

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

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	13,222,551	2,082,912	0	963,220	7,220,182	5,402,301	28,891,166	76,554,266
2. Plant Under Construction	Part 69, Form 1, Ln 20	38,820	6,115	0	2,828	21,197	15,860	84,820	224,752
3. Net Investment	Part 69, Form 2, Ln 43	2,335,352	165,974	0	139,289	1,232,224	932,740	4,805,579	12,642,866
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)	262,727	18,672	0	15,670	138,625	104,933	540,627	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	262,727	18,672	0	15,670	138,625	104,933	540,627	
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	(275)	(43)	0	(20)	(150)	(112)	(600)	(1,592)
11. Subject to FIT	(Lines 5-8-9-10)	263,002	18,715	0	15,690	138,775	105,045	541,227	
12. Federal Income Tax @ 53.84615%		141,616	10,077	0	8,448	74,725	56,563	291,430	
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)	404,618	28,792	0	24,138	213,500	161,608	832,657	
15. State Income Tax @ 5.26316%		21,296	1,515	0	1,270	11,237	8,506	43,824	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	425,639	30,264	0	25,388	224,587	170,002	875,881	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,147,020	793,763	6,140	127,358	807,463	582,808	4,464,552	11,996,164
18. Subtotal	(Lines 16+17)	2,572,659	824,027	6,140	152,746	1,032,050	752,810	5,340,433	
19. Gross Receipts Tax @ 0.30000%		7,718	2,472	18	458	3,096	2,258	16,021	
20. Subtotal	(Line 18+19)	2,580,377	826,499	6,158	153,204	1,035,146	755,068	5,356,452	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	2,580,377	826,499	6,158	153,204	1,035,146	755,068	5,356,452	

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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)	2,580,377	826,499	6,158	153,204	1,035,146	755,068	5,356,452	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		2,580,377	826,499	6,158	153,204	1,035,146	755,068	5,356,452	
25. Adjustment for Line Port Re-allocation	Frozen Amt	228,607	(232,655)					(4,048)	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(12,547)			(12,547)	
28. Subtotal		2,808,984	593,844	6,158	140,657	1,035,146	755,068	5,339,857	
29. Frozen TIC Revenue		7,108	1,279	14	718	2,173	1,248	12,540	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		2,816,092	595,123	6,172	141,375	1,037,319	756,316	5,352,397	

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	207,195	94,826	0	14,938	0	6,908	51,780		0	38,743
2		General Support	L10	2,118,024	969,351	0	152,699	0	70,614	529,315		0	396,045
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,325,219	1,064,177	0	167,637	0	77,522	581,095	0	0	434,788
4	2210	COE - Switching	L48	1,908,067			1,908,067		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	8,059,144	3,041,021		0	0	834,611	2,515,423		0	1,668,089
7		Total COE	L4-6	9,967,211	3,041,021		1,908,067	0	834,611	2,515,423		0	1,668,089
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	16,498,759	9,071,596		0	0	47,754	4,098,679		0	3,280,730
10		Total COE, IOT & C&WF	L7-9	26,465,970	12,112,617	0	1,908,067	0	882,365	6,614,102		0	4,948,819
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	14,353,353			1,908,067	0	882,365	6,614,102			4,948,819
12		Total GSF, COE, IOT, C&WF	L3,10	28,791,189	13,176,794	0	2,075,704	0	959,887	7,195,197	0	0	5,383,607
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,212,385	13,176,794	0	2,075,704		959,887				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	99,977	45,757	0	7,208	0	3,333	24,985	0	0	18,694
16	2680	Amortizable Tangibles	L14-15	99,977	45,757	0	7,208	0	3,333	24,985	0	0	18,694
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	28,891,166	13,222,551	0	2,082,912	0	963,220	7,220,182	0	0	5,402,301
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	84,820	38,820	0	6,115	0	2,828	21,197	0	0	15,860
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	0	0	0	0	0	0	0	0	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
28	CWC	Cash Working Capital	L12	174,643	79,928	0	12,591	0	5,823	43,645	0	0	32,656
29	3100	Depreciation Reserve	L97	0	0	0							
30	3200	Res - Prop Held for Future Use	L12	23,745,274	10,731,451	0	1,892,400	0	812,586	5,902,911	0	0	4,405,926
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	68,949	31,555	0	4,971	0	2,299	17,231	0	0	12,893
34	3500	Res - Intangible	L12	68,949	31,555	0	4,971	0	2,299	17,231	0	0	12,893
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35										
				23,814,223	10,763,006	0	1,897,371	0	814,885	5,920,142	0	0	4,418,819
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	14,273	6,532	0	1,029	0	476	3,567	0	0	2,669
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	61,133	27,979	0	4,407	0	2,038	15,278	0	0	11,431
41	4360	Other Deferred Credits	L12	455,421	208,430	0	32,837	0	15,183	113,813	0	0	85,158
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42										
				4,805,579	2,335,352	0	165,974	0	139,289	1,232,224	0	0	932,740
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				4,706,342	2,289,935	0	158,819	0	135,980	1,207,424	0	0	914,184
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	0			0		0			0	0
47	2210	Cat 5 - Equal Access	Direct	1,908,067			1,908,067						
				0			0						
48		Total 2210	L45-47										
				1,908,067			1,908,067		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	0	0			0	0
53		Total 2220	L49-52	0								0	
				0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52									0	0
				1,908,067			1,908,067	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	1,668,089					0	0		0	1,668,089
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	3,085,225	3,041,021					44,204			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,380,486					0	2,380,486			
62	2230	Cat 4.3 - Host / Remote	L75	769,347			0	0	678,614	90,733		0	0
				155,997					155,997				
63		Total 2230	L55-62										

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				8,059,144	3,041,021		0	0	834,611	2,515,423		0	1,668,089
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct										
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
				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										
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	9,203,459	9,071,596					131,863			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,280,730						0		0	3,280,730
74	2410	Cat 3 - IX C&WF	Alloc 3	3,962,093					0	3,962,093			
75	2410	Cat 4 - Host / Remote C&WF	Direct	45,668			0	0	40,945	4,723		0	0
				6,809					6,809				
76		Total 2410	L70-75										

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PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
				16,498,759	9,071,596		0	0	47,754	4,098,679	0	3,280,730
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3									
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0		0	0
80	2230	COE - Transmission	L6	0			0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
83	Total 2681		L77-82									
				0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3									
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0		0	0
87	2230	COE - Transmission	L6	0			0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
90	Total 1438		L84-89									
				0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a									
92	2210	COE - Switching	L4	1,339,535	613,061	0	96,574	0	44,660	334,763	0	250,477
93	2220	COE - Operator Systems	L5	1,795,826			1,795,826		0		0	0
94	2230	COE - Transmission	L6	0			0	0	0		0	0
95	2310	Information Orig /Term	L8	7,035,839	2,654,889		0	0	728,637	2,196,029	0	1,456,284
96	2410	Cable & Wire Facilities	L9	0	0	0						
				13,574,074	7,463,501		0	0	39,289	3,372,119	0	2,699,165
97	Total 3100		L91-96									

