

COS-1(P)
 Filing Date: 6/16/2016
 Filing Entity: MIEAC
 Transmittal Number : 28
 COSA: 0

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 |
| Expenses | | | | | | |
| 170 Plant Specific | n/a | n/a | n/a | n/a | 960,505 | 0 |
| 171 Network Support | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 General Support | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 Central Office | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 COE Switching | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 COE Transmission | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 IOT | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 Cable & Wire Facilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 Plant Non-Sp. Less Dep/Amor | n/a | n/a | n/a | n/a | 156,949 | 0 |
| 190 Depreciation / Amortization | 0 | 0 | 0 | 0 | 2,059,157 | 0 |
| 200 Customer Operations | n/a | n/a | n/a | n/a | 14,947 | 0 |
| 201 Marketing | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 Local Business Office | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 Revenue Accounting | 0 | 0 | 0 | 0 | 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 | 366,746 | 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 | 0 | 0 |
| 260 Total Exp and Other Taxes | n/a | n/a | n/a | n/a | 3,558,304 | 0 |
| 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 | 3,558,304 | n/a |
| Telephone Plant in Service | | | | | | |
| 310 General Support | 4,905,855 | 0 | 0 | 4,905,855 | 3,720,316 | 0 |
| 320 Central Office Equip-Switch | 4,241,313 | 0 | 0 | 4,241,313 | 3,012,270 | 0 |
| 321 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 Tandem Switching | 4,241,313 | 0 | 0 | 4,241,313 | 3,012,270 | 0 |
| 323 Local Switching Cat. 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Central Office Equip-Trans | 3,368,735 | 0 | 0 | 3,368,735 | 2,902,695 | 0 |
| 331 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 Exchange Circuit | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Interexchange Circuit | 3,368,735 | 0 | 0 | 3,368,735 | 2,902,695 | 0 |
| 334 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 Cable & Wire | 3,401,558 | 0 | 0 | 3,401,558 | 2,930,976 | 0 |
| 341 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 342 Exchange | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Interexchange | 3,401,558 | 0 | 0 | 3,401,558 | 2,930,976 | 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 | 15,917,461 | 0 | 0 | 15,917,461 | 12,566,257 | 0 |
| Adjustments to TPIS | | | | | | |
| 380 Depr / Amor Reserve | 13,263,093 | 0 | 0 | 13,263,093 | 10,050,414 | 0 |
| 390 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 Other Rate Base Adjust. | n/a | n/a | n/a | n/a | 83,146 | 0 |
| Return Data | | | | | | |
| 410 Average Rate Base | n/a | n/a | n/a | n/a | 2,598,989 | 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 | 2,623,414 | 0 | 0 | 0 | 0 | 2,623,414 | 0 |
| 110 Uncollectibles | n/a | (37,854) | 0 | 0 | 0 | 0 | (37,854) | 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 | 556,870 | 0 | 0 | 0 | 0 | 556,870 | 0 |
| 160 Net Revenues | n/a | 3,142,430 | 0 | 0 | 0 | 0 | 3,142,430 | 0 |
| Expenses | | | | | | | | |
| 170 Plant Specific | 0 | 960,505 | 0 | 0 | 0 | 0 | 960,505 | 0 |
| 171 Network Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 General Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 Central Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 COE Switching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 COE Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 IOT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 Cable & Wire Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 Plant Non-Sp. Less Dep/Amor | 0 | 156,949 | 0 | 0 | 0 | 0 | 156,949 | 0 |
| 190 Depreciation / Amortization | 0 | 2,059,157 | 0 | 0 | 0 | 0 | 2,059,157 | 0 |
| 200 Customer Operations | 0 | 14,947 | 0 | 0 | 0 | 0 | 14,947 | 0 |
| 201 Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 Local Business Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 Revenue Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 366,746 | 0 | 0 | 0 | 0 | 366,746 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 Total Exp and Other Taxes | 0 | 3,558,304 | 0 | 0 | 0 | 0 | 3,558,304 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 Total Expenses & Taxes | n/a | 3,558,304 | 0 | 0 | 0 | 0 | 3,558,304 | 0 |
| Telephone Plant in Service | | | | | | | | |
| 310 General Support | 0 | 3,720,316 | 0 | 0 | 0 | 0 | 3,720,316 | 0 |
| 320 Central Office Equip-Switch | 0 | 3,012,270 | 0 | 0 | 0 | 0 | 3,012,270 | 0 |
| 321 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 Tandem Switching | 0 | 3,012,270 | 0 | 0 | 0 | 0 | 3,012,270 | 0 |
| 323 Local Switching Cat. 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Central Office Equip-Trans | 0 | 2,902,695 | 0 | 0 | 0 | 0 | 2,902,695 | 0 |
| 331 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 Exchange Circuit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Interexchange Circuit | 0 | 2,902,695 | 0 | 0 | 0 | 0 | 2,902,695 | 0 |
| 334 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 Cable & Wire | 0 | 2,930,976 | 0 | 0 | 0 | 0 | 2,930,976 | 0 |
| 341 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 342 Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Interexchange | 0 | 2,930,976 | 0 | 0 | 0 | 0 | 2,930,976 | 0 |
| 344 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 Info Orig/Term Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 Amortizable Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 Total Plant In Service | 0 | 12,566,257 | 0 | 0 | 0 | 0 | 12,566,257 | 0 |
| Adjustments to TPIS | | | | | | | | |
| 380 Depr / Amor Reserve | 0 | 10,050,414 | 0 | 0 | 0 | 0 | 10,050,414 | 0 |
| 390 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 Other Rate Base Adjust. | 0 | 83,146 | 0 | 0 | 0 | 0 | 83,146 | 0 |
| Return Data | | | | | | | | |
| 410 Average Rate Base | n/a | 2,598,989 | 0 | 0 | 0 | 0 | 2,598,989 | 0 |
| 420 Return | n/a | (415,874) | 0 | 0 | 0 | 0 | (415,874) | 0 |
| 430 Rate of Return | 11.00% | -16.00% | 0.00% | 0.00% | 0.00% | 0.00% | -16.00% | 0.00% |

