

	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	833,398	0
171 Network Support	97,588	(17,672)	0	79,916	26,895	0
172 General Support	609,959	(110,454)	184,793	684,298	230,292	0
173 Central Office	470,097	0	(26,020)	444,077	224,444	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	100,547	0	0	100,547	50,818	0
176 COE Transmission	369,550	0	(26,020)	343,530	173,626	0
177 IOT	14,744	(14,744)	0	0	0	0
178 Cable & Wire Facilities	1,288,897	0	(67,785)	1,221,112	351,767	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	954,397	0
190 Depreciation / Amortization	3,385,724	(40,746)	0	3,344,978	1,180,968	0
200 Customer Operations	n/a	n/a	n/a	n/a	506,134	214,666
201 Marketing	91,187	0	4,674	95,861	28,948	0
202 Local Business Office	793,665	0	10,207	803,872	311,161	115,575
203 Revenue Accounting	235,494	0	0	235,494	91,441	24,507
204 Other Billing & Collection	250,076	0	0	250,076	74,584	74,584
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	602,726	56,403
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	(15,053)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	195,016	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,257,586	271,069
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	(1,433)	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	4,259,019	n/a
Telephone Plant in Service						
310 General Support	10,802,521	(1,993,606)	0	8,808,916	2,964,524	0
320 Central Office Equip-Switch	7,349,821	0	(1,388,486)	5,961,336	3,067,149	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	7,349,821	0	(1,388,486)	5,961,336	3,067,149	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	11,662,931	0	1,388,486	13,051,417	6,542,222	0
331 Subscriber Lines	6,882,120	0	1,388,486	8,270,606	2,074,829	0
332 Exchange Circuit	3,731,532	0	0	3,731,532	3,731,532	0
333 Interexchange Circuit	1,049,279	0	0	1,049,279	735,861	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	66,250,297	0	0	66,250,297	19,084,786	0
341 Subscriber Lines	62,104,871	0	0	62,104,871	15,580,116	0
342 Exchange	4,114,594	0	0	4,114,594	3,486,078	0
343 Interexchange	30,832	0	0	30,832	18,592	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	96,065,570	(1,993,606)	0	94,071,965	31,658,681	0
Adjustments to TPIS						
380 Depr / Amor Reserve	71,145,023	(1,630,055)	0	69,514,969	23,726,453	0
390 Accum Deferred Income Tax	7,018,396	(69,577)	0	6,948,819	2,338,496	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	657,994	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	6,251,726	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 WBIAS (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	4,162,993	0	0	3,447,269	3,447,269	352,340	363,384
110 Uncollectibles	n/a	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	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	4,162,993	0	0	3,447,269	3,447,269	352,340	363,384
Expenses								
170 Plant Specific	181,489	651,909	0	0	497,958	497,958	83,458	70,493
171 Network Support	5,174	21,721	0	0	16,465	16,465	3,015	2,241
172 General Support	44,307	185,985	0	0	140,981	140,981	25,812	19,192
173 Central Office	99,032	125,412	0	0	54,787	54,787	54,310	16,315
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	50,818	0	0	0	0	50,818	0
176 COE Transmission	99,032	74,594	0	0	54,787	54,787	3,492	16,315
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	32,976	318,791	0	0	285,725	285,725	321	32,745
180 Plant Non-Sp. Less Dep/Amor	79,986	874,411	0	0	793,167	793,167	46,598	34,646
190 Depreciation / Amortization	274,711	906,257	0	0	664,927	664,927	143,697	97,633
200 Customer Operations	35,123	256,345	0	0	189,062	189,062	51,243	16,040
201 Marketing	5,569	23,379	0	0	17,723	17,723	3,244	2,412
202 Local Business Office	2,878	192,708	0	0	158,177	158,177	32,458	2,073
203 Revenue Accounting	26,676	40,258	0	0	13,162	13,162	15,541	11,555
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	77,931	468,392	0	0	388,916	388,916	47,636	31,840