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				23,745,274	10,731,451	0	1,892,400	0	812,586	5,902,911	0	0	4,405,926
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a										
99	2210	COE - Switching	L4	0	0	0	0	0	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
102	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
103	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
104		Total 4100	L98-103										
				0	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										
106	2210	COE - Switching	L4	35,216	16,117	0	2,539	0	1,174	8,801	0	0	6,585
107	2220	COE - Operator Systems	L5	30,298			30,298		0			0	0
108	2230	COE - Transmission	L6	0			0	0	0			0	0
109	2310	Information Orig /Term	L8	127,958	48,284		0	0	13,251	39,938		0	26,485
110	2410	Cable & Wire Facilities	L9	0	0	0							
				261,949	144,029		0	0	758	65,074		0	52,088
111		Total 4340	L105-110										
				455,421	208,430	0	32,837	0	15,183	113,813	0	0	85,158
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12										
113	6120	General Support	L3	23,151	10,595	0	1,669	0	772	5,786	0	0	4,329
				118,071	54,038	0	8,512	0	3,936	29,507	0	0	22,078
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	524,221			524,221		0			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118		Total COE	L114-117										
				316,084	119,271		0	0	32,734	98,656		0	65,423
				840,305	119,271		524,221	0	32,734	98,656		0	65,423
119	6310	IOT - Other	L67										
120	6310	IOT - Customer Premise Equip	L68	0		0							
121		Total 6310	L119-120										
				0	0	0				0			
122	6410	Cable & Wire Facilities	L76										
				418,345	230,020		0	0	1,211	103,927		0	83,187
123		Total Plant Specific	L112,113,118,121-122										

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				1,399,872	413,924	0	534,402	0	38,653	237,876	0	0	175,017
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	92,435	42,305	0	6,664	0	3,082	23,100		0	17,284
126	6540	Access	Direct	638,106	292,041	0	46,004	0	21,274	159,469		0	119,318
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	<u>Depreciation</u>		527,508	527,508								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	65,635	30,039	0	4,732	0	2,188	16,403	0	0	12,273
129		Dep - COE Operator	L5	39,728			39,728		0			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	264,129	99,666		0	0	27,353	82,440		0	54,670
132		Dep - Cable & Wire Facilities	L9	0	0	0				0			
133		Total 6561	L127-132	330,643	181,800		0	0	957	82,139		0	65,747
				700,135	311,505	0	44,460	0	30,498	180,982	0	0	132,690
134	6562	Dep - Prop Held for Future Use	L19										
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	6,901	3,158	0	498	0	230	1,725	0	0	1,290
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,965,085	1,176,517	0	97,626	0	55,084	365,276	0	0	270,582
<u>Customer Operations Expenses</u>													
139	6610	<u>Marketing</u>	L12										
				56,007	25,632	0	4,038	0	1,867	13,997	0	0	10,473
140	6621	<u>Operator</u>	Alloc 4										
141		Outside Operator Services	Alloc 5	0			0	0				0	0
				0			0	0				0	0
	6622	<u>Directory</u>											
142		Published Directory Expense	Direct										

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Lancaster Telephone Company
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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
				4,542				4,542				
6623		<u>Commercial Operations</u>										
		<u>Cat 1 - Local Business Office</u>										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	73,668	59,874	0	9,432		4,362			
145		Private Line	Direct	8,968						8,968		
146		Total	L143-145	0						0		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	91,891						91,891		
149		EUCL	Direct	0						0		
150		Total	L147-149	45,626	45,626							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	3,371						3,371		
153		EUCL	Direct	160						160		
154		Total	L151-153	161	161							
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	14,834	12,057	0	1,899		878			
157		Billing & Collection	Direct	12,980					12,980			
158		Total	L155-157	0						0		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	7,310	5,941	0	936		433			
161		Billing & Collection	Direct	1,784					1,784			
162		Total	L159-161	868						868		
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	212	172	0	27		13			
165		Billing & Collection	Direct	141					141			
166		Total	L163-165	0						0		
167		Future Use		353	172	0	27		13	141	0	
168		Total Category 1	L146,150,154,158,162,166									

Plant Date: Average 6/30/2015
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Lancaster Telephone Company
Study No.: 240531

Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				261,974	123,831	0	12,294		5,686	14,905	105,258		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	61,072							61,072		
171		Future Use		84,648							84,648		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	59,749			7,942	0	3,673	27,533			20,601
				14,937	14,937								
175		Total Category 2	L169-174										
				220,406	14,937		7,942	0	3,673	27,533	145,720		20,601
176		Subtotal Customer Services	L140-142,168,175										
				486,922	138,768	0	20,236	4,542	9,359	42,438	250,978	0	20,601
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				62,733	17,878	0	2,607	585	1,206	5,468	32,335	0	2,654
178		Total Customer Services	L176-177										
				549,655	156,646	0	22,843	5,127	10,565	47,906	283,313	0	23,255
179		Total Customer Operations	L139,178										
				605,662	182,278	0	26,881	5,127	12,432	61,903	283,313	0	33,728
180		Total Big Three Expenses	L123-126,179 (less L114)										
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177										
				3,263,583	1,458,056	0	613,951	5,127	75,441	482,348	283,313	0	345,347
				2,891,824	1,271,869	0	584,831	4,542	61,974	412,685	250,110	0	305,813
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				38,715	17,296	0	7,283	61	895	5,722	3,361	0	4,097
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				605,831	270,665	0	113,970	952	14,004	89,540	52,592	0	64,108
				0	0	0							
183		Total Corporate Operations	L181-182										
				644,546	287,961	0	121,253	1,013	14,899	95,262	55,953	0	68,205
184		Total Operating Expenses	L123,138,179,183										
				4,615,165	2,060,680	0	780,162	6,140	121,068	760,317	339,266	0	547,532
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18										
186	7240	Ad Valorem Taxes	L12										
187	7370	Special Charges	L12										
				0	0	0	0	0	0	0	0	0	0
				188,395	86,222	0	13,582	0	6,281	47,082	0	0	35,228
				0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187										

Plant Date: Average 6/30/2015
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Lancaster Telephone Company
Study No.: 240531

Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				4,803,560	2,146,902	0	793,744	6,140	127,349	807,399	339,266	0	582,760
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12	(600)	(275)	0	(43)	0	(20)	(150)	0	0	(112)
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
				(600)	(275)	0	(43)	0	(20)	(150)	0	0	(112)
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
				258	118	-	19	-	9	64	-	-	48
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0			0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes	L188+200 Less 207										
(Including 7540 / Net of 5240)				4803818	2,147,020	-	793,763	6,140	127,358	807,463	339,266	-	582,808

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Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	549,012	116,672	89,708	0	815	41,913	677	11,762	7,882	1,437	278,146
2		General Support	L10	5,612,225	1,192,664	917,029	0	8,331	428,453	6,921	120,240	80,578	14,687	2,843,322
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	6,161,237	1,309,336	1,006,737	0	9,146	470,366	7,598	132,002	88,460	16,124	3,121,468
4	2210	COE - Switching	L45	6,456,993	1,908,067		0		211,938		78,046		0	4,258,942
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	19,162,434	3,875,633	4,137,835	0	45,676	1,465,922	38,827	424,331	505,272	170,115	8,498,823
7		Total COE	L4-6	25,619,427	5,783,700	4,137,835	0	45,676	1,677,860	38,827	502,377	505,272	170,115	12,757,765
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	44,508,688	9,119,350	7,320,987	0	58,422	3,675,916	47,658	1,000,093	501,594	13,408	22,771,260
10		Total COE, IOT & C&WF	L7-9	70,128,115	14,903,050	11,458,822	0	104,098	5,353,776	86,485	1,502,470	1,006,866	183,523	35,529,025
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	264,914	56,297	43,287	0	393	20,224	327	5,676	3,804	693	134,213
13	2680	Amortizable Tangibles	L11-12	264,914	56,297	43,287	0	393	20,224	327	5,676	3,804	693	134,213
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	76,554,266	16,268,683	12,508,846	0	113,637	5,844,366	94,410	1,640,148	1,099,130	200,340	38,784,706
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	224,752	47,762	36,724	0	334	17,158	277	4,815	3,227	588	113,867
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	0	0	0	0	0	0	0	0	0	0	0
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	432,666	123,359	50,805	0	479	38,481	435	13,500	5,801	1,122	198,684

