

	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
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Expenses					
170 Plant Specific	n/a	n/a	n/a	n/a	96,953
171 Network Support	508	0	0	508	186
172 General Support	38,078	0	0	38,078	13,756
173 Central Office	148,868	0	0	148,868	47,317
174 Operator Systems	0	0	0	0	0
175 COE Switching	114,564	0	0	114,564	36,393
176 COE Transmission	34,304	0	0	34,304	10,924
177 IOT	0	0	0	0	0
178 Cable & Wire Facilities	113,354	(19,484)	0	93,870	35,694
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,554
190 Depreciation / Amortization	90,027	0	0	90,027	31,641
200 Customer Operations	n/a	n/a	n/a	n/a	14,856
201 Marketing	8,921	(5,690)	0	3,231	187
202 Local Business Office	61,954	0	0	61,954	14,669
203 Revenue Accounting	136,503	0	0	136,503	67,105
204 Other Billing & Collection	43,564	0	0	43,564	14,521
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	34,671
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	1,052
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	181,727
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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
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	181,727
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Telephone Plant in Service					
310 General Support	20,309	0	0	20,309	7,335
320 Central Office Equip-Switch	1	0	0	1	0
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	1	0	0	1	0
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	806,819	0	0	806,819	256,526
331 Subscriber Lines	0	0	0	0	0
332 Exchange Circuit	806,819	0	0	806,819	256,526
333 Interexchange Circuit	0	0	0	0	0
334 Host Remote	0	0	0	0	0
340 Cable & Wire	1,824,020	0	0	1,824,020	693,698
341 Subscriber Lines	263,350	0	0	263,350	1,568
342 Exchange	1,560,670	0	0	1,560,670	692,130
343 Interexchange	0	0	0	0	0
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	2,651,149	0	0	2,651,149	957,559
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Adjustments to TPIS					
380 Depr / Amor Reserve	2,030,187	0	0	2,030,187	736,556
390 Accum Deferred Income Tax	86,741	0	0	86,741	31,067
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	189,936
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:

Easton Telephone Company

Transmittal Number :

16

COSA:

361384

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	72,912	0	0	10,294	10,294	0	13,892
110 Uncollectibles	n/a	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	n/a	141,318	0	0	141,318	141,318	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	214,230	0	0	151,612	151,612	0	13,892
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Expenses									
170 Plant Specific	0	0	96,953	0	0	60,456	60,456	0	104
171 Network Support	0	0	186	0	0	186	186	0	0
172 General Support	0	0	13,756	0	0	13,733	13,733	0	23
173 Central Office	0	0	47,317	0	0	10,924	10,924	0	0
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	36,393	0	0	0	0	0	0
176 COE Transmission	0	0	10,924	0	0	10,924	10,924	0	0
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	35,694	0	0	35,613	35,613	0	81
180 Plant Non-Sp. Less Dep/Amor	0	0	2,554	0	0	2,550	2,550	0	4
190 Depreciation / Amortization	0	0	31,641	0	0	31,607	31,607	0	34
200 Customer Operations	776	0	14,080	0	0	2,604	2,604	0	10,492
201 Marketing	0	0	187	0	0	187	187	0	0
202 Local Business Office	776	0	13,893	0	0	2,417	2,417	0	10,492
203 Revenue Accounting	0	0	67,105	0	0	0	0	0	58,234
204 Other Billing & Collection	14,521	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	233	0	34,438	0	0	19,879	19,879	0	3,211
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	1,052	0	0	1,050	1,050	0	2
260 Total Exp and Other Taxes	1,009	0	180,718	0	0	118,146	118,146	0	13,847
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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	11,394	0	0	11,378	11,378	0	15
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300 Total Expenses & Taxes	n/a	n/a	192,112	0	0	129,524	129,524	0	13,862
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Telephone Plant in Service									
310 General Support	0	0	7,335	0	0	7,323	7,323	0	12
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	256,526	0	0	256,526	256,526	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	256,526	0	0	256,526	256,526	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	693,698	0	0	692,130	692,130	0	1,568
341 Subscriber Lines	0	0	1,568	0	0	0	0	0	1,568
342 Exchange	0	0	692,130	0	0	692,130	692,130	0	0
343 Interexchange	0	0	0	0	0	0	0	0	0
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	957,559	0	0	955,979	955,979	0	1,580
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Adjustments to TPIS									
380 Depr / Amor Reserve	0	0	736,556	0	0	735,292	735,292	0	1,263
390 Accum Deferred Income Tax	0	0	31,067	0	0	31,013	31,013	0	54
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0	0
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Return Data									
410 Average Rate Base	n/a	n/a	189,936	0	0	189,674	189,674	0	263
420 Return	n/a	n/a	22,118	0	0	22,088	22,088	0	30
430 Rate of Return	n/a	11.25%	11.64%	0.00%	0.00%	11.65%	11.65%	0.00%	11.29%