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,706	(16,759)	0	0	60,960	60,960	(78,384)	665
250 Taxes Other than FIT	36,839	158,177	0	0	125,231	125,231	16,171	16,775
260 Total Exp and Other Taxes	687,785	3,298,732	0	0	2,720,221	2,720,221	310,419	268,092
FIT Adjustments								
270 Adjustment for FIT	(276)	(1,157)	0	0	(878)	(878)	(160)	(119)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	302,896	0	0	254,774	254,774	14,728	33,394
300 Total Expenses & Taxes	n/a	3,602,785	0	0	2,975,873	2,975,873	325,307	301,605
Telephone Plant in Service								
310 General Support	570,360	2,394,164	0	0	1,814,835	1,814,835	332,276	247,053
320 Central Office Equip-Switch	0	3,067,149	0	0	0	0	3,067,149	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	3,067,149	0	0	0	0	3,067,149	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,731,532	2,810,690	0	0	2,064,389	2,064,389	131,569	614,732
331 Subscriber Lines	0	2,074,829	0	0	2,064,389	2,064,389	0	10,440
332 Exchange Circuit	3,731,532	0	0	0	0	0	0	0
333 Interexchange Circuit	0	735,861	0	0	0	0	131,569	604,292
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	1,789,088	17,295,698	0	0	15,501,719	15,501,719	17,441	1,776,538
341 Subscriber Lines	0	15,580,116	0	0	15,501,719	15,501,719	0	78,397
342 Exchange	1,789,088	1,696,990	0	0	0	0	0	1,696,990
343 Interexchange	0	18,592	0	0	0	0	17,441	1,151
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	6,090,980	25,567,701	0	0	19,380,943	19,380,943	3,548,435	2,638,323
Adjustments to TPIS								
380 Depr / Amor Reserve	4,619,265	19,107,188	0	0	14,058,714	14,058,714	3,112,913	1,935,561
390 Accum Deferred Income Tax	449,906	1,888,590	0	0	1,431,640	1,431,640	262,064	194,886
400 Other Rate Base Adjust.	126,594	531,400	0	0	402,813	402,813	73,752	54,835
Return Data								
410 Average Rate Base	n/a	5,103,323	0	0	4,293,402	4,293,402	247,210	562,711
420 Return	n/a	561,365	0	0	472,274	472,274	27,193	61,898
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	n/a	n/a
Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	778,788	0
171 Network Support	87,746	(17,045)	0	70,701	23,702	0
172 General Support	569,123	(110,554)	164,740	623,309	208,960	0
173 Central Office	472,646	0	(23,787)	448,859	228,730	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	96,642	0	0	96,642	49,247	0
176 COE Transmission	376,004	0	(23,787)	352,217	179,483	0
177 IOT	13,752	(13,752)	0	0	0	0
178 Cable & Wire Facilities	1,163,294	0	(67,657)	1,095,637	317,396	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	906,315	0
190 Depreciation / Amortization	3,766,191	(95,587)	0	3,670,604	1,293,403	0
200 Customer Operations	n/a	n/a	n/a	n/a	482,737	231,202
201 Marketing	76,967	0	3,904	80,871	24,421	0
202 Local Business Office	648,168	0	4,487	652,655	259,916	99,715
203 Revenue Accounting	261,025	0	0	261,025	97,858	30,945
204 Other Billing & Collection	337,114	0	0	337,114	100,542	100,542
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	567,640	60,539
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	(13,602)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	180,850	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,196,131	291,741
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	(244)	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	4,196,375	n/a
Telephone Plant in Service						
310 General Support	9,869,906	(1,846,522)	0	8,023,384	2,689,777	0
320 Central Office Equip-Switch	6,229,844	0	(1,368,287)	4,861,557	2,501,305	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	6,229,844	0	(1,368,287)	4,861,557	2,501,305	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,776,094	0	1,368,287	12,144,381	6,164,607	0
331 Subscriber Lines	6,280,489	0	1,368,287	7,648,776	1,918,821	0
332 Exchange Circuit	3,550,591	0	0	3,550,591	3,550,592	0
333 Interexchange Circuit	945,014	0	0	945,014	695,194	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	65,087,677	0	0	65,087,677	18,855,331	0