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	62,974,653	13,436,438	10,215,625	0	93,211	4,774,529	77,484	1,342,762	904,754	168,835	31,961,015
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	182,696	38,825	29,853	0	271	13,947	226	3,914	2,623	478	92,559
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	63,157,349	13,475,263	10,245,478	0	93,482	4,788,476	77,710	1,346,676	907,377	169,313	32,053,574
33	4040	Customer Deposits	L15	37,821	8,037	6,180	0	56	2,887	47	810	543	99	19,162
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	166,895	40,767	20,174	0	192	15,134	176	5,836	2,396	467	81,753
36	4340	Non-Current Def Oper Taxes	L116	1,206,753	256,450	197,179	0	1,792	92,126	1,488	25,853	17,326	3,158	611,381
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	12,642,866	2,659,287	2,127,364	0	18,928	1,001,382	15,701	279,288	180,516	29,013	6,331,387
40		Total 2001 Less 2690	L 3, 10, 13	76,554,266	16,268,683	12,508,846	0	113,637	5,844,366	94,410	1,640,148	1,099,130	200,340	38,784,706
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	12,414,916	2,584,732	2,102,913	0	18,697	980,922	15,489	272,434	177,654	28,457	6,233,618

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	6,456,993	1,908,067		0		211,938		78,046		0	4,258,942
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	6,456,993	1,908,067		0		211,938		78,046		0	4,258,942
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	1,668,089		1,668,089		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	3,451									3,451	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	12,284,972	3,041,022	33,378	0	10,825	1,227,624	7,217	333,442	10,825	0	7,620,639
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	2,673,231	0	2,365,078	0	15,408	0	15,408	0	277,338	0	(1)
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,438,755	678,614	71,290	0	19,443	194,602	16,202	74,831	217,109	166,664	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,093,936	155,997		0		43,696		16,058		0	878,185
60		Total 2230	L51-59	19,162,434	3,875,633	4,137,835	0	45,676	1,465,922	38,827	424,331	505,272	170,115	8,498,823

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	36,646,989	9,071,596	99,570	0	32,293	3,662,095	21,529	994,682	32,293	0	22,732,931
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	3,588									3,588	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	3,280,730		3,280,730		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	4,449,339	0	3,936,448	0	25,645	0	25,645	0	461,603	0	(2)
72	2410	Cat 3 - IX C&WF	Alloc 18	80,294	40,945	4,239	0	484	11,914	484	4,710	7,698	9,820	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	47,748	6,809		0		1,907		701		0	38,331
74		Total 2410	L67-73	44,508,688	9,119,350	7,320,987	0	58,422	3,675,916	47,658	1,000,093	501,594	13,408	22,771,260

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Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	264,914	56,297	43,287	0	393	20,224	327	5,676	3,804	693	134,213
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	264,914	56,297	43,287	0	393	20,224	327	5,676	3,804	693	134,213
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,549,426	754,295	579,971	0	5,269	270,973	4,377	76,045	50,961	9,289	1,798,246
97	2210	COE - Switching	L4	6,077,164	1,795,826		0		199,471		73,455		0	4,008,412
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	16,729,297	3,383,527	3,612,436	0	39,876	1,279,788	33,897	370,452	441,115	148,515	7,419,691
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	36,618,766	7,502,790	6,023,218	0	48,066	3,024,297	39,210	822,810	412,678	11,031	18,734,666
102		Total 3100	L96-101	62,974,653	13,436,438	10,215,625	0	93,211	4,774,529	77,484	1,342,762	904,754	168,835	31,961,015
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109		Total 4100	L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	93,314	19,830	15,247	0	139	7,124	115	1,999	1,340	244	47,276
111	2210	COE - Switching	L4	102,531	30,298		0		3,365		1,239		0	67,629
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	304,249	61,535	65,698	0	725	23,275	616	6,737	8,022	2,701	134,940
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	706,659	144,787	116,234	0	928	58,362	757	15,878	7,964	213	361,536
116		Total 4340	L110-115	1,206,753	256,450	197,179	0	1,792	92,126	1,488	25,853	17,326	3,158	611,381

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	61,344	13,036	10,024	0	91	4,683	76	1,314	881	161	31,078
118	6120	General Support	L3	312,858	66,486	51,121	0	464	23,884	386	6,703	4,492	819	158,503
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,347,444	304,191	217,628	0	2,402	88,246	2,042	26,422	26,575	8,947	670,991
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	812,454	183,415	131,221	0	1,448	53,209	1,231	15,932	16,023	5,395	404,580
123		Total COE	L119-122	2,159,898	487,606	348,849	0	3,850	141,455	3,273	42,354	42,598	14,342	1,075,571
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	1,128,571	231,232	185,632	0	1,481	93,207	1,208	25,359	12,719	340	577,393
128		Total Plant Specific	L117,118,123,126-127	3,662,671	798,360	595,626	0	5,886	263,229	4,943	75,730	60,690	15,662	1,842,545

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	244,928	52,050	40,021	0	364	18,698	302	5,247	3,517	641	124,088
130	6530	Network Operations	L10	1,690,817	359,319	276,277	0	2,510	129,082	2,085	36,225	24,276	4,425	856,618
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	586,325	527,508		0		58,817		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	173,916	36,959	28,418	0	258	13,277	214	3,726	2,497	455	88,112
133		Dep - COE Switching	L4	134,442	39,728		0		4,413		1,625		0	88,676
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	628,026	127,019	135,613	0	1,497	48,044	1,273	13,907	16,560	5,575	278,538
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	891,977	182,756	146,716	0	1,171	73,667	955	20,042	10,052	269	456,349
138		Total 6561	L132-137	1,828,361	386,462	310,747	0	2,926	139,401	2,442	39,300	29,109	6,299	911,675
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	18,285	3,886	2,988	0	27	1,396	23	392	263	48	9,262
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	4,368,716	1,329,225	630,033	0	5,827	347,394	4,852	81,164	57,165	11,413	1,901,643
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	208,038	56,007	0	0	0	14,098	0	5,422	0	0	132,511
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,786	0		0		0		4,786		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	76,969										76,969
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	31,849	4,542		0		1,272		468		0	25,567
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	108,818	4,542	0	0	0	1,272	0	468	0	0	102,536

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	73,668	73,668									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	105,056	8,968	0	0	0	7,687	0	8,328	0		80,073
155		End User payment & collection	Alloc 21	582,626	137,517	0	0	0	76,334	0	13,777	18,341		336,657
156		End User billing inquiry	Alloc 30	113,188	3,532	160	0	0	11,720	161	11,880	161		85,574
157		IXC service order processing	Alloc 32	31,523	14,834	12,980	0	0	3,709	0	0	0		0
158		IXC payment and collection	Alloc 33	14,471	8,178	1,784	0	0	4,092	417	0	0		0
159		IXC billing inquiry	Alloc 34	1,199	212	141	0	0	776	70	0	0		0
160		Future Use												
161		Total Category 1	L152-160	921,731	246,909	15,065	0	0	104,318	648	33,985	18,502	0	502,304
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	128,100	61,072		0		56,420		10,608		0	0
163		OB&C - Expense	Alloc 38	283,816	84,648		0		49,792		49,792		0	99,584
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	119,497	59,749		0		29,874		29,874			0
168		Subscriber Line Charge	Alloc 29	14,937	14,937		0		0		0			0
169		Total Category 2	L162-168	546,350	220,406	0	0	0	136,086	0	90,274	0	0	99,584
170		Subtotal Categories 1 & 2	L161,169	1,468,081	467,315	15,065	0	0	240,404	648	124,259	18,502	0	601,888

