

	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	1,990,797	0
171 Network Support	60,205	(871)	0	59,334	34,221	0
172 General Support	697,034	(10,089)	88,062	775,007	446,996	0
173 Central Office	767,140	0	102,017	869,157	516,143	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	244,806	0	102,017	346,823	205,958	0
176 COE Transmission	522,334	0	0	522,334	310,185	0
177 IOT	175,118	(175,118)	0	0	0	0
178 Cable & Wire Facilities	1,901,975	(75)	(151,241)	1,750,659	993,437	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,786,970	0
190 Depreciation / Amortization	6,399,751	(86,646)	55,498	6,368,603	3,619,718	0
200 Customer Operations	n/a	n/a	n/a	n/a	965,964	194,717
201 Marketing	1,644,884	(625,056)	691,472	1,711,300	685,168	0
202 Local Business Office	607,526	0	(175,939)	431,587	201,567	135,560
203 Revenue Accounting	0	0	39,300	39,300	26,226	6,154
204 Other Billing & Collection	0	0	177,717	177,717	53,003	53,003
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	1,701,323	81,446
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	5,919	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	2,169,354	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	12,240,045	276,163
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	12,240,045	n/a
Telephone Plant in Service						
310 General Support	5,489,749	(317,054)	0	5,172,695	2,983,428	0
320 Central Office Equip-Switch	2,758,151	0	1,496,885	4,255,036	3,453,130	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,758,151	0	1,496,885	4,255,036	3,453,130	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	30,518,788	0	(28,588)	30,490,200	17,180,094	0
331 Subscriber Lines	17,399,146	0	(28,588)	17,370,558	4,346,911	0
332 Exchange Circuit	12,144,192	0	0	12,144,192	12,144,192	0
333 Interexchange Circuit	912,052	0	0	912,052	668,942	0
334 Host Remote	63,398	0	0	63,398	20,049	0
340 Cable & Wire	63,813,692	(7,767)	0	63,805,925	36,207,600	0
341 Subscriber Lines	61,968,773	(7,767)	0	61,961,006	9,033,845	0
342 Exchange	1,574,781	0	0	1,574,781	23,929,696	0
343 Interexchange	269,498	0	0	269,498	3,243,206	0
344 Host Remote	640	0	0	640	853	0
350 Info Orig/Term Equipment	3,243,889	(3,243,889)	0	0	0	0
360 Amortizable Assets	271,582	0	0	271,582	156,639	0
370 Total Plant In Service	106,095,850	(3,568,710)	1,468,297	103,995,438	59,980,891	0
Adjustments to TPIS						
380 Depr / Amor Reserve	63,587,734	(3,486,412)	1,431,081	61,532,403	35,855,550	0
390 Accum Deferred Income Tax	0	234,309	8,794,628	9,028,937	5,207,572	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,817,224	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	21,734,993	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

