE Transmission	0	0	55,749	0	0	55,056	55,056	0	0
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	276,741	0	0	273,186	273,186	0	3,552
180 Plant Non-Sp. Less Dep/Amor	0	0	20,817	0	0	20,552	20,552	0	226
190 Depreciation / Amortization	0	0	187,497	0	0	185,112	185,112	0	2,088
200 Customer Operations	12,944	0	92,669	0	0	12,426	12,426	0	64,762
201 Marketing	0	0	3,166	0	0	3,125	3,125	0	34
202 Local Business Office	12,944	0	89,503	0	0	9,301	9,301	0	64,728
203 Revenue Accounting	0	0	92,347	0	0	0	0	0	79,020
204 Other Billing & Collection	19,993	0	0	0	0	0	0	0	0
210 Access	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	3,497	0	158,743	0	0	130,805	130,805	0	18,948
230 AFUDC	n/a	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	0	0	8,984	0	0	8,870	8,870	0	97
260 Total Exp and Other Taxes	16,441	0	945,051	0	0	810,932	810,932	0	91,046
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FIT Adjustments									
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	68,768	0	0	67,892	67,892	0	(30,956)
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300 Total Expenses & Taxes	n/a	n/a	1,013,819	0	0	878,824	878,824	0	60,090
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Telephone Plant in Service									
310 General Support	0	0	107,329	0	0	105,967	105,967	0	1,164
320 Central Office Equip-Switch	0	0	0	0	0	0	0	0	0
321 Operator Systems	0	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	1,771,087	0	0	1,749,047	1,749,047	0	13,260
331 Subscriber Lines	0	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	1,761,804	0	0	1,749,047	1,749,047	0	12,756
333 Interexchange Circuit	0	0	9,283	0	0	0	0	0	504
334 Host Remote	0	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	3,005,024	0	0	2,966,426	2,966,426	0	38,567
341 Subscriber Lines	0	0	30,917	0	0	0	0	0	30,917
342 Exchange	0	0	2,974,074	0	0	2,966,426	2,966,426	0	7,648
343 Interexchange	0	0	33	0	0	0	0	0	2
344 Host Remote	0	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0	0
370 Total Plant In Service	0	0	4,883,440	0	0	4,821,440	4,821,440	0	52,991
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Adjustments to TPIS									
380 Depr / Amor Reserve	0	0	3,900,352	0	0	3,850,872	3,850,872	0	41,789
390 Accum Deferred Income Tax	0	0	137,373	0	0	135,629	135,629	0	1,480
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0	0
	----	----	----	----	----	----	----	----	----
Return Data									
410 Average Rate Base	n/a	n/a	845,715	0	0	834,939	834,939	0	9,722
420 Return	n/a	n/a	133,490	0	0	131,791	131,791	0	(60,090)
430 Rate of Return	n/a	11.25%	15.78%	0.00%	0.00%	15.78%	15.78%	0.00%	-618.09%

	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	n/a
	----	----	----	----	----	----
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	478,899	0
171 Network Support	14,299	0	0	14,299	3,278	0
172 General Support	544,217	(6,408)	0	537,809	123,298	0
173 Central Office	397,511	(34,324)	0	363,187	75,682	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	113,372	(34,324)	0	79,048	16,472	0
176 COE Transmission	284,139	0	0	284,139	59,210	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	1,273,904	(138,911)	0	1,134,993	276,641	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	15,836	0
190 Depreciation / Amortization	750,174	(20,331)	0	729,843	165,280	0
200 Customer Operations	n/a	n/a	n/a	n/a	100,293	11,789
201 Marketing	65,232	(20,331)	0	44,901	2,598	0
202 Local Business Office	418,149	0	0	418,149	97,695	11,789
203 Revenue Accounting	122,128	0	0	122,128	60,134	0
204 Other Billing & Collection	35,368	0	0	35,368	11,789	11,789
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	152,202	3,016
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	0	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	8,851	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	921,361	14,805
	----	----	----	----	----	----
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
	----	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	921,361	n/a
	----	----	----	----	----	----
Telephone Plant in Service						
310 General Support	498,122	0	0	498,122	114,200	0
320 Central Office Equip-Switch	1,158,513	0	0	1,158,513	0	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,158,513	0	0	1,158,513	0	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	7,371,805	0	0	7,371,805	1,777,588	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	6,562,523	0	0	6,562,523	1,768,209	0
333 Interexchange Circuit	809,282	0	0	809,282	9,379	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	#####	0	0	12,299,680	2,997,901	0
341 Subscriber Lines	1,986,040	0	0	1,986,040	31,686	0
342 Exchange	#####	0	0	10,313,624	2,966,211	0
343 Interexchange	16	0	0	16	4	0
344 Host Remote	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	#####	0	0	21,328,120	4,889,689	0
	----	----	----	----	----	----
Adjustments to TPIS						
380 Depr / Amor Reserve	#####	0	0	17,143,371	3,903,883	0
390 Accum Deferred Income Tax	597,898	0	0	597,898	136,627	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0	0
	----	----	----	----	----	----
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	849,179	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a