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	62,733	62,733		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,530,814	530,048	15,065	0	0	240,404	648	124,259	18,502	0	601,888
174		Total Customer Operations	L144-146,151,173	1,852,456	590,597	15,065	0	0	255,774	648	134,935	18,502	0	836,935
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6,831,742	1,668,754	825,823	0	7,841	619,518	7,214	238,873	98,095	19,107	3,346,517
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	105,695	25,818	12,776	0	121	9,585	112	3,696	1,518	296	51,773
	6720	General & Administrative												
177		Other Direct	Alloc 46	73,136	73,136	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,454,288	355,231	175,795	0	1,669	131,878	1,536	50,849	20,882	4,067	712,381
180		Total 6720	L177-179	1,527,424	428,367	175,795	0	1,669	131,878	1,536	50,849	20,882	4,067	712,381
181		Total Corporate Operations	L176,180	1,633,119	454,185	188,571	0	1,790	141,463	1,648	54,545	22,400	4,363	764,154
182		Total Operating Expenses	L128,143,174,181	11,516,962	3,172,367	1,429,295	0	13,503	1,007,860	12,091	346,374	158,757	31,438	5,345,277
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	465,988	99,028	76,142	0	692	35,575	575	9,984	6,690	1,219	236,083
185	7240	Ad Valorem Taxes - Direct	Alloc 40	12,533	12,533	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	478,521	111,561	76,142	0	692	35,575	575	9,984	6,690	1,219	236,083
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	11,995,483	3,283,928	1,505,437	0	14,195	1,043,435	12,666	356,358	165,447	32,657	5,581,360
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	10,148,837	2,893,580	1,191,702	0	11,242	902,638	10,201	316,666	136,075	26,310	4,660,423

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		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	(1,592)	(338)	(260)	0	(2)	(122)	(2)	(34)	(23)	(4)	(807)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,592)	(338)	(260)	0	(2)	(122)	(2)	(34)	(23)	(4)	(807)
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	681	142	115	0	1	54	1	15	10	2	341
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	11,996,164	3,284,070	1,505,552	0	14,196	1,043,489	12,667	356,373	165,457	32,659	5,581,701

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	13,618	13,484	37	12	8	12	65	134
2 Circuits	444	344	22	6	5	67	0	100
3 Circuit Miles	12,995.27	10,906.67	686.00	78.39	78.39	1,245.82	0.00	2,088.60
4 Wideband Channels	347	0	307	2	2	36	0	347
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	0	767,574
15 OB&C Expense	283,816	84,648		0		49,792		49,792		0	99,584

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	681
20 FIT Adjustment - Addbacks	1,592
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	0.000000

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	0.295504	0.000000	0.032823	0.012087	0.000000	0.659586	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 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	12,920,815	2,040,930	0	919,621	6,747,897	5,458,927	28,088,190	74,648,927
2. Plant Under Construction	Part 69, Form 1, Ln 20	34,309	5,420	0	2,442	17,919	14,496	74,586	198,227
3. Net Investment	Part 69, Form 2, Ln 43	2,438,790	207,259	0	141,674	1,228,539	1,004,592	5,020,854	13,289,972
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)	274,364	23,317	0	15,938	138,211	113,017	564,847	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	274,364	23,317	0	15,938	138,211	113,017	564,847	
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	(275)	(44)	0	(20)	(144)	(116)	(599)	(1,592)
11. Subject to FIT	(Lines 5-8-9-10)	274,639	23,361	0	15,958	138,355	113,133	565,446	
12. Federal Income Tax @ 53.84615%		147,883	12,579	0	8,593	74,499	60,918	304,471	
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)	422,522	35,940	0	24,551	212,854	174,051	869,917	
15. State Income Tax @ 5.26316%		22,238	1,892	0	1,292	11,203	9,161	45,785	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	444,485	37,788	0	25,823	223,913	183,096	915,103	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,156,197	832,332	6,411	129,144	786,149	610,537	4,520,770	12,400,535
18. Subtotal	(Lines 16+17)	2,600,682	870,120	6,411	154,967	1,010,062	793,633	5,435,873	
19. Gross Receipts Tax @ 0.30000%		7,802	2,610	19	465	3,030	2,381	16,308	
20. Subtotal	(Line 18+19)	2,608,484	872,730	6,430	155,432	1,013,092	796,014	5,452,182	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	2,608,484	872,730	6,430	155,432	1,013,092	796,014	5,452,182	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

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	(Lines16+17+19+21)	2,608,484	872,730	6,430	155,432	1,013,092	796,014	5,452,182	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		2,608,484	872,730	6,430	155,432	1,013,092	796,014	5,452,182	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 20.4821%	228,607	(232,655)					(4,048)	
26. USAC Charges included in line 22								0	
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)		2,837,091	640,075	6,430	142,885	1,013,092	796,014	5,435,587	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		7,108	1,279	14	718	2,173	1,248	12,540	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		2,844,199	641,354	6,444	143,603	1,015,265	797,262	5,448,127	

Plant Date: Average 12/31/2013
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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	Transport				
1	2111	Land	L10	206,578	95,029	0	15,010	0	6,763	49,628		0	40,148
2		General Support	L10	2,055,518	945,556	0	149,357	0	67,299	493,817		0	399,489
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,262,096	1,040,585	0	164,367	0	74,062	543,445	0	0	439,637
4	2210	COE - Switching	L48	1,869,320			1,869,320		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	7,898,968	2,965,543		0	0	804,205	2,392,706		0	1,736,514
7		Total COE	L4-6	9,768,288	2,965,543		1,869,320	0	804,205	2,392,706		0	1,736,514
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	15,958,126	8,868,834		0	0	38,090	3,787,799		0	3,263,403
10		Total COE, IOT & C&WF	L7-9	25,726,414	11,834,377	0	1,869,320	0	842,295	6,180,505		0	4,999,917
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	13,892,037			1,869,320	0	842,295	6,180,505			4,999,917
12		Total GSF, COE, IOT, C&WF	L3,10	27,988,510	12,874,962	0	2,033,687	0	916,357	6,723,950	0	0	5,439,554
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	15,825,006	12,874,962	0	2,033,687		916,357				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	99,680	45,853	0	7,243	0	3,264	23,947	0	0	19,373
16	2680	Amortizable Tangibles	L14-15	99,680	45,853	0	7,243	0	3,264	23,947	0	0	19,373
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	28,088,190	12,920,815	0	2,040,930	0	919,621	6,747,897	0	0	5,458,927
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	74,586	34,309	0	5,420	0	2,442	17,919	0	0	14,496
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	0	0	0	0	0	0	0	0	0	0
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 12/31/2013
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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				
28	CWC	Cash Working Capital	L12	174,743	80,384	0	12,697	0	5,721	41,980	0	0	33,961
29	3100	Depreciation Reserve	L97	(652)	(652)	0							
30	3200	Res - Prop Held for Future Use	L12	22,790,605	10,354,376	0	1,813,605	0	768,909	5,453,035	0	0	4,400,680
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	58,725	27,014	0	4,267	0	1,923	14,108	0	0	11,413
34	3500	Res - Intangible	L12	58,725	27,014	0	4,267	0	1,923	14,108	0	0	11,413
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35										
				22,849,330	10,381,390	0	1,817,872	0	770,832	5,467,143	0	0	4,412,093
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	11,987	5,514	0	871	0	392	2,880	0	0	2,330
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	15,969	7,346	0	1,160	0	523	3,836	0	0	3,104
41	4360	Other Deferred Credits	L12	438,727	201,816	0	31,885	0	14,363	105,398	0	0	85,265
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42										
				5,020,854	2,438,790	0	207,259	0	141,674	1,228,539	0	0	1,004,592
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				4,874,719	2,371,918	0	196,593	0	136,868	1,193,275	0	0	976,065
Central Office Switching - Acct 2210													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	0			0		0			0	0
47	2210	Cat 5 - Equal Access	Direct	1,869,320			1,869,320						
				0			0						
48		Total 2210	L45-47										
				1,869,320			1,869,320		0			0	0
Central Office Operator Systems - Acct 2220													
	2220	Cat 1 - Operator Systems											
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	0	0			0	0
53		Total 2220	L49-52	0								0	
				0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52										
				1,869,320			1,869,320	0	0			0	0
Central Office Transmission - Acct 2230													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	1,736,514					0	0		0	1,736,514
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	3,008,437	2,965,543					42,894			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	2,260,722					0	2,260,722			
62	2230	Cat 4.3 - Host / Remote	L75	742,010			0	0	652,920	89,090		0	0
				151,285					151,285				
63		Total 2230	L55-62										

