

Exhibit A

COS-1(P)
 Filing Date: 6/24/2016
 Filing Entity: South Dakota Network, LLC
 Transmittal Number : 12
 COSA: SDSDAN01

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	259,852	0
171 Network Support	0	0	0	0	0	0
172 General Support	118,644	0	0	118,644	76,311	0
173 Central Office	285,357	0	0	285,357	183,541	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	285,357	0	0	285,357	183,541	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	11,778	0
190 Depreciation / Amortization	403,345	0	0	403,345	259,431	0
200 Customer Operations	n/a	n/a	n/a	n/a	1,520	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	201,992	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	5,501	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	5,722	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	747,566	0
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	15,243	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	99,271	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	831,594	n/a
Telephone Plant in Service						
310 General Support	2,320,653	0	0	2,320,653	1,492,638	0
320 Central Office Equip-Switch	17,035,185	0	0	17,035,185	10,956,997	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	17,035,185	0	0	17,035,185	10,956,997	0
330 Central Office Equip-Trans	13,181	0	0	13,181	8,478	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	13,181	0	0	13,181	8,478	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	51,217	0	0	51,217	32,943	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	51,217	0	0	51,217	32,943	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	19,420,236	0	0	19,420,236	12,491,057	0
Adjustments to TPIS						
380 Depr / Amor Reserve	16,686,567	0	0	16,686,567	10,732,765	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	19,977	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,778,267	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	1,031,140	0	0	0	0	1,031,140	0
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	1,031,140	0	0	0	0	1,031,140	0
Expenses								
170 Plant Specific	0	259,852	0	0	0	0	259,852	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	76,311	0	0	0	0	76,311	0
173 Central Office	0	183,541	0	0	0	0	183,541	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	183,541	0	0	0	0	183,541	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/Armor	0	11,778	0	0	0	0	11,778	0
190 Depreciation / Amortization	0	259,431	0	0	0	0	259,431	0
200 Customer Operations	0	1,920	0	0	0	0	1,920	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	201,962	0	0	0	0	201,962	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	6,901	0	0	0	0	6,901	0
250 Taxes Other than FIT	0	5,722	0	0	0	0	5,722	0
260 Total Exp and Other Taxes	0	747,566	0	0	0	0	747,566	0
FIT Adjustments								
270 Adjustment for FIT	0	15,243	0	0	0	0	15,243	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	91,233	0	0	0	0	91,233	0
300 Total Expenses & Taxes	n/a	823,556	0	0	0	0	823,556	0
Telephone Plant in Service								
310 General Support	0	1,492,639	0	0	0	0	1,492,639	0
320 Central Office Equip-Switch	0	10,956,997	0	0	0	0	10,956,997	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	0	0	0	0	0	0	0
324 Equal Access	0	10,956,997	0	0	0	0	10,956,997	0
330 Central Office Equip-Trans	0	8,478	0	0	0	0	8,478	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	8,478	0	0	0	0	8,478	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	32,943	0	0	0	0	32,943	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	32,943	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	0	32,943	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	12,491,057	0	0	0	0	12,491,057	0
Adjustments to TPIS								
380 Depr / Amor Reserve	0	10,732,766	0	0	0	0	10,732,766	0
390 Accum Deferred Income Tax	0	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	19,977	0	0	0	0	19,977	0
Return Data								
410 Average Rate Base	n/a	1,778,267	0	0	0	0	1,778,267	0
420 Return	n/a	192,342	0	0	0	0	192,342	0
430 Rate of Return	11.00%	10.82%	0.00%	0.00%	0.00%	0.00%	10.82%	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	344,833	0
171 Network Support	0	0	0	0	0	0
172 General Support	118,644	0	0	118,644	76,311	0
173 Central Office	417,479	0	0	417,479	268,522	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	417,479	0	0	417,479	268,522	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	11,778	0
190 Depreciation / Amortization	193,689	0	0	193,689	124,586	0
200 Customer Operations	n/a	n/a	n/a	n/a	1,926	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	202,131	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	6,901	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	5,722	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	697,866	0
FIT Adjustments						
270 Adjustment for FIT	0	0	0	0	15,366	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	100,777	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	783,274	n/a
Telephone Plant in Service						
310 General Support	2,271,651	0	0	2,271,651	1,481,121	0
320 Central Office Equip-Switch	16,765,185	0	0	16,765,185	10,783,333	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	0
324 Equal Access	16,765,185	0	0	16,765,185	10,783,333	0
330 Central Office Equip-Trans	13,181	0	0	13,181	13,181	0
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	13,181	0	0	13,181	13,181	0
334 Host Remote	0	0	0	0	0	0
340 Cable & Wire	51,217	0	0	51,217	32,943	0
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	51,217	0	0	51,217	32,943	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	19,101,234	0	0	19,101,234	12,290,578	0
Adjustments to TPIS						
380 Depr / Amor Reserve	16,382,095	0	0	16,382,095	10,536,930	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	23,475	0
Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	1,777,123	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	1,034,674	0	0	0	0	1,034,674	0
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	1,034,674	0	0	0	0	1,034,674	0
Expenses								
170 Plant Specific	0	344,833	0	0	0	0	344,833	0
171 Network Support	0	0	0	0	0	0	0	0
172 General Support	0	76,311	0	0	0	0	76,311	0
173 Central Office	0	268,522	0	0	0	0	268,522	0
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	268,522	0	0	0	0	268,522	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	11,778	0	0	0	0	11,778	0
190 Depreciation / Amortization	0	124,580	0	0	0	0	124,580	0
200 Customer Operations	0	1,920	0	0	0	0	1,920	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	202,131	0	0	0	0	202,131	0
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	0	6,901	0	0	0	0	6,901	0
250 Taxes Other than FIT	0	5,722	0	0	0	0	5,722	0
260 Total Exp and Other Taxes	0	697,866	0	0	0	0	697,866	0
FIT Adjustments								
270 Adjustment for FIT	0	15,369	0	0	0	0	58,902	0
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	109,289	0	0	0	0	94,488	0
300 Total Expenses & Taxes	n/a	791,786	0	0	0	0	733,452	0
Telephone Plant in Service								
310 General Support	0	1,461,121	0	0	0	0	1,461,121	0
320 Central Office Equip-Switch	0	10,783,333	0	0	0	0	10,783,333	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	0	0	0	0	0	10,783,333	0
324 Equal Access	0	10,783,333	0	0	0	0	0	0
330 Central Office Equip-Trans	0	13,181	0	0	0	0	13,181	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	13,181	0	0	0	0	13,181	0
334 Host Remote	0	0	0	0	0	0	0	0
340 Cable & Wire	0	32,943	0	0	0	0	51,217	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	32,943	0	0	0	0	51,217	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 Assels	0	0	0	0	0	0	0	0
370 Total Plant in Service	0	12,290,578	0	0	0	0	12,308,852	0
Adjustments to TPIS								
380 Depr / Amor Reserve	0	10,536,930	0	0	0	0	10,536,930	0
390 Accum Deferred Income Tax	0	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	23,475	0	0	0	0	23,475	0
Return Data								
410 Average Rate Base	n/a	1,777,123	0	0	0	0	1,795,397	0
420 Return	n/a	227,519	0	0	0	0	242,320	0
430 Rate of Return	0.00%	12.80%	0.00%	0.00%	0.00%	0.00%	13.50%	0.00%