341 Subscriber Lines	61,018,738	0	0	61,018,738	15,307,550	0
342 Exchange	4,038,919	0	0	4,038,919	3,529,713	0
343 Interexchange	30,020	0	0	30,020	18,068	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	91,963,520	(1,846,522)	0	90,116,998	30,211,020	0
Adjustments to TPIS						
380 Depr / Amor Reserve	65,224,062	(1,517,170)	0	63,706,892	21,773,821	0
390 Accum Deferred Income Tax	6,844,896	(65,414)	0	6,779,483	2,272,870	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	444,254	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	6,608,583	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 WBIAS (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	4,081,654	0	0	3,466,371	3,466,371	303,703	311,580
110 Uncollectibles	n/a	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	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	4,081,654	0	0	3,466,371	3,466,371	303,703	311,580
Expenses								
170 Plant Specific	178,266	600,522	0	0	456,744	456,744	75,397	68,381
171 Network Support	4,586	19,116	0	0	14,758	14,758	2,273	2,085
172 General Support	40,432	168,528	0	0	130,103	130,103	20,045	18,380
173 Central Office	103,376	125,354	0	0	55,571	55,571	52,795	16,988
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	49,247	0	0	0	0	49,247	0
176 COE Transmission	103,376	76,107	0	0	55,571	55,571	3,548	16,988
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	29,872	287,524	0	0	256,312	256,312	284	30,928
180 Plant Non-Sp. Less Dep/Amor	74,892	831,423	0	0	760,248	760,248	37,129	34,046
190 Depreciation / Amortization	300,976	992,427	0	0	737,017	737,017	143,654	111,756
200 Customer Operations	32,975	218,560	0	0	162,991	162,991	39,917	15,652
201 Marketing	4,725	19,696	0	0	15,205	15,205	2,343	2,148
202 Local Business Office	3,039	157,162	0	0	130,043	130,043	25,076	2,043
203 Revenue Accounting	25,211	41,702	0	0	17,743	17,743	12,498	11,461
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	74,922	432,179	0	0	361,343	361,343	39,917	30,919
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,813	(15,415)	0	0	61,313	61,313	(77,445)	717
250 Taxes Other than FIT	33,062	147,788	0	0	119,630	119,630	11,694	16,464
260 Total Exp and Other Taxes	696,906	3,207,484	0	0	2,659,286	2,659,286	270,263	277,935
FIT Adjustments								
270 Adjustment for FIT	(47)	(197)	0	0	(153)	(153)	(23)	(21)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	306,028	0	0	282,533	282,533	11,712	11,783
300 Total Expenses & Taxes	n/a	3,513,709	0	0	2,941,972	2,941,972	281,998	289,739
Telephone Plant in Service								
310 General Support	520,453	2,169,324	0	0	1,674,704	1,674,704	258,023	236,597
320 Central Office Equip-Switch	0	2,501,305	0	0	0	0	2,501,305	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	2,501,305	0	0	0	0	2,501,305	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	3,550,592	2,614,015	0	0	1,908,669	1,908,669	121,873	583,473
331 Subscriber Lines	0	1,918,821	0	0	1,908,669	1,908,669	0	10,152
332 Exchange Circuit	3,550,592	0	0	0	0	0	0	0
333 Interexchange Circuit	0	695,194	0	0	0	0	121,873	573,321
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	1,774,580	17,080,751	0	0	15,226,564	15,226,564	16,855	1,837,332
341 Subscriber Lines	0	15,307,550	0	0	15,226,564	15,226,564	0	80,986
342 Exchange	1,774,580	1,755,133	0	0	0	0	0	1,755,133
343 Interexchange	0	18,068	0	0	0	0	16,855	1,213
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	5,845,625	24,365,395	0	0	18,809,937	18,809,937	2,898,056	2,657,402
Adjustments to TPIS								
380 Depr / Amor Reserve	4,363,957	17,409,864	0	0	13,009,005	13,009,005	2,528,918	1,871,941
390 Accum Deferred Income Tax	439,532	1,833,338	0	0	1,414,851	1,414,851	218,620	199,867
400 Other Rate Base Adjust.	85,961	358,293	0	0	276,601	276,601	42,615	39,077
Return Data								
410 Average Rate Base	n/a	5,480,486	0	0	4,662,682	4,662,682	193,133	624,671
420 Return	n/a	568,142	0	0	524,552	524,552	21,728	21,862
430 Rate of Return	0.00%	10.37%	0.00%	0.00%	11.25%	11.25%	11.25%	3.50%

