

COS-1(P)
Filing Date: 6/16/2016
Filing Entity: Laurel Highland Telephone Company
Transmittal Number : 18
COSA: 170179

COS-1(P)
Rate-of Return TRP
Cost Analysis Summary
Test Year, 7/16 to 6/17
COSA:

	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
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	336,742	0
171 Network Support	119,295	0	0	119,295	60,944	0
172 General Support	60,489	(2,114)	0	58,375	29,822	0
173 Central Office	127,795	13,755	0	141,550	84,858	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	43,782	13,755	0	57,537	34,493	0
176 COE Transmission	84,013	0	0	84,013	50,365	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	336,076	(5,734)	0	330,342	161,118	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0
190 Depreciation / Amortization	1,099,644	(20,470)	0	1,079,174	547,358	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0
201 Marketing	52,662	0	0	52,662	19,128	0
202 Local Business Office	532,875	0	0	532,875	320,515	0
203 Revenue Accounting	76,701	0	0	76,701	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	644,572	0
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	344,480	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,873,152	0
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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
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,873,152	n/a
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Telephone Plant in Service						
310 General Support	2,974,891	0	0	2,974,891	15,819,773	0
320 Central Office Equip-Switch	1,036,674	0	0	1,036,674	735,657	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,036,674	0	0	1,036,674	735,657	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	3,109,993	0	0	3,109,993	1,750,230	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	2,992,632	0	0	2,992,632	1,653,291	0
333 Interexchange Circuit	117,361	0	0	117,361	96,939	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	15,883,576	0	0	15,883,576	7,746,897	0
341 Subscriber Lines	5,339,717	0	0	5,339,717	5,042,621	0
342 Exchange	10,073,842	0	0	10,073,842	2,520,279	0
343 Interexchange	470,017	0	0	470,017	183,997	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	23,005,134	0	0	23,005,134	26,052,557	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	16,848,698	0	0	16,848,698	8,674,141	0
390 Accum Deferred Income Tax	864,698	0	0	864,698	441,786	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	16,936,630	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate 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	1,905,418	0	0	118,740	118,740	0	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	941,532	0	0	941,532	941,532	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	2,846,950	0	0	1,060,272	1,060,272	0	0
Expenses								
170 Plant Specific	0	336,742	0	0	84,751	84,751	0	162,914
171 Network Support	0	60,944	0	0	16,577	16,577	0	30,482
172 General Support	0	29,822	0	0	8,112	8,112	0	14,916
173 Central Office	0	84,858	0	0	7,848	7,848	0	39,927
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	34,493	0	0	0	0	0	0
176 COE Transmission	0	50,365	0	0	7,848	7,848	0	39,927
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	161,118	0	0	52,214	52,214	0	77,589
180 Plant Non-Sp. Less Dep/Amor	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	547,358	0	0	152,148	152,148	0	290,719
200 Customer Operations	0	0	0	0	0	0	0	0
201 Marketing	0	19,128	0	0	5,203	5,203	0	9,567
202 Local Business Office	0	320,515	0	0	210,761	210,761	0	0
203 Revenue Accounting	0	0	0	0	0	0	0	26,349
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	644,572	0	0	278,377	278,377	0	216,466
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	344,480	0	0	102,996	102,996	0	151,219
260 Total Exp and Other Taxes	0	1,873,152	0	0	618,272	618,272	0	821,318
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	331,091	0	0	150,280	150,280	0	(279,248)
300 Total Expenses & Taxes	n/a	2,204,243	0	0	768,552	768,552	0	542,070
Telephone Plant in Service								
310 General Support	0	15,819,773	0	0	413,377	413,377	0	760,146
320 Central Office Equip-Switch	0	735,657	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	735,657	0	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	1,750,230	0	0	272,741	272,741	0	1,387,485
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	1,653,291	0	0	272,741	272,741	0	1,312,151
333 Interexchange Circuit	0	96,939	0	0	0	0	0	75,334
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	7,746,897	0	0	2,510,568	2,510,568	0	3,730,693
341 Subscriber Lines	0	5,042,621	0	0	0	0	0	3,719,483
342 Exchange	0	2,520,279	0	0	2,510,568	2,510,568	0	9,711
343 Interexchange	0	183,997	0	0	0	0	0	1,499
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	26,052,557	0	0	3,196,686	3,196,686	0	5,878,324
Adjustments to TPIS								
380 Depr / Amor Reserve	0	8,674,141	0	0	2,276,760	2,276,760	0	4,525,915
390 Accum Deferred Income Tax	0	441,786	0	0	120,121	120,121	0	0
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	220,985
Return Data								
410 Average Rate Base	n/a	16,936,630	0	0	799,805	799,805	0	1,573,394
420 Return	n/a	642,707	0	0	291,720	291,720	0	(542,070)
430 Rate of Return	11.00%	3.79%	0.00%	0.00%	36.47%	36.47%	0.00%	-34.45%