COS-2
 Filing Date: 6/24/2016
 Filing Entity: South Dakota Network, LLC
 Transmittal Number: 12
 COSA: SDDSDAN01

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	259,431	0	0	259,431	403,345
105 Expense Less Dep & Amor	0	482,413	0	0	741,843	n/a
110 Taxes Less FIT	0	5,722	0	0	n/a	n/a
115 Return	0	192,342	0	n/a	n/a	n/a
120 FIT	0	91,233	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	1,031,140	0	n/a	n/a	n/a
135 Access Service Revenue	0	1,031,140	0	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	0	12,491,057	0	0	12,491,057	19,420,236
145 Rate Base Adjustments	0	19,977	0	0	19,977	n/a
150 Depreciation Reserves	0	10,732,766	0	0	10,732,766	16,686,567
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	1,778,267	0	0	1,778,267	n/a
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	0	124,580	0	0	124,580	193,689
205 Expense Less Dep & Amor	0	567,563	0	0	567,563	n/a
210 Taxes Less FIT	0	5,722	0	0	n/a	n/a
215 Return	0	242,320	0	n/a	n/a	n/a
220 FIT	0	94,488	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	1,034,674	0	n/a	n/a	n/a
235 Access Service Revenue	0	1,034,674	0	n/a	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	0	12,308,852	0	0	12,290,578	19,101,234
245 Rate Base Adjustments	0	23,475	0	0	23,475	n/a
250 Depreciation Reserves	0	10,536,930	0	0	10,536,930	16,382,095
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	1,795,397	0	0	1,795,397	n/a
260 Average Rate Base	0	0	0	0	0	n/a

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Filing Date: 6/24/2016

Filing Entity: South Dakota Network, LLC

Transmittal Number: 12

COSA: SDS DAN01

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	13.92%	13.50%	11.00%
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%	0.00%	0.00%

SOUTH DAKOTA NETWORK, LLC
INTERSTATE ACCESS RATE DEVELOPMENT
PROJECTIONS FOR YEAR ENDED JUNE 30, 2017

<u>ACCESS RATE DEVELOPMENT</u>	<u>EQUAL ACCESS</u>	<u>TRANSPORT</u>	<u>TOTAL</u>
A. PROJECTED REVENUE REQUIREMENT	\$ 1,031,140	\$ 8,398	\$ 1,039,538
B. LESS: MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
C. ACCESS REVENUE REQUIREMENT (A - B)	\$ 1,031,140	\$ 8,398	\$ 1,039,538
D. PROJECTED ACCESS MINUTES OF USE	201,300,000	1,399,490	
E. ACCESS RATE PER MOU (C/D)	\$ 0.005122	\$ 0.006001	