COS-2
 Filing Date: 6/15/2016
 Filing Entity: Citizens Telephone Company
 Transmittal Number: 198
 COSA: 0473AN16

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	664,927	143,697	97,633	79,986	986,243	3,344,978
105 Expense Less Dep & Amor	1,930,063	150,551	153,684	922,015	4,062,570	n/a
110 Taxes Less FIT	125,231	16,171	16,775	36,839	n/a	n/a
115 Return	472,274	27,193	61,898	n/a	n/a	n/a
120 FIT	254,774	14,728	33,394	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,447,269	352,340	363,384	n/a	n/a	n/a
135 Access Service Revenue	3,447,269	352,340	363,384	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	19,380,943	3,548,435	2,638,323	6,090,980	31,658,681	94,071,965
145 Rate Base Adjustments	402,813	73,752	54,835	126,594	657,994	n/a
150 Depreciation Reserves	14,058,714	3,112,913	1,935,561	4,619,265	23,726,453	69,514,969
155 Accum Deferred Income Tax	1,431,640	262,064	194,886	449,906	2,338,496	6,948,819
160 Average Rate Base	4,293,402	247,210	562,711	1,148,403	6,251,726	n/a
	---	---	---	---	---	---
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	737,017	143,654	111,756	300,976	1,293,403	3,670,604
205 Expense Less Dep & Amor	1,802,639	114,915	149,715	654,609	2,721,878	n/a
210 Taxes Less FIT	119,630	11,694	16,464	33,062	n/a	n/a
215 Return	524,552	21,728	21,862	n/a	n/a	n/a
220 FIT	282,533	11,712	11,783	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	3,466,371	303,703	311,580	n/a	n/a	n/a
235 Access Service Revenue	3,466,371	303,703	311,580	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	18,809,937	2,898,056	2,657,402	5,845,625	30,211,020	90,116,998
245 Rate Base Adjustments	276,601	42,615	39,077	85,961	444,254	n/a
250 Depreciation Reserves	13,009,005	2,528,918	1,871,941	4,363,957	21,773,821	63,706,892
255 Accum Deferred Income Tax	1,414,851	218,620	199,867	439,532	2,272,870	6,779,483
260 Average Rate Base	4,662,682	193,133	624,671	1,128,097	6,608,583	n/a

COS-2
 Filing Date: 6/15/2016
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 Transmittal Number: 198
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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: 6/15/2016
 Filing Entity: Citizens Telephone Company
 Transmittal Number: 198
 COSA: 0473AN16

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	696,144	152,063	88,156	87,300	1,023,663	3,479,958
105 Expense Less Dep & Amor	2,046,145	149,016	155,231	906,687	4,193,442	n/a
110 Taxes Less FIT	129,783	14,976	15,210	32,827	n/a	n/a
115 Return	473,706	20,658	53,460	n/a	n/a	n/a
120 FIT	255,380	11,174	28,823	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,601,158	347,887	340,880	n/a	n/a	n/a
135 Access Service Revenue	3,601,158	347,887	340,880	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
140 Telephone Plant in Service	18,766,263	3,125,884	2,257,558	5,553,554	29,703,259	90,101,564
145 Rate Base Adjustments	401,047	66,802	48,245	118,683	634,777	n/a
150 Depreciation Reserves	12,669,293	2,627,993	1,555,445	4,184,186	21,036,917	62,313,608
155 Accum Deferred Income Tax	2,287,296	381,065	275,157	676,870	3,620,388	10,981,999
160 Average Rate Base	4,210,721	183,628	475,201	811,181	5,680,731	n/a
	---	---	---	---	---	---
	---	---	---	---	---	---
	---	---	---	---	---	---
Actual, 1/13- 12/13						
Revenue Requirement						
200 Depreciation/Amortization	770,742	150,031	95,769	293,678	1,310,220	3,812,201
205 Expense Less Dep & Amor	1,894,562	140,606	142,746	608,667	2,786,581	n/a
210 Taxes Less FIT	144,288	17,332	16,428	35,997	n/a	n/a
215 Return	640,495	43,459	72,306	n/a	n/a	n/a
220 FIT	345,189	23,454	38,969	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	3,795,276	374,881	366,218	n/a	n/a	n/a
235 Access Service Revenue	3,795,276	374,881	366,218	n/a	n/a	n/a
	---	---	---	---	---	---
Rate Base						
240 Telephone Plant in Service	18,600,547	3,230,547	2,164,305	5,228,731	29,224,130	89,176,236
245 Rate Base Adjustments	407,884	70,842	47,461	114,658	640,845	n/a
250 Depreciation Reserves	11,708,305	2,635,973	1,390,468	3,647,131	19,381,877	57,699,443
255 Accum Deferred Income Tax	1,606,839	279,125	186,962	451,624	2,524,550	7,703,656
260 Average Rate Base	5,693,287	386,291	634,336	1,244,634	7,958,548	n/a

MAG-1
Filing Date: 6/15/2016
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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	\$3,386,730	\$53,072	\$0	\$3,439,802	\$7,467	\$3,447,269
Special Access	<u>\$362,776</u>			<u>\$362,776</u>	<u>\$608</u>	\$363,384

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.