COS-1(H)

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

Transmittal Number : 18

COSA: 170179

Rate-of Return TRP

Cost Analysis Summary

Historical, Calendar Year 2015

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	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
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	343,159	0
171 Network Support	105,824	0	0	105,824	56,649	0
172 General Support	62,071	(2,143)	0	59,928	32,081	0
173 Central Office	130,329	11,727	0	142,056	88,752	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	42,515	11,727	0	54,242	33,889	0
176 COE Transmission	87,814	0	0	87,814	54,863	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	337,281	(10,258)	0	327,023	165,677	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	0	0
190 Depreciation / Amortization	327,852	(8,986)	0	318,866	170,694	0
200 Customer Operations	n/a	n/a	n/a	n/a	0	0
201 Marketing	83,607	0	0	83,607	30,368	0
202 Local Business Office	443,277	(11,727)	0	431,550	262,477	0
203 Revenue Accounting	74,601	0	0	74,601	37,301	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	728,298	0
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	93,388	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,335,539	0
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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
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,335,539	n/a
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Telephone Plant in Service						
310 General Support	2,904,246	0	0	2,904,246	1,554,689	0
320 Central Office Equip-Switch	1,599,030	0	0	1,599,030	1,134,723	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	1,599,030	0	0	1,599,030	1,134,723	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	2,726,465	0	0	2,726,465	1,842,228	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	2,609,834	0	0	2,609,834	1,745,892	0
333 Interexchange Circuit	116,631	0	0	116,631	96,336	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	14,430,022	0	0	14,430,022	7,525,707	0
341 Subscriber Lines	5,083,033	0	0	5,083,033	5,083,033	0
342 Exchange	8,954,699	0	0	8,954,699	2,240,291	0
343 Interexchange	392,290	0	0	392,290	202,383	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	21,659,763	0	0	21,659,763	12,057,347	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	16,383,865	0	0	16,383,865	8,872,373	0
390 Accum Deferred Income Tax	516,180	0	0	516,180	278,480	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	0	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,906,494	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

			443277	431550				
	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	2,122,157	0	0	113,452	113,452	0	0
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	941,532	0	0	941,532	941,532	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	3,063,689	0	0	1,054,984	1,054,984	0	0
Expenses								
170 Plant Specific	0	343,159	0	0	78,962	78,962	0	169,572
171 Network Support	0	56,649	0	0	13,586	13,586	0	28,015
172 General Support	0	32,081	0	0	7,694	7,694	0	15,865
173 Central Office	0	88,752	0	0	8,552	8,552	0	43,512
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	33,889	0	0	0	0	0	0
176 COE Transmission	0	54,863	0	0	8,552	8,552	0	43,512
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	165,677	0	0	49,130	49,130	0	82,180
180 Plant Non-Sp. Less Dep/Amor	0	0	0	0	0	0	0	0
190 Depreciation / Amortization	0	170,694	0	0	40,937	40,937	0	84,415
200 Customer Operations	0	0	0	0	0	0	0	0
201 Marketing	0	30,368	0	0	7,283	7,283	0	15,018
202 Local Business Office	0	262,477	0	0	179,516	179,516	0	2,191
203 Revenue Accounting	0	37,301	0	0	0	0	0	24,266
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	728,298	0	0	293,097	293,097	0	244,912
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	93,388	0	0	22,397	22,397	0	46,184
260 Total Exp and Other Taxes	0	1,335,539	0	0	435,393	435,393	0	545,083
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	587,571	0	0	210,661	210,661	0	(185,328)
300 Total Expenses & Taxes	n/a	1,923,110	0	0	646,054	646,054	0	359,755
Telephone Plant in Service								
310 General Support	0	1,554,689	0	0	372,854	372,854	0	768,858
320 Central Office Equip-Switch	0	1,134,723	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	1,134,723	0	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	1,842,228	0	0	287,147	287,147	0	1,461,068
331 Subscriber Lines	0	0	0	0	0	0	0	0
332 Exchange Circuit	0	1,745,892	0	0	287,147	287,147	0	1,386,202
333 Interexchange Circuit	0	96,336	0	0	0	0	0	74,866
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	7,525,707	0	0	2,231,659	2,231,659	0	3,732,934
341 Subscriber Lines	0	5,083,033	0	0	0	0	0	3,722,819
342 Exchange	0	2,240,291	0	0	2,231,659	2,231,659	0	8,632
343 Interexchange	0	202,383	0	0	0	0	0	1,483
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	12,057,347	0	0	2,891,660	2,891,660	0	5,962,860
Adjustments to TPIS								
380 Depr / Amor Reserve	0	8,872,373	0	0	2,025,882	2,025,882	0	4,382,820
390 Accum Deferred Income Tax	0	278,480	0	0	64,668	64,668	0	134,146
400 Other Rate Base Adjust.	0	0	0	0	0	0	0	0
Return Data								
410 Average Rate Base	n/a	2,906,494	0	0	801,110	801,110	0	1,445,894
420 Return	n/a	1,140,579	0	0	408,930	408,930	0	(359,755)
430 Rate of Return	0.00%	39.24%	0.00%	0.00%	51.05%	51.05%	0.00%	-24.88%

