

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #1 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	13,496,158	2,344,708	0	25,815	4,187,863	1,540,364	21,594,908	72,460,777
2. Plant Under Construction	Part 69, Form 1, Ln 20	3,898	677	0	7	1,210	445	6,237	20,928
3. Net Investment	Part 69, Form 2, Ln 43	3,272,244	535,879	0	6,500	1,039,594	379,996	5,234,213	17,430,285
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	368,127	60,286	0	731	116,954	42,750	588,848	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	368,127	60,286	0	731	116,954	42,750	588,848	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(584)	(102)	0	(1)	(182)	(67)	(936)	(3,144)
11. Subject to FIT	(Lines 5-8-9-10)	368,711	60,388	0	732	117,136	42,817	589,784	
12. Federal Income Tax @ 53.84615%		198,537	32,517	0	394	63,073	23,055	317,576	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	567,248	92,905	0	1,126	180,209	65,872	907,360	
15. State Income Tax @ 5.26316%		29,855	4,890	0	59	9,485	3,467	47,756	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	596,519	97,693	0	1,184	189,512	69,272	954,180	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,130,188	731,372	6,300	219,509	801,589	262,189	5,151,147	16,818,213
18. Subtotal	(Lines 16+17)	3,726,707	829,065	6,300	220,693	991,101	331,461	6,105,327	
19. Gross Receipts Tax @ 0.30000%		11,180	2,487	19	662	2,973	994	18,316	
20. Subtotal	(Line 18+19)	3,737,887	831,552	6,319	221,355	994,074	332,455	6,123,642	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,737,887	831,552	6,319	221,355	994,074	332,455	6,123,642	

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Attachment #1 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,737,887	831,552	6,319	221,355	994,074	332,455	6,123,642	
23. Revenue attributable to Local Switching Support per NECA Forms			(287,586)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,737,887	543,966	6,319	221,355	994,074	332,455	5,836,056	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	163,190	(163,190)					0	
26. USAC Charges included in line 22		(433,648)						(433,648)	
27. TIC Revenues for 12 Months Ending 6/30/01					(12,547)			(12,547)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		3,467,429	380,776	6,319	208,808	994,074	332,455	5,389,861	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		8,072	886	15	486	2,314	774	12,547	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,909,149	669,249	6,334	209,294	996,388	333,229	6,123,642	

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	233,184	145,733	0	25,318	0	279	45,221		0	16,633
2		General Support	L10	2,624,600	1,640,295	0	284,971	0	3,137	508,984		0	187,213
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,857,784	1,786,028	0	310,289	0	3,416	554,205	0	0	203,846
4	2210	COE - Switching	L48	2,026,820			2,026,820		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,290,020	2,643,178		0	0	16,858	2,008,170		0	621,814
7		Total COE	L4-6	7,316,840	2,643,178		2,026,820	0	16,858	2,008,170		0	621,814
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	11,350,294	9,023,210		0	0	5,457	1,611,915		0	709,712
10		Total COE, IOT & C&WF	L7-9	18,667,134	11,666,388	0	2,026,820	0	22,315	3,620,085		0	1,331,526
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	7,000,746			2,026,820	0	22,315	3,620,085			1,331,526
12		Total GSF, COE, IOT, C&WF	L3,10	21,524,918	13,452,416	0	2,337,109	0	25,731	4,174,290	0	0	1,535,372
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	15,815,256	13,452,416	0	2,337,109		25,731				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	69,990	43,742	0	7,599	0	84	13,573	0	0	4,992
16	2680	Amortizable Tangibles	L14-15	69,990	43,742	0	7,599	0	84	13,573	0	0	4,992
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	21,594,908	13,496,158	0	2,344,708	0	25,815	4,187,863	0	0	1,540,364
19	2002	Prop Held For Future Use	L18	5,945	3,716	0	645	0	7	1,153	0	0	424
20	2003	Plant Under Construction	L18	6,237	3,898	0	677	0	7	1,210	0	0	445
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	25,674	16,045	0	2,788	0	31	4,979	0	0	1,831
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	205,443	128,396	0	22,306	0	246	39,841	0	0	14,654
29	3100	Depreciation Reserve	L97	16,755,903	10,470,903	0	1,851,746	0	19,788	3,224,910	0	0	1,188,556
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	23,547	14,716	0	2,557	0	28	4,566	0	0	1,680
33	3400	Res - Tangible Assets	L31-32	23,547	14,716	0	2,557	0	28	4,566	0	0	1,680
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	16,779,450	10,485,619	0	1,854,303	0	19,816	3,229,476	0	0	1,190,236
37	4040	Customer Deposits	L12	29,288	18,304	0	3,180	0	35	5,680	0	0	2,089
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	57,812	36,131	0	6,277	0	69	11,211	0	0	4,124
40	4340	Non-Current Def Oper Taxes	L111	(262,556)	(164,085)	0	(28,515)	0	(314)	(50,915)	0	0	(18,727)
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	5,234,213	3,272,244	0	535,879	0	6,500	1,039,594	0	0	379,996
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,115,870	3,198,283	0	523,030	0	6,358	1,016,644	0	0	371,555

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0		0	0
46	2210	Cat 3 - Local Switching	Direct	2,026,820			2,026,820					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	2,026,820			2,026,820		0		0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0			0					
50		Information Boards	Direct	0				0				
51		Service Observing Boards	L54	0			0		0		0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0			0	0	0		0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,026,820			2,026,820	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	621,814					0	0	0	621,814
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0			
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0		
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,683,711	2,643,178					40,533		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,437,424					0	1,437,424		
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	530,213			0	0	0	530,213	0	0
62	2230	Cat 4.3 - Host / Remote	L75	16,858					16,858			
63		Total 2230	L55-62	5,290,020	2,643,178		0	0	16,858	2,008,170	0	621,814

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	9,161,580	9,023,210				138,370			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	709,712					0		0	709,712
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,441,901				0	1,441,901			
74	2410	Cat 3 - IX C&WF	Alloc 3	31,644			0	0	31,644		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	5,457					5,457			
76		Total 2410	L70-75	11,350,294	9,023,210		0	0	5,457	1,611,915	0	709,712

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0			0	0
80	2230	COE - Transmission	L6	0	0		0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,404,115	877,529	0	152,454	0	1,678	272,298	0	100,156
92	2210	COE - Switching	L4	1,699,292			1,699,292		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	4,266,630	2,131,837		0	0	13,597	1,619,676	0	501,520
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	9,385,866	7,461,537		0	0	4,513	1,332,936	0	586,880
97	Total 3100		L91-96	16,755,903	10,470,903	0	1,851,746	0	19,788	3,224,910	0	1,188,556

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>												
105	2110	General Support Facilities	L2+L2a	(32,361)	(20,224)	0	(3,514)	0	(39)	(6,276)	0	0
106	2210	COE - Switching	L4	(25,001)			(25,001)		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(65,228)	(32,591)		0	0	(208)	(24,762)	0	(7,667)
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(139,966)	(111,270)		0	0	(67)	(19,877)	0	(8,752)
111		Total 4340	L105-110	(262,556)	(164,085)	0	(28,515)	0	(314)	(50,915)	0	(18,727)
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	85,445	53,401	0	9,277	0	102	16,570	0	6,095
113	6120	General Support	L3	159,338	99,582	0	17,300	0	190	30,900	0	11,366
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	475,834			303,554		172,280		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	227,586	113,714		0	0	725	86,395	0	26,752
118		Total COE	L114-117	703,420	113,714		303,554	0	173,005	86,395	0	26,752
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121		Total 6310	L119-120	0	0	0			0			
122	6410	Cable & Wire Facilities	L76	252,879	201,032		0	0	122	35,913	0	15,812
123		Total Plant Specific	L112,113,118,121-122	1,201,082	467,729	0	330,131	0	173,419	169,778	0	60,025

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	24,152	15,094	0	2,622	0	29	4,684	0	1,723
125	6530	Network Operations	L10	937,962	586,198	0	101,841	0	1,121	181,897	0	66,905
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	433,648	433,648							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	100,697	62,933	0	10,933	0	120	19,528	0	7,183
128		Dep - COE Switching	L4	43,952			43,952		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	190,584	95,226		0	0	607	72,349	0	22,402
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	460,657	366,212		0	0	221	65,420	0	28,804
133		Total 6561	L127-132	795,890	524,371	0	54,885	0	948	157,297	0	58,389
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	4,688	2,930	0	509	0	6	909	0	334
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,196,340	1,562,241	0	159,857	0	2,104	344,787	0	127,351
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	232,542	145,332	0	25,249	0	278	45,096	0	16,587
140	6621	<u>Operator</u>	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct	4,939				4,939				

