

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

**Lancaster Telephone Company**  
**Study No.: 240531**

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	13,989,889	2,247,109	0	1,099,514	4,487,361	2,866,977	24,690,850	75,011,461
2. Plant Under Construction	Part 69, Form 1, Ln 20	90,915	14,603	0	7,145	29,161	18,631	160,455	487,467
3. Net Investment	Part 69, Form 2, Ln 43	3,330,463	452,176	0	265,680	1,073,600	683,079	5,804,998	17,579,568
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)	374,677	50,870	0	29,889	120,780	76,846	653,062	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	374,677	50,870	0	29,889	120,780	76,846	653,062	
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	(319)	(51)	0	(25)	(102)	(65)	(562)	(1,708)
11. Subject to FIT	(Lines 5-8-9-10)	374,996	50,921	0	29,914	120,882	76,911	653,624	
12. Federal Income Tax @ 53.84615%		201,921	27,419	0	16,108	65,090	41,414	351,951	
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)	576,917	78,340	0	46,022	185,972	118,325	1,005,575	
15. State Income Tax @ 5.26316%		30,364	4,123	0	2,422	9,788	6,228	52,925	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	606,962	82,412	0	48,419	195,658	124,488	1,057,938	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,466,305	998,774	5,848	267,338	721,947	402,493	4,862,705	14,368,023
18. Subtotal	(Lines 16+17)	3,073,267	1,081,186	5,848	315,757	917,605	526,981	5,920,643	
19. Gross Receipts Tax @ 0.30000%		9,220	3,244	18	947	2,753	1,581	17,762	
20. Subtotal	(Line 18+19)	3,082,487	1,084,430	5,866	316,704	920,358	528,562	5,938,407	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,082,487	1,084,430	5,866	316,704	920,358	528,562	5,938,407	

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**Lancaster Telephone Company**  
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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)	3,082,487	1,084,430	5,866	316,704	920,358	528,562	5,938,407	
23. Revenue attributable to Local Switching Support per NECA Forms			(309,818)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,082,487	774,612	5,866	316,704	920,358	528,562	5,628,589	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 30.0000%	232,384	(232,384)					0	
26. USAC Charges included in line 22		(301,177)						(301,177)	
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)		3,013,694	542,228	5,866	304,157	920,358	528,562	5,314,865	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)		7,115	1,280	14	718	2,173	1,248	12,547	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,321,985	853,326	5,880	304,875	922,531	529,810	5,938,407	

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #2 - Form 1

**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	250,116	141,716	0	22,763	0	11,138	45,457		0	29,042
2		General Support	L10	2,865,945	1,623,851	0	260,829	0	127,624	520,862		0	332,779
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	3,116,061	1,765,567	0	283,592	0	138,762	566,319	0	0	361,821
4	2210	COE - Switching	L48	1,956,482			1,956,482		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	6,682,429	3,119,881		0	0	915,922	1,911,261		0	735,365
7		Total COE	L4-6	8,638,911	3,119,881		1,956,482	0	915,922	1,911,261		0	735,365
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	12,858,574	9,060,639		0	0	41,388	1,995,732		0	1,760,815
10		Total COE, IOT & C&WF	L7-9	21,497,485	12,180,520	0	1,956,482	0	957,310	3,906,993		0	2,496,180
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,316,965			1,956,482	0	957,310	3,906,993			2,496,180
12		Total GSF, COE, IOT, C&WF	L3,10	24,613,546	13,946,087	0	2,240,074	0	1,096,072	4,473,312	0	0	2,858,001
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	17,282,233	13,946,087	0	2,240,074		1,096,072				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	77,304	43,802	0	7,035	0	3,442	14,049	0	0	8,976
16	2680	Amortizable Tangibles	L14-15	77,304	43,802	0	7,035	0	3,442	14,049	0	0	8,976
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	24,690,850	13,989,889	0	2,247,109	0	1,099,514	4,487,361	0	0	2,866,977
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	160,455	90,915	0	14,603	0	7,145	29,161	0	0	18,631
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	211,012	119,559	0	19,204	0	9,397	38,350	0	0	24,502
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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Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #2 - Form 2

**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	202,891	114,958	0	18,465	0	9,035	36,874	0	0	23,559
29	3100	Depreciation Reserve	L97	19,541,237	11,030,767	0	1,854,582	0	863,020	3,532,871	0	0	2,259,997
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	36,366	20,605	0	3,310	0	1,619	6,609	0	0	4,223
33	3400	Res - Tangible Assets	L31-32	36,366	20,605	0	3,310	0	1,619	6,609	0	0	4,223
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	19,577,603	11,051,372	0	1,857,892	0	864,639	3,539,480	0	0	2,264,220
37	4040	Customer Deposits	L12	24,929	14,124	0	2,269	0	1,110	4,531	0	0	2,895
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	60,440	34,246	0	5,501	0	2,691	10,984	0	0	7,018
40	4340	Non-Current Def Oper Taxes	L111	(202,762)	(114,884)	0	(18,457)	0	(9,029)	(36,849)	0	0	(23,543)
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	5,804,998	3,330,463	0	452,176	0	265,680	1,073,600	0	0	683,079
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,687,476	3,263,875	0	441,481	0	260,446	1,052,241	0	0	669,433

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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				
<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	1,956,482			1,956,482					
47	2210	Cat 5 - Equal Access	Direct	0			0					
48		Total 2210	L45-47	1,956,482			1,956,482		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
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,956,482			1,956,482	0	0		0	0
<u>Central Office Transmision - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	735,365					0	0	0	735,365
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	3,160,055	3,119,881					40,174		
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,766,293				0	1,766,293			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	857,060			0	0	752,266	104,794	0	0
62	2230	Cat 4.3 - Host / Remote	L75	163,656					163,656			
63		Total 2230	L55-62	6,682,429	3,119,881		0	0	915,922	1,911,261	0	735,365

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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				
<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	9,177,312	9,060,639				116,673			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	1,760,815					0		0	1,760,815
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,875,254				0	1,875,254			
74	2410	Cat 3 - IX C&WF	Alloc 3	37,698			0	0	33,893	3,805	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	7,495					7,495			
76		Total 2410	L70-75	12,858,574	9,060,639		0	0	41,388	1,995,732	0	1,760,815

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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>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
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

**Deferred Maint & Retirements Acct 1438**

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
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

**Accumulated Depreciation - Acct 3100**

91	2110	General Support Facilities	L2+L2a	1,677,924	950,716	0	152,707	0	74,720	304,949	0	194,832
92	2210	COE - Switching	L4	1,701,875			1,701,875		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	5,500,979	2,568,288		0	0	753,987	1,573,351	0	605,353
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	10,660,459	7,511,763		0	0	34,313	1,654,571	0	1,459,812
97	Total 3100		L91-96	19,541,237	11,030,767	0	1,854,582	0	863,020	3,532,871	0	2,259,997

Plant Date: Average 6/30/2011  
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Lancaster Telephone Company  
Study No.: 240531

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>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	0
101	2230	COE - Transmission	L6	0	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	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	(24,416)	(13,835)	0	(2,222)	0	(1,087)	(4,437)	0	(2,835)
106	2210	COE - Switching	L4	(16,235)			(16,235)		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(55,438)	(25,882)		0	0	(7,599)	(15,856)	0	(6,101)
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(106,673)	(75,167)		0	0	(343)	(16,556)	0	(14,607)
111		Total 4340	L105-110	(202,762)	(114,884)	0	(18,457)	0	(9,029)	(36,849)	0	(23,543)
<u>Plant Specific Expenses</u>												
112	6110	Network Support	L12	70,922	40,185	0	6,455	0	3,158	12,889	0	8,235
113	6120	General Support	L3	259,702	147,148	0	23,635	0	11,565	47,199	0	30,155
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	633,235			580,620		52,615		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	294,301	137,403		0	0	40,338	84,174	0	32,386
118		Total COE	L114-117	927,536	137,403		580,620	0	92,953	84,174	0	32,386
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	336,708	237,257		0	0	1,084	52,259	0	46,108
123		Total Plant Specific	L112,113,118,121-122	1,594,868	561,993	0	610,710	0	108,760	196,521	0	116,884



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Lancaster Telephone Company  
Study No.: 240531

Attachment #2 - 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>Plant Non-Specific Expenses</u>												
124	6510	Other Prop Plant & Equip	L10	44,145	25,012	0	4,018	0	1,966	8,023	0	5,126
125	6530	Network Operations	L10	711,204	402,969	0	64,727	0	31,671	129,256	0	82,581
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	301,177	301,177							
	6561	<u>Depreciation</u>										
127		Dep - Support Assets	L3	105,238	59,628	0	9,578	0	4,686	19,126	0	12,220
128		Dep - COE Switching	L4	45,829			45,829		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	264,977	123,712		0	0	36,319	75,787	0	29,159
131		Dep - IOT	L8	0	0	0			0			
132		Dep - Cable & Wire Facilities	L9	195,406	137,691		0	0	629	30,328	0	26,758
133		Total 6561	L127-132	611,450	321,031	0	55,407	0	41,634	125,241	0	68,137
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	5,180	2,936	0	471	0	231	941	0	601
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	1,673,156	1,053,125	0	124,623	0	75,502	263,461	0	156,445
<u>Customer Operations Expenses</u>												
139	6610	<u>Marketing</u>	L12	180,595	102,325	0	16,436	0	8,042	32,822	0	20,970
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	4,517				4,517				