Plant Date: Average 12/31/2013
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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Local Sw	Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other		Information	Transport				
				7,898,968	2,965,543		0	0	804,205	2,392,706		0	1,736,514
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct										
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
				0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
				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										
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	8,997,113	8,868,834					128,279			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	3,263,403						0		0	3,263,403
74	2410	Cat 3 - IX C&WF	Alloc 3	3,655,483					0	3,655,483			
75	2410	Cat 4 - Host / Remote C&WF	Direct	36,135			0	0	32,098	4,037		0	0
				5,992					5,992				
76		Total 2410	L70-75										

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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
				15,958,126	8,868,834		0	0	38,090	3,787,799	0	3,263,403
Tangible Assets - Capital Leases - Acct 2680												
77	2110	General Support Facilities	L3									
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0		0	0
80	2230	COE - Transmission	L6	0			0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0						
				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									
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0		0	0
87	2230	COE - Transmission	L6	0			0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0						
				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									
92	2210	COE - Switching	L4	1,204,778	554,209	0	87,541	0	39,445	289,435	0	234,148
93	2220	COE - Operator Systems	L5	1,726,064			1,726,064		0		0	0
94	2230	COE - Transmission	L6	0			0	0	0		0	0
95	2310	Information Orig /Term	L8	6,860,084	2,575,510		0	0	698,435	2,078,014	0	1,508,125
96	2410	Cable & Wire Facilities	L9	0	0	0						
				12,999,679	7,224,657		0	0	31,029	3,085,586	0	2,658,407
97	Total 3100		L91-96									

Plant Date: Average 12/31/2013
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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
				22,790,605	10,354,376	0	1,813,605	0	768,909	5,453,035	0	4,400,680
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a									
99	2210	COE - Switching	L4	0	0	0	0	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
102	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
103	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
104	Total 4100		L98-103									
				0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a									
106	2210	COE - Switching	L4	33,903	15,596	0	2,463	0	1,110	8,145	0	6,589
107	2220	COE - Operator Systems	L5	29,422			29,422		0		0	0
108	2230	COE - Transmission	L6	0			0	0	0		0	0
109	2310	Information Orig /Term	L8	124,288	46,661		0	0	12,654	37,649	0	27,324
110	2410	Cable & Wire Facilities	L9	0	0	0						
				251,114	139,559		0	0	599	59,604	0	51,352
111	Total 4340		L105-110									
				438,727	201,816	0	31,885	0	14,363	105,398	0	85,265
Plant Specific Expenses												
112	6110	Network Support	L12									
113	6120	General Support	L3	29,274	13,467	0	2,127	0	958	7,033	0	5,689
				114,671	52,750	0	8,332	0	3,754	27,549	0	22,286
114	6210	COE - Switching - Equal Access	Direct									
115	6210	COE - Switching - All Other	Alloc 6	0			0					
116	6220	COE - Operator Systems	L5	519,183			519,183		0		0	0
117	6230	COE - Transmission	L6	0			0	0	0		0	0
118	Total COE		L114-117									
				295,043	110,769		0	0	30,039	89,373	0	64,862
				814,226	110,769		519,183	0	30,039	89,373	0	64,862
119	6310	IOT - Other	L67									
120	6310	IOT - Customer Premise Equip	L68	0		0						
121	Total 6310		L119-120									
				0	0							
				0	0	0			0			
122	6410	Cable & Wire Facilities	L76									
				380,181	211,289		0	0	907	90,239	0	77,746
123	Total Plant Specific		L112,113,118,121-122									

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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
				1,338,352	388,275	0	529,642	0	35,658	214,194	0	170,583
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10									
125	6530	Network Operations	L10	85,264	39,222	0	6,195	0	2,792	20,484	0	16,571
126	6540	Access	Direct	632,225	290,829	0	45,938	0	20,699	151,886	0	122,873
126a	6540	Universal Service Assignment	Direct	0							0	
	6561	<u>Depreciation</u>		502,540	502,540							
127		Dep - Support Assets	L3									
128		Dep - COE Switching	L4	67,155	30,891	0	4,880	0	2,199	16,133	0	13,052
129		Dep - COE Operator	L5	47,146			47,146		0		0	0
130		Dep - COE Transmission	L6	0			0	0	0		0	0
131		Dep - IOT	L8	291,619	109,484		0	0	29,690	88,335	0	64,110
132		Dep - Cable & Wire Facilities	L9	0	0	0			0			
133		Total 6561	L127-132	306,995	170,614		0	0	733	72,868	0	62,780
				712,915	310,989	0	52,026	0	32,622	177,336	0	139,942
134	6562	Dep - Prop Held for Future Use	L19									
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	6,679	3,072	0	485	0	219	1,605	0	1,298
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,939,623	1,146,652	0	104,644	0	56,332	351,311	0	280,684
Customer Operations Expenses												
139	6610	<u>Marketing</u>	L12	52,332	24,073	0	3,803	0	1,713	12,572	0	10,171
140	6621	<u>Operator</u>	Alloc 4									
141		Outside Operator Services	Alloc 5	0			0	0			0	0
				0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct									

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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	Transport			
				4,519				4,519				
		6623 Commercial Operations										
		Cat 1 - Local Business Office										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	79,835	64,952	0	10,260		4,623			
145		Private Line	Direct	9,719						9,719		
146		Total	L143-145	0						0		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	99,584						99,584		
149		EUCL	Direct	0						0		
150		Total	L147-149	49,446	49,446							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	3,654						3,654		
153		EUCL	Direct	174						174		
154		Total	L151-153	174	174							
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	16,076	13,079	0	2,066		931			
157		Billing & Collection	Direct	14,067					14,067			
158		Total	L155-157	0						0		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	7,923	6,446	0	1,018		459			
161		Billing & Collection	Direct	1,933					1,933			
162		Total	L159-161	941	6,446	0	1,018		459	1,933	941	
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	229	187	0	29		13			
165		Billing & Collection	Direct	153					153			
166		Total	L163-165	0	187	0	29		13	153	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166									