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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	288,160	245,108	0	42,583		469			
144		Message Tel	Direct	35,081							35,081	
145		Private Line	Direct	0							0	
146		Total	L143-145	323,241	245,108	0	42,583		469		35,081	
End User Payment and Collection												
147		Message Tel	Direct	87,089							87,089	
148		Private Line	Direct	0							0	
149		EUCL	Direct	43,243	43,243							
150		Total	L147-149	130,332	43,243						87,089	
End User Billing Inquiry												
151		Message Tel	Direct	1,978							1,978	
152		Private Line	Direct	94							94	
153		EUCL	Direct	94	94							
154		Total	L151-153	2,166	94						2,072	
IXC Service Order Processing												
155		Message Tel	L13	70,493	59,961	0	10,417		115			
156		Private Line	Direct	61,682						61,682		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	132,175	59,961	0	10,417		115	61,682	0	
IXC Payment and Collection												
159		Message Tel	L13	8,648	7,356	0	1,278		14			
160		Private Line	Direct	2,111						2,111		
161		Billing & Collection	Direct	1,027							1,027	
162		Total	L159-161	11,786	7,356	0	1,278		14	2,111	1,027	
IXC Billing Inquiry												
163		Message Tel	L13	755	642	0	112		1			
164		Private Line	Direct	504						504		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	1,259	642	0	112		1	504	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	600,959	356,404	0	54,390		599	64,297	125,269	

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Lancaster Telephone Company
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Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	160,550							160,550	
170		OB&C - Expense	Direct	71,213							71,213	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	55,203			15,983	0	176	28,545		10,499
174		Subscriber Line Charge	Direct	12,567	12,567							
175		Total Category 2	L169-174	299,533	12,567		15,983	0	176	28,545	231,763	10,499
176		Subtotal Customer Services	L140-142,168,175	905,431	368,971	0	70,373	4,939	775	92,842	357,032	10,499
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	23,490	9,572	0	1,826	128	20	2,409	9,263	272
178		Total Customer Services	L176-177	928,921	378,543	0	72,199	5,067	795	95,251	366,295	10,771
179		Total Customer Operations	L139,178	1,161,463	523,875	0	97,448	5,067	1,073	140,347	366,295	27,358
180		Total Big Three Expenses	L123-126,179 (less L114)	3,758,307	2,026,544	0	532,042	5,067	175,642	496,706	366,295	156,011
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,824,112	1,405,590	0	424,000	4,939	174,453	337,434	356,005	121,691
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	178,688	96,351	0	25,296	241	8,351	23,616	17,415	7,418
182	6720	General & Administrative	L180	736,142	396,942	0	104,211	992	34,403	97,290	71,746	30,558
183		Total Corporate Operations	L181-182	914,830	493,293	0	129,507	1,233	42,754	120,906	89,161	37,976
184		Total Operating Expenses	L123,138,179,183	5,473,715	3,047,138	0	716,943	6,300	219,350	775,818	455,456	252,710
<u>Operating Taxes</u>												
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	131,842	82,397	0	14,315	0	158	25,568	0	9,404
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	5,605,557	3,129,535	0	731,258	6,300	219,508	801,386	455,456	262,114

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Lancaster Telephone Company
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Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(936)	(584)	0	(102)	0	(1)	(182)	0	(67)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(936)	(584)	0	(102)	0	(1)	(182)	0	(67)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,046	653	0	114	0	1	203	0	75
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	5,606,603	3,130,188	0	731,372	6,300	219,509	801,589	455,456	262,189

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Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	782,438	171,330	58,751	0	3,103	62,553	3,046	17,350	26,242	1,449	438,614
2		General Support	L10	8,806,732	1,928,403	661,270	0	34,927	704,061	34,289	195,281	295,362	16,306	4,936,833
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	9,589,170	2,099,733	720,021	0	38,030	766,614	37,335	212,631	321,604	17,755	5,375,447
4	2210	COE - Switching	L45	8,287,957	2,026,820		0		291,711		107,420		0	5,862,006
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	15,477,568	2,660,036	2,474,775	0	155,209	1,071,741	200,522	291,554	1,827,294	102,878	6,693,559
7		Total COE	L4-6	23,765,525	4,686,856	2,474,775	0	155,209	1,363,452	200,522	398,974	1,827,294	102,878	12,555,565
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	38,871,231	9,028,667	2,228,420	0	93,207	3,644,090	43,353	989,939	273,427	13,098	22,557,030
10		Total COE, IOT & C&WF	L7-9	62,636,756	13,715,523	4,703,195	0	248,416	5,007,542	243,875	1,388,913	2,100,721	115,976	35,112,595
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	234,851	51,425	17,634	0	931	18,775	914	5,208	7,876	435	131,653
13	2680	Amortizable Tangibles	L11-12	234,851	51,425	17,634	0	931	18,775	914	5,208	7,876	435	131,653
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	72,460,777	15,866,681	5,440,850	0	287,377	5,792,931	282,124	1,606,752	2,430,201	134,166	40,619,695
16	2002	Prop Held For Future Use	L15	19,946	4,368	1,498	0	79	1,595	78	442	669	37	11,180
17	2003	Plant Under Construction	L15	20,928	4,583	1,571	0	83	1,673	81	464	702	39	11,732
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	87,924	20,422	5,041	0	211	8,243	98	2,239	618	30	51,022
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	604,836	167,033	36,566	0	1,844	55,357	2,052	22,365	18,643	2,634	298,342

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	56,287,105	12,342,438	4,192,522	0	220,943	4,499,035	215,924	1,248,291	1,857,910	102,531	31,607,511
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	79,012	17,301	5,933	0	313	6,317	308	1,752	2,650	146	44,292
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	56,366,117	12,359,739	4,198,455	0	221,256	4,505,352	216,232	1,250,043	1,860,560	102,677	31,651,803
33	4040	Customer Deposits	L15	98,273	21,519	7,379	0	390	7,857	383	2,179	3,296	182	55,088
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	180,736	46,124	11,130	0	558	16,576	631	7,267	5,766	871	91,813
36	4340	Non-Current Def Oper Taxes	L116	(881,000)	(192,914)	(66,148)	0	(3,494)	(70,431)	(3,431)	(19,535)	(29,545)	(1,632)	(493,870)
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	17,430,285	3,828,619	1,334,710	0	70,884	1,400,445	70,618	392,308	610,756	34,808	9,687,137
40		Total 2001 Less 2690	L 3, 10, 13	72,460,777	15,866,681	5,440,850	0	287,377	5,792,931	282,124	1,606,752	2,430,201	134,166	40,619,695
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	17,104,458	3,729,229	1,316,653	0	69,988	1,369,521	69,580	379,389	601,175	33,227	9,535,696

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	8,287,957	2,026,820		0		291,711		107,420		0	5,862,006
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	8,287,957	2,026,820		0		291,711		107,420		0	5,862,006
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	621,814		621,814		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	102,878									102,878	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	10,657,420	2,643,178	32,335	0	8,198	1,067,019	7,287	289,819	10,930	0	6,598,654
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	1,597,445	0	1,376,727	0	60,697	0	8,277	0	151,743	0	1
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	2,379,792	0	443,899	0	86,314	0	184,958	0	1,664,621	0	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	118,219	16,858		0		4,722		1,735		0	94,904
60		Total 2230	L51-59	15,477,568	2,660,036	2,474,775	0	155,209	1,071,741	200,522	291,554	1,827,294	102,878	6,693,559

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	36,382,020	9,023,210	110,385	0	27,985	3,642,562	24,876	989,377	37,313	0	22,526,312
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	13,098									13,098	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	709,712		709,712	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,602,420	0	1,381,015	0	60,886	0	8,303	0	152,216	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	125,715	0	27,308	0	4,336	0	10,174	0	83,898	0	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	38,266	5,457		0		1,528		562		0	30,719
74		Total 2410	L67-73	38,871,231	9,028,667	2,228,420	0	93,207	3,644,090	43,353	989,939	273,427	13,098	22,557,030