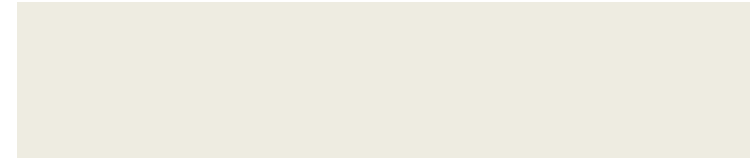
Note 3: Projected Amount per Account 6540

Note 4: Enter amounts equal to the amounts on the most recently filed Form MAG-1.

REV-1
 Filing Date:
 Filing Entity:
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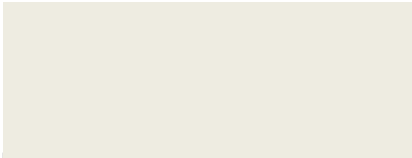
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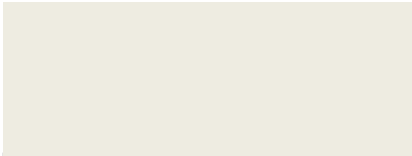
Rate-of-Return TRP
 Switched Access Revenue
 Test Year 7/15-6/16



	----	----	----	----	----	----	----	----	----
Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	25.52	n/a	n/a	26	n/a	664	n/a	
500 4-Wire Chan. Term.	n/a	40.83	n/a	n/a	12	n/a	490	n/a	
510 Channel Mileage Term.	18.27	n/a	n/a	54	n/a	n/a	987	n/a	
520 Channel Mileage Facility	n/a	n/a	1.81	n/a	n/a	353	639	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	120.21	n/a	n/a	1491	n/a	179,233	n/a	
550 Channel Mileage Term.	42.73	n/a	n/a	868	n/a	n/a	37,090	n/a	
560 Channel Mileage Facility	n/a	n/a	8.24	n/a	n/a	7347	60,539	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	363,393	363384	

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





REV-2

Filing Date: 6/15/2016

Filing Entity: Citizens Telephone Company

Transmittal Number: 198

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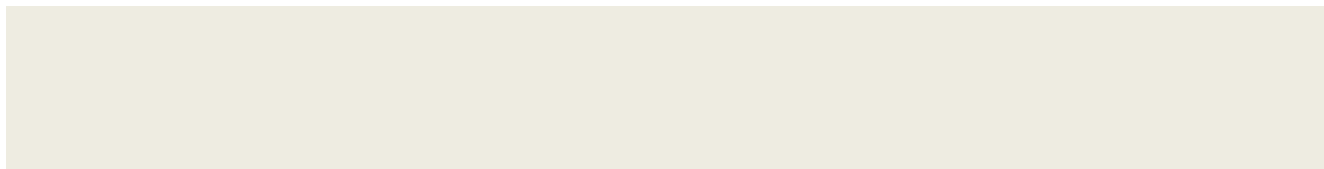
Rate-of-Return TRP

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	0	0	0	0
110 Special Access	363,393	363,393	0	0

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



RTE-1

Filing Date: 6/15/2016

Filing Entity: Citizens Telephone Company

Transmittal Number: 198

COSA 0473AN16

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:

6/15/2016

Filing Entity:

Citizens Telephone Company

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COSA

0473AN16

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	362,615	362,615	0	363,393	778
	----	----	----	----	----

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

RTE-3

Filing Date:

6/15/2016

Filing Entity:

Citizens Telephone Company

Transmittal Number:

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COSA

0473AN16

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: 6/15/2016

Filing Entity: Citizens Tele

Transmittal Number: 198

COSA 0473AN16

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: 6/15/2016
Filing Entity: Citizens Telephone Company
Transmittal Number: 198
COSA 0473AN16

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	22	43	288	26	54	353
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1610	927	7878	1502	906	7714

DMD-3

Filing Date: 6/15/2016

Filing Entity: Citizens Telephone Company

Transmittal Number: 198

COSA 0473AN16

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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:

6/15/2016

Filing Entity:

Citizens Telephone Company

Transmittal Number:

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#REF!

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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	11.21%	11.45%	11.00%
110 Carrier Common Line	11.25%	11.25%	11.00%
120 Special Access	6.70%	5.57%	11.00%
130 Local Switching	14.29%	16.93%	11.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	14.81%	17.82%	11.00%
160 Traffic Sensitive Switched, Total	14.39%	12.12%	11.00%