Plant Date: Average 6/30/2011  
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Lancaster Telephone Company  
Study No.: 240531

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				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	166,482	134,344	0	21,579		10,559			
144		Message Tel	Direct	20,268							20,268	
145		Private Line	Direct	0							0	
146		Total	L143-145	186,750	134,344	0	21,579		10,559		20,268	
End User Payment and Collection												
147		Message Tel	Direct	28,506							28,506	
148		Private Line	Direct	0							0	
149		EUCL	Direct	14,154	14,154							
150		Total	L147-149	42,660	14,154						28,506	
End User Billing Inquiry												
151		Message Tel	Direct	908							908	
152		Private Line	Direct	43							43	
153		EUCL	Direct	43	43							
154		Total	L151-153	994	43						951	
IXC Service Order Processing												
155		Message Tel	L13	47,868	38,627	0	6,205		3,036			
156		Private Line	Direct	41,885						41,885		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	89,753	38,627	0	6,205		3,036	41,885	0	
IXC Payment and Collection												
159		Message Tel	L13	5,877	4,742	0	762		373			
160		Private Line	Direct	1,434						1,434		
161		Billing & Collection	Direct	699							699	
162		Total	L159-161	8,010	4,742	0	762		373	1,434	699	
IXC Billing Inquiry												
163		Message Tel	L13	513	414	0	66		33			
164		Private Line	Direct	342						342		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	855	414	0	66		33	342	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	329,022	192,324	0	28,612		14,001	43,661	50,424	

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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	Transport			
<u>Cat 2 - Revenue Accounting</u>												
169		Message Processing	Direct	81,316							81,316	
170		OB&C - Expense	Direct	33,774							33,774	
171		Future Use										
172		Future Use										
172		Carrier Access Billing	L11	63,000			13,229	0	6,473	26,419		16,879
174		Subscriber Line Charge	Direct	6,137	6,137							
175		Total Category 2	L169-174	184,227	6,137		13,229	0	6,473	26,419	115,090	16,879
176		Subtotal Customer Services	L140-142,168,175	517,766	198,461	0	41,841	4,517	20,474	70,080	165,514	16,879
<u>Category 3 - Other Commercial</u>												
177		Total Category 3	L176	22,313	8,553	0	1,803	195	882	3,020	7,133	727
178		Total Customer Services	L176-177	540,079	207,014	0	43,644	4,712	21,356	73,100	172,647	17,606
179		Total Customer Operations	L139,178	720,674	309,339	0	60,080	4,712	29,398	105,922	172,647	38,576
180		Total Big Three Expenses	L123-126,179 (less L114)	3,372,068	1,600,490	0	739,535	4,712	171,795	439,722	172,647	243,167
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,573,436	1,124,152	0	662,594	4,517	134,147	300,131	164,815	183,080
<u>Corporate Operations Expenses</u>												
181	6710	Executive & Planning	L180	68,093	32,320	0	14,934	95	3,469	8,879	3,486	4,910
182	6720	General & Administrative	L180	744,957	353,581	0	163,378	1,041	37,953	97,143	38,141	53,720
183		Total Corporate Operations	L181-182	813,050	385,901	0	178,312	1,136	41,422	106,022	41,627	58,630
184		Total Operating Expenses	L123,138,179,183	4,801,748	2,310,358	0	973,725	5,848	255,082	671,926	214,274	370,535
<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	270,525	153,280	0	24,620	0	12,047	49,166	0	31,412
187	7370	Special Charges	L12	3,755	2,128	0	342	0	167	682	0	436
188		Total Operating Exp & Taxes	L184-187	5,076,028	2,465,766	0	998,687	5,848	267,296	721,774	214,274	402,383

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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				
<u>Tax Adjustments</u>												
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0
190		Future Use										
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	(562)	(319)	0	(51)	0	(25)	(102)	0	(65)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(562)	(319)	0	(51)	0	(25)	(102)	0	(65)
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	951	539	0	87	0	42	173	0	110
<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	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	5,076,979	2,466,305	0	998,774	5,848	267,338	721,947	214,274	402,493

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 1

**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	175,617	73,584	0	915	62,920	609	17,685	9,645	2,882	416,001
2		General Support	L10	8,706,816	2,012,303	843,160	0	10,482	720,965	6,981	202,648	110,522	33,023	4,766,732
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	9,466,674	2,187,920	916,744	0	11,397	783,885	7,590	220,333	120,167	35,905	5,182,733
4	2210	COE - Switching	L45	6,620,854	1,956,482		0		217,316		80,026		0	4,367,030
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	18,241,278	4,035,803	2,608,499	0	38,127	1,521,023	35,922	441,887	617,633	228,169	8,714,215
7		Total COE	L4-6	24,862,132	5,992,285	2,608,499	0	38,127	1,738,339	35,922	521,913	617,633	228,169	13,081,245
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	40,447,804	9,102,027	3,716,051	0	40,496	3,669,632	16,442	998,152	211,393	19,536	22,674,075
10		Total COE, IOT & C&WF	L7-9	65,309,936	15,094,312	6,324,550	0	78,623	5,407,971	52,364	1,520,065	829,026	247,705	35,755,320
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	234,851	54,278	22,743	0	283	19,447	188	5,466	2,981	891	128,574
13	2680	Amortizable Tangibles	L11-12	234,851	54,278	22,743	0	283	19,447	188	5,466	2,981	891	128,574
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	75,011,461	17,336,510	7,264,037	0	90,303	6,211,303	60,142	1,745,864	952,174	284,501	41,066,627
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	487,467	112,662	47,206	0	587	40,365	391	11,346	6,188	1,849	266,873
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	663,757	149,366	60,981	0	665	60,219	270	16,380	3,469	321	372,086
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	570,382	156,848	45,482	0	561	52,224	456	18,991	7,276	3,650	284,894

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 2

**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	59,406,490	13,748,369	5,721,772	0	71,096	4,905,571	47,289	1,379,540	748,399	223,360	32,561,094
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	110,482	25,534	10,699	0	133	9,149	88	2,571	1,402	419	60,487
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	59,516,972	13,773,903	5,732,471	0	71,229	4,914,720	47,377	1,382,111	749,801	223,779	32,621,581
33	4040	Customer Deposits	L15	75,737	17,504	7,334	0	91	6,271	61	1,763	961	287	41,465
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	176,790	46,136	14,130	0	174	15,626	147	6,474	2,354	1,267	90,482
36	4340	Non-Current Def Oper Taxes	L116	(616,000)	(142,370)	(59,651)	0	(741)	(51,007)	(493)	(14,336)	(7,820)	(2,336)	(337,246)
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	17,579,568	4,060,213	1,723,422	0	21,363	1,478,501	14,167	416,569	223,811	67,324	9,574,198
40		Total 2001 Less 2690	L 3, 10, 13	75,011,461	17,336,510	7,264,037	0	90,303	6,211,303	60,142	1,745,864	952,174	284,501	41,066,627
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	17,261,713	3,967,005	1,699,404	0	21,067	1,448,174	13,919	405,815	219,850	65,228	9,421,251

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 3

**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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	6,620,854	1,956,482		0		217,316		80,026		0	4,367,030
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	6,620,854	1,956,482		0		217,316		80,026		0	4,367,030
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
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
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	735,365		735,365		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	43,416									43,416	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	12,573,266	3,119,881	32,809	0	7,365	1,259,459	5,357	342,089	13,391	0	7,792,915
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	1,916,428		1,748,630	0	17,663	0	0	0	150,135	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,825,160	752,266	91,695	0	13,099	215,723	30,565	82,952	454,107	184,753	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,147,643	163,656		0		45,841		16,846		0	921,300
60		Total 2230	L51-59	18,241,278	4,035,803	2,608,499	0	38,127	1,521,023	35,922	441,887	617,633	228,169	8,714,215

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 4

**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
<b><u>Information Origination / Termination - Acct 2310</u></b>														
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
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	36,514,794	9,060,639	95,283	0	21,390	3,657,671	15,556	993,481	38,891	0	22,631,883
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	11,408									11,408	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	1,760,815		1,760,815		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,034,650	0	1,856,501	0	18,753	0	0	0	159,397	0	(1)
72	2410	Cat 3 - IX C&WF	Alloc 18	73,577	33,893	3,452	0	353	9,862	886	3,899	13,105	8,128	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	52,560	7,495		0		2,099		772		0	42,194
74		Total 2410	L67-73	40,447,804	9,102,027	3,716,051	0	40,496	3,669,632	16,442	998,152	211,393	19,536	22,674,075



Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 5

**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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
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
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	234,851	54,278	22,743	0	283	19,447	188	5,466	2,981	891	128,574
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	54,278	22,743	0	283	19,447	188	5,466	2,981	891	128,574
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
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

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 6

**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
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	5,097,577	1,178,142	493,645	0	6,137	422,103	4,087	118,644	64,707	19,334	2,790,778
97	2210	COE - Switching	L4	5,759,247	1,701,875		0		189,036		69,612		0	3,798,724
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	15,016,229	3,322,275	2,147,318	0	31,386	1,252,107	29,571	363,762	508,436	187,829	7,173,545
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	33,533,437	7,546,077	3,080,809	0	33,573	3,042,325	13,631	827,522	175,256	16,197	18,798,047
102		Total 3100	L96-101	59,406,490	13,748,369	5,721,772	0	71,096	4,905,571	47,289	1,379,540	748,399	223,360	32,561,094
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	(74,179)	(17,144)	(7,183)	0	(89)	(6,142)	(59)	(1,726)	(942)	(281)	(40,613)
111	2210	COE - Switching	L4	(54,941)	(16,235)		0		(1,803)		(664)		0	(36,239)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(151,332)	(33,482)	(21,640)	0	(316)	(12,619)	(298)	(3,666)	(5,124)	(1,893)	(72,294)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(335,548)	(75,509)	(30,828)	0	(336)	(30,443)	(136)	(8,280)	(1,754)	(162)	(188,100)
116		Total 4340	L110-115	(616,000)	(142,370)	(59,651)	0	(741)	(51,007)	(493)	(14,336)	(7,820)	(2,336)	(337,246)

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 7

**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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	215,465	49,798	20,865	0	259	17,842	173	5,015	2,735	817	117,961
118	6120	General Support	L3	788,982	182,348	76,404	0	950	65,331	633	18,363	10,015	2,992	431,946
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,822,401	439,236	191,204	0	2,795	127,421	2,633	38,256	45,273	16,725	958,858
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	846,976	204,139	88,863	0	1,299	59,220	1,224	17,780	21,041	7,773	445,637
123		Total COE	L119-122	2,669,377	643,375	280,067	0	4,094	186,641	3,857	56,036	66,314	24,498	1,404,495
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	1,059,146	238,341	97,307	0	1,060	96,091	431	26,137	5,535	512	593,732
128		Total Plant Specific	L117,118,123,126-127	4,732,970	1,113,862	474,643	0	6,363	365,905	5,094	105,551	84,599	28,819	2,548,134

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 8

**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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	134,115	30,996	12,988	0	161	11,105	108	3,121	1,702	509	73,425
130	6530	Network Operations	L10	2,160,658	499,367	209,236	0	2,601	178,913	1,732	50,289	27,427	8,195	1,182,898
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	390,266	301,177		0		89,089		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	319,717	73,892	30,961	0	385	26,474	256	7,441	4,058	1,213	175,037
133		Dep - COE Switching	L4	155,089	45,829		0		5,090		1,875		0	102,295
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	723,316	160,031	103,434	0	1,512	60,313	1,424	17,522	24,491	9,048	345,541
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	614,669	138,320	56,471	0	615	55,766	250	15,169	3,212	297	344,569
138		Total 6561	L132-137	1,812,791	418,072	190,866	0	2,512	147,643	1,930	42,007	31,761	10,558	967,442
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	3,637	1,524	0	19	1,303	13	366	200	60	8,613
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	4,513,565	1,253,249	414,614	0	5,293	428,053	3,783	95,783	61,090	19,322	2,232,378
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	670,824	180,595	0	0	0	45,459	0	17,485	0	23,309	403,976
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	50,018	0		0		0		50,018		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	75,978										75,978
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	31,677	4,517		0		1,265		465		0	25,430
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	107,655	4,517	0	0	0	1,265	0	465	0	0	101,408

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 9

**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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
		End User service order processing												
152		Presubscription	Alloc 26	166,482	166,482									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	237,419	20,268	0	0	0	17,372	0	18,820	0		180,959
155		End User payment & collection	Alloc 21	176,466	42,660	0	0	0	23,680	0	0	5,690		104,436
156		End User billing inquiry	Alloc 30	30,465	951	43	0	0	3,155	43	3,198	43		23,032
157		IXC service order processing	Alloc 32	101,720	47,868	41,885	0	0	11,967	0	0	0		0
158		IXC payment and collection	Alloc 33	11,634	6,576	1,434	0	0	3,289	335	0	0		0
159		IXC billing inquiry	Alloc 34	2,908	513	342	0	0	1,882	171	0	0		0
160		Future Use												
161		Total Category 1	L152-160	727,094	285,318	43,704	0	0	61,345	549	22,018	5,733	0	308,427
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	170,563	81,316		0		75,123		14,124		0	0
163		OB&C - Expense	Alloc 38	116,606	33,774		0		20,708		20,708		0	41,416
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	126,000	63,000		0		31,500		31,500			0
168		Subscriber Line Charge	Alloc 29	6,137	6,137		0		0		0			0
169		Total Category 2	L162-168	419,306	184,227	0	0	0	127,331	0	66,332	0	0	41,416
170		Subtotal Categories 1 & 2	L161,169	1,146,400	469,545	43,704	0	0	188,676	549	88,350	5,733	0	349,843

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 10

**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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	22,313	22,313		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,168,713	491,858	43,704	0	0	188,676	549	88,350	5,733	0	349,843
174		Total Customer Operations	L144-146,151,173	1,997,210	676,970	43,704	0	0	235,400	549	156,318	5,733	23,309	855,227
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	7,886,391	2,058,053	630,314	0	7,755	697,045	6,569	288,780	105,009	56,514	4,036,352
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	199,177	51,978	15,919	0	196	17,604	166	7,293	2,652	1,427	101,942
	6720	General & Administrative												
177		Other Direct	Alloc 46	33,853	33,853	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,080,040	542,813	166,246	0	2,045	183,846	1,733	76,166	27,696	14,906	1,064,589
180		Total 6720	L177-179	2,113,893	576,666	166,246	0	2,045	183,846	1,733	76,166	27,696	14,906	1,064,589
181		Total Corporate Operations	L176,180	2,313,070	628,644	182,165	0	2,241	201,450	1,899	83,459	30,348	16,333	1,166,531
182		Total Operating Expenses	L128,143,174,181	13,556,815	3,672,725	1,115,126	0	13,897	1,230,808	11,325	441,111	181,770	87,783	6,802,270
<b><u>Operating Taxes</u></b>														
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	785,751	181,601	76,091	0	946	65,064	630	18,288	9,974	2,980	430,177
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,887	11,887	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	797,638	193,488	76,091	0	946	65,064	630	18,288	9,974	2,980	430,177
187	7370	Special Charges	L181	10,685	2,904	841	0	10	931	9	386	140	75	5,389
188		Total Operating Exp & Taxes	L182,183,186,187	14,365,138	3,869,117	1,192,058	0	14,853	1,296,803	11,964	459,785	191,884	90,838	7,237,836
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	12,536,612	3,447,408	999,668	0	12,322	1,147,857	10,021	417,412	159,923	80,220	6,261,781

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

Attachment #3 - Form 11

**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
<b><u>Tax Adjustments</u></b>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
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	(1,708)	(395)	(165)	0	(2)	(141)	(1)	(40)	(22)	(6)	(936)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,708)	(395)	(165)	0	(2)	(141)	(1)	(40)	(22)	(6)	(936)
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	2,885	663	284	0	4	242	2	68	37	11	1,574
<b><u>Rent Revenues Account 5240</u></b>														
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	14,368,023	3,869,780	1,192,342	0	14,857	1,297,045	11,966	459,853	191,921	90,849	7,239,410

Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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	18,778	18,638	49	11	8	20	52	140
2 Circuits	418	283	21	3	7	104	0	135
3 Circuit Miles	10,815.83	8,200.00	507.46	51.82	130.17	1,926.38	0.00	2,615.83
4 Wideband Channels	434	0	396	4	0	34	0	434
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	116,606	33,774		0		20,708		20,708		0	41,416

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	2,885
20 FIT Adjustment - Addbacks	1,708
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	0.083090



Plant Date: Average 6/30/2011  
Expense Date: 12 Mo. Ending 6/30/2011

Lancaster Telephone Company  
Study No.: 240531

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	0.295503	0.000000	0.032823	0.012087	0.000000	0.659587	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	1.000000
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 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