| | 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 | 972,371 | 0 |
| 171 Network Support | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 General Support | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 Central Office | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 COE Switching | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 COE Transmission | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 IOT | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 Cable & Wire Facilities | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 Plant Non-Sp. Less Dep/Amor | n/a | n/a | n/a | n/a | 117,882 | 0 |
| 190 Depreciation / Amortization | 0 | 0 | 0 | 0 | 1,524,979 | 0 |
| 200 Customer Operations | n/a | n/a | n/a | n/a | 6,357 | 0 |
| 201 Marketing | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 Local Business Office | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 Revenue Accounting | 0 | 0 | 0 | 0 | 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 | 325,150 | 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 | 15,476 | 0 |
| 260 Total Exp and Other Taxes | n/a | n/a | n/a | n/a | 2,962,215 | 0 |
| | ---- | ---- | ---- | ---- | ---- | ---- |
| 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 | 48,430 | n/a |
| | ---- | ---- | ---- | ---- | ---- | ---- |
| 300 Total Expenses & Taxes | n/a | n/a | n/a | n/a | 3,010,645 | n/a |
| | ---- | ---- | ---- | ---- | ---- | ---- |
| Telephone Plant in Service | | | | | | |
| 310 General Support | 4,905,855 | 0 | 0 | 4,905,855 | 3,554,262 | 0 |
| 320 Central Office Equip-Switch | 4,241,313 | 0 | 0 | 4,241,313 | 2,823,832 | 0 |
| 321 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 Tandem Switching | 4,241,313 | 0 | 0 | 4,241,313 | 2,823,832 | 0 |
| 323 Local Switching Cat. 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Central Office Equip-Trans | 3,368,735 | 0 | 0 | 3,368,735 | 2,814,700 | 0 |
| 331 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 Exchange Circuit | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Interexchange Circuit | 3,368,735 | 0 | 0 | 3,368,735 | 2,814,700 | 0 |
| 334 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 Cable & Wire | 3,401,558 | 0 | 0 | 3,401,558 | 2,842,124 | 0 |
| 341 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 342 Exchange | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Interexchange | 3,401,558 | 0 | 0 | 3,401,558 | 2,842,124 | 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 | 15,917,461 | 0 | 0 | 15,917,461 | 12,034,918 | 0 |
| | ---- | ---- | ---- | ---- | ---- | ---- |
| Adjustments to TPIS | | | | | | |
| 380 Depr / Amor Reserve | 11,108,966 | 0 | 0 | 11,108,966 | 8,005,132 | 0 |
| 390 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 Other Rate Base Adjust. | n/a | n/a | n/a | n/a | 71,480 | 0 |
| | ---- | ---- | ---- | ---- | ---- | ---- |
| Return Data | | | | | | |
| 410 Average Rate Base | n/a | n/a | n/a | n/a | 4,101,266 | 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 | 2,576,220 | 0 | 0 | 0 | 0 | 2,576,220 | 0 |
| 110 Uncollectibles | n/a | (41,951) | 0 | 0 | 0 | 0 | (41,951) | 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 | 570,388 | 0 | 0 | 0 | 0 | 570,388 | 0 |