COS-2

Filing Date:

6/16/2016

Filing Entity:

Laurel Highland Telephone Company

Transmittal Number:

18

COSA:

170179

Rate-of-Return TRP

7/16- 6/17

Versus 2015 Actual

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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, 7/16- 6/17						
Revenue Requirement						
100 Depreciation/Amortization	152,148	0	290,719	0	442,867	1,079,174
105 Expense Less Dep & Amor	363,128	0	379,380	0	1,528,672	n/a
110 Taxes Less FIT	102,996	0	151,219	0	n/a	n/a
115 Return	291,720	0	(542,070)	n/a	n/a	n/a
120 FIT	150,280	0	(279,248)	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	1,060,272	0	0	n/a	n/a	n/a
135 Access Service Revenue	1,060,272	0	0	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	3,196,686	0	5,878,324	0	9,075,010	23,005,134
145 Rate Base Adjustments	0	0	220,985	0	220,985	n/a
150 Depreciation Reserves	2,276,760	0	4,525,915	0	6,802,675	16,848,698
155 Accum Deferred Income Tax	120,121	0	0	0	120,121	864,698
160 Average Rate Base	799,805	0	1,573,394	0	2,373,199	n/a
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	40,937	0	84,415	0	170,694	318,866
205 Expense Less Dep & Amor	372,059	0	414,484	0	1,071,457	n/a
210 Taxes Less FIT	22,397	0	46,184	0	n/a	n/a
215 Return	408,930	0	(359,755)	n/a	n/a	n/a
220 FIT	210,661	0	(185,328)	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	1,054,984	0	(0)	n/a	n/a	n/a
235 Access Service Revenue	1,054,984	0	0	n/a	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	2,891,660	0	5,962,860	0	12,057,347	21,659,763
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	2,025,882	0	4,382,820	0	8,872,373	16,383,865
255 Accum Deferred Income Tax	64,668	0	134,146	0	278,480	516,180
260 Average Rate Base	801,110	0	1,445,894	0	2,247,004	n/a

COS-2

Filing Date:

6/16/2016

Filing Entity:

Laurel Highland Telephone Company

Transmittal Number:

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COSA:

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Rate-of-Return TRP

7/16- 6/17

Versus 2015 Actual

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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	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, 1/14 - 12/14						
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:

6/16/2016

Filing Entity:

Laurel Highland Telephone Company

Transmittal Number:

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COSA:

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Rate-of-Return TRP

7/16- 6/17

Versus 2015 Actual

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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, 7/14 - 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	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: 6/16/2016
Filing Entity: Laurel Highland Telephone Company
Transmittal Number : 18
COSA: 170179

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	\$118,740		\$0	\$118,740		\$118,740
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

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6/16/2016

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Laurel Highland Telephone Company

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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/15-6/16

	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)
Common Line							
100 Multi-line Business EUCL	n/a	n/a	9.20	n/a	n/a	3512	32,310
110 Single Line Business EUCL	n/a	n/a	6.50	n/a	n/a	3644	23,686
120 Residential EUCL	n/a	n/a	6.50	n/a	n/a	38085	247,553
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	0	0
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0
180 Common Line - - Total	n/a	n/a	n/a	n/a	n/a	n/a	303,549

REV-1

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6/16/2016

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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/15-6/16

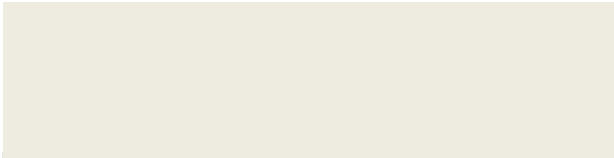
Special - - Voice Grade

490 2-Wire Chan. Term.	----	n/a	445.25	----	n/a	----	n/a	----	0
500 4-Wire Chan. Term.		n/a	712.42		n/a		n/a		0
510 Channel Mileage Term.	318.78		n/a		n/a	0	n/a	n/a	0
520 Channel Mileage Facility		n/a	n/a	31.79	n/a	n/a	0		0
530 Non-Recurring		n/a	1121		n/a	0	n/a		0