	WBI (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	8,840,236	5,514,494	0	0	4,035,210	4,035,210	500,254	979,030
110 Uncollectibles	0	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0	0	0
160 Net Revenues	8,840,236	5,514,494	0	0	4,035,210	4,035,210	500,254	979,030
Expenses								
170 Plant Specific	1,181,230	809,567	0	0	438,248	438,248	235,754	135,565
171 Network Support	21,718	12,503	0	0	8,030	8,030	2,092	2,381
172 General Support	283,685	163,311	0	0	104,896	104,896	27,319	31,096
173 Central Office	219,262	296,881	0	0	78,237	78,237	206,320	12,324
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	205,958	0	0	0	0	205,958	0
176 COE Transmission	219,262	90,923	0	0	78,237	78,237	362	12,324
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	656,565	336,872	0	0	247,085	247,085	23	89,764
180 Plant Non-Sp. Less Dep/Amor	761,075	1,025,895	0	0	869,177	869,177	73,294	83,424
190 Depreciation / Amortization	2,433,723	1,185,995	0	0	891,307	891,307	63,350	231,338
200 Customer Operations	446,455	324,792	0	0	223,142	223,142	52,712	48,938
201 Marketing	434,840	250,328	0	0	160,786	160,786	41,877	47,665
202 Local Business Office	2,727	63,280	0	0	53,002	53,002	9,979	299
203 Revenue Accounting	8,888	11,184	0	0	9,354	9,354	856	974
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	999,167	620,710	0	0	357,326	357,326	151,316	112,068
230 AFUDC	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	2,146	3,773	0	0	133,839	133,839	(130,592)	526
250 Taxes Other than FIT	1,422,400	746,954	0	0	528,487	528,487	48,927	169,539
260 Total Exp and Other Taxes	7,246,196	4,717,686	0	0	3,441,526	3,441,526	494,761	781,398
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	0	0	0	0	0	0	0	0
300 Total Expenses & Taxes	7,246,196	4,717,686	0	0	3,441,526	3,441,526	494,761	781,398
Telephone Plant in Service								
310 General Support	1,893,425	1,090,003	0	0	700,114	700,114	182,343	207,546
320 Central Office Equip-Switch	0	3,453,130	0	0	0	0	3,453,130	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	3,453,130	0	0	0	0	3,453,130	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	12,144,192	5,035,902	0	0	4,333,244	4,333,244	20,049	682,609
331 Subscriber Lines	0	4,346,911	0	0	4,333,244	4,333,244	0	13,667
332 Exchange Circuit	12,144,192	0	0	0	0	0	0	0
333 Interexchange Circuit	0	668,942	0	0	0	0	0	668,942
334 Host Remote	0	20,049	0	0	0	0	20,049	0
340 Cable & Wire	23,929,696	12,277,904	0	0	9,005,442	9,005,442	853	3,271,609
341 Subscriber Lines	0	9,033,845	0	0	9,005,442	9,005,442	0	28,403
342 Exchange	23,929,696	0	0	0	0	0	0	0
343 Interexchange	0	3,243,206	0	0	0	0	0	3,243,206
344 Host Remote	0	853	0	0	0	0	853	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	99,411	57,228	0	0	36,757	36,757	9,574	10,897
370 Total Plant In Service	38,066,724	21,914,167	0	0	14,075,557	14,075,557	3,665,949	4,172,661
Adjustments to TPIS								
380 Depr / Amor Reserve	22,065,804	13,789,746	0	0	8,108,593	8,108,593	3,470,629	2,210,524
390 Accum Deferred Income Tax	3,304,972	1,902,600	0	0	1,222,047	1,222,047	318,281	362,272
400 Other Rate Base Adjust.	1,795,322	1,021,902	0	0	652,214	652,214	172,894	196,794