| 160 Net Revenues | n/a | 3,104,657 | 0 | 0 | 0 | 0 | 3,104,657 | 0 |
| Expenses | | | | | | | | |
| 170 Plant Specific | 0 | 972,371 | 0 | 0 | 0 | 0 | 972,371 | 0 |
| 171 Network Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 General Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 Central Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 COE Switching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 COE Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 IOT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 Cable & Wire Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 Plant Non-Sp. Less Dep/Amor | 0 | 117,882 | 0 | 0 | 0 | 0 | 117,882 | 0 |
| 190 Depreciation / Amortization | 0 | 1,524,979 | 0 | 0 | 0 | 0 | 1,524,979 | 0 |
| 200 Customer Operations | 0 | 6,357 | 0 | 0 | 0 | 0 | 6,357 | 0 |
| 201 Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 Local Business Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 203 Revenue Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 325,150 | 0 | 0 | 0 | 0 | 325,150 | 0 |
| 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 | 15,476 | 0 | 0 | 0 | 0 | 15,476 | 0 |
| 260 Total Exp and Other Taxes | 0 | 2,962,215 | 0 | 0 | 0 | 0 | 2,962,215 | 0 |
| 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 | 48,430 | 0 | 0 | 0 | 0 | 48,430 | 0 |
| 300 Total Expenses & Taxes | n/a | 3,010,645 | 0 | 0 | 0 | 0 | 3,010,645 | 0 |
| Telephone Plant in Service | | | | | | | | |
| 310 General Support | 0 | 3,554,262 | 0 | 0 | 0 | 0 | 3,554,262 | 0 |
| 320 Central Office Equip-Switch | 0 | 2,823,832 | 0 | 0 | 0 | 0 | 2,823,832 | 0 |
| 321 Operator Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 Tandem Switching | 0 | 2,823,832 | 0 | 0 | 0 | 0 | 2,823,832 | 0 |
| 323 Local Switching Cat. 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Equal Access | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Central Office Equip-Trans | 0 | 2,814,700 | 0 | 0 | 0 | 0 | 2,814,700 | 0 |
| 331 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 Exchange Circuit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Interexchange Circuit | 0 | 2,814,700 | 0 | 0 | 0 | 0 | 2,814,700 | 0 |
| 334 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 Cable & Wire | 0 | 2,842,124 | 0 | 0 | 0 | 0 | 2,842,124 | 0 |
| 341 Subscriber Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 342 Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Interexchange | 0 | 2,842,124 | 0 | 0 | 0 | 0 | 2,842,124 | 0 |
| 344 Host Remote | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 Info Orig/Term Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 Amortizable Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 Total Plant In Service | 0 | 12,034,918 | 0 | 0 | 0 | 0 | 12,034,918 | 0 |
| Adjustments to TPIS | | | | | | | | |
| 380 Depr / Amor Reserve | 0 | 8,005,132 | 0 | 0 | 0 | 0 | 8,005,132 | 0 |
| 390 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 Other Rate Base Adjust. | 0 | 71,480 | 0 | 0 | 0 | 0 | 71,480 | 0 |
| Return Data | | | | | | | | |
| 410 Average Rate Base | n/a | 4,101,266 | 0 | 0 | 0 | 0 | 4,101,266 | 0 |
| 420 Return | n/a | 94,012 | 0 | 0 | 0 | 0 | 94,012 | 0 |
| 430 Rate of Return | 0.00% | 2.29% | 0.00% | 0.00% | 0.00% | 0.00% | 2.29% | 0.00% |

