

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

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	13,801,989	2,065,171	0	1,011,288	6,833,741	5,687,114	29,399,303	78,886,871
2. Plant Under Construction	Part 69, Form 1, Ln 20	40,361	6,039	0	2,957	19,984	16,631	85,972	230,690
3. Net Investment	Part 69, Form 2, Ln 43	2,384,480	100,981	0	137,788	1,167,146	957,983	4,748,378	12,588,266
4. Rate of Return	11.25 % Authorized	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000	0.1100000		
5. Return	(Line 3 x 4)	262,293	11,108	0	15,157	128,386	105,378	522,322	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	262,293	11,108	0	15,157	128,386	105,378	522,322	
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	(77)	(12)	0	(6)	(39)	(32)	(166)	(443)
11. Subject to FIT	(Lines 5-8-9-10