Return Data								
410 Average Rate Base	14,491,270	7,243,723	0	0	5,397,131	5,397,131	49,933	1,796,659
420 Return	1,594,040	796,808	0	0	593,684	593,684	5,493	197,632
430 Rate of Return	11.00%	11.00%	0.00%	0.00%	11.00%	11.00%	11.00%	11.00%

	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	12,967,899	n/a
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	1,660,663	0
171 Network Support	58,451	(1,577)	0	56,874	28,323	0
172 General Support	676,732	(18,251)	88,062	746,543	371,768	0
173 Central Office	744,795	0	102,017	846,812	492,502	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	237,675	0	102,017	339,692	197,563	0
176 COE Transmission	507,120	0	0	507,120	294,939	0
177 IOT	170,017	(170,017)	0	0	0	0
178 Cable & Wire Facilities	1,846,578	(75)	(151,241)	1,695,262	768,070	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,601,104	0
190 Depreciation / Amortization	6,475,924	(302,392)	55,348	6,228,880	3,139,991	0
200 Customer Operations	n/a	n/a	n/a	n/a	947,639	190,518
201 Marketing	1,596,974	(606,850)	691,472	1,681,596	673,275	0
202 Local Business Office	590,180	0	(175,939)	414,241	195,135	85,579
203 Revenue Accounting	0	0	39,300	39,300	26,226	51,936
204 Other Billing & Collection	0	0	177,717	177,717	53,003	53,003
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	1,451,048	78,913
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	5,643	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,952,652	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	10,758,740	269,431
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	10,758,740	n/a
Telephone Plant in Service						
310 General Support	5,454,043	(328,922)	0	5,125,122	2,552,233	0
320 Central Office Equip-Switch	2,675,877	0	1,604,383	4,280,260	3,473,601	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	2,675,877	0	1,604,383	4,280,260	3,473,601	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	29,472,583	0	(136,074)	29,336,509	16,077,756	0
331 Subscriber Lines	17,426,848	0	(136,074)	17,290,774	4,326,403	0
332 Exchange Circuit	11,107,194	0	0	11,107,194	11,107,194	0
333 Interexchange Circuit	877,542	0	0	877,542	624,869	0
334 Host Remote	60,999	0	0	60,999	19,290	0
340 Cable & Wire	62,581,572	(7,785)	0	62,573,787	28,350,226	0
341 Subscriber Lines	45,138,913	(7,785)	0	45,131,128	11,292,465	0
342 Exchange	17,379,594	0	0	17,379,594	17,035,096	0
343 Interexchange	59,579	0	0	59,579	21,563	0
344 Host Remote	3,486	0	0	3,486	1,102	0
350 Info Orig/Term Equipment	3,243,889	(3,243,889)	0	0	0	0
360 Amortizable Assets	271,582	0	0	271,582	135,244	0
370 Total Plant In Service	103,699,545	(3,580,595)	1,468,310	101,587,259	50,589,060	0
Adjustments to TPIS						
380 Depr / Amor Reserve	57,441,982	(3,385,116)	1,414,676	55,471,542	28,768,740	0
390 Accum Deferred Income Tax	0	338,302	8,784,011	9,122,313	4,542,789	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,359,441	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	19,636,972	n/a
420 Return	n/a	n/a	n/a	n/a	2,209,159	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	11.25%	n/a