COS-1(H)

Filing Date: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number : 0

COSA: 0

Rate-of Return TRP

Cost Analysis Summary

[Historical, Calendar Year 2014](#)

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430 Rate of Return

n/a

n/a

n/a

n/a

n/a

n/a

	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)
Revenues								
100 Network Access	n/a	(12,580)	0	0	(142,883)	(142,883)	0	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	1,115,328	0	0	1,115,328	1,115,328	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	n/a	1,102,748	0	0	972,445	972,445	0	0
Expenses								
170 Plant Specific	0	478,899	0	0	456,544	456,544	0	5,347
171 Network Support	0	3,278	0	0	3,237	3,237	0	35
172 General Support	0	123,298	0	0	121,737	121,737	0	1,330
173 Central Office	0	75,682	0	0	58,477	58,477	0	435
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	16,472	0	0	0	0	0	0
176 COE Transmission	0	59,210	0	0	58,477	58,477	0	435
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	276,641	0	0	273,093	273,093	0	3,547
180 Plant Non-Sp. Less Dep/Amor	0	15,836	0	0	15,635	15,635	0	171
190 Depreciation / Amortization	0	165,280	0	0	163,189	163,189	0	1,760
200 Customer Operations	0	88,504	0	0	11,035	11,035	0	62,556
201 Marketing	0	2,598	0	0	2,565	2,565	0	28
202 Local Business Office	0	85,906	0	0	8,470	8,470	0	62,528
203 Revenue Accounting	0	60,134	0	0	0	0	0	51,223
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	149,186	0	0	123,601	123,601	0	17,412
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	0	0	0	0	0	0
250 Taxes Other than FIT	0	8,851	0	0	8,739	8,739	0	95
260 Total Exp and Other Taxes	0	906,556	0	0	778,743	778,743	0	87,341
FIT Adjustments								
270 Adjustment for FIT	0	0	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	66,705	0	0	65,859	65,859	0	(29,696)
300 Total Expenses & Taxes	n/a	973,261	0	0	844,602	844,602	0	57,645
Telephone Plant in Service								
310 General Support	0	114,200	0	0	112,754	112,754	0	1,232
320 Central Office Equip-Switch	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	1,777,588	0	0	1,755,572	1,755,572	0	13,061
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	1,768,209	0	0	1,755,572	1,755,572	0	12,636
333 Interexchange Circuit	0	9,379	0	0	0	0	0	425
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	2,997,901	0	0	2,959,455	2,959,455	0	31,686
341 Subscriber Lines	0	31,686	0	0	0	0	0	31,686
342 Exchange	0	2,966,211	0	0	2,959,455	2,959,455	0	0
343 Interexchange	0	4	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0
370 Total Plant In Service	0	4,889,689	0	0	4,827,781	4,827,781	0	45,979
Adjustments to TPIS								
380 Depr / Amor Reserve	0	3,903,883	0	0	3,854,494	3,854,494	0	41,650
390 Accum Deferred Income Tax	0	136,627	0	0	134,897	134,897	0	1,473
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0
Return Data								
410 Average Rate Base	n/a	849,179	0	0	838,390	838,390	0	2,856
420 Return	n/a	129,487	0	0	127,843	127,843	0	(57,645)