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	234,851	51,425	17,634	0	931	18,775	914	5,208	7,876	435	131,653
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	234,851	51,425	17,634	0	931	18,775	914	5,208	7,876	435	131,653
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	4,711,449	1,031,662	353,768	0	18,685	376,661	18,344	104,472	158,014	8,724	2,641,119
97	2210	COE - Switching	L4	6,948,648	1,699,292		0		244,571		90,061		0	4,914,724
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	12,483,330	2,145,434	1,996,013	0	125,183	864,406	161,730	235,151	1,473,792	82,976	5,398,645
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	32,143,678	7,466,050	1,842,741	0	77,075	3,013,397	35,850	818,607	226,104	10,831	18,653,023
102		Total 3100	L96-101	56,287,105	12,342,438	4,192,522	0	220,943	4,499,035	215,924	1,248,291	1,857,910	102,531	31,607,511
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109		Total 4100	L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	(108,585)	(23,777)	(8,153)	0	(431)	(8,681)	(423)	(2,408)	(3,642)	(201)	(60,869)
111	2210	COE - Switching	L4	(102,231)	(25,001)		0		(3,598)		(1,325)		0	(72,307)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(190,844)	(32,799)	(30,515)	0	(1,914)	(13,215)	(2,473)	(3,595)	(22,531)	(1,269)	(82,533)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(479,340)	(111,337)	(27,480)	0	(1,149)	(44,937)	(535)	(12,207)	(3,372)	(162)	(278,161)
116		Total 4340	L110-115	(881,000)	(192,914)	(66,148)	0	(3,494)	(70,431)	(3,431)	(19,535)	(29,545)	(1,632)	(493,870)

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	286,709	62,780	21,528	0	1,137	22,921	1,116	6,358	9,616	531	160,722
118	6120	General Support	L3	534,653	117,073	40,145	0	2,120	42,743	2,082	11,855	17,931	990	299,714
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,545,537	304,799	160,941	0	10,094	88,669	13,040	25,946	118,834	6,690	816,524
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	739,213	145,782	76,976	0	4,828	42,409	6,237	12,410	56,837	3,200	390,534
123		Total COE	L119-122	2,284,750	450,581	237,917	0	14,922	131,078	19,277	38,356	175,671	9,890	1,207,058
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	866,030	201,154	49,648	0	2,077	81,188	966	22,055	6,092	292	502,558
128		Total Plant Specific	L117,118,123,126-127	3,972,142	831,588	349,238	0	20,256	277,930	23,441	78,624	209,310	11,703	2,170,052

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	81,042	17,746	6,085	0	321	6,479	316	1,797	2,718	150	45,430
130	6530	Network Operations	L10	3,147,291	689,160	236,320	0	12,482	251,613	12,254	69,788	105,554	5,827	1,764,293
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	496,633	433,648		0		62,985		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	337,885	73,986	25,371	0	1,340	27,012	1,316	7,492	11,332	626	189,410
133		Dep - COE Switching	L4	179,724	43,952		0		6,326		2,329		0	127,117
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	557,612	95,833	89,159	0	5,592	38,612	7,224	10,504	65,832	3,706	241,150
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,577,607	366,433	90,441	0	3,783	147,897	1,760	40,177	11,097	532	915,487
138		Total 6561	L132-137	2,652,828	580,204	204,971	0	10,715	219,847	10,300	60,502	88,261	4,864	1,473,164
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	15,735	3,445	1,181	0	62	1,258	61	349	528	29	8,822
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	6,393,529	1,724,203	448,557	0	23,580	542,182	22,931	132,436	197,061	10,870	3,291,709
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	863,781	232,542	0	0	0	58,535	0	22,514	0	30,014	520,176
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	93,992	0		0		0		93,992		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	64,910										64,910
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	34,633	4,939		0		1,383		508		0	27,803
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	99,543	4,939	0	0	0	1,383	0	508	0	0	92,713

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	288,160	288,160									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	410,942	35,081	0	0	0	30,069	0	32,574	0		313,218
155		End User payment & collection	Alloc 21	539,123	130,332	0	0	0	72,345	0	0	17,382		319,064
156		End User billing inquiry	Alloc 30	66,412	2,072	94	0	0	6,877	94	6,971	94		50,210
157		IXC service order processing	Alloc 32	149,798	70,493	61,682	0	0	17,623	0	0	0		0
158		IXC payment and collection	Alloc 33	17,120	9,675	2,111	0	0	4,841	493	0	0		0
159		IXC billing inquiry	Alloc 34	4,280	755	504	0	0	2,769	252	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,475,835	536,568	64,391	0	0	134,524	839	39,545	17,476	0	682,492
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	336,761	160,550		0		148,323		27,887		0	1
163		OB&C - Expense	Alloc 38	238,776	71,213		0		41,891		41,891		0	83,781
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	110,407	55,203		0		27,602		27,602			0
168		Subscriber Line Charge	Alloc 29	12,567	12,567		0		0		0			0
169		Total Category 2	L162-168	698,511	299,533	0	0	0	217,816	0	97,380	0	0	83,782
170		Subtotal Categories 1 & 2	L161,169	2,174,346	836,101	64,391	0	0	352,340	839	136,925	17,476	0	766,274

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	23,490	23,490		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,197,836	859,591	64,391	0	0	352,340	839	136,925	17,476	0	766,274
174		Total Customer Operations	L144-146,151,173	3,255,152	1,097,072	64,391	0	0	412,258	839	253,939	17,476	30,014	1,379,163
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,553,223	2,437,967	588,276	0	29,481	876,137	33,336	384,138	304,793	46,023	4,853,072
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	558,640	142,564	34,400	0	1,724	51,234	1,949	22,463	17,823	2,691	283,792
	6720	General & Administrative												
177		Other Direct	Alloc 46	41,719	41,719	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,170,999	554,035	133,688	0	6,700	199,105	7,576	87,297	69,265	10,459	1,102,874
180		Total 6720	L177-179	2,212,718	595,754	133,688	0	6,700	199,105	7,576	87,297	69,265	10,459	1,102,874
181		Total Corporate Operations	L176,180	2,771,358	738,318	168,088	0	8,424	250,339	9,525	109,760	87,088	13,150	1,386,666
182		Total Operating Expenses	L128,143,174,181	16,392,181	4,391,181	1,030,274	0	52,260	1,482,709	56,736	574,759	510,935	65,737	8,227,590
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	414,100	90,675	31,093	0	1,642	33,106	1,612	9,182	13,888	767	232,135
185	7240	Ad Valorem Taxes - Direct	Alloc 40	8,432	8,432	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	422,532	99,107	31,093	0	1,642	33,106	1,612	9,182	13,888	767	232,135
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	16,814,713	4,490,288	1,061,367	0	53,902	1,515,815	58,348	583,941	524,823	66,504	8,459,725
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	14,146,150	3,906,639	855,215	0	43,125	1,294,710	47,987	523,090	436,034	61,611	6,977,739

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(3,144)	(688)	(236)	0	(12)	(251)	(12)	(70)	(105)	(6)	(1,764)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(3,144)	(688)	(236)	0	(12)	(251)	(12)	(70)	(105)	(6)	(1,764)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	3,500	763	269	0	14	280	14	78	123	7	1,952
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	16,818,213	4,491,051	1,061,636	0	53,916	1,516,095	58,362	584,019	524,946	66,511	8,461,677

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	23,401	23,215	71	18	16	24	57	186
2 Circuits	193	0	36	7	15	135	0	193
3 Circuit Miles	2,757.60	0.00	599.00	95.12	223.16	1,840.32	0.00	2,757.60
4 Wideband Channels	6,948	0	5,988	264	36	660	0	6,948
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	631,284	300,964		0		278,043		52,277		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,205,068	324,421	0	0	0	81,663	0	31,410	0	41,873	725,701
15 OB&C Expense	238,776	71,213		0		41,891		41,891		0	83,781

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	3,500
20 FIT Adjustment - Addbacks	3,144
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.362058