	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	95,507
171 Network Support	0	0	0	0	0
172 General Support	37,643	0	0	37,643	13,386
173 Central Office	119,211	26,804	0	146,015	47,159
174 Operator Systems	0	0	0	0	0
175 COE Switching	108,223	0	0	108,223	34,953
176 COE Transmission	10,988	26,804	0	37,792	12,206
177 IOT	0	0	0	0	0
178 Cable & Wire Facilities	114,583	(20,108)	0	94,475	34,962
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,807
190 Depreciation / Amortization	73,857	0	0	73,857	25,051
200 Customer Operations	n/a	n/a	n/a	n/a	15,101
201 Marketing	9,891	(6,696)	0	3,195	185
202 Local Business Office	64,610	0	0	64,610	14,916
203 Revenue Accounting	19,433	0	0	19,433	9,650
204 Other Billing & Collection	2,535	0	0	2,535	845
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	31,474
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	1,015
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	169,955
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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
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	169,955
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Telephone Plant in Service					
310 General Support	20,309	0	0	20,309	7,222
320 Central Office Equip-Switch	1	0	0	1	0
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	1	0	0	1	0
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	807,881	0	0	807,881	260,922
331 Subscriber Lines	0	0	0	0	0
332 Exchange Circuit	807,881	0	0	807,881	260,922
333 Interexchange Circuit	0	0	0	0	0
334 Host Remote	0	0	0	0	0
340 Cable & Wire	1,824,381	0	0	1,824,381	675,152
341 Subscriber Lines	306,713	0	0	306,713	2,093
342 Exchange	1,517,668	0	0	1,517,668	673,059
343 Interexchange	0	0	0	0	0
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	2,652,572	0	0	2,652,572	943,296
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Adjustments to TPIS					
380 Depr / Amor Reserve	2,063,014	0	0	2,063,014	736,223
390 Accum Deferred Income Tax	105,657	0	0	105,657	37,573
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0
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Return Data					
410 Average Rate Base	n/a	n/a	n/a	n/a	169,500
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

	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	94,176	0	0	34,525	34,525	0	13,892
110 Uncollectibles	n/a	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	n/a	104,826	0	0	104,826	104,826	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	199,002	0	0	139,351	139,351	0	13,892
Expenses									
170 Plant Specific	0	0	95,507	0	0	60,417	60,417	0	138
171 Network Support	0	0	0	0	0	0	0	0	0
172 General Support	0	0	13,386	0	0	13,357	13,357	0	30
173 Central Office	0	0	47,159	0	0	12,206	12,206	0	0
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	0	0	34,953	0	0	0	0	0	0
176 COE Transmission	0	0	12,206	0	0	12,206	12,206	0	0
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	34,962	0	0	34,854	34,854	0	108
180 Plant Non-Sp. Less Dep/Amor	0	0	1,807	0	0	1,803	1,803	0	4
190 Depreciation / Amortization	0	0	25,051	0	0	25,022	25,022	0	29
200 Customer Operations	845	0	14,256	0	0	2,817	2,817	0	10,367
201 Marketing	0	0	185	0	0	184	184	0	0
202 Local Business Office	845	0	14,071	0	0	2,633	2,633	0	10,367
203 Revenue Accounting	0	0	9,650	0	0	0	0	0	9,650
204 Other Billing & Collection	845	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	237	0	31,237	0	0	18,209	18,209	0	2,942
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	1,015	0	0	1,012	1,012	0	2
260 Total Exp and Other Taxes	1,082	0	168,873	0	0	109,280	109,280	0	13,482
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	10,244	0	0	10,224	10,224	0	139
300 Total Expenses & Taxes	n/a	n/a	179,117	0	0	119,504	119,504	0	13,621
Telephone Plant in Service									
310 General Support	0	0	7,222	0	0	7,206	7,206	0	16
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	260,922	0	0	260,922	260,922	0	0
331 Subscriber Lines	0	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	260,922	0	0	260,922	260,922	0	0
333 Interexchange Circuit	0	0	0	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0	0	0
340 Cable & Wire	0	0	675,152	0	0	673,059	673,059	0	2,093
341 Subscriber Lines	0	0	2,093	0	0	0	0	0	2,093
342 Exchange	0	0	673,059	0	0	673,059	673,059	0	0
343 Interexchange	0	0	0	0	0	0	0	0	0
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	943,296	0	0	941,187	941,187	0	2,109
Adjustments to TPIS									
380 Depr / Amor Reserve	0	0	736,223	0	0	734,520	734,520	0	1,703
390 Accum Deferred Income Tax	0	0	37,573	0	0	37,489	37,489	0	84
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0	0
Return Data									
410 Average Rate Base	n/a	n/a	169,500	0	0	169,178	169,178	0	322
420 Return	n/a	n/a	19,885	0	0	19,847	19,847	0	271
430 Rate of Return	n/a	0.00%	11.73%	0.00%	0.00%	11.73%	11.73%	0.00%	84.04%