	WBI (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	6,722,049	5,976,419	0	0	4,776,257	4,776,257	497,517	702,645
110 Uncollectibles	0	0	0	0	0	0	0	0
120 Common Line Support	0	0	0	0	0	0	n/a	n/a
130 Long Term	0	0	0	0	0	0	n/a	n/a
140 Transitional	0	0	0	0	0	0	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0	0	0
160 Net Revenues	6,722,049	5,976,419	0	0	4,776,257	4,776,257	497,517	702,645
Expenses								
170 Plant Specific	828,813	831,850	0	0	514,242	514,242	227,130	90,478
171 Network Support	15,447	12,876	0	0	9,208	9,208	2,066	1,602
172 General Support	202,755	169,013	0	0	120,863	120,863	27,117	21,033
173 Central Office	203,756	288,746	0	0	79,133	79,133	197,917	11,696
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	197,563	0	0	0	0	197,563	0
176 COE Transmission	203,756	91,183	0	0	79,133	79,133	354	11,696
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	406,855	361,215	0	0	305,038	305,038	30	56,147
180 Plant Non-Sp. Less Dep/Amor	552,713	1,048,391	0	0	917,234	917,234	73,922	57,335
190 Depreciation / Amortization	1,901,868	1,238,123	0	0	1,006,586	1,006,586	62,500	168,937
200 Customer Operations	378,592	378,529	0	0	280,351	280,351	58,905	39,273
201 Marketing	367,191	306,084	0	0	218,883	218,883	49,110	38,091
202 Local Business Office	2,740	106,816	0	0	52,114	52,114	8,636	284
203 Revenue Accounting	8,661	(34,371)	0	0	9,354	9,354	1,159	898
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	729,042	643,093	0	0	416,508	416,508	149,094	77,491
230 AFUDC	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,854	3,789	0	0	133,894	133,894	(130,594)	489
250 Taxes Other than FIT	1,087,094	865,558	0	0	692,413	692,413	50,295	122,850
260 Total Exp and Other Taxes	5,479,976	5,009,333	0	0	3,961,228	3,961,228	491,252	556,853
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	0	0	0	0	0	0	0	0
300 Total Expenses & Taxes	5,479,976	5,009,333	0	0	3,961,228	3,961,228	491,252	556,853
Telephone Plant in Service								
310 General Support	1,391,939	1,160,294	0	0	829,739	829,739	186,162	144,393
320 Central Office Equip-Switch	0	3,473,601	0	0	0	0	3,473,601	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	3,473,601	0	0	0	0	3,473,601	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	11,107,194	4,970,562	0	0	4,313,684	4,313,684	19,290	637,588
331 Subscriber Lines	0	4,326,403	0	0	4,313,684	4,313,684	0	12,719
332 Exchange Circuit	11,107,194	0	0	0	0	0	0	0
333 Interexchange Circuit	0	624,869	0	0	0	0	0	624,869
334 Host Remote	0	19,290	0	0	0	0	19,290	0
340 Cable & Wire	15,017,412	13,332,814	0	0	11,259,266	11,259,266	1,102	2,072,446
341 Subscriber Lines	0	11,292,465	0	0	11,259,266	11,259,266	0	33,199
342 Exchange	15,017,412	2,017,684	0	0	0	0	0	0
343 Interexchange	0	21,563	0	0	0	0	0	2,039,247
344 Host Remote	0	1,102	0	0	0	0	1,102	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	73,759	61,485	0	0	43,969	43,969	9,865	7,651
370 Total Plant In Service	27,590,304	22,998,756	0	0	16,446,658	16,446,658	3,690,020	2,862,078
Adjustments to TPIS								
380 Depr / Amor Reserve	15,365,709	13,403,031	0	0	8,484,047	8,484,047	3,475,673	1,443,302
390 Accum Deferred Income Tax	2,477,293	2,065,496	0	0	1,476,855	1,476,855	331,629	257,012
400 Other Rate Base Adjust.	1,293,350	1,066,091	0	0	758,950	758,950	172,976	134,165
Return Data								
410 Average Rate Base	11,040,652	8,596,320	0	0	7,244,706	7,244,706	55,694	1,295,929
420 Return	1,242,073	967,086	0	0	815,029	815,029	6,265	145,792
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-2
 Filing Date: 6/16/2016
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 198
 COSA: 0512AN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	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	891,307	63,350	231,338	761,075	1,947,070	6,368,603
105 Expense Less Dep & Amor	2,021,732	382,484	380,521	6,099,959	10,070,691	n/a
110 Taxes Less FIT	528,487	48,927	169,539	1,422,400	n/a	n/a
115 Return	593,684	5,493	197,632	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	4,035,210	500,254	979,030	n/a	n/a	n/a
135 Access Service Revenue	4,035,210	500,254	979,030	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	14,075,557	3,665,949	4,172,661	38,066,724	59,980,891	103,995,438
145 Rate Base Adjustments	652,214	172,894	196,794	1,795,322	2,817,224	n/a
150 Depreciation Reserves	8,108,593	3,470,629	2,210,524	22,065,804	35,855,550	61,532,403
155 Accum Deferred Income Tax	1,222,047	318,281	362,272	3,304,972	5,207,572	9,028,937
160 Average Rate Base	5,397,131	49,933	1,796,659	14,491,270	21,734,993	n/a
	---	---	---	---	---	---
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	1,006,586	62,500	168,937	1,901,868	3,139,991	6,228,880
205 Expense Less Dep & Amor	2,262,229	378,457	265,066	2,760,445	5,666,097	n/a
210 Taxes Less FIT	692,413	50,295	122,850	1,087,094	n/a	n/a
215 Return	815,029	6,265	145,792	n/a	n/a	n/a
220 FIT	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	4,776,257	497,517	702,645	n/a	n/a	n/a
235 Access Service Revenue	4,776,257	497,517	702,645	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	16,446,658	3,690,020	2,862,078	27,590,304	50,589,060	101,587,259
245 Rate Base Adjustments	758,950	172,976	134,165	1,293,350	2,359,441	n/a
250 Depreciation Reserves	8,484,047	3,475,673	1,443,302	15,365,709	28,768,740	55,471,542
255 Accum Deferred Income Tax	1,476,855	331,629	257,012	2,477,293	4,542,789	9,122,313
260 Average Rate Base	7,244,706	55,694	1,295,929	11,040,652	19,636,981	n/a