Plant Date: Average 6/30/2009
Expense Date: 12 Mo. Ending 6/30/2009

Lancaster Telephone Company
Study No.: 240531 607

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.244550	0.000000	0.035197	0.012961	0.000000	0.707292	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.100922	0.027412	0.000000	0.621666	1.000000
6 Conversation Minute Factor	0.608780	0.000000	0.174576	0.067130	0.149514		1.000000
7 Conversation Minute Miles Factor	0.607592	0.000000	0.176797	0.069893	0.145718		1.000000
8 Host Remote Factor	0.142602	0.000000	0.039944	0.014679	0.000000	0.802775	1.000000
9 Subscriber Line Usage Factor	0.142602	0.000000	0.039944	0.014679	0.000000	0.802775	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.781184	0.000000	0.218816	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #4 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	12,574,185	2,844,657	0	1,563,350	3,291,054	1,424,129	21,697,375	70,215,501
2. Plant Under Construction	Part 69, Form 1, Ln 20	67,630	15,300	0	8,409	17,701	7,660	116,700	377,654
3. Net Investment	Part 69, Form 2, Ln 43	3,308,662	606,504	0	382,375	842,928	366,038	5,506,507	17,754,265
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	372,224	68,232	0	43,017	94,829	41,179	619,481	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	372,224	68,232	0	43,017	94,829	41,179	619,481	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(563)	(127)	0	(70)	(147)	(64)	(971)	(3,144)
11. Subject to FIT	(Lines 5-8-9-10)	372,787	68,359	0	43,087	94,976	41,243	620,452	
12. Federal Income Tax @ 53.84615%		200,731	36,809	0	23,201	51,141	22,208	334,090	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	573,518	105,168	0	66,288	146,117	63,451	954,542	
15. State Income Tax @ 5.26316%		30,185	5,535	0	3,489	7,690	3,340	50,239	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	603,140	110,576	0	69,707	153,660	66,727	1,003,810	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,168,684	509,395	6,054	365,880	665,347	247,078	4,962,438	15,841,788
18. Subtotal	(Lines 16+17)	3,771,824	619,971	6,054	435,587	819,007	313,805	5,966,248	
19. Gross Receipts Tax @ 0.30000%		11,315	1,860	18	1,307	2,457	941	17,899	
20. Subtotal	(Line 18+19)	3,783,139	621,831	6,072	436,894	821,464	314,746	5,984,146	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,783,139	621,831	6,072	436,894	821,464	314,746	5,984,146	

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #4 - Form 2

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement (Lines16+17+19+21)	3,783,139	621,831	6,072	436,894	821,464	314,746	5,984,146	
23. Revenue attributable to Local Switching Support per NECA Forms		(324,092)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	3,783,139	297,739	6,072	436,894	821,464	314,746	5,660,054	
25. Adjustment for Line Port Re-allo Factor: >>> 30.0000% (Based on FCC Proxy)(Line 24 * Factor)	89,322	(89,322)					0	
26. USAC Charges included in line 22	(450,008)						(450,008)	
27. TIC Revenues for 12 Months Ending 6/30/01				(12,547)			(12,547)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)	3,422,453	208,417	6,072	424,347	821,464	314,746	5,197,499	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)	8,262	503	15	1,024	1,983	760	12,547	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	3,880,723	533,012	6,087	425,371	823,447	315,506	5,984,146	

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	234,805	136,076	0	30,784	0	16,918	35,615		0	15,412
2		General Support	L10	2,503,078	1,450,598	0	328,169	0	180,353	379,666		0	164,292
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,737,883	1,586,674	0	358,953	0	197,271	415,281	0	0	179,704
4	2210	COE - Switching	L48	2,476,189			2,476,189		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,770,495	2,477,409		0	0	1,289,457	1,428,723		0	574,906
7		Total COE	L4-6	8,246,684	2,477,409		2,476,189	0	1,289,457	1,428,723		0	574,906
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	10,640,236	8,468,045		0	0	71,393	1,436,042		0	664,756
10		Total COE, IOT & C&WF	L7-9	18,886,920	10,945,454	0	2,476,189	0	1,360,850	2,864,765		0	1,239,662
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	7,941,466			2,476,189	0	1,360,850	2,864,765			1,239,662
12		Total GSF, COE, IOT, C&WF	L3,10	21,624,803	12,532,128	0	2,835,142	0	1,558,121	3,280,046	0	0	1,419,366
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,925,391	12,532,128	0	2,835,142		1,558,121				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	72,572	42,057	0	9,515	0	5,229	11,008	0	0	4,763
16	2680	Amortizable Tangibles	L14-15	72,572	42,057	0	9,515	0	5,229	11,008	0	0	4,763
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	21,697,375	12,574,185	0	2,844,657	0	1,563,350	3,291,054	0	0	1,424,129
19	2002	Prop Held For Future Use	L18	6,164	3,572	0	808	0	444	935	0	0	405
20	2003	Plant Under Construction	L18	116,700	67,630	0	15,300	0	8,409	17,701	0	0	7,660
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	104,473	60,545	0	13,697	0	7,528	15,846	0	0	6,857
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	202,577	117,399	0	26,559	0	14,596	30,727	0	0	13,296
29	3100	Depreciation Reserve	L97	16,815,447	9,627,906	0	2,319,410	0	1,226,028	2,542,970	0	0	1,099,133
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	17,122	9,922	0	2,245	0	1,234	2,597	0	0	1,124
33	3400	Res - Tangible Assets	L31-32	17,122	9,922	0	2,245	0	1,234	2,597	0	0	1,124
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	16,832,569	9,637,828	0	2,321,655	0	1,227,262	2,545,567	0	0	1,100,257
37	4040	Customer Deposits	L12	30,356	17,593	0	3,980	0	2,187	4,604	0	0	1,992
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	56,551	32,772	0	7,414	0	4,075	8,578	0	0	3,712
40	4340	Non-Current Def Oper Taxes	L111	(298,694)	(173,524)	0	(38,532)	0	(21,572)	(45,414)	0	0	(19,652)
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	5,506,507	3,308,662	0	606,504	0	382,375	842,928	0	0	366,038
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,390,837	3,241,628	0	591,339	0	374,041	825,383	0	0	358,446

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Central Office Switching - Acct 2210</u>												
45	2210	Cat 2 - Tandem Switching	Alloc 1	0		0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	2,476,189		2,476,189						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	2,476,189		2,476,189		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>												
2220		Cat 1 - Operator Systems										
49		Intercept Boards	Direct	0		0						
50		Information Boards	Direct	0			0					
51		Service Observing Boards	L54	0		0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0							0	
53		Total 2220	L49-52	0		0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,476,189		2,476,189	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	574,906				0	0		0	574,906
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0				0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	2,520,259	2,477,409				42,850			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,327,537				0	1,327,537			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	1,331,037		0	0	1,272,701	58,336		0	0
62	2230	Cat 4.3 - Host / Remote	L75	16,756				16,756				
63		Total 2230	L55-62	5,770,495	2,477,409	0	0	1,289,457	1,428,723		0	574,906

Plant Date: Average 12/31/2007
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Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Information Origination / Termination - Acct 2310</u>												
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			
<u>Cable and Wire Facilities - Acct 2410</u>												
70	2410	Cat 1 - Exch Ln CWF	Direct	8,614,510	8,468,045				146,465			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	664,756					0		0	664,756
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,286,651				0	1,286,651			
74	2410	Cat 3 - IX C&WF	Alloc 3	67,916			0	0	64,990	2,926	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	6,403					6,403			
76		Total 2410	L70-75	10,640,236	8,468,045		0	0	71,393	1,436,042	0	664,756

Plant Date: Average 12/31/2007
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Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0						
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
83	Total 2681		L77-82	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0						
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
90	Total 1438		L84-89	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a	1,307,877	757,948	0	171,471	0	94,236	198,378	0	85,844
92	2210	COE - Switching	L4	2,147,939			2,147,939		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	4,808,150	2,064,252		0	0	1,074,414	1,190,455	0	479,029
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	8,551,481	6,805,706		0	0	57,378	1,154,137	0	534,260
97	Total 3100		L91-96	16,815,447	9,627,906	0	2,319,410	0	1,226,028	2,542,970	0	1,099,133

Plant Date: Average 12/31/2007
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Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0			0	0
100	2220	COE - Operator Systems	L5	0			0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0						
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0		0	0
				<hr/>								
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0
				<hr/> <hr/>								
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a	(35,972)	(20,847)	0	(4,716)	0	(2,592)	(5,456)	0	(2,361)
106	2210	COE - Switching	L4	(33,816)			(33,816)		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(80,479)	(34,551)		0	0	(17,984)	(19,926)	0	(8,018)
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(148,427)	(118,126)		0	0	(996)	(20,032)	0	(9,273)
				<hr/>								
111	Total 4340		L105-110	(298,694)	(173,524)	0	(38,532)	0	(21,572)	(45,414)	0	(19,652)
				<hr/> <hr/>								
Plant Specific Expenses												
112	6110	Network Support	L12	77,953	45,175	0	10,220	0	5,617	11,824	0	5,117
113	6120	General Support	L3	183,496	106,341	0	24,057	0	13,221	27,833	0	12,044
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	119,294			76,103		43,191		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	222,353	95,461		0	0	49,686	55,053	0	22,153
118	Total COE		L114-117	341,647	95,461		76,103	0	92,877	55,053	0	22,153
				<hr/>								
119	6310	IOT - Other	L67	0		0						
120	6310	IOT - Customer Premise Equip	L68	0	0							
121	Total 6310		L119-120	0	0	0			0			
				<hr/>								
122	6410	Cable & Wire Facilities	L76	271,925	216,411		0	0	1,825	36,700	0	16,989
				<hr/>								
123	Total Plant Specific		L112,113,118,121-122	875,021	463,388	0	110,380	0	113,540	131,410	0	56,303