COS-1(H)

Filing Date: 6/16/2015

Filing Entity: Blue Earth Telephone C

Transmittal Number : 0

COSA: 0

The switched access data formerly required in columns M-T on the previous
version of this form are no longer used for rate setting, so these data are no longer

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430 Rate of Return

0.00% 15.25% 0.00% 0.00% 15.25% 15.25% 0.00% #####

COS-2

Filing Date: 6/16/2015
Filing Entity: Blue Earth Telephone Company
Transmittal Number: 0
COSA: 0

Rate-of-Return TRP
7/15- 6/16
Versus 2014 Actual

Formulas on this form reflect
changes to COS-1 (P) and COS-
1 (H).

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/15- 6/16						
Revenue Requirement						
100 Depreciation/Amortization	185,112	0	2,088	0	187,200	856,230
105 Expense Less Dep & Amor	616,950	0	88,861	16,441	952,508	n/a
110 Taxes Less FIT	8,870	0	97	0	n/a	n/a
115 Return	131,791	0	(60,090)	n/a	n/a	n/a
120 FIT	67,892	0	(30,956)	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,010,615	0	0	n/a	n/a	n/a
135 Access Service Revenue	1,010,615	0	0	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	4,821,440	0	52,991	0	4,874,431	21,491,952
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	3,850,872	0	41,789	0	3,892,661	17,298,564
155 Accum Deferred Income Tax	135,629	0	1,480	0	137,109	596,455
160 Average Rate Base	834,939	0	9,722	0	844,661	n/a
Actual, 1/14- 12/14						
Revenue Requirement						
200 Depreciation/Amortization	163,189	0	1,760	0	165,280	729,843
205 Expense Less Dep & Amor	606,815	0	85,486	14,805	747,230	n/a
210 Taxes Less FIT	8,739	0	95	0	n/a	n/a
215 Return	127,843	0	(57,645)	n/a	n/a	n/a
220 FIT	65,859	0	(29,696)	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	972,445	0	0	n/a	n/a	n/a
235 Access Service Revenue	972,445	0	0	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	4,827,781	0	45,979	0	4,889,689	21,328,120
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	3,854,494	0	41,650	0	3,903,883	17,143,371
255 Accum Deferred Income Tax	134,897	0	1,473	0	136,627	597,898
260 Average Rate Base	838,390	0	2,856	0	841,246	n/a

COS-2

Filing Date: 6/16/2015
Filing Entity: Blue Earth Telephone Company
Transmittal Number: 0
COSA: 0

Rate-of-Return TRP
7/15- 6/16
Versus 2014 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	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, 1/13 - 12/13						
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: 6/16/2015
Filing Entity: Blue Earth Telephone Company
Transmittal Number: 0
COSA: 0

Rate-of-Return TRP
7/15- 6/16
Versus 2014 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	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, 1/12- 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	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

MAG-1

Filing Date: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number : 0

COSA: 0

The switched access data formerly required on rows 13, 15, and 17 on the previous version of this form are no longer used for rate setting, so these data are no longer required. The amount of frozen TIC revenue formerly required in column D is no longer required in order to simplify the form. The amounts of the frozen TIC revenue that are reallocated 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	(\$86,581)		\$112,277	\$25,696		\$25,696
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:

6/16/2015

Filing Entity:

Blue Earth Telephone Company

Transmittal Number:

0

COSA

0

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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/15-6/16

Chages in ROR TRP for 2014 -2015

Since the revenue requirements for switched access (end office and transport elements) are frozen and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 190-480 are no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here would be duplicative.