COS-2
 Filing Date: 6/16/2016
 Filing Entity: MIEAC
 Transmittal Number: 28
 COSA: 0

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 | 0 | 2,059,157 | 0 | 0 | 2,059,157 | 0 |
| 105 Expense Less Dep & Amor | 0 | 1,499,147 | 0 | 0 | 3,558,304 | n/a |
| 110 Taxes Less FIT | 0 | 0 | 0 | 0 | n/a | n/a |
| 115 Return | 0 | (415,874) | 0 | 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 | 0 | 3,142,430 | 0 | n/a | n/a | n/a |
| 135 Access Service Revenue | 0 | 3,142,430 | 0 | n/a | n/a | n/a |
| | --- | --- | --- | --- | --- | --- |
| Rate Base | | | | | | |
| 140 Telephone Plant in Service | 0 | 12,566,257 | 0 | 0 | 12,566,257 | 15,917,461 |
| 145 Rate Base Adjustments | 0 | 83,146 | 0 | 0 | 83,146 | n/a |
| 150 Depreciation Reserves | 0 | 10,050,414 | 0 | 0 | 10,050,414 | 13,263,093 |
| 155 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 Average Rate Base | 0 | 2,598,989 | 0 | 0 | 2,598,989 | n/a |
| | --- | --- | --- | --- | --- | --- |
| Actual, 1/15- 12/15 | | | | | | |
| Revenue Requirement | | | | | | |
| 200 Depreciation/Amortization | 0 | 1,524,979 | 0 | 0 | 1,524,979 | 0 |
| 205 Expense Less Dep & Amor | 0 | 1,421,760 | 0 | 0 | 1,421,760 | n/a |
| 210 Taxes Less FIT | 0 | 15,476 | 0 | 0 | n/a | n/a |
| 215 Return | 0 | 94,012 | 0 | n/a | n/a | n/a |
| 220 FIT | 0 | 48,430 | 0 | n/a | n/a | n/a |
| 225 Uncol., IDC & Other Adj. | 0 | 0 | 0 | n/a | n/a | n/a |
| 230 Revenue Requirement | 0 | 3,104,657 | 0 | n/a | n/a | n/a |
| 235 Access Service Revenue | 0 | 3,104,657 | 0 | n/a | n/a | n/a |
| | --- | --- | --- | --- | --- | --- |
| Rate Base | | | | | | |
| 240 Telephone Plant in Service | 0 | 12,034,918 | 0 | 0 | 12,034,918 | 15,917,461 |
| 245 Rate Base Adjustments | 0 | 71,480 | 0 | 0 | 71,480 | n/a |
| 250 Depreciation Reserves | 0 | 8,005,132 | 0 | 0 | 8,005,132 | 11,108,966 |
| 255 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 Average Rate Base | 0 | 4,101,266 | 0 | 0 | 4,101,266 | n/a |

COS-2
 Filing Date: 6/16/2016
 Filing Entity: MIEAC
 Transmittal Number: 28
 COSA: 0

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: MIEAC
 Transmittal Number: 28
 COSA: 0