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	21,151	12,258	0	2,773	0	1,524	3,208	0	1,388
125	6530	Network Operations	L10	891,515	516,656	0	116,883	0	64,236	135,225	0	58,515
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	450,008	450,008							
	6561	Depreciation										
127		Dep - Support Assets	L3	92,778	53,766	0	12,164	0	6,685	14,073	0	6,090
128		Dep - COE Switching	L4	36,292			36,292		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	158,314	67,968		0	0	35,376	39,197	0	15,773
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	627,186	499,147		0	0	4,208	84,647	0	39,184
133		Total 6561	L127-132	914,570	620,881	0	48,456	0	46,269	137,917	0	61,047
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	4,862	2,819	0	637	0	350	737	0	319
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,282,106	1,602,622	0	168,749	0	112,379	277,087	0	121,269
Customer Operations Expenses												
139	6610	Marketing	L12	237,080	137,394	0	31,083	0	17,082	35,960	0	15,561
140	6621	Operator	Alloc 4	0			0	0			0	0
141		Outside Operator Services	Alloc 5	0			0	0			0	0
	6622	Directory										
142		Published Directory Expense	Direct	4,704				4,704				

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Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	333,927	247,250	0	55,936		30,741			
144		Message Tel	Direct	40,652						40,652		
145		Private Line	Direct	0						0		
146		Total	L143-145	374,579	247,250	0	55,936		30,741		40,652	
End User Payment and Collection												
147		Message Tel	Direct	100,921							100,921	
148		Private Line	Direct	0						0		
149		EUCL	Direct	50,110	50,110							
150		Total	L147-149	151,031	50,110						100,921	
End User Billing Inquiry												
151		Message Tel	Direct	2,292							2,292	
152		Private Line	Direct	109						109		
153		EUCL	Direct	109	109							
154		Total	L151-153	2,510	109						2,401	
IXC Service Order Processing												
155		Message Tel	L13	81,689	60,485	0	13,684		7,520			
156		Private Line	Direct	71,478						71,478		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	153,167	60,485	0	13,684		7,520	71,478	0	
IXC Payment and Collection												
159		Message Tel	L13	10,021	7,419	0	1,679		923			
160		Private Line	Direct	2,446						2,446		
161		Billing & Collection	Direct	1,191							1,191	
162		Total	L159-161	13,658	7,419	0	1,679		923	2,446	1,191	
IXC Billing Inquiry												
163		Message Tel	L13	875	647	0	147		81			
164		Private Line	Direct	584						584		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	1,459	647	0	147		81	584	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	696,404	366,020	0	71,446		39,265	74,508	145,165	

Plant Date: Average 12/31/2007
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Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	172,274							172,274		
170		OB&C - Expense	Direct	76,414							76,414		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	59,234			18,470	0	10,150	21,368			9,246
174		Subscriber Line Charge	Direct	13,485	13,485								
175		Total Category 2	L169-174	321,407	13,485		18,470	0	10,150	21,368	248,688		9,246
176		Subtotal Customer Services	L140-142,168,175	1,022,515	379,505	0	89,916	4,704	49,415	95,876	393,853	0	9,246
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	27,221	10,103	0	2,394	125	1,316	2,552	10,485	0	246
178		Total Customer Services	L176-177	1,049,736	389,608	0	92,310	4,829	50,731	98,428	404,338	0	9,492
179		Total Customer Operations	L139,178	1,286,816	527,002	0	123,393	4,829	67,813	134,388	404,338	0	25,053
180		Total Big Three Expenses	L123-126,179 (less L114)	3,524,511	1,969,312	0	353,429	4,829	247,113	404,231	404,338	0	141,259
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,496,550	1,354,498	0	214,229	4,704	170,612	251,554	392,662	0	108,291
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	180,871	101,062	0	18,137	248	12,681	20,744	20,750	0	7,249
182	6720	General & Administrative	L180	713,214	398,508	0	71,519	977	50,005	81,799	81,821	0	28,585
183		Total Corporate Operations	L181-182	894,085	499,570	0	89,656	1,225	62,686	102,543	102,571	0	35,834
184		Total Operating Expenses	L123,138,179,183	5,338,028	3,092,582	0	492,178	6,054	356,418	645,428	506,909	0	238,459
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	130,291	75,506	0	17,082	0	9,388	19,763	0	0	8,552
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	5,468,319	3,168,088	0	509,260	6,054	365,806	665,191	506,909	0	247,011

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		TRA-86 Amortization	L12									
191		Total	L189-190	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(971)	(563)	0	(127)	0	(70)	(147)	0	(64)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(971)	(563)	0	(127)	0	(70)	(147)	0	(64)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,028	596	0	135	0	74	156	0	67
<u>Rent Revenues Account 5240</u>												
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0		0	0
203	2220	COE - Operator Systems	L5	0			0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0						
206	2410	Cable & Wire Facilities	L9	0	0		0		0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	5,469,347	3,168,684	0	509,395	6,054	365,880	665,347	506,909	247,078

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	759,858	183,778	49,131	0	1,896	64,216	894	18,419	5,996	5,101	430,427
2		General Support	L10	8,100,281	1,959,119	523,752	0	20,207	684,555	9,528	196,354	63,915	54,378	4,588,473
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,860,139	2,142,897	572,883	0	22,103	748,771	10,422	214,773	69,911	59,479	5,018,900
4	2210	COE - Switching	L45	10,125,493	2,476,189		0		356,387		131,237		0	7,161,680
5	2220	COE - Operator Systems	L50	0	0		0	0	0		0		0	0
6	2230	COE - Transmission	L60	14,566,073	3,766,867	1,930,771	0	72,857	1,369,760	35,968	413,708	311,331	384,525	6,280,286
7		Total COE	L4-6	24,691,566	6,243,056	1,930,771	0	72,857	1,726,147	35,968	544,945	311,331	384,525	13,441,966
8	2310	Information Orig /Term	L66	0	0		0	0	0		0		0	0
9	2410	Cable & Wire Facilities	L74	36,428,945	8,539,438	2,021,187	0	79,611	3,439,152	35,925	936,639	170,936	25,782	21,180,275
10		Total COE, IOT & C&WF	L7-9	61,120,511	14,782,494	3,951,958	0	152,468	5,165,299	71,893	1,481,584	482,267	410,307	34,622,241
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	234,851	56,801	15,185	0	586	19,847	276	5,693	1,853	1,577	133,033
13	2680	Amortizable Tangibles	L11-12	234,851	56,801	15,185	0	586	19,847	276	5,693	1,853	1,577	133,033
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	70,215,501	16,982,192	4,540,026	0	175,157	5,933,917	82,591	1,702,050	554,031	471,363	39,774,174
16	2002	Prop Held For Future Use	L15	19,946	4,824	1,290	0	50	1,686	23	483	157	134	11,299
17	2003	Plant Under Construction	L15	377,654	91,339	24,419	0	942	31,916	444	9,154	2,980	2,535	213,925
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	357,684	83,846	19,845	0	782	33,768	353	9,197	1,678	253	207,962
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	571,237	175,093	26,626	0	858	57,516	463	23,192	3,968	4,264	279,257

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	54,430,257	13,173,345	3,506,853	0	135,249	4,572,175	63,822	1,313,920	430,186	369,532	#####
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	55,410	13,401	3,583	0	138	4,683	65	1,343	437	372	31,388
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	54,485,667	13,186,746	3,510,436	0	135,387	4,576,858	63,887	1,315,263	430,623	369,904	30,896,563
33	4040	Customer Deposits	L15	98,237	23,759	6,352	0	245	8,302	116	2,381	775	659	55,648
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	169,853	48,347	7,956	0	248	17,295	137	7,582	1,221	1,348	85,719
36	4340	Non-Current Def Oper Taxes	L116	(966,000)	(233,627)	(62,650)	0	(2,417)	(81,782)	(1,140)	(23,450)	(7,645)	(6,504)	(546,785)
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	17,754,265	4,312,069	1,150,112	0	44,326	1,538,130	20,874	442,300	137,840	113,142	9,995,472
40		Total 2001 Less 2690	L 3, 10, 13	70,215,501	16,982,192	4,540,026	0	175,157	5,933,917	82,591	1,702,050	554,031	471,363	39,774,174
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	17,451,118	4,209,082	1,137,794	0	43,961	1,506,211	20,664	429,071	135,868	110,885	9,857,582