Plant Date: Average 12/31/2013
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Lancaster Telephone Company
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Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information					Transport
				283,908	134,284	0	13,373		6,026	16,153	114,072		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	66,184						66,184			
171		Future Use		91,733						91,733			
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	64,751			8,713	0	3,926	28,807		23,305	
				16,188	16,188								
175		Total Category 2	L169-174										
				238,856	16,188		8,713	0	3,926	28,807	157,917	23,305	
176		Subtotal Customer Services	L140-142,168,175										
				527,283	150,472	0	22,086	4,519	9,952	44,960	271,989	0	23,305
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				67,985	19,400	0	2,848	583	1,283	5,797	35,069	0	3,005
178		Total Customer Services	L176-177										
				595,268	169,872	0	24,934	5,102	11,235	50,757	307,058	0	26,310
179		Total Customer Operations	L139,178										
				647,600	193,945	0	28,737	5,102	12,948	63,329	307,058	0	36,481
180		Total Big Three Expenses	L123-126,179 (less L114)										
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177										
				3,205,981	1,414,811	0	610,512	5,102	72,097	449,893	307,058	0	346,508
				2,820,562	1,220,457	0	580,029	4,519	58,363	380,789	271,048	0	305,357
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				54,260	23,945	0	10,333	86	1,220	7,614	5,197	0	5,865
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				768,305	339,054	0	146,308	1,223	17,278	107,816	73,586	0	83,040
				(15,873)	(15,873)	0							
183		Total Corporate Operations	L181-182										
				806,692	347,126	0	156,641	1,309	18,498	115,430	78,783	0	88,905
184		Total Operating Expenses	L123,138,179,183										
				4,732,267	2,075,998	0	819,664	6,411	123,436	744,264	385,841	0	576,653
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18										
186	7240	Ad Valorem Taxes	L12	0	0	0	0	0	0	0	0	0	
187	7370	Special Charges	L12	174,087	80,081	0	12,649	0	5,700	41,823	0	0	33,834
				0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187										

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

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PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				4,906,354	2,156,079	0	832,313	6,411	129,136	786,087	385,841	0	610,487
Tax Adjustments													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12	(599)	(275)	0	(44)	0	(20)	(144)	0	0	(116)
195		Total FIT Adjustments	L193-194										
				0	0	0	0	0	0	0	0	0	0
				(599)	(275)	0	(44)	0	(20)	(144)	0	0	(116)
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12										
198		Total SIT Adjustments	L196-197										
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12										
				0	0	0	0	0	0	0	0	0	0
				257	118	-	19	-	8	62	-	-	50
Rent Revenues Account 5240													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes	L188+200 Less 207										
		(Including 7540 / Net of 5240)		4906611.183	2,156,197	-	832,332	6,411	129,144	786,149	385,841	-	610,537

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	549,012	116,801	89,017	0	760	41,961	656	11,771	8,050	1,397	278,599
2		General Support	L10	5,462,872	1,162,212	885,747	0	7,559	417,525	6,530	117,129	80,096	13,903	2,772,171
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	6,011,884	1,279,013	974,764	0	8,319	459,486	7,186	128,900	88,146	15,300	3,050,770
4	2210	COE - Switching	L45	6,325,871	1,869,320		0		207,634		76,461		0	4,172,456
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	18,756,416	3,769,748	4,087,742	0	41,478	1,426,764	38,241	412,736	537,749	163,387	8,278,571
7		Total COE	L4-6	25,082,287	5,639,068	4,087,742	0	41,478	1,634,398	38,241	489,197	537,749	163,387	12,451,027
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	43,289,842	8,906,924	6,998,079	0	53,123	3,591,260	43,488	976,759	464,721	10,624	22,244,864
10		Total COE, IOT & C&WF	L7-9	68,372,129	14,545,992	11,085,821	0	94,601	5,225,658	81,729	1,465,956	1,002,470	174,011	34,695,891
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	264,914	56,360	42,953	0	367	20,247	317	5,680	3,884	674	134,432
13	2680	Amortizable Tangibles	L11-12	264,914	56,360	42,953	0	367	20,247	317	5,680	3,884	674	134,432
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	74,648,927	15,881,365	12,103,538	0	103,287	5,705,391	89,232	1,600,536	1,094,500	189,985	37,881,093
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	198,227	42,172	32,140	0	274	15,150	237	4,250	2,906	504	100,594
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	0	0	0	0	0	0	0	0	0	0	0
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	437,365	124,166	50,135	0	442	40,221	427	14,193	6,082	1,093	200,606

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	60,596,939	12,936,889	9,769,987	0	83,729	4,601,038	72,464	1,293,383	892,536	158,702	30,788,211
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	156,072	33,204	25,305	0	216	11,928	187	3,346	2,288	397	79,201
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	60,753,011	12,970,093	9,795,292	0	83,945	4,612,966	72,651	1,296,729	894,824	159,099	30,867,412
33	4040	Customer Deposits	L15	31,858	6,778	5,165	0	44	2,435	38	683	467	81	16,167
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	43,686	10,785	5,139	0	45	4,035	45	1,581	649	117	21,290
36	4340	Non-Current Def Oper Taxes	L116	1,165,992	248,065	189,048	0	1,614	89,115	1,394	24,999	17,095	2,967	591,695
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	13,289,972	2,811,982	2,191,169	0	18,355	1,052,211	15,768	294,987	190,453	29,318	6,685,729
40		Total 2001 Less 2690	L 3, 10, 13	74,648,927	15,881,365	12,103,538	0	103,287	5,705,391	89,232	1,600,536	1,094,500	189,985	37,881,093
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	12,928,151	2,705,379	2,151,338	0	18,002	1,018,460	15,424	283,058	185,487	28,423	6,522,580

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Lancaster Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	6,325,871	1,869,320		0		207,634		76,461		0	4,172,456
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	6,325,871	1,869,320		0		207,634		76,461		0	4,172,456
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	1,736,514		1,736,514		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	3,033									3,033	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	11,974,667	2,965,543	33,182	0	9,712	1,197,154	6,475	325,166	10,521	0	7,426,914
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	2,538,739	0	2,246,089	0	14,633	0	14,633	0	263,385	0	(1)
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,442,571	652,920	71,957	0	17,133	187,234	17,133	71,997	263,843	160,354	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,060,892	151,285		0		42,376		15,573		0	851,658
60		Total 2230	L51-59	18,756,416	3,769,748	4,087,742	0	41,478	1,426,764	38,241	412,736	537,749	163,387	8,278,571

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	35,811,767	8,868,834	99,235	0	29,044	3,580,242	19,363	972,450	31,465	0	22,211,134
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	2,926									2,926	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	3,263,403		3,263,403		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	4,105,024	0	3,631,822	0	23,661	0	23,661	0	425,881	0	(1)
72	2410	Cat 3 - IX C&WF	Alloc 18	64,704	32,098	3,619	0	418	9,340	464	3,692	7,375	7,698	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	42,018	5,992		0		1,678		617		0	33,731
74		Total 2410	L67-73	43,289,842	8,906,924	6,998,079	0	53,123	3,591,260	43,488	976,759	464,721	10,624	22,244,864

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total 2681		L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	264,914	56,360	42,953	0	367	20,247	317	5,680	3,884	674	134,432
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	264,914	56,360	42,953	0	367	20,247	317	5,680	3,884	674	134,432
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	3,201,890	681,194	519,153	0	4,431	244,719	3,827	68,651	46,946	8,149	1,624,820
97	2210	COE - Switching	L4	5,841,086	1,726,064		0		191,722		70,601		0	3,852,699
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	16,289,544	3,273,945	3,550,116	0	36,023	1,239,114	33,211	358,452	467,023	141,898	7,189,762
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	35,264,419	7,255,686	5,700,718	0	43,275	2,925,483	35,426	795,679	378,567	8,655	18,120,930
102	Total 3100			L96-101	60,596,939	12,936,889	9,769,987	0	83,729	4,601,038	72,464	1,293,383	892,536	30,788,211
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	90,101	19,169	14,609	0	125	6,886	108	1,932	1,321	229	45,722
111	2210	COE - Switching	L4	99,565	29,422		0		3,268		1,203		0	65,672
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	295,125	59,316	64,319	0	653	22,450	602	6,494	8,461	2,571	130,259
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	681,201	140,158	110,120	0	836	56,511	684	15,370	7,313	167	350,042
116	Total 4340			L110-115	1,165,992	248,065	189,048	0	1,614	89,115	1,394	24,999	17,095	591,695