**Lancaster Telephone Company**  
**Study No.: 240531**

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	12,990,845	2,246,663	0	1,420,339	3,661,177	1,776,916	22,095,940	69,974,446
2. Plant Under Construction	Part 69, Form 1, Ln 20	70,562	12,203	0	7,715	19,886	9,652	120,018	380,080
3. Net Investment	Part 69, Form 2, Ln 43	3,168,584	542,474	0	373,114	917,098	447,987	5,449,257	17,086,539
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)	356,466	61,028	0	41,975	103,174	50,399	613,042	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	356,466	61,028	0	41,975	103,174	50,399	613,042	
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	(321)	(56)	0	(35)	(90)	(44)	(546)	(1,731)
11. Subject to FIT	(Lines 5-8-9-10)	356,787	61,084	0	42,010	103,264	50,443	613,588	
12. Federal Income Tax @ 53.84615%		192,116	32,891	0	22,621	55,604	27,162	330,394	
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)	548,903	93,975	0	64,631	158,868	77,605	943,982	
15. State Income Tax @ 5.26316%		28,890	4,946	0	3,402	8,361	4,084	49,683	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	577,472	98,865	0	67,998	167,139	81,645	993,119	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	3,166,926	944,645	6,378	353,661	761,709	308,434	5,541,753	17,016,510
18. Subtotal	(Lines 16+17)	3,744,398	1,043,510	6,378	421,659	928,848	390,079	6,534,872	
19. Gross Receipts Tax @ 0.30000%		11,233	3,131	19	1,265	2,787	1,170	19,605	
20. Subtotal	(Line 18+19)	3,755,631	1,046,641	6,397	422,924	931,635	391,249	6,554,477	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines16+17+19+21)	3,755,631	1,046,641	6,397	422,924	931,635	391,249	6,554,477	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

**Lancaster Telephone Company**  
**Study No.: 240531**

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 (Lines 16+17+19+21)	3,755,631	1,046,641	6,397	422,924	931,635	391,249	6,554,477	
23. Revenue attributable to Local Switching Support per NECA Forms		(260,682)						
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)	3,755,631	785,959	6,397	422,924	931,635	391,249	6,293,795	
25. Adjustment for Line Port Re-alloc Factor: >>> 30.0000% (Based on FCC Proxy)(Line 24 * Factor)	235,788	(235,788)					0	
26. USAC Charges included in line 22	(841,500)						(841,500)	
27. TIC Revenues for 12 Months Ending 6/30/01				(12,547)			(12,547)	
28. Subtotal for Re-Allocation of TIC Revenue (Line 24 + 25 + 26 + 27)	3,149,919	550,171	6,397	410,377	931,635	391,249	5,439,748	
29. TIC Revenue Re-Allocation ( Total Allocated on Line 28)	7,265	1,269	15	947	2,149	902	12,547	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)	3,998,684	812,122	6,412	411,324	933,784	392,151	6,554,477	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #5 - Form 1

**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	239,942	141,068	0	24,397	0	15,424	39,757		0	19,296
2		General Support	L10	2,646,944	1,556,216	0	269,135	0	170,147	438,584		0	212,862
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,886,886	1,697,284	0	293,532	0	185,571	478,341	0	0	232,158
4	2210	COE - Switching	L48	1,945,591			1,945,591		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	6,162,539	2,615,140		0	0	1,170,389	1,535,999		0	841,011
7		Total COE	L4-6	8,108,130	2,615,140		1,945,591	0	1,170,389	1,535,999		0	841,011
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	11,026,765	8,634,821		0	0	59,612	1,634,549		0	697,783
10		Total COE, IOT & C&WF	L7-9	19,134,895	11,249,961	0	1,945,591	0	1,230,001	3,170,548		0	1,538,794
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	7,884,934			1,945,591	0	1,230,001	3,170,548			1,538,794
12		Total GSF, COE, IOT, C&WF	L3,10	22,021,781	12,947,245	0	2,239,123	0	1,415,572	3,648,889	0	0	1,770,952
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,601,940	12,947,245	0	2,239,123		1,415,572				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	74,159	43,600	0	7,540	0	4,767	12,288	0	0	5,964
16	2680	Amortizable Tangibles	L14-15	74,159	43,600	0	7,540	0	4,767	12,288	0	0	5,964
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	22,095,940	12,990,845	0	2,246,663	0	1,420,339	3,661,177	0	0	1,776,916
19	2002	Prop Held For Future Use	L18	6,299	3,703	0	640	0	405	1,044	0	0	507
20	2003	Plant Under Construction	L18	120,018	70,562	0	12,203	0	7,715	19,886	0	0	9,652
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	49,276	28,971	0	5,010	0	3,167	8,165	0	0	3,963
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 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #5 - Form 2

**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	207,568	122,035	0	21,105	0	13,343	34,393	0	0	16,692
29	3100	Depreciation Reserve	L97	17,227,807	10,163,888	0	1,763,434	0	1,084,532	2,840,319	0	0	1,375,634
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	22,466	13,209	0	2,284	0	1,444	3,722	0	0	1,807
33	3400	Res - Tangible Assets	L31-32	22,466	13,209	0	2,284	0	1,444	3,722	0	0	1,807
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	17,250,273	10,177,097	0	1,765,718	0	1,085,976	2,844,041	0	0	1,377,441
37	4040	Customer Deposits	L12	27,620	16,240	0	2,808	0	1,775	4,576	0	0	2,221
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	52,932	31,120	0	5,382	0	3,402	8,771	0	0	4,257
40	4340	Non-Current Def Oper Taxes	L111	(300,981)	(176,925)	0	(30,761)	0	(19,298)	(49,821)	0	0	(24,176)
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	5,449,257	3,168,584	0	542,474	0	373,114	917,098	0	0	447,987
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,322,241	3,093,909	0	529,559	0	364,948	896,052	0	0	437,773

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #5 - 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				
<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	1,945,591		1,945,591						
47	2210	Cat 5 - Equal Access	Direct	0		0						
48		Total 2210	L45-47	1,945,591		1,945,591		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	1,945,591		1,945,591	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>												
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	841,011				0	0		0	841,011
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	2,655,081	2,615,140				39,941			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0							0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,425,239				0	1,425,239			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	1,226,941		0	0	1,156,122	70,819		0	0
62	2230	Cat 4.3 - Host / Remote	L75	14,267				14,267				
63		Total 2230	L55-62	6,162,539	2,615,140	0	0	1,170,389	1,535,999		0	841,011

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
<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	8,766,702	8,634,821					131,881			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0					0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	697,783						0		0	697,783
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,499,636					0	1,499,636			
74	2410	Cat 3 - IX C&WF	Alloc 3	57,187			0	0	54,155	3,032		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	5,457					5,457				
76		Total 2410	L70-75	11,026,765	8,634,821		0	0	59,612	1,634,549		0	697,783

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>												
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
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>												
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
<b><u>Accumulated Depreciation - Acct 3100</u></b>												
91	2110	General Support Facilities	L2+L2a	1,400,122	823,173	0	142,361	0	90,001	231,992	0	112,595
92	2210	COE - Switching	L4	1,621,073			1,621,073		0		0	0
93	2220	COE - Operator Systems	L5	0			0	0	0		0	0
94	2230	COE - Transmission	L6	4,973,763	2,110,670		0	0	944,617	1,239,699	0	678,777
95	2310	Information Orig /Term	L8	0	0	0						
96	2410	Cable & Wire Facilities	L9	9,232,849	7,230,045		0	0	49,914	1,368,628	0	584,262
97	Total 3100		L91-96	17,227,807	10,163,888	0	1,763,434	0	1,084,532	2,840,319	0	1,375,634



Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
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	(37,498)	(22,046)	0	(3,813)	0	(2,410)	(6,213)	0	(3,016)
106	2210	COE - Switching	L4	(26,948)			(26,948)		0		0	0
107	2220	COE - Operator Systems	L5	0			0	0	0		0	0
108	2230	COE - Transmission	L6	(84,599)	(35,901)		0	0	(16,067)	(21,086)	0	(11,545)
109	2310	Information Orig /Term	L8	0	0	0						
110	2410	Cable & Wire Facilities	L9	(151,936)	(118,978)		0	0	(821)	(22,522)	0	(9,615)
				<hr/>								
111		Total 4340	L105-110	(300,981)	(176,925)	0	(30,761)	0	(19,298)	(49,821)	0	(24,176)
				<hr/> <hr/>								
Plant Specific Expenses												
112	6110	Network Support	L12	108,104	63,557	0	10,992	0	6,949	17,912	0	8,694
113	6120	General Support	L3	170,032	99,967	0	17,288	0	10,930	28,173	0	13,674
114	6210	COE - Switching - Equal Access	Direct	0			0					
115	6210	COE - Switching - All Other	Alloc 6	505,155			465,727		39,428		0	0
116	6220	COE - Operator Systems	L5	0			0	0	0		0	0
117	6230	COE - Transmission	L6	249,766	105,990		0	0	47,436	62,254	0	34,086
118		Total COE	L114-117	754,921	105,990		465,727	0	86,864	62,254	0	34,086
				<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	264,827	207,380		0	0	1,432	39,257	0	16,758
				<hr/>								
123		Total Plant Specific	L112,113,118,121-122	1,297,884	476,894	0	494,007	0	106,175	147,596	0	73,212