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	10,125,493	2,476,189		0		356,387		131,237		0	7,161,680
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	10,125,493	2,476,189		0		356,387		131,237		0	7,161,680
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	574,906		574,906		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	71,954									71,954	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	9,994,129	2,477,410	35,573	0	7,276	1,000,101	8,085	271,643	8,085	0	6,185,956
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	1,475,324	0	1,271,480	0	56,057	0	7,644	0	140,143	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	2,332,255	1,272,701	48,812	0	9,524	364,965	20,239	140,340	163,103	312,571	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	117,505	16,756		0		4,694		1,725		0	94,330
60		Total 2230	L51-59	14,566,073	3,766,867	1,930,771	0	72,857	1,369,760	35,968	413,708	311,331	384,525	6,280,286

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	34,160,964	8,468,045	121,594	0	24,871	3,418,448	27,635	928,504	27,635	0	21,144,232
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	10,196									10,196	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	664,756		664,756		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,429,886	0	1,232,320	0	54,331	0	7,409	0	135,827	0	(1)
72	2410	Cat 3 - IX C&WF	Alloc 18	118,243	64,990	2,517	0	409	18,911	881	7,476	7,474	15,586	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	44,900	6,403		0		1,793		659		0	36,045
74		Total 2410	L67-73	36,428,945	8,539,438	2,021,187	0	79,611	3,439,152	35,925	936,639	170,936	25,782	21,180,275

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	234,851	56,801	15,185	0	586	19,847	276	5,693	1,853	1,577	133,033
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	234,851	56,801	15,185	0	586	19,847	276	5,693	1,853	1,577	133,033
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	4,232,454	1,023,654	273,664	0	10,559	357,685	4,979	102,596	33,396	28,413	2,397,508
97	2210	COE - Switching	L4	8,783,232	2,147,939		0		309,143		113,840		0	6,212,310
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	12,136,890	3,138,667	1,608,776	0	60,707	1,141,325	29,970	344,714	259,410	320,398	5,232,923
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	29,277,681	6,863,085	1,624,413	0	63,983	2,764,022	28,873	752,770	137,380	20,721	17,022,434
102	Total 3100		L96-101	54,430,257	13,173,345	3,506,853	0	135,249	4,572,175	63,822	1,313,920	430,186	369,532	30,865,175
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	(116,411)	(28,155)	(7,527)	0	(290)	(9,838)	(137)	(2,822)	(919)	(781)	(65,942)
111	2210	COE - Switching	L4	(138,277)	(33,816)		0		(4,867)		(1,792)		0	(97,802)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(203,147)	(52,535)	(26,928)	0	(1,016)	(19,103)	(502)	(5,770)	(4,342)	(5,363)	(87,588)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(508,165)	(119,121)	(28,195)	0	(1,111)	(47,974)	(501)	(13,066)	(2,384)	(360)	(295,453)
116	Total 4340		L110-115	(966,000)	(233,627)	(62,650)	0	(2,417)	(81,782)	(1,140)	(23,450)	(7,645)	(6,504)	(546,785)

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #6 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	252,267	61,013	16,311	0	629	21,319	297	6,115	1,991	1,693	142,899
118	6120	General Support	L3	593,818	143,620	38,395	0	1,481	50,184	698	14,394	4,686	3,986	336,374
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	357,179	90,310	27,930	0	1,054	24,970	520	7,883	4,504	5,562	194,446
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	665,752	168,330	52,059	0	1,964	46,542	970	14,693	8,394	10,368	362,432
123		Total COE	L119-122	1,022,931	258,640	79,989	0	3,018	71,512	1,490	22,576	12,898	15,930	556,878
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	930,986	218,236	51,654	0	2,035	87,892	918	23,937	4,368	659	541,287
128		Total Plant Specific	L117,118,123,126-127	2,800,002	681,509	186,349	0	7,163	230,907	3,403	67,022	23,943	22,268	1,577,438

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	68,445	16,554	4,426	0	171	5,784	81	1,659	540	459	38,771
130	6530	Network Operations	L10	2,885,059	697,775	186,543	0	7,197	243,817	3,394	69,935	22,764	19,368	1,634,266
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	515,369	450,008		0		65,361		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	300,244	72,616	19,413	0	749	25,374	353	7,278	2,369	2,016	170,076
133		Dep - COE Switching	L4	148,402	36,292		0		5,223		1,923		0	104,964
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	399,620	103,344	52,971	0	1,999	37,579	987	11,350	8,541	10,549	172,300
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,147,294	503,355	119,138	0	4,693	202,720	2,118	55,210	10,076	1,520	1,248,464
138		Total 6561	L132-137	2,995,560	715,607	191,522	0	7,441	270,896	3,458	75,761	20,986	14,085	1,695,804
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	15,735	3,806	1,017	0	39	1,330	18	381	124	106	8,914
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	6,480,168	1,883,750	383,508	0	14,848	587,188	6,951	147,736	44,414	34,018	3,377,755
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	880,637	237,080	0	0	0	59,678	0	22,954	0	30,600	530,325
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	84,132	0		0		0		84,132		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	61,819			0	0	0	0	0	0	0	61,819
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	32,984	4,704		0		1,318		484		0	26,478
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	94,803	4,704	0	0	0	1,318	0	484	0	0	88,297

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #6 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	333,927	333,927									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	476,209	40,652	0	0	0	34,845	0	37,748	0		362,964
155		End User payment & collection	Alloc 21	624,748	151,031	0	0	0	83,835	0	0	20,143		369,739
156		End User billing inquiry	Alloc 30	76,960	2,401	109	0	0	7,969	109	8,078	109		58,185
157		IXC service order processing	Alloc 32	173,589	81,689	71,478	0	0	20,422	0	0	0		0
158		IXC payment and collection	Alloc 33	19,839	11,212	2,446	0	0	5,610	571	0	0		0
159		IXC billing inquiry	Alloc 34	4,960	875	584	0	0	3,209	292	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,710,232	621,787	74,617	0	0	155,890	972	45,826	20,252	0	790,888
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	361,352	172,274		0		159,154		29,924		0	0
163		OB&C - Expense	Alloc 38	256,213	76,414		0		44,950		44,950		0	89,899
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	118,470	59,234		0		29,618		29,618			0
168		Subscriber Line Charge	Alloc 29	13,485	13,485		0		0		0			0
169		Total Category 2	L162-168	749,520	321,407	0	0	0	233,722	0	104,492	0	0	89,899
170		Subtotal Categories 1 & 2	L161,169	2,459,752	943,194	74,617	0	0	389,612	972	150,318	20,252	0	880,787

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	27,221	27,221		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,486,973	970,415	74,617	0	0	389,612	972	150,318	20,252	0	880,787
174		Total Customer Operations	L144-146,151,173	3,546,545	1,212,199	74,617	0	0	450,608	972	257,888	20,252	30,600	1,499,409
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	8,385,521	2,386,850	392,803	0	12,250	853,829	6,774	374,336	60,282	66,557	4,231,840
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	543,250	154,630	25,447	0	794	55,315	439	24,251	3,905	4,312	274,157
177	6720	General & Administrative												
177		Other Direct	Alloc 46	38,808	38,808	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,025,587	576,562	94,885	0	2,959	206,249	1,636	90,424	14,562	16,077	1,022,233
180		Total 6720	L177-179	2,064,395	615,370	94,885	0	2,959	206,249	1,636	90,424	14,562	16,077	1,022,233
181		Total Corporate Operations	L176,180	2,607,645	770,000	120,332	0	3,753	261,564	2,075	114,675	18,467	20,389	1,296,390
182		Total Operating Expenses	L128,143,174,181	15,434,360	4,547,458	764,806	0	25,764	1,530,267	13,401	587,321	107,076	107,275	7,750,992
<u>Operating Taxes</u>														
183	183	7100	Other Operating	L15	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	396,256	95,838	25,621	0	988	33,488	466	9,605	3,127	2,660	224,463
185	7240	Ad Valorem Taxes - Direct	Alloc 40	7,844	7,844	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	404,100	103,682	25,621	0	988	33,488	466	9,605	3,127	2,660	224,463
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	15,838,460	4,651,140	790,427	0	26,752	1,563,755	13,867	596,926	110,203	109,935	7,975,455
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	12,827,165	3,931,727	597,888	0	19,272	1,291,529	10,391	520,784	89,093	95,744	6,270,737