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

Attachment #6 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	77,799	16,552	12,614	0	108	5,946	93	1,668	1,141	198	39,479
118	6120	General Support	L3	304,758	64,836	49,413	0	422	23,293	364	6,534	4,468	776	154,652
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,333,119	299,715	217,263	0	2,205	86,868	2,033	26,001	28,581	8,684	661,769
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	757,588	170,323	123,467	0	1,253	49,366	1,155	14,776	16,242	4,935	376,071
123		Total COE	L119-122	2,090,707	470,038	340,730	0	3,458	136,234	3,188	40,777	44,823	13,619	1,037,840
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	1,031,322	212,195	166,720	0	1,266	85,557	1,036	23,270	11,071	253	529,954
128		Total Plant Specific	L117,118,123,126-127	3,504,586	763,621	569,477	0	5,254	251,030	4,681	72,249	61,503	14,846	1,761,925

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	226,600	48,209	36,741	0	314	17,319	271	4,858	3,322	577	114,989
130	6530	Network Operations	L10	1,680,241	357,467	272,433	0	2,325	128,420	2,008	36,026	24,636	4,276	852,650
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	575,950	502,540		0		73,410		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	178,476	37,970	28,938	0	247	13,641	213	3,827	2,617	454	90,569
133		Dep - COE Switching	L4	159,545	47,146		0		5,237		1,928		0	105,234
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	692,464	139,174	150,914	0	1,531	52,674	1,412	15,238	19,853	6,032	305,636
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	832,790	171,347	134,626	0	1,022	69,087	837	18,790	8,940	204	427,937
138		Total 6561	L132-137	1,863,275	395,637	314,478	0	2,800	140,639	2,462	39,783	31,410	6,690	929,376
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	17,749	3,776	2,878	0	25	1,357	21	381	260	45	9,006
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	4,363,815	1,307,629	626,530	0	5,464	361,145	4,762	81,048	59,628	11,588	1,906,021
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	194,389	52,332	0	0	0	13,173	0	5,067	0	0	123,817
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,645	0		0		0		4,645		0	0
	6622	<u>Directory</u>												
147		Classified	Alloc 22	76,586			0	0	0	0	0	0	0	76,586
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	31,691	4,519		0		1,266		465		0	25,441
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	108,277	4,519	0	0	0	1,266	0	465	0	0	102,027

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

Attachment #6 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	79,835	79,835									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	113,851	9,719	0	0	0	8,331	0	9,025	0		86,776
155		End User payment & collection	Alloc 21	631,402	149,030	0	0	0	82,725	0	14,930	19,876		364,841
156		End User billing inquiry	Alloc 30	122,664	3,828	174	0	0	12,701	174	12,875	174		92,738
157		IXC service order processing	Alloc 32	34,162	16,076	14,067	0	0	4,019	0	0	0		0
158		IXC payment and collection	Alloc 33	15,683	8,864	1,933	0	0	4,434	452	0	0		0
159		IXC billing inquiry	Alloc 34	1,299	229	153	0	0	841	76	0	0		0
160		Future Use												
161		Total Category 1	L152-160	998,896	267,581	16,327	0	0	113,051	702	36,830	20,050	0	544,355
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	138,824	66,184		0		61,144		11,496		0	0
163		OB&C - Expense	Alloc 38	307,576	91,733		0		53,961		53,961		0	107,921
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	129,501	64,751		0		32,375		32,375			0
168		Subscriber Line Charge	Alloc 29	16,188	16,188		0		0		0			0
169		Total Category 2	L162-168	592,089	238,856	0	0	0	147,480	0	97,832	0	0	107,921
170		Subtotal Categories 1 & 2	L161,169	1,590,985	506,437	16,327	0	0	260,531	702	134,662	20,050	0	652,276

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
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	67,985	67,985		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,658,970	574,422	16,327	0	0	260,531	702	134,662	20,050	0	652,276
174		Total Customer Operations	L144-146,151,173	1,966,281	631,273	16,327	0	0	274,970	702	144,839	20,050	0	878,120
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6,768,551	1,670,973	796,210	0	7,049	625,181	6,934	244,912	100,580	18,148	3,298,564
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	148,434	36,644	17,461	0	155	13,710	152	5,371	2,206	398	72,337
	6720	General & Administrative												
177		Other Direct	Alloc 46	73,136	73,136	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,901,713	469,482	223,706	0	1,981	175,653	1,948	68,811	28,259	5,099	926,774
180		Total 6720	L177-179	1,974,849	542,618	223,706	0	1,981	175,653	1,948	68,811	28,259	5,099	926,774
181		Total Corporate Operations	L176,180	2,123,283	579,262	241,167	0	2,136	189,363	2,100	74,182	30,465	5,497	999,111
182		Total Operating Expenses	L128,143,174,181	11,957,965	3,281,785	1,453,501	0	12,854	1,076,508	12,245	372,318	171,646	31,931	5,545,177
Operating Taxes														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	429,356	91,344	69,616	0	594	32,816	513	9,206	6,295	1,093	217,879
185	7240	Ad Valorem Taxes - Direct	Alloc 40	12,533	12,533	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	441,889	103,877	69,616	0	594	32,816	513	9,206	6,295	1,093	217,879
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	12,399,854	3,385,662	1,523,117	0	13,448	1,109,324	12,758	381,524	177,941	33,024	5,763,056
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	10,518,830	2,986,249	1,205,761	0	10,623	967,328	10,275	341,360	146,271	26,289	4,824,674

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(1,592)	(339)	(258)	0	(2)	(122)	(2)	(34)	(23)	(4)	(808)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,592)	(339)	(258)	0	(2)	(122)	(2)	(34)	(23)	(4)	(808)
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	681	143	113	0	1	54	1	15	10	1	343
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	12,400,535	3,385,805	1,523,230	0	13,449	1,109,378	12,759	381,539	177,951	33,025	5,763,399

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Lancaster Telephone Company
Study No.: 240531

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	14,796	14,657	41	12	8	13	65	139
2 Circuits	421	313	21	5	5	77	0	108
3 Circuit Miles	12,144.09	9,915.15	679.21	78.39	87.10	1,384.24	0.00	2,228.94
4 Wideband Channels	347	0	307	2	2	36	0	347
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	0	767,574
15 OB&C Expense	307,576	91,733		0		53,961		53,961		0	107,921

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	681
20 FIT Adjustment - Addbacks	1,592
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	0.000000

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	0.295504	0.000000	0.032823	0.012087	0.000000	0.659586	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

LANCASTER TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,037,313
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,037,319
3. Variance (Line 2 - Line 1) Due to rounding	\$6
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$144,013)

**LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</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	\$23.92	\$287.04	\$21.00	\$252.00	-\$35.04
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	\$40.73	\$488.76	\$35.77	\$429.24	-\$59.52
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	396.00	\$1.87	\$740.52	\$1.64	\$649.44	-\$91.08
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	41.00	\$18.47	\$757.27	\$16.22	\$665.02	-\$92.25
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.35	\$0.00	\$4.70	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$19.32	\$0.00	\$16.96	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$102.46	\$0.00	\$89.97	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$20.67	\$0.00	\$18.15	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$89.49	\$0.00	\$78.58	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$7.74	\$0.00	\$6.80	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.02	\$0.00	\$2.65	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.21	\$0.00	\$0.18	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$5.77	\$0.00	\$5.07	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$3.67	\$0.00	\$3.22	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$7.85	\$0.00	\$6.89	\$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	\$8.12	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$9.25	\$0.00	\$8.12	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$7.66	\$0.00	\$6.73	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$196.90	\$0.00	\$172.90	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$9.83	\$117.96	\$8.63	\$103.56	-\$14.40
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$5.66	\$0.00	\$4.97	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.73	\$0.00	\$2.40	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$6.22	\$0.00	\$5.46	\$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