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 | 0 | 1,148,437 | 0 | 0 | 1,148,437 | 1,556,744 |
| 105 Expense Less Dep & Amor | 0 | 2,401,852 | 0 | 0 | 3,550,289 | n/a |
| 110 Taxes Less FIT | 0 | 2,383 | 0 | 0 | n/a | n/a |
| 115 Return | 0 | 14,474 | 0 n/a | | n/a | n/a |
| 120 FIT | 0 | 7,456 | 0 n/a | | n/a | n/a |
| 125 Uncol., IDC & Other Adj. | 0 | 0 | 0 n/a | | n/a | n/a |
| 130 Revenue Requirement | 0 | 3,574,602 | 0 n/a | | n/a | n/a |
| 135 Access Service Revenue | 0 | 3,574,602 | 0 n/a | | n/a | n/a |
| | --- | --- | --- | --- | --- | --- |
| Rate Base | | | | | | |
| 140 Telephone Plant in Service | 0 | 12,681,620 | 0 | 0 | 12,681,620 | 16,268,180 |
| 145 Rate Base Adjustments | 0 | 93,859 | 0 | 0 | 93,859 | n/a |
| 150 Depreciation Reserves | 0 | 8,648,020 | 0 | 0 | 8,648,020 | 11,509,378 |
| 155 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 Average Rate Base | 0 | 4,127,459 | 0 | 0 | 4,127,459 | n/a |
| | --- | --- | --- | --- | --- | --- |
| | --- | --- | --- | --- | --- | --- |
| | --- | --- | --- | --- | --- | --- |
| Actual, 1/13- 12/13 | | | | | | |
| Revenue Requirement | | | | | | |
| 200 Depreciation/Amortization | 0 | 1,122,702 | 0 | 0 | 1,122,702 | 1,350,824 |
| 205 Expense Less Dep & Amor | 0 | 3,853,837 | 0 | 0 | 3,853,837 | n/a |
| 210 Taxes Less FIT | 0 | 0 | 0 | 0 | 0 | n/a |
| 215 Return | 0 | (157,284) | 0 | 0 | (157,284) | 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 | 4,819,255 | 0 | 0 | 4,819,255 | n/a |
| 235 Access Service Revenue | 0 | 4,819,255 | 0 | n/a | n/a | n/a |
| | --- | --- | --- | --- | --- | --- |
| Rate Base | | | | | | |
| 240 Telephone Plant in Service | 0 | 13,933,950 | 0 | 0 | 13,933,950 | 16,161,684 |
| 245 Rate Base Adjustments | 0 | 180,218 | 0 | 0 | 180,218 | n/a |
| 250 Depreciation Reserves | 0 | 7,247,509 | 0 | 0 | 7,247,509 | 8,630,083 |
| 255 Accum Deferred Income Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 Average Rate Base | 0 | 6,866,659 | 0 | 0 | 6,866,659 | n/a |

MAG-1
Filing Date: 6/16/2016
Filing Entity: MIEAC
Transmittal Number : 28
COSA: 0

| 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 | \$0 | | \$0 | \$0 | | \$0 |
| Special Access | <u>\$0</u> | | | <u>\$0</u> | | \$0 |

Note 1: Source of Revenue Requirements in Column (A)

Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**

Special Access **TRP COS-1(P) Line 100, Column U**

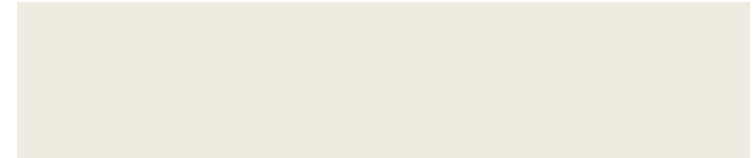
Note 2: Enter an amount equal to the amounts on the most recently filed Form MAG-1.