COS-2

Filing Date: 6/16/2015
Filing Entity: Easton Telephone Company
Transmittal Number: 16
COSA: 361384

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). 5 of 18

	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	31,607	0	34	0	31,641	90,027
105 Expense Less Dep & Amor	85,489	0	13,811	1,009	180,675	n/a
110 Taxes Less FIT	1,050	0	2	0	n/a	n/a
115 Return	22,088	0	30	n/a	n/a	n/a
120 FIT	11,378	0	15	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	151,612	0	13,892	n/a	n/a	n/a
135 Access Service Revenue	151,612	0	13,892	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	955,979	0	1,580	0	957,559	2,651,149
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	735,292	0	1,263	0	736,555	2,030,187
155 Accum Deferred Income Tax	31,013	0	54	0	31,067	86,741
160 Average Rate Base	189,674	0	263	0	189,937	n/a
Actual, 1/14- 12/14						
Revenue Requirement						
200 Depreciation/Amortization	25,022	0	29	0	25,051	73,857
205 Expense Less Dep & Amor	83,246	0	13,451	1,082	143,889	n/a
210 Taxes Less FIT	1,012	0	2	0	n/a	n/a
215 Return	19,847	0	271	n/a	n/a	n/a
220 FIT	10,224	0	139	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	139,351	0	13,892	n/a	n/a	n/a
235 Access Service Revenue	139,351	0	13,892	n/a	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	941,187	0	2,109	0	943,296	2,652,572
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	734,520	0	1,703	0	736,223	2,063,014
255 Accum Deferred Income Tax	37,489	0	84	0	37,573	105,657
260 Average Rate Base	169,178	0	322	0	169,500	n/a
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

COS-2

Filing Date: 6/16/2015
Filing Entity: Easton Telephone Company
Transmittal Number: 16
COSA: 361384

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)
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
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: Easton Telephone Company
Transmittal Number : 16
COSA: 361384

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	\$10,294		\$19,501	\$29,795		\$29,795
Special Access	\$13,892			\$13,892		\$13,892

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:

Easton Telephone Company

Transmittal Number:

16

COSA

361384

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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	94.94	n/a	n/a	0	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	153.14	n/a	n/a	0	n/a	0	n/a
510 Channel Mileage Term.	68.51	n/a	n/a	0	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	6.83	n/a	n/a	0	0	n/a
530 Non-Recurring	n/a	450	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	444.1	n/a	n/a	24	n/a	10,658	n/a
550 Channel Mileage Term.	142.56	n/a	n/a	0	n/a	n/a	0	n/a
560 Channel Mileage Facility	n/a	n/a	27.46	n/a	n/a	0	0	n/a
570 Non-Recurring	n/a	390	n/a	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	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: Easton Telephone Company

Transmittal Number: 16

COSA 361384

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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	271,519	271,519	0	0
110 Special Access	42,620	42,620	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: Easton Telephone Company

Transmittal Number: 16

COSA 361384

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

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	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)	9.20	9.20	9.20	0.00%	0.00%
	----	----	----	----	----
160 Residential & Single Line Bus.	6.50	6.50	6.50	0.00%	0.00%

Suggested Changes:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for elements are capped and subject to the ICC phase down for the end office elements, lines 100-140 and 170-270 should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here is unnecessary.

RTE-2

Filing Date:

6/16/2015

Filing Entity:

Easton Telephone Company

Transmittal Number:

16

COSA

361384

Rate-of-Return

Revenue Price-outs

Using 2014 Demand

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	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	10,332	10,332	0	10,332	0
	----	----	----	----	----
110 Residential & Single Line Bus.	46,257	46,257	0	46,257	0
	----	----	----	----	----
120 Common Line	27,916	27,916	0	27,916	0
	----	----	----	----	----
130 Special Access	42,620	42,620	0	42,620	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:

Easton Telephone Company

Transmittal Number:

16

COSA

361384

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	Easton 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

Filing Date: 6/16/2015

Filing Entity: Easton Telephone Company

Transmittal Number: 16

COSA 361384

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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	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	24	24	0	24	24	0

DMD-3

Filing Date: 6/16/2015

Filing Entity: Easton Telephone Company

Transmittal Number: 16

COSA 361384

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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	43,239	573	41,509	550
120 Single Line Business	3,018	40	2,897	38
130 Multi-line Business	10,332	96	9,919	92
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: Easton Telephone Company

Transmittal Number: 16

COSA 361384

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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%	11.73%	0.00%
110 Carrier Common Line	0.00%	0.00%	11.25%
120 Special Access	0.00%	0.00%	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%