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$8.98	\$0.00	\$8.98	\$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	\$34.30	\$0.00	\$30.12	\$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	\$34.30	\$0.00	\$30.12	\$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	\$34.30	\$0.00	\$30.12	\$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	\$34.30	\$0.00	\$30.12	\$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.	76.00	\$34.30	\$2,606.80	\$30.12	\$2,289.12	-\$317.68
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	\$34.30	\$411.60	\$30.12	\$361.44	-\$50.16
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	\$1.15	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.31	\$0.00	\$1.15	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.31	\$0.00	\$1.15	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.31	\$0.00	\$1.15	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	1,042.78	\$2.35	\$2,450.53	\$2.06	\$2,148.13	-\$302.41
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	12.00	\$2.35	\$28.20	\$2.06	\$24.72	-\$3.48
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$13.10	\$0.00	\$11.50	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$13.10	\$0.00	\$11.50	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$13.10	\$0.00	\$11.50	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$13.10	\$0.00	\$11.50	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	74.00	\$23.50	\$1,739.00	\$20.64	\$1,527.36	-\$211.64
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	12.00	\$23.50	\$282.00	\$20.64	\$247.68	-\$34.32
SPECIAL DIGITAL DATA BRIDGING	0.00	\$6.83	\$0.00	\$6.00	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.41	\$0.00	\$4.75	\$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	\$23.73	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$27.03	\$0.00	\$23.73	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$27.03	\$0.00	\$23.73	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$27.03	\$0.00	\$23.73	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,969.00	\$95.26	\$378,086.94	\$88.00	\$349,272.00	-\$28,814.94
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	37.00	\$182.05	\$6,735.85	\$182.05	\$6,735.85	\$0.00

John Stankovic, Inc.

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
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	\$916.25	\$50,393.75	\$846.40	\$46,552.00	-\$3,841.75
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$389.21	\$0.00	\$389.21	\$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	\$2.63	\$0.00	\$2.06	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	19,581.50	\$9.42	\$184,457.73	\$8.27	\$161,939.01	-\$22,518.73
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.	895.41	\$80.10	\$71,722.34	\$70.34	\$62,983.14	-\$8,739.20
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	\$26.27	\$0.00	\$20.64	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,620.00	\$48.92	\$79,250.40	\$42.96	\$69,595.20	-\$9,655.20
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.	94.00	\$318.00	\$29,892.00	\$279.23	\$26,247.62	-\$3,644.38
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	24.00	\$258.54	\$6,204.96	\$227.02	\$5,448.48	-\$756.48
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 155.52	0.00	\$1,596.00	\$0.00	\$1,596.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 622.08	0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 2.4G	0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC 155.52	0.00	\$680.00	\$0.00	\$680.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC 622.08	0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL NRC 2.4Gbps	0.00	\$1,026.66	\$0.00	\$1,026.66	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 155.52	0.00	\$155.00	\$0.00	\$155.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 622.08	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 2.4Gbps	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 155.52	0.00	\$682.00	\$0.00	\$682.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 622.08	0.00	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 2.4Gbps	0.00	\$800.00	\$0.00	\$800.00	\$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 NODE OC3 622.08 MBPS	0.00	\$671.00	\$0.00	\$671.00	\$0.00	\$0.00
CUSTOMER NODE OC3 622.08 NRC	0.00	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
CUSTOMER NODE OC3 2.4GBPS	0.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
CUSTOMER NODE OC3 2.4GBPS NRC	0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS1	0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS3	0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT STS-1	0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC3	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC12	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS1	0.00	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS3	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC3	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC12	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	0.00	\$25.43	\$0.00	\$25.43	\$0.00	\$0.00
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

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
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
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	96.00	\$456.00	\$43,776.00	\$315.00	\$30,240.00	-\$13,536.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND	94.00	\$116.00	\$10,904.00	\$135.00	\$12,690.00	\$1,786.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND	0.00	\$116.00	\$0.00	\$135.00	\$0.00	\$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	11.00	\$560.00	\$6,160.00	\$398.00	\$4,378.00	-\$1,782.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND	12.00	\$144.00	\$1,728.00	\$178.00	\$2,136.00	\$408.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND	0.00	\$144.00	\$0.00	\$178.00	\$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	159.00	\$704.00	\$111,936.00	\$459.00	\$72,981.00	-\$38,955.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND	0.00	\$184.00	\$0.00	\$207.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND	167.00	\$184.00	\$30,728.00	\$207.00	\$34,569.00	\$3,841.00
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	94.00	\$736.00	\$69,184.00	\$676.00	\$63,544.00	-\$5,640.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND	0.00	\$232.00	\$0.00	\$233.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND	100.00	\$232.00	\$23,200.00	\$233.00	\$23,300.00	\$100.00
PUBLIC PACKET DATA NTWK 250MBPS METS NRC PER CIR	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 250MBPS METS CDPI BAND	0.00	\$920.00	\$0.00	\$769.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 250MBPS METS ISPI BAND	0.00	\$292.00	\$0.00	\$244.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 250MBPS METS MPI BAND	0.00	\$292.00	\$0.00	\$244.00	\$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	12.00	\$1,104.00	\$13,248.00	\$922.00	\$11,064.00	-\$2,184.00
PUBLIC PACKET DATA NTWK 500MBPS METS ISPI BAND	0.00	\$352.00	\$0.00	\$294.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 500MBPS METS MPI BAND	12.00	\$352.00	\$4,224.00	\$294.00	\$3,528.00	-\$696.00
PUBLIC PACKET DATA NTWK 750MBPS NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS CDPI BAND	0.00	\$1,380.00	\$0.00	\$1,153.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS ISPI BAND	0.00	\$440.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS MPI BAND	0.00	\$440.00	\$0.00	\$368.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE METS CDPI BAND	14.00	\$1,656.00	\$23,184.00	\$1,383.00	\$19,362.00	-\$3,822.00
PUBLIC PACKET DATA NTWK 1GIGE METS ISPI BAND	0.00	\$528.00	\$0.00	\$441.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE METS MPI BAND	50.00	\$528.00	\$26,400.00	\$441.00	\$22,050.00	-\$4,350.00
PUBLIC PACKET DATA NTWK 5GIGE NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS CDPI BAND	0.00	\$3,478.00	\$0.00	\$2,906.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS ISPI BAND	0.00	\$1,109.00	\$0.00	\$926.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS MPI BAND	0.00	\$1,109.00	\$0.00	\$926.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE NRC PER CIRCUIT	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE METS CDPI BAND	0.00	\$5,300.00	\$0.00	\$4,428.00	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
PUBLIC PACKET DATA NTWK 10GIGE METS ISPI BAND	0.00	\$1,690.00	\$0.00	\$1,412.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE METS MPI BAND	0.00	\$1,690.00	\$0.00	\$1,412.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK METS BRIDGE INTERFACE NRC	0.00	\$318.00	\$0.00	\$318.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK METS BRIDGE INTERFACE	0.00	\$325.00	\$0.00	\$272.00	\$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
Total			\$1,181,325.65		\$1,037,313.00	-\$144,012.65