	Minute or Message Rate (A)	Minute Miles Rate (B)	Line or Trunk Rate (C)	Minute or Message Demand (D)	Minute Miles Demand (E)	Line or Trunk Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Common Line								
100 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	0	0	n/a
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Common Line - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	36.8	n/a	n/a	2	n/a	74	n/a
500 4-Wire Chan. Term.	n/a	58.9	n/a	n/a	1	n/a	59	n/a
510 Channel Mileage Term.	29.2	n/a	n/a	0	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	2.91	n/a	n/a	0	0	n/a
530 Non-Recurring	n/a	309.05	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	169.31	n/a	n/a	58.75	n/a	9,947	n/a
550 Channel Mileage Term.	60.25	n/a	n/a	0.00	n/a	n/a	0	n/a
560 Channel Mileage Facility	n/a	n/a	8.28	n/a	n/a	0	0	n/a
570 Non-Recurring	n/a	309.05	n/a	n/a	1	n/a	309	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	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: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number: 0

COSA 0

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Rate-of-Return TRP

Revenues Summary

Test Year 7/15 to 6/16

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	1,198,721	1,198,721	0	0
110 Special Access	419,275	419,275	0	0

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

Changes in the ROR TRP for 2015-2016:

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: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number: 0

COSA 0

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

Page 14 of 19

	7/1/2014 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2015 Rate (C)	% Change 7/1/2014 7/1/2015 (D)	% Change Current 7/1/2015 (E)
End User Common Line	----	----	----	----	----
150 Multi-line Business (\$/Month)	9.2	9.20	9.20	0.00%	0.00%
	----	----	----	----	----
160 Residential & Single Line Bus.	6.5	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:

6/16/2015

Filing Entity:

Blue Earth Telephone Company

Transmittal Number:

0

COSA

0

Rate-of-Return

Revenue Price-outs

Using 2014 Demand

Page 15 of 19

	Revenue at 7/1/2014 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2015 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
Switched Access					
100 Multi-line Business	133,530	133,530	0	133,530	0
	----	----	----	----	----
110 Residential & Single Line Bus.	260,096	260,096	0	260,096	0
	----	----	----	----	----
120 Common Line	831,660	831,660	0	831,660	0
	----	----	----	----	----
130 Special Access	419,275	419,275	0	419,275	0
	----	----	----	----	----

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:**

6/16/2015

Filing Entity:

Blue Earth Telephone Company

Transmittal Number:

0

COSA

0

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	Blue Earth Telephone Company	9.20	6.50	
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

#REF!

6/16/2015

Filing Entity:

Blue Earth Telephone Company

Transmittal Number: 0

COSA

0

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Rate-of-Return TRP

Special Access

Demand

	1/14-12/14 Channel Terminations (A)	1/14-12/14 Number of Circuits (B)	1/14-12/14 Interoffice Miles (C)	7/15 - 7/16 Channel Terminations (D)	7/15 - 7/16 Number of Circuits (E)	7/15 - 7/16 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	3	3	0	3	3	0
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	58.75	59	0	61	61	0.00

DMD-3

Filing Date: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number: 0

COSA 0

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Rate-of-Return TRP

Common Line

Revenue and Demand

	1/14-12/14 Historical Revenue (A)	1/14-12/14 Historical MOU or Lines (B)	7/15 - 7/16 Test Year Revenue (C)	7/15 - 7/16 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	217,516	3,151	208,815	3,025
120 Single Line Business	16,015	232	15,375	223
130 Multi-line Business	133,530	1,182	128,189	1,135
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: 6/16/2015

Filing Entity: Blue Earth Telephone Company

Transmittal Number: 0

#REF! 0

Page 1 of 1

Rate-of-Return TRP

Rate-of-Return

Summary

	2013/2014 FCC Monitoring Period (A)	2014 Calendar Year (B)	7/15 - 6/16 Test Year (C)
100 Interstate Access, Total	0.00%	15.25%	0.00%
110 Carrier Common Line	0.00%	15.25%	11.25%
120 Special Access	0.00%	-2018.38%	11.25%
130 Local Switching	0.00%	0.00%	0.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	0.00%	0.00%	0.00%
160 Traffic Sensitive Switched, Total	0.00%	0.00%	0.00%