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(3,144)	(760)	(203)	0	(8)	(266)	(4)	(76)	(25)	(21)	(1,781)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(3,144)	(760)	(203)	0	(8)	(266)	(4)	(76)	(25)	(21)	(1,781)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	3,328	803	217	0	8	287	4	82	26	21	1,880
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	15,841,788	4,651,943	790,644	0	26,760	1,564,042	13,871	597,008	110,229	109,956	7,977,335

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	24,723	24,514	88	18	20	20	63	209
2 Circuits	1,959	1,756	41	8	17	137	0	203
3 Circuit Miles	32,350.35	29,264.16	688.50	111.90	240.99	2,044.80	0.00	3,086.19
4 Wideband Channels	6,948	0	5,988	264	36	660	0	6,948
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	631,284	300,964		0		278,043		52,277		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	1,205,068	324,421	0	0	0	81,663	0	31,410	0	41,873	725,701
15 OB&C Expense	256,213	76,414		0		44,950		44,950		0	89,899

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	3,328
20 FIT Adjustment - Addbacks	3,144
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.362058

Plant Date: Average 12/31/2007
Expense Date: 12 Mo. Ending 12/31/2007

Lancaster Telephone Company
Study No.: 240531 05

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.244550	0.000000	0.035197	0.012961	0.000000	0.707292	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.100922	0.027412	0.000000	0.621666	1.000000
6 Conversation Minute Factor	0.608780	0.000000	0.174576	0.067130	0.149514		1.000000
7 Conversation Minute Miles Factor	0.607592	0.000000	0.176797	0.069893	0.145718		1.000000
8 Host Remote Factor	0.142602	0.000000	0.039944	0.014679	0.000000	0.802775	1.000000
9 Subscriber Line Usage Factor	0.142602	0.000000	0.039944	0.014679	0.000000	0.802775	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.781184	0.000000	0.218816	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	0.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

LANCASTER TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES
JULY 1, 2008 INTERSTATE TARIFF FILING

1. Switched Access Service Revenue (per Attachment 7, Page 2)	\$591,115
2. Special Access Service Revenue (per Attachment 7, Page 4)	\$996,425
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$1,587,540
4. Total Annual Interstate Access Revenue Requirement	\$1,587,775
5. Variance (Line 4 - Line 3) Note 1	\$235
1. Increase (Decrease) in Switched Access Revenue (per Attachment 7, Page 2)	\$49,224
2. Increase (Decrease) in Special Access Revenue (per Attachment 7, Page 4)	(\$184,312)
3. Total Increase (Decrease) in Direct Charges (line 1+ line 2)	(\$135,088)

Note 1: Due to rounding

**LANCASTER TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/09 DEMAND*</u>	<u>PROJECTED 2008/2009 REVENUES</u>
Premium Local Switching per Minute	\$0.00701	53,604,115	\$375,711
Infor Surcharge (Per 100 Minutes)	\$0.011816	53,604,115	\$6,334
Transport (per Attachment 7, Page 3)	Varies	Varies	\$209,070
Total Switched Access Revenue			\$591,115

IMPACT OF FILING

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/09 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.00701	\$0.00634	\$0.00067	53,604,115	\$35,861
Infor Surcharge (Per 100 Minutes)	\$0.011816	\$0.010698	\$0.00112	53,604,115	\$599
Transport (per Attachment 7, Page 3)	Varies	Varies	Varies	Varies	\$12,764
Total Revenue Impact					\$49,224

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

LANCASTER TELEPHONE COMPANY
SWITCHED ACCESS SERVICE REVENUE (LOCAL TRANSPORT)
JULY 1, 2008 INTERSTATE TARIFF FILING

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT *</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SWITCHED PREMIUM ENTRANCE FACILITES -VG 2W	0	\$22.53	\$0.00	\$22.53	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$38.36	\$0.00	\$38.36	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$94.93	\$0.00	\$80.26	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$912.98	\$0.00	\$771.93	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$17.40	\$0.00	\$17.40	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	0	\$54.50	\$0.00	\$46.08	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$354.25	\$0.00	\$299.52	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$1.76	\$0.00	\$1.76	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	0	\$10.49	\$0.00	\$8.87	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$89.24	\$0.00	\$75.45	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	464,192,625	\$0.000283	\$131,366.51	\$0.000297	\$137,865.21	\$6,498.70
TANDEM SWITCHED TERMINATION	23,195,693	\$0.001474	\$34,190.45	\$0.001606	\$37,252.28	\$3,061.83
TANDEM SWITCHING	0	\$0.002001	\$0.00	\$0.000000	\$0.00	\$0.00
800 DATA BASE QUERY	6,406,115	\$0.004800	\$30,749.35	\$0.005300	\$33,952.41	\$3,203.06
TOTAL REVENUE			\$196,306.32		\$209,069.90	\$12,764.00

* As Required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)

**LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JULY 1, 2008 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM	0.00	\$17.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.35	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.35	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$17.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG	0.00	\$137.54	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM.-FOUR WIRE	0.00	\$34.62	\$0.00	\$0.00	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG	0.00	\$137.54	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$2.24	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$22.50	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.35	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.35	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	12.00	\$22.53	\$270.36	\$22.53	\$270.36	\$0.00
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	119.00	\$38.36	\$4,564.84	\$38.36	\$4,564.84	\$0.00
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	1,057.71	\$1.76	\$1,861.57	\$1.76	\$1,861.57	\$0.00
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	96.00	\$17.40	\$1,670.40	\$17.40	\$1,670.40	\$0.00
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$19.32	\$0.00	\$19.32	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$102.46	\$0.00	\$102.46	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$20.67	\$0.00	\$20.67	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$89.49	\$0.00	\$89.49	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$7.74	\$0.00	\$7.74	\$0.00	\$0.00

**LANCASTER TELEPHONE COMPANY
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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.02	\$0.00	\$3.02	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.21	\$0.00	\$0.21	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	12.00	\$5.43	\$65.16	\$5.43	\$65.16	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$3.67	\$0.00	\$3.67	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$7.85	\$0.00	\$7.85	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$9.25	\$0.00	\$9.25	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$9.25	\$0.00	\$9.25	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$7.66	\$0.00	\$7.66	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$196.90	\$0.00	\$196.90	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$9.26	\$111.12	\$9.26	\$111.12	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$5.66	\$0.00	\$5.66	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.73	\$0.00	\$2.73	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$6.22	\$0.00	\$6.22	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$30.82	\$0.00	\$0.00	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$3.08	\$0.00	\$0.00	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$33.77	\$0.00	\$0.00	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$3.38	\$0.00	\$0.00	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$33.77	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$3.38	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$33.77	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$3.38	\$0.00	\$0.00	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$2.24	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$6.73	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.67	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$8.98	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$22.50	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.26	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$45.01	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$4.50	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$67.51	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$6.76	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$90.01	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$17.38	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.74	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.23	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.12	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO STEREO MO	0.00	\$19.28	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL AUDIO STEREO DAY	0.00	\$1.93	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$320.06	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$176.03	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$312.26	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$171.74	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$331.80	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$182.49	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$344.39	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$189.42	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$204.57	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$293.14	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$161.23	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$312.22	\$0.00	\$0.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$171.72	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$33.83	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$33.83	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$33.83	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$33.83	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	495.00	\$38.21	\$18,913.95	\$32.31	\$15,993.45	-\$2,920.50
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	22.00	\$38.21	\$840.62	\$32.31	\$710.82	-\$129.80
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	5,164.90	\$2.62	\$13,532.04	\$2.22	\$11,466.08	-\$2,065.96
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	1,642.35	\$2.62	\$4,302.96	\$2.22	\$3,646.02	-\$656.94