Special - - High Capacity

540 High Capacity Chan. Term.	----	n/a	2048.94	----	n/a	----	n/a	----	663,857
550 Channel Mileage Term.	813.83		n/a		n/a	324	n/a	n/a	263,681
560 Channel Mileage Facility		n/a	n/a	191.49	n/a	n/a	1416		271,150
570 Non-Recurring		n/a	957.45		n/a	36	n/a		34,468
580 Special Access - - Total		n/a	n/a		n/a	n/a	n/a		0

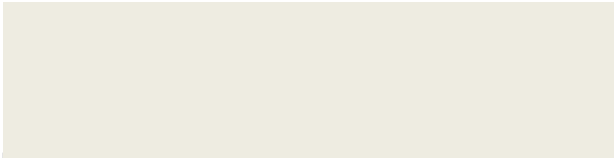
Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. (A x D) + (B x E) + (C x F).



**Revenue
Requirement
(H)**

n/a
n/a
n/a
n/a
n/a
n/a
n/a
n/a

1,157,499



n/a
n/a
n/a
n/a
n/a

n/a
n/a
n/a
n/a
0

REV-2

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

Transmittal Number: 18

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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	1,157,449	1,157,449	0	0
110 Special Access	1,253,882	1,253,882	0	0

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

RTE-1

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

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

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	7/1/2015 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2016 Rate (C)	% Change 7/1/2015 7/1/2016 (D)	% Change Current 7/1/2016 (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%

RTE-2

Filing Date:

6/16/2016

Filing Entity:

Laurel Highland Telephone Company

Transmittal Number:

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170179

Rate-of-Return

Revenue Price-outs

Using 2015 Demand

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	Revenue at 7/1/2015 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2016 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
Switched Access					
100 Multi-line Business	342,559	342,559	0	332,282	(10,277)
	----	----	----	----	----
110 Residential & Single Line Bus.	334,607	334,607	0	324,569	(10,038)
	----	----	----	----	----
120 Common Line	1,157,499	1,157,499	0	1,157,499	0
	----	----	----	----	----
130 Special Access	1,253,882	1,253,882	0	1,253,882	0
	----	----	----	----	----

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

RTE-3**Filing Date:****6/16/2016****Filing Entity:****Laurel Highland Telephone Company****Transmittal Number:****18****COSA****170179****Rate-of-Return TRP****COSA's for which Rates
are Averaged or Pooled**

COSA		Multi-line Business (A)	Residential & Single Line Business (B)	Special Access New (C) Old(H)
100	Laurel Highland Telephone Compa	9.2	6.5	
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.

RTE-3

Filing Date: 6/16/2016

Filing Entity: Laurel Highla

Transmittal Number: 18

COSA 170179

COSA

100 Laurel Highland Teleph

110

120

130

140

150

160

170

180

190

200

210

220

230

Notes: Companies should list all C

DMD-2

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

Transmittal Number: 18

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Rate-of-Return TRP

Special Access

Demand

	1/15-12/15 Channel Terminations (A)	1/15-12/15 Number of Circuits (B)	1/15-12/15 Interoffice Miles (C)	7/16 - 7/17 Channel Terminations (D)	7/16 - 7/17 Number of Circuits (E)	7/16 - 7/17 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	324	324	4.37	324	324	4.37

DMD-3

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

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Rate-of-Return TRP

Common Line

Revenue and Demand

	1/15-12/15 Historical Revenue (A)	1/15-12/15 Historical MOU or Lines (B)	7/16 - 7/17 Test Year Revenue (C)	7/16 - 7/17 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	224,067	38,085	217,345	36,942
120 Single Line Business	110,540	3,644	107,224	3,535
130 Multi-line Business	342,559	3,512	332,282	3,407
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	1,157,499	0	1,157,499	0
160 Total Common Line Revenue	1,157,499	n/a	1,157,499	n/a

ERN-1

Filing Date: 6/16/2016

Filing Entity: Laurel Highland Telephone Company

Transmittal Number: 18

#REF! 170179

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Rate-of-Return TRP

Rate-of-Return

Summary

	2014/2015 FCC Monitoring Period (A)	2015 Calendar Year (B)	7/16 - 6/17 Test Year (C)
100 Interstate Access, Total	11.25%	11.25%	0.00%
110 Carrier Common Line	11.25%	11.25%	11.00%
120 Special Access	11.25%	11.25%	11.00%
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%