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10	41,282	24,271	0	4,197	0	2,654	6,840	0	3,320
125	6530	Network Operations	L10	844,645	496,591	0	85,882	0	54,294	139,953	0	67,925
126	6540	Access	Direct	0							0	
126a	6540	Universal Service Assignment	Direct	341,500	341,500							
	6561	Depreciation										
127		Dep - Support Assets	L3	102,169	60,069	0	10,388	0	6,567	16,929	0	8,216
128		Dep - COE Switching	L4	42,886			42,886		0		0	0
129		Dep - COE Operator	L5	0			0	0	0		0	0
130		Dep - COE Transmission	L6	201,421	85,475		0	0	38,254	50,204	0	27,488
131		Dep - IOT	L8	0	0	0				0		
132		Dep - Cable & Wire Facilities	L9	617,428	483,495		0	0	3,338	91,524	0	39,071
133		Total 6561	L127-132	963,904	629,039	0	53,274	0	48,159	158,657	0	74,775
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	4,968	2,921	0	505	0	319	823	0	400
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	2,196,299	1,494,322	0	143,858	0	105,426	306,273	0	146,420
Customer Operations Expenses												
139	6610	Marketing	L12	243,146	142,952	0	24,723	0	15,630	40,288	0	19,553
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	4,885				4,885				

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	411,163	320,651	0	55,454		35,058			
144		Message Tel	Direct	50,055							50,055	
145		Private Line	Direct	0							0	
146		Total	L143-145	461,218	320,651	0	55,454		35,058		50,055	
End User Payment and Collection												
147		Message Tel	Direct	70,841							70,841	
148		Private Line	Direct	0							0	
149		EUCL	Direct	35,175	35,175							
150		Total	L147-149	106,016	35,175						70,841	
End User Billing Inquiry												
151		Message Tel	Direct	2,111							2,111	
152		Private Line	Direct	101							101	
153		EUCL	Direct	101	101							
154		Total	L151-153	2,313	101						2,212	
IXC Service Order Processing												
155		Message Tel	L13	105,550	82,314	0	14,236		9,000			
156		Private Line	Direct	92,357						92,357		
157		Billing & Collection	Direct	0							0	
158		Total	L155-157	197,907	82,314	0	14,236		9,000	92,357	0	
IXC Payment and Collection												
159		Message Tel	L13	12,916	10,073	0	1,742		1,101			
160		Private Line	Direct	3,152						3,152		
161		Billing & Collection	Direct	1,535							1,535	
162		Total	L159-161	17,603	10,073	0	1,742		1,101	3,152	1,535	
IXC Billing Inquiry												
163		Message Tel	L13	1,151	898	0	155		98			
164		Private Line	Direct	768						768		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	1,919	898	0	155		98	768	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166	786,976	449,212	0	71,587		45,257	96,277	124,643	

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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					Transport
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	113,964						113,964			
170		OB&C - Expense	Direct	69,912						69,912			
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	68,364			16,869	0	10,664	27,489		13,342	
174		Subscriber Line Charge	Direct	12,337	12,337								
175		Total Category 2	L169-174	264,577	12,337		16,869	0	10,664	27,489	183,876	13,342	
176		Subtotal Customer Services	L140-142,168,175	1,056,438	461,549	0	88,456	4,885	55,921	123,766	308,519	0	13,342
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	45,402	19,836	0	3,802	210	2,403	5,319	13,259	0	573
178		Total Customer Services	L176-177	1,101,840	481,385	0	92,258	5,095	58,324	129,085	321,778	0	13,915
179		Total Customer Operations	L139,178	1,344,986	624,337	0	116,981	5,095	73,954	169,373	321,778	0	33,468
180		Total Big Three Expenses	L123-126,179 (less L114)	3,870,297	1,963,593	0	701,067	5,095	237,077	463,762	321,778	0	177,925
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,675,021	1,223,345	0	572,675	4,885	155,908	275,793	306,984	0	135,431
<u>Corporate Operations Expenses</u>													
181	6710	Executive & Planning	L180	189,578	96,182	0	34,340	250	11,613	22,716	15,762	0	8,715
182	6720	General & Administrative	L180	784,589	398,061	0	142,121	1,033	48,060	94,014	65,231	0	36,069
183		Total Corporate Operations	L181-182	974,167	494,243	0	176,461	1,283	59,673	116,730	80,993	0	44,784
184		Total Operating Expenses	L123,138,179,183	5,813,336	3,089,796	0	931,307	6,378	345,228	739,972	402,771	0	297,884
<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	130,141	76,513	0	13,232	0	8,366	21,564	0	0	10,466
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-186	5,943,477	3,166,309	0	944,539	6,378	353,594	761,536	402,771	0	308,350

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

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				
<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	(546)	(321)	0	(56)	0	(35)	(90)	0	(44)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(546)	(321)	0	(56)	0	(35)	(90)	0	(44)
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	1,047	617	0	106	0	67	173	0	84
<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	0
204	2230	COE - Transmission	L6	0	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	5,944,524	3,166,926	0	944,645	6,378	353,661	761,709	402,771	308,434

**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	180,889	56,668	0	2,385	64,883	685	18,463	6,548	5,182	424,155
2		General Support	L10	8,382,466	1,995,498	625,139	0	26,307	715,766	7,559	203,678	72,238	57,165	4,679,116
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	9,142,324	2,176,387	681,807	0	28,692	780,649	8,244	222,141	78,786	62,347	5,103,271
4	2210	COE - Switching	L45	7,955,800	1,945,591		0		280,020		103,115		0	5,627,074
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	15,366,530	3,785,529	2,286,371	0	90,639	1,391,231	35,328	415,699	364,087	388,187	6,609,459
7		Total COE	L4-6	23,322,330	5,731,120	2,286,371	0	90,639	1,671,251	35,328	518,814	364,087	388,187	12,236,533
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	37,274,941	8,694,433	2,232,794	0	99,538	3,503,061	19,319	953,583	158,127	25,062	21,589,024
10		Total COE, IOT & C&WF	L7-9	60,597,271	14,425,553	4,519,165	0	190,177	5,174,312	54,647	1,472,397	522,214	413,249	33,825,557
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	234,851	55,908	17,514	0	737	20,054	212	5,706	2,024	1,602	131,094
13	2680	Amortizable Tangibles	L11-12	234,851	55,908	17,514	0	737	20,054	212	5,706	2,024	1,602	131,094
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	69,974,446	16,657,848	5,218,486	0	219,606	5,975,015	63,103	1,700,244	603,024	477,198	39,059,922
16	2002	Prop Held For Future Use	L15	19,946	4,748	1,488	0	63	1,703	18	485	172	136	11,133
17	2003	Plant Under Construction	L15	380,080	90,480	28,345	0	1,193	32,454	343	9,235	3,275	2,592	212,163
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	166,573	38,853	9,978	0	445	15,654	86	4,261	707	112	96,477
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	580,367	171,756	34,595	0	1,217	54,611	450	26,573	4,536	5,045	281,584

**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	54,675,821	13,011,853	4,045,541	0	170,413	4,667,939	48,687	1,327,609	464,466	364,527	#####
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 Improvements	L13	71,145	16,937	5,306	0	223	6,075	64	1,729	613	485	39,713
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	54,746,966	13,028,790	4,050,847	0	170,636	4,674,014	48,751	1,329,338	465,079	365,012	30,614,499
33	4040	Customer Deposits	L15	87,466	20,822	6,523	0	275	7,469	79	2,125	754	596	48,823
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	153,941	43,340	9,275	0	317	14,155	122	7,710	1,237	1,424	76,361
36	4340	Non-Current Def Oper Taxes	L116	(953,500)	(226,984)	(71,008)	0	(2,989)	(81,386)	(858)	(23,159)	(8,200)	(6,484)	(532,432)
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	17,086,539	4,097,717	1,297,255	0	54,285	1,465,185	15,906	424,784	152,844	124,535	9,454,028
40		Total 2001 Less 2690	L 3, 10, 13	69,974,446	16,657,848	5,218,486	0	219,606	5,975,015	63,103	1,700,244	603,024	477,198	39,059,922
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	16,747,579	3,990,123	1,278,458	0	53,660	1,432,198	15,657	408,046	150,299	121,510	9,297,628

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 3

**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
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	7,955,800	1,945,591		0		280,020		103,115		0	5,627,074
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	7,955,800	1,945,591		0		280,020		103,115		0	5,627,074
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
	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
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	841,011		841,011		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	104,247									104,247	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	10,543,657	2,615,140	33,055	0	6,886	1,055,701	5,509	286,745	11,477	0	6,529,144
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	1,529,981	0	1,352,668	0	72,571	0	0	0	104,742	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	2,247,587	1,156,122	59,637	0	11,182	331,534	29,819	127,485	247,868	283,940	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	100,047	14,267		0		3,996		1,469		0	80,315
60		Total 2230	L51-59	15,366,530	3,785,529	2,286,371	0	90,639	1,391,231	35,328	415,699	364,087	388,187	6,609,459



Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 4

**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
<b><u>Information Origination / Termination - Acct 2310</u></b>														
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
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	34,813,659	8,634,821	109,143	0	22,738	3,485,774	18,191	946,791	37,897	0	21,558,304
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	12,075									12,075	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	697,783		697,783		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	1,609,846	0	1,423,277	0	76,359	0	0	0	110,210	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	103,310	54,155	2,591	0	441	15,758	1,128	6,230	10,020	12,987	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	38,268	5,457		0		1,529		562		0	30,720
74		Total 2410	L67-73	37,274,941	8,694,433	2,232,794	0	99,538	3,503,061	19,319	953,583	158,127	25,062	21,589,024

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 5

**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
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
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
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	234,851	55,908	17,514	0	737	20,054	212	5,706	2,024	1,602	131,094
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	55,908	17,514	0	737	20,054	212	5,706	2,024	1,602	131,094
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
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

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 6

**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
<b><u>Accumulated Depreciation - Acct 3100</u></b>														
96	2110	General Support Facilities	L3	4,433,973	1,055,535	330,672	0	13,915	378,610	3,998	107,737	38,211	30,238	2,475,057
97	2210	COE - Switching	L4	6,628,798	1,621,073		0		233,314		85,916		0	4,688,495
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	12,402,272	3,055,287	1,845,322	0	73,154	1,122,858	28,513	335,509	293,853	313,304	5,334,472
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	31,210,778	7,279,958	1,869,547	0	83,344	2,933,157	16,176	798,447	132,402	20,985	18,076,762
102	Total 3100		L96-101	54,675,821	13,011,853	4,045,541	0	170,413	4,667,939	48,687	1,327,609	464,466	364,527	30,574,786
<b><u>Net Current Deferred Operating Income Taxes - Acct 4100</u></b>														
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
<b><u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u></b>														
110	2110	General Support Facilities	L3	(118,748)	(28,269)	(8,856)	0	(373)	(10,140)	(107)	(2,885)	(1,023)	(810)	(66,285)
111	2210	COE - Switching	L4	(110,195)	(26,948)		0		(3,879)		(1,428)		0	(77,940)
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	(210,953)	(51,968)	(31,387)	0	(1,244)	(19,099)	(485)	(5,707)	(4,998)	(5,329)	(90,736)
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	(513,604)	(119,799)	(30,765)	0	(1,372)	(48,268)	(266)	(13,139)	(2,179)	(345)	(297,471)
116	Total 4340		L110-115	(953,500)	(226,984)	(71,008)	0	(2,989)	(81,386)	(858)	(23,159)	(8,200)	(6,484)	(532,432)

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 7

**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
<b><u>Plant Specific Expenses</u></b>														
117	6110	Network Support	L3	342,350	81,499	25,531	0	1,074	29,233	309	8,318	2,950	2,335	191,101
118	6120	General Support	L3	538,466	128,185	40,157	0	1,690	45,979	486	13,084	4,640	3,672	300,573
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,453,036	357,062	142,446	0	5,647	104,123	2,201	32,323	22,683	24,185	762,366
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	718,432	176,544	70,430	0	2,792	51,482	1,088	15,982	11,216	11,958	376,940
123		Total COE	L119-122	2,171,468	533,606	212,876	0	8,439	155,605	3,289	48,305	33,899	36,143	1,139,306
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	895,221	208,812	53,624	0	2,391	84,132	464	22,902	3,798	602	518,496
128		Total Plant Specific	L117,118,123,126-127	3,947,505	952,102	332,188	0	13,594	314,949	4,548	92,609	45,287	42,752	2,149,476

**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
<b><u>Plant Non-Specific Expenses</u></b>														
129	6510	Other Prop Plant & Equip	L15	130,735	31,122	9,750	0	410	11,163	118	3,177	1,127	892	72,976
130	6530	Network Operations	L10	2,674,860	636,767	199,483	0	8,395	228,402	2,412	64,994	23,051	18,241	1,493,115
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	424,487	341,500		0		82,987		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	323,552	77,024	24,130	0	1,015	27,628	292	7,862	2,788	2,206	180,607
133		Dep - COE Switching	L4	175,368	42,886		0		6,172		2,273		0	124,037
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	502,249	123,729	74,729	0	2,963	45,472	1,155	13,587	11,900	12,688	216,026
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,087,160	486,833	125,022	0	5,573	196,149	1,082	53,395	8,854	1,403	1,208,849
138		Total 6561	L132-137	3,088,329	730,472	223,881	0	9,551	275,421	2,529	77,117	23,542	16,297	1,729,519
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	3,746	1,173	0	49	1,344	14	382	136	107	8,784
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	6,334,146	1,743,607	434,287	0	18,405	599,317	5,073	145,670	47,856	35,537	3,304,394
<b><u>Customer Operations Expenses</u></b>														
144	6610	Marketing	Alloc 43	903,170	243,146	0	0	0	61,204	0	23,541	0	31,383	543,896
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	158,218	0		0		0		158,218		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	65,287			0	0	0	0	0	0	0	65,287
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	34,256	4,885		0		1,368		503		0	27,500
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	99,543	4,885	0	0	0	1,368	0	503	0	0	92,787

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 9

**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
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
		End User service order processing												
152		Presubscription	Alloc 26	411,163	411,163									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	586,353	50,055	0	0	0	42,904	0	46,479	0		446,915
155		End User payment & collection	Alloc 21	438,540	106,016	0	0	0	58,848	0	0	14,139		259,537
156		End User billing inquiry	Alloc 30	70,886	2,212	101	0	0	7,340	101	7,441	101		53,590
157		IXC service order processing	Alloc 32	224,295	105,550	92,357	0	0	26,388	0	0	0		0
158		IXC payment and collection	Alloc 33	25,568	14,451	3,152	0	0	7,229	736	0	0		0
159		IXC billing inquiry	Alloc 34	6,524	1,151	768	0	0	4,221	384	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,763,329	690,598	96,378	0	0	146,930	1,221	53,920	14,240	0	760,042
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	239,045	113,964		0		105,285		19,795		0	1
163		OB&C - Expense	Alloc 38	234,410	69,912		0		41,125		41,125		0	82,248
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	136,730	68,364		0		34,183		34,183			0
168		Subscriber Line Charge	Alloc 29	12,337	12,337		0		0		0			0
169		Total Category 2	L162-168	622,522	264,577	0	0	0	180,593	0	95,103	0	0	82,249
170		Subtotal Categories 1 & 2	L161,169	2,385,851	955,175	96,378	0	0	327,523	1,221	149,023	14,240	0	842,291

**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
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	45,402	45,402		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	2,431,253	1,000,577	96,378	0	0	327,523	1,221	149,023	14,240	0	842,291
174		Total Customer Operations	L144-146,151,173	3,592,184	1,248,608	96,378	0	0	390,095	1,221	331,285	14,240	31,383	1,478,974
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,333,733	2,627,793	562,361	0	19,225	858,234	7,386	467,486	74,988	86,369	4,629,891
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	551,342	155,223	33,219	0	1,136	50,696	436	27,614	4,430	5,102	273,486
177	6720	General & Administrative												
		Other Direct	Alloc 46	43,345	43,345	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	2,155,738	606,920	129,884	0	4,440	198,219	1,706	107,972	17,319	19,948	1,069,330
180		Total 6720	L177-179	2,199,083	650,265	129,884	0	4,440	198,219	1,706	107,972	17,319	19,948	1,069,330
181		Total Corporate Operations	L176,180	2,750,425	805,488	163,103	0	5,576	248,915	2,142	135,586	21,749	25,050	1,342,816
182		Total Operating Expenses	L128,143,174,181	16,624,260	4,749,805	1,025,956	0	37,575	1,553,276	12,984	705,150	129,132	134,722	8,275,660
<b><u>Operating Taxes</u></b>														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	378,260	90,047	28,210	0	1,187	32,299	341	9,191	3,260	2,580	211,145
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,697	10,697	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	388,957	100,744	28,210	0	1,187	32,299	341	9,191	3,260	2,580	211,145
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	17,013,217	4,850,549	1,054,166	0	38,762	1,585,575	13,325	714,341	132,392	137,302	8,486,805
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	13,909,153	4,116,331	829,112	0	29,162	1,308,810	10,782	636,842	108,714	120,898	6,748,502

Plant Date: Average 12/31/2009  
Expense Date: 12 Mo. Ending 12/31/2009

Lancaster Telephone Company  
Study No.: 240531

Attachment #6 - Form 11

**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
<b><u>Tax Adjustments</u></b>														
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	(1,731)	(412)	(129)	0	(5)	(148)	(2)	(42)	(15)	(12)	(966)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,731)	(412)	(129)	0	(5)	(148)	(2)	(42)	(15)	(12)	(966)
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	3,293	785	251	0	11	282	3	80	30	24	1,827
<b><u>Rent Revenues Account 5240</u></b>														
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	17,016,510	4,851,334	1,054,417	0	38,773	1,585,857	13,328	714,421	132,422	137,326	8,488,632