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$13.10	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$13.10	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$13.10	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$13.10	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	374.00	\$26.17	\$9,787.58	\$22.13	\$8,276.62	-\$1,510.96
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	244.00	\$26.17	\$6,385.48	\$22.13	\$5,399.72	-\$985.76
SPECIAL DIGITAL DATA BRIDGING	0.00	\$6.83	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.41	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$27.03	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$27.03	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$27.03	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$27.03	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	4,359.00	\$94.93	\$413,799.87	\$80.26	\$349,853.34	-\$63,946.53
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	37.00	\$202.79	\$7,503.23	\$171.46	\$6,344.02	-\$1,159.21
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	150.00	\$912.98	\$136,947.00	\$771.93	\$115,789.50	-\$21,157.50
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$389.21	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.92	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	27,041.00	\$10.49	\$283,660.09	\$8.87	\$239,853.67	-\$43,806.42
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	135.00	\$89.24	\$12,047.40	\$75.45	\$10,185.75	-\$1,861.65
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$29.30	\$0.00	\$0.00	\$0.00	\$0.00

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	2,546.00	\$54.50	\$138,757.00	\$46.08	\$117,319.68	-\$21,437.32
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	73.00	\$354.25	\$25,860.25	\$299.52	\$21,864.96	-\$3,995.29
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	73.00	\$288.01	\$21,024.73	\$243.51	\$17,776.23	-\$3,248.50
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	0.00	\$141.13	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$141.13	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$346.72	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$250.62	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$218.63	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$176.36	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$149.90	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$406.04	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ISP PORT CHARGE T1	12.00	\$159.36	\$1,912.32	\$134.74	\$1,616.88	-\$295.44
SPL HIGH CAPACITY DSL ISP PORT CHARGE T1 NRC	0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ISP PORT CHARGE T3	0.00	\$1,106.66	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY DSL ISP PORT CHARGE T3 NRC	0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM	0.00	\$1,596.00	\$0.00	\$0.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC	0.00	\$680.00	\$0.00	\$0.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF	0.00	\$155.00	\$0.00	\$0.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT	0.00	\$682.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 MBPS	0.00	\$778.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 NRC	0.00	\$170.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS3	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT STS-1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
CUSTOMER PREMISES PORT OC3	0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS3	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC3	0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
DSL ACCESS SERVICE CONNECTION PER OC3	0.00	\$2,190.00	\$0.00	\$0.00	\$0.00	\$0.00
DSL ACCESS SERVICE CONNECTION PER NRC	0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	84.00	\$25.33	\$2,127.72	\$21.42	\$1,799.28	-\$328.44
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS NRC	0.00	\$18.99	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS	60.00	\$45.64	\$2,738.40	\$38.59	\$2,315.40	-\$423.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS NRC	0.00	\$28.92	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS	12.00	\$50.69	\$608.28	\$42.86	\$514.32	-\$93.96
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS NRC	0.00	\$37.98	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS	0.00	\$109.40	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS NRC	0.00	\$73.95	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS	0.00	\$128.62	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS NRC	0.00	\$99.70	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS	0.00	\$182.30	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS NRC	0.00	\$125.45	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS	0.00	\$218.75	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS NRC	0.00	\$151.25	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS	0.00	\$255.25	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS NRC	0.00	\$177.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS	0.00	\$291.70	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS NRC	0.00	\$202.75	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS	0.00	\$328.15	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS NRC	0.00	\$228.50	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS	0.00	\$364.60	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS NRC	0.00	\$254.25	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS	0.00	\$401.05	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS NRC	0.00	\$280.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS	0.00	\$437.55	\$0.00	\$0.00	\$0.00	\$0.00

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS NRC	0.00	\$305.75	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN ACC. CUST. PORT-1.544 MBPS	0.00	\$139.23	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN ACC. CUST. PORT-NRC	0.00	\$201.96	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 0 KBPS	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 8 KBPS	0.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 16 KBPS	0.00	\$6.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 32 KBPS	0.00	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 56 KBPS	0.00	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 64 KBPS	0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 128 KBPS	0.00	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 384 KBPS	0.00	\$24.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 768 KBPS	0.00	\$36.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 1.544 MBPS	0.00	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC NRC INSTALL	0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC NRC REARRANGEMENT	0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI	0.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI NRC	0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS NRC PER CIRCUIT	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND A	35.00	\$570.00	\$19,950.00	\$456.00	\$15,960.00	-\$3,990.00
PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND B	0.00	\$615.00	\$0.00	\$492.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS METS CDPI BAND C	35.00	\$660.00	\$23,100.00	\$528.00	\$18,480.00	-\$4,620.00
PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND A	41.00	\$270.00	\$11,070.00	\$216.00	\$8,856.00	-\$2,214.00
PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND B	0.00	\$290.00	\$0.00	\$232.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS METS ISPI BAND C	35.00	\$310.00	\$10,850.00	\$248.00	\$8,680.00	-\$2,170.00
PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND A	0.00	\$145.00	\$0.00	\$116.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND B	0.00	\$165.00	\$0.00	\$132.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10MBPS METS MPI BAND C	35.00	\$185.00	\$6,475.00	\$148.00	\$5,180.00	-\$1,295.00
PUBLIC PACKET DATA NTKW 20MBPS NRC PER CIRCUIT	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND A	0.00	\$700.00	\$0.00	\$560.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND B	0.00	\$740.00	\$0.00	\$592.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS CDPI BAND C	0.00	\$790.00	\$0.00	\$632.00	\$0.00	\$0.00

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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND A	0.00	\$350.00	\$0.00	\$280.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND B	0.00	\$370.00	\$0.00	\$296.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS ISPI BAND C	0.00	\$390.00	\$0.00	\$312.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND A	0.00	\$180.00	\$0.00	\$144.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND B	0.00	\$200.00	\$0.00	\$160.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 20MBPS METS MPI BAND C	0.00	\$220.00	\$0.00	\$176.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS NRC PER CIRCUIT	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND A	0.00	\$880.00	\$0.00	\$704.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND B	0.00	\$930.00	\$0.00	\$744.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS CDPI BAND C	0.00	\$990.00	\$0.00	\$792.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND A	0.00	\$440.00	\$0.00	\$352.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND B	0.00	\$460.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS ISPI BAND C	0.00	\$490.00	\$0.00	\$392.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND A	0.00	\$230.00	\$0.00	\$184.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND B	0.00	\$250.00	\$0.00	\$200.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 50MBPS METS MPI BAND C	0.00	\$280.00	\$0.00	\$224.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS NRC PER CIR	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND A	0.00	\$920.00	\$0.00	\$736.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND B	0.00	\$1,000.00	\$0.00	\$800.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS CDPI BAND C	0.00	\$1,100.00	\$0.00	\$880.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND A	0.00	\$460.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND B	0.00	\$500.00	\$0.00	\$400.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS ISPI BAND C	0.00	\$530.00	\$0.00	\$424.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND A	0.00	\$290.00	\$0.00	\$232.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND B	0.00	\$330.00	\$0.00	\$264.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 100MBPS METS MPI BAND C	0.00	\$370.00	\$0.00	\$296.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS NRC PER CIRCUIT	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND A	0.00	\$1,380.00	\$0.00	\$1,104.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND B	0.00	\$1,500.00	\$0.00	\$1,200.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS CDPI BAND C	0.00	\$1,650.00	\$0.00	\$1,320.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND A	0.00	\$690.00	\$0.00	\$552.00	\$0.00	\$0.00

**LANCASTER TELEPHONE COMPANY
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<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND B	0.00	\$750.00	\$0.00	\$600.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND C	0.00	\$800.00	\$0.00	\$640.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND A	0.00	\$440.00	\$0.00	\$352.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND B	0.00	\$500.00	\$0.00	\$400.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND C	0.00	\$560.00	\$0.00	\$448.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE NRC PER CIRCUIT	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND A	0.00	\$2,070.00	\$0.00	\$1,656.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND B	0.00	\$2,250.00	\$0.00	\$1,800.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND C	0.00	\$2,480.00	\$0.00	\$1,984.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND A	0.00	\$1,040.00	\$0.00	\$832.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND B	0.00	\$1,130.00	\$0.00	\$904.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND C	0.00	\$1,200.00	\$0.00	\$960.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND A	0.00	\$660.00	\$0.00	\$528.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND B	0.00	\$750.00	\$0.00	\$600.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND C	0.00	\$840.00	\$0.00	\$672.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE NRC	0.00	\$397.70	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE	0.00	\$405.65	\$0.00	\$325.00	\$0.00	\$0.00
TOTAL REVENUE			\$1,180,737.36		\$996,425.18	-\$184,312.18

* As required by F.C.C. Rules and Regulations Part 61.38 (b)(1)(ii)