COS-2
 Filing Date: 6/16/2016
 Filing Entity: Bluffton Telephone Company
 Transmittal Number: 198
 COSA: 0512AN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	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: Bluffton Telephone Company
 Transmittal Number: 198
 COSA: 0512AN16

Rate-of-Return TRP
 7/16- 6/17
 Versus 2015 Actual

	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	1,208,512	103,009	255,538	371,674	1,938,733	6,496,047
105 Expense Less Dep & Amor	3,077,524	352,792	445,123	2,721,800	8,164,298	n/a
110 Taxes Less FIT	797,243	48,509	164,908	397,081	n/a	n/a
115 Return	906,357	6,961	186,826	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	5,989,636	511,271	1,052,395	0	n/a	n/a
135 Access Service Revenue	5,989,636	511,271	1,052,395	0	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	19,583,333	3,366,996	4,080,196	12,833,621	39,864,146	101,616,460
145 Rate Base Adjustments	755,654	130,453	158,085	497,230	1,541,422	n/a
150 Depreciation Reserves	10,197,901	3,089,351	2,143,278	8,558,494	23,989,024	56,951,266
155 Accum Deferred Income Tax	2,084,582	346,221	434,324	1,366,082	4,231,209	10,797,545
160 Average Rate Base	8,056,504	61,877	1,660,679	3,406,275	13,185,335	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	1,114,295	93,259	166,944	1,027,517	2,402,015	5,852,604
205 Expense Less Dep & Amor	3,057,521	341,543	330,288	1,507,800	5,237,152	n/a
210 Taxes Less FIT	862,953	47,106	136,515	479,394	1,525,968	n/a
215 Return	1,027,586	5,220	163,485	0	1,196,291	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	6,062,355	487,128	797,232	3,014,711	10,361,426	n/a
235 Access Service Revenue	6,062,355	487,128	797,232	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	18,358,445	3,210,018	2,864,047	11,943,816	36,376,326	94,113,545
245 Rate Base Adjustments	881,030	154,347	137,711	574,289	1,747,377	n/a
250 Depreciation Reserves	8,178,341	2,981,552	1,247,927	6,547,527	18,955,347	45,585,051
255 Accum Deferred Income Tax	1,927,039	336,417	300,630	1,253,776	3,817,862	9,878,089
260 Average Rate Base	9,134,095	46,396	1,453,201	4,716,802	15,350,494	n/a

MAG-1
Filing Date: 6/16/2016
Filing Entity: Bluffton Telephone Company
Transmittal Number : 198
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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	\$4,035,210		\$0	\$4,035,210		\$4,035,210
Special Access	<u>\$979,030</u>			<u>\$979,030</u>		\$979,030

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:

6/16/2016

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

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COSA
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Rate-of-Return TRP

Switched Access Revenue

Test Year 7/16-6/17

	---	---	---	---	---	---	---	---	---
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	27.5	n/a	n/a	0	n/a	0	n/a	
500 4-Wire Chan. Term.	n/a	49.71	n/a	n/a	24	n/a	1,193	n/a	
510 Channel Mileage Term.	22.25	n/a	n/a	24	n/a	n/a	534	n/a	
520 Channel Mileage Facility	n/a	n/a	2.21	n/a	n/a	32	71	n/a	
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	133.03	n/a	n/a	3092	n/a	411,329	n/a	
550 Channel Mileage Term.	71.01	n/a	n/a	3050	n/a	n/a	216,581	n/a	
560 Channel Mileage Facility	n/a	n/a	14.41	n/a	n/a	2240	32,278	n/a	
570 Non-Recurring	n/a	0	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	979,034	979,030	

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:

6/16/2016

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

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Rate-of-Return TRP

Revenues Summary

Test Year 7/16 to 6/17

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	4,035,210	4,035,210	0	0
110 Special Access	979,030	979,030	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: Bluffton Telephone Company

Transmittal Number: 198

COSA 0512AN16

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)	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:

6/16/2016

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

198

COSA

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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	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	955,374	955,374	0	979,034	23,660
	----	----	----	----	----

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

RTE-3

Filing Date:

6/16/2016

Filing Entity:

Bluffton Telephone Company

Transmittal Number:

198

COSA

0512AN16

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			
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: Bluffton Tele
Transmittal Number: **198**
COSA **0512AN16**

COSA

100
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: Bluffton Telephone Company
Transmittal Number: 198
COSA 0512AN16

**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	24	24	32	24	24	32
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	3205	3216	2443	3200	3158	2316

DMD-3

Filing Date: 6/16/2016

Filing Entity: Bluffton Telephone Company

Transmittal Number: 198

COSA 0512AN16

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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	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a

ERN-1

Filing Date: 6/16/2016
Filing Entity: Bluffton Telephone Company
Transmittal Number: 198
COSA: 0512AN16

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Rate-of-Return TRP
Rate-of-Return
Summary

	2013/2014 FCC Monitoring Period (A)	2015 Calendar Year (B)	7/16 - 6/17 Test Year (C)
100 Interstate Access, Total	11.93%	3.26%	0.00%
110 Carrier Common Line	11.25%	11.25%	11.00%
120 Special Access	12.84%	-2.93%	11.00%
130 Local Switching	12.55%	16.38%	0.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	11.43%	14.29%	0.00%
160 Traffic Sensitive Switched, Total	12.53%	16.32%	0.00%