**LANCASTER TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 1, 2010 INTERSTATE TARIFF FILING**

1. Switched Access Service Revenue ( per Attachment 7, Page 2 )	\$851,675
2. Special Access Service Revenue ( per Attachment 7, Page 4 )	\$924,484
3. Total Annual Interstate Billed Access Service Revenue (Line 1+2)	\$1,776,159
4. Total Annual Interstate Access Revenue Requirement	<b>\$1,775,738</b>
5. Variance (Line 4 - Line 3) Note 1	<b>(\$421)</b>
1. Increase ( Decrease ) in Switched Access Revenue (per Attachment 7, Page 2 )	\$102,345
2. Increase ( Decrease ) in Special Access Revenue (per Attachment 7, Page 4 )	\$73,264
3. Total Increase ( Decrease ) in Direct Charges (line 1+ line 2 )	\$175,609

Note 1: Due to rounding

**LANCASTER TELEPHONE COMPANY  
SWITCHED ACCESS SERVICE REVENUE  
JULY 1, 2010 INTERSTATE TARIFF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>PROJECTED YEAR ENDING 6/30/11 DEMAND*</u>	<u>PROJECTED 2010/2011 REVENUES</u>
Premium Local Switching per Minute	\$0.01247	43,323,050	\$540,238
Infor Surcharge ( Per 100 Minutes )	\$0.013572	43,323,050	\$5,880
Transport ( per Attachment 7, Page 3 )	Varies	Varies	\$305,557
<b>Total Switched Access Revenue</b>			<b>\$851,675</b>

**IMPACT OF FILING**

<u>Element</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INC/DEC RATES</u>	<u>PROJECTED YEAR ENDING 6/30/11 DEMAND*</u>	<u>PROJECTED REVENUE IMPACT</u>
Local Switching per minute	\$0.01247	\$0.00767	\$0.00480	43,323,050	\$207,951
Infor Surcharge ( Per 100 Minutes )	\$0.013572	\$0.015341	(\$0.00177)	43,323,050	(\$766)
Transport ( per Attachment 7, Page 3 )	Varies	Varies	Varies	Varies	(\$104,840)
<b>Total Revenue Impact</b>					<b>\$102,345</b>

\* 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, 2010 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	\$24.46	\$0.00	\$26.17	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -VG 4W	0	\$41.65	\$0.00	\$44.57	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS1	0	\$87.14	\$0.00	\$95.26	\$0.00	\$0.00
SWITCHED PREMIUM ENTRANCE FACILITES -HC DS3	0	\$838.15	\$0.00	\$916.25	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - VG	0	\$18.89	\$0.00	\$20.21	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS1	0	\$50.03	\$0.00	\$54.69	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT TERMINATION - HC DS3	0	\$325.21	\$0.00	\$355.51	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - VG	0	\$1.91	\$0.00	\$2.04	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY HC DS1	0	\$9.63	\$0.00	\$10.53	\$0.00	\$0.00
DIRECT TRUNKED TRANSPORT FACILITY - HC DS3	0	\$81.92	\$0.00	\$89.55	\$0.00	\$0.00
TANDEM SWITCHED FACILITY	671,102,389	\$0.000428	\$287,231.82	\$0.000300	\$201,330.72	-\$85,901.11
TANDEM SWITCHED TERMINATION	43,312,016	\$0.002238	\$96,932.29	\$0.001545	\$66,917.06	-\$30,015.23
TANDEM SWITCHING	0	\$0.000000	\$0.00	\$0.000000	\$0.00	\$0.00
800 DATA BASE QUERY	5,829,582	\$0.004500	\$26,233.12	\$0.006400	\$37,309.32	\$11,076.21
TOTAL REVENUE			\$410,397.23		\$305,557.11	-\$104,840.00

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

LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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	\$17.31	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$26.93	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.88	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$17.31	\$0.00	\$17.31	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM-FOUR WIRE	0.00	\$34.62	\$0.00	\$34.62	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$2.24	\$0.00	\$2.24	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$22.50	\$0.00	\$22.50	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.35	\$0.00	\$5.35	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	12.00	\$24.46	\$293.52	\$26.74	\$320.88	\$27.36
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	12.00	\$41.65	\$499.80	\$45.53	\$546.36	\$46.56
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	422.71	\$1.91	\$807.38	\$2.09	\$883.46	\$76.09
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	53.00	\$18.89	\$1,001.17	\$20.65	\$1,094.45	\$93.28
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
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	8.00	\$5.90	\$47.20	\$6.45	\$51.60	\$4.40
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	\$0.00	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$10.05	\$120.60	\$10.99	\$131.88	\$11.28
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	\$30.82	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$3.08	\$0.00	\$3.08	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$33.77	\$0.00	\$33.77	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$3.38	\$0.00	\$3.38	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$33.77	\$0.00	\$33.77	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$3.38	\$0.00	\$3.38	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$33.77	\$0.00	\$33.77	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$3.38	\$0.00	\$3.38	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$118.39	\$0.00	\$118.39	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$2.24	\$0.00	\$2.24	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.23	\$0.00	\$0.23	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$4.49	\$0.00	\$4.49	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.45	\$0.00	\$0.45	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$6.73	\$0.00	\$6.73	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.67	\$0.00	\$0.67	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$8.98	\$0.00	\$8.98	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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	\$17.31	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$26.93	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.88	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.90	\$0.00	\$0.90	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$22.50	\$0.00	\$22.50	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.26	\$0.00	\$2.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$45.01	\$0.00	\$45.01	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$4.50	\$0.00	\$4.50	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$67.51	\$0.00	\$67.51	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$6.76	\$0.00	\$6.76	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$90.01	\$0.00	\$90.01	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$9.00	\$0.00	\$9.00	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$17.38	\$0.00	\$17.38	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.74	\$0.00	\$1.74	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.23	\$0.00	\$11.23	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.12	\$0.00	\$1.12	\$0.00	\$0.00
SPECIAL AUDIO STEREO MO	0.00	\$19.28	\$0.00	\$19.28	\$0.00	\$0.00
SPECIAL AUDIO STEREO DAY	0.00	\$1.93	\$0.00	\$1.93	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$320.06	\$0.00	\$320.06	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$176.03	\$0.00	\$176.03	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$312.26	\$0.00	\$312.26	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$171.74	\$0.00	\$171.74	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$331.80	\$0.00	\$331.80	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$182.49	\$0.00	\$182.49	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$344.39	\$0.00	\$344.39	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$189.42	\$0.00	\$189.42	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$293.14	\$0.00	\$293.14	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$161.23	\$0.00	\$161.23	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$312.22	\$0.00	\$312.22	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$171.72	\$0.00	\$171.72	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$33.83	\$0.00	\$38.35	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$33.83	\$0.00	\$38.35	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$33.83	\$0.00	\$38.35	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$33.83	\$0.00	\$38.35	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	156.00	\$35.08	\$5,472.48	\$38.35	\$5,982.60	\$510.12
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	12.00	\$35.08	\$420.96	\$38.35	\$460.20	\$39.24
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.31	\$0.00	\$1.31	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.31	\$0.00	\$1.31	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.31	\$0.00	\$1.31	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.31	\$0.00	\$1.31	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,624.60	\$2.41	\$3,915.29	\$2.63	\$4,272.70	\$357.41
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	12.00	\$2.41	\$28.92	\$2.63	\$31.56	\$2.64
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$13.10	\$0.00	\$13.10	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$13.10	\$0.00	\$13.10	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$13.10	\$0.00	\$13.10	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$13.10	\$0.00	\$13.10	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	144.00	\$24.03	\$3,460.32	\$26.27	\$3,782.88	\$322.56
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	12.00	\$24.03	\$288.36	\$26.27	\$315.24	\$26.88
SPECIAL DIGITAL DATA BRIDGING	0.00	\$6.83	\$0.00	\$6.83	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.41	\$0.00	\$5.41	\$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	\$27.03	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$27.03	\$0.00	\$27.03	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$27.03	\$0.00	\$27.03	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$27.03	\$0.00	\$27.03	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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	\$17.31	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$26.93	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.88	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,695.00	\$87.14	\$321,982.30	\$95.26	\$351,985.70	\$30,003.40
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	37.00	\$186.17	\$6,888.29	\$203.52	\$7,530.24	\$641.95
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]	55.00	\$838.15	\$46,098.25	\$916.25	\$50,393.75	\$4,295.50
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	\$2.92	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	22,060.70	\$9.63	\$212,444.54	\$10.53	\$232,299.17	\$19,854.63
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.	582.35	\$81.92	\$47,706.11	\$89.55	\$52,149.44	\$4,443.33
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
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,963.00	\$50.03	\$98,208.89	\$54.69	\$107,356.47	\$9,147.58
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.	61.00	\$325.21	\$19,837.81	\$355.51	\$21,686.11	\$1,848.30
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	61.00	\$264.40	\$16,128.40	\$289.04	\$17,631.44	\$1,503.04
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	\$141.13	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$141.13	\$0.00	\$141.13	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$346.72	\$0.00	\$346.72	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$250.62	\$0.00	\$250.62	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$218.63	\$0.00	\$218.63	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$176.36	\$0.00	\$176.36	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$149.90	\$0.00	\$149.90	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$78.00	\$0.00	\$78.00	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$406.04	\$0.00	\$406.04	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM	0.00	\$1,596.00	\$0.00	\$1,596.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC	0.00	\$680.00	\$0.00	\$680.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF	0.00	\$155.00	\$0.00	\$155.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT	0.00	\$682.00	\$0.00	\$682.00	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 MBPS	0.00	\$778.00	\$0.00	\$778.00	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 NRC	0.00	\$170.00	\$0.00	\$170.00	\$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
CUSTOMER PREMISES PORT OC3	0.00	\$150.00	\$0.00	\$150.00	\$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	\$150.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	4.00	\$23.26	\$93.04	\$25.43	\$101.72	\$8.68
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS NRC	0.00	\$18.99	\$0.00	\$18.99	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS	0.00	\$41.90	\$0.00	\$41.90	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 64KBPS NRC	0.00	\$28.92	\$0.00	\$28.92	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS	0.00	\$46.54	\$0.00	\$46.54	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 128KBPS NRC	0.00	\$37.98	\$0.00	\$37.98	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS	0.00	\$109.40	\$0.00	\$109.40	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 192KBPS NRC	0.00	\$73.95	\$0.00	\$73.95	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS	0.00	\$128.62	\$0.00	\$128.62	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS NRC	0.00	\$99.70	\$0.00	\$99.70	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS	0.00	\$182.30	\$0.00	\$182.30	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 320KBPS NRC	0.00	\$125.45	\$0.00	\$125.45	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS	0.00	\$218.75	\$0.00	\$218.75	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 384KBPS NRC	0.00	\$151.25	\$0.00	\$151.25	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS	0.00	\$255.25	\$0.00	\$255.25	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 448KBPS NRC	0.00	\$177.00	\$0.00	\$177.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS	0.00	\$291.70	\$0.00	\$291.70	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 512KBPS NRC	0.00	\$202.75	\$0.00	\$202.75	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS	0.00	\$328.15	\$0.00	\$328.15	\$0.00	\$0.00



LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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	\$17.31	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$26.93	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.88	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 576KBPS NRC	0.00	\$228.50	\$0.00	\$228.50	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS	0.00	\$364.60	\$0.00	\$364.60	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 640KBPS NRC	0.00	\$254.25	\$0.00	\$254.25	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS	0.00	\$401.05	\$0.00	\$401.05	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 704KBPS NRC	0.00	\$280.00	\$0.00	\$280.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS	0.00	\$437.55	\$0.00	\$437.55	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 768KBPS NRC	0.00	\$305.75	\$0.00	\$305.75	\$0.00	\$0.00
FRAME RELAY ACCESS CONN ACC. CUST. PORT-1.544 MBPS	0.00	\$139.23	\$0.00	\$139.23	\$0.00	\$0.00
FRAME RELAY ACCESS CONN ACC. CUST. PORT-NRC	0.00	\$201.96	\$0.00	\$201.96	\$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	\$5.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 16 KBPS	0.00	\$6.00	\$0.00	\$6.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 32 KBPS	0.00	\$7.00	\$0.00	\$7.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 56 KBPS	0.00	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 64 KBPS	0.00	\$12.00	\$0.00	\$12.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 128 KBPS	0.00	\$16.00	\$0.00	\$16.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 384 KBPS	0.00	\$24.00	\$0.00	\$24.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 768 KBPS	0.00	\$36.00	\$0.00	\$36.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 1.544 MBPS	0.00	\$55.00	\$0.00	\$55.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC NRC INSTALL	0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
FRAME RELAY ACCESS PVC NRC REARRANGEMENT	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI	0.00	\$2.00	\$0.00	\$2.00	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI NRC	0.00	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND A	40.00	\$456.00	\$18,240.00	\$456.00	\$18,240.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND B	15.00	\$492.00	\$7,380.00	\$492.00	\$7,380.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS CDPI BAND C	0.00	\$528.00	\$0.00	\$528.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND A	51.00	\$216.00	\$11,016.00	\$216.00	\$11,016.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND B	15.00	\$232.00	\$3,480.00	\$232.00	\$3,480.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND C	0.00	\$248.00	\$0.00	\$248.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND A	0.00	\$116.00	\$0.00	\$116.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND B	0.00	\$132.00	\$0.00	\$132.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND C	52.00	\$148.00	\$7,696.00	\$148.00	\$7,696.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS CDPI BAND A	0.00	\$560.00	\$0.00	\$560.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS CDPI BAND B	0.00	\$592.00	\$0.00	\$592.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS CDPI BAND C	0.00	\$632.00	\$0.00	\$632.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND A	0.00	\$280.00	\$0.00	\$280.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND B	0.00	\$296.00	\$0.00	\$296.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND C	0.00	\$312.00	\$0.00	\$312.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND A	0.00	\$144.00	\$0.00	\$144.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND B	0.00	\$160.00	\$0.00	\$160.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND C	0.00	\$176.00	\$0.00	\$176.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS CDPI BAND A	0.00	\$704.00	\$0.00	\$704.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS CDPI BAND B	0.00	\$744.00	\$0.00	\$744.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS CDPI BAND C	0.00	\$792.00	\$0.00	\$792.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND A	0.00	\$352.00	\$0.00	\$352.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND B	0.00	\$368.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND C	0.00	\$392.00	\$0.00	\$392.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND A	0.00	\$184.00	\$0.00	\$184.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND B	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND C	0.00	\$224.00	\$0.00	\$224.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS NRC PER CIR	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS CDPI BAND A	24.00	\$736.00	\$17,664.00	\$736.00	\$17,664.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS CDPI BAND B	0.00	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS CDPI BAND C	0.00	\$880.00	\$0.00	\$880.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND A	0.00	\$368.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND B	0.00	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND C	0.00	\$424.00	\$0.00	\$424.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND A	0.00	\$232.00	\$0.00	\$232.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND B	0.00	\$264.00	\$0.00	\$264.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND C	0.00	\$296.00	\$0.00	\$296.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 500MBPS NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 500MBPS METS CDPI BAND A	0.00	\$1,104.00	\$0.00	\$1,104.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 500MBPS METS CDPI BAND B	0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 500MBPS METS CDPI BAND C	0.00	\$1,320.00	\$0.00	\$1,320.00	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2010 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	\$17.31	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$137.54	\$0.00	\$137.54	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$26.93	\$0.00	\$26.93	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.88	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND A	0.00	\$552.00	\$0.00	\$552.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND B	0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS ISPI BAND C	0.00	\$640.00	\$0.00	\$640.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND A	0.00	\$352.00	\$0.00	\$352.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND B	0.00	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 500MBPS METS MPI BAND C	0.00	\$448.00	\$0.00	\$448.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND A	0.00	\$1,656.00	\$0.00	\$1,656.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND B	0.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS CDPI BAND C	0.00	\$1,984.00	\$0.00	\$1,984.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND A	0.00	\$832.00	\$0.00	\$832.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND B	0.00	\$904.00	\$0.00	\$904.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS ISPI BAND C	0.00	\$960.00	\$0.00	\$960.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND A	0.00	\$528.00	\$0.00	\$528.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND B	0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 1GIGE METS MPI BAND C	0.00	\$672.00	\$0.00	\$672.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE NRC	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS CDPI BAND A	0.00	\$5,300.00	\$0.00	\$5,300.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS CDPI BAND B	0.00	\$5,760.00	\$0.00	\$5,760.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS CDPI BAND C	0.00	\$6,350.00	\$0.00	\$6,350.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS ISPI BAND A	0.00	\$2,660.00	\$0.00	\$2,660.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS ISPI BAND B	0.00	\$2,890.00	\$0.00	\$2,890.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS ISPI BAND C	0.00	\$3,070.00	\$0.00	\$3,070.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS MPI BAND A	0.00	\$1,690.00	\$0.00	\$1,690.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS MPI BAND B	0.00	\$1,920.00	\$0.00	\$1,920.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW 10GIGE METS MPI BAND C	0.00	\$2,150.00	\$0.00	\$2,150.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE NRC	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTKW METS BRIDGE INTERFACE	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
VLAN Service Establishment Charge	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) End User Port	0.00	\$11.50	\$0.00	\$11.50	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) End User Port NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) Reconfiguration	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
Totals			\$851,219.63		\$924,483.86	\$73,264.23

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