Note 3: Projected Amount per Account 6540

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

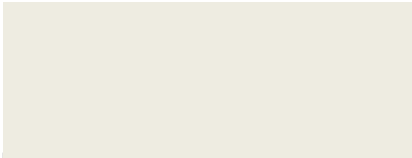
REV-1
 Filing Date: 6/16/2016
 Filing Entity: MIEAC
 Transmittal Number: 28
 COSA: 0
 Page 10 of 20

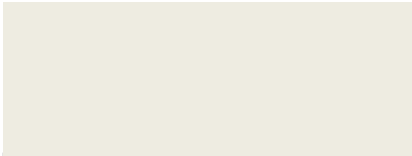
Rate-of-Return TRP
 Switched Access Revenue
 Test Year 7/15-6/16



| | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|----------------------------------|-----|-----|------|-----|-----|-----|-----|-----|-----|
| Special - - Voice Grade | | | | | | | | | |
| 490 2-Wire Chan. Term. | n/a | 0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a |
| 500 4-Wire Chan. Term. | n/a | 0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a |
| 510 Channel Mileage Term. | 0 | n/a | n/a | 0 | n/a | n/a | 0 | n/a | n/a |
| 520 Channel Mileage Facility | n/a | n/a | 0.00 | n/a | n/a | 0 | 0 | n/a | n/a |
| 530 Non-Recurring | n/a | 0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a |
| Special - - High Capacity | | | | | | | | | |
| 540 High Capacity Chan. Term. | n/a | 0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a |
| 550 Channel Mileage Term. | 0 | n/a | n/a | 0 | n/a | n/a | 0 | n/a | n/a |
| 560 Channel Mileage Facility | n/a | n/a | 0.00 | n/a | n/a | 0 | 0 | n/a | n/a |
| 570 Non-Recurring | n/a | 0 | n/a | n/a | 0 | n/a | 0 | n/a | n/a |
| 580 Special Access - - Total | n/a | n/a | n/a | n/a | n/a | n/a | 0 | 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).





REV-2

Filing Date: 6/16/2016

Filing Entity: MIEAC

Transmittal Number: 28

COSA 0

Page 13 of 20

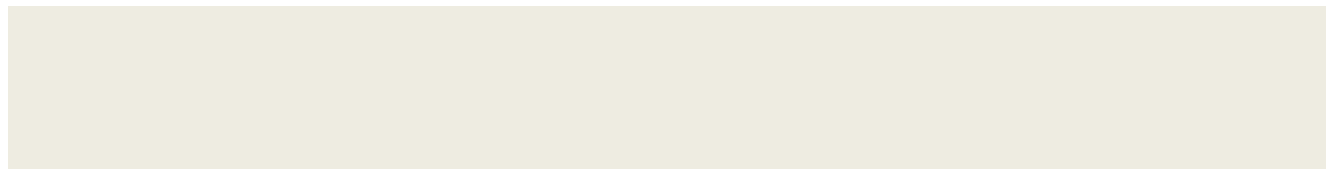
Rate-of-Return TRP

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 | 0 | 0 | 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: MIEAC
 Transmittal Number: 28
 COSA 0

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

Page 14 of 20

| | 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: MIEAC
 Transmittal Number: 28
 COSA 0

Rate-of-Return
 Revenue Price-outs
 Using 2015 Demand

Page 15 of 20

| | 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 | 0 | 0 | 0 | 0 | 0 |
| | ---- | ---- | ---- | ---- | ---- |

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

RTE-3

Filing Date: 6/16/2016

Filing Entity: MIEAC

Transmittal Number: 28

COSA 0

**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: MIEAC

Transmittal Number: 28

COSA 0

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: MIEAC

Transmittal Number: 28

COSA 0

Page 18 of 20

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 | 0 | 0 | 0 | 0 | 0 | 0 |

DMD-3

Filing Date: 6/16/2016

Filing Entity: MIEAC

Transmittal Number: 28

COSA 0

Page 19 of 20

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: MIEAC

Transmittal Number: 28

#REF! 0

Page 1 of 1

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 | 0.00% | 2.29% | -16.00% |
| 110 Carrier Common Line | 0.00% | 0.00% | 0.00% |
| 120 Special Access | 0.00% | 0.00% | 0.00% |
| 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% | 2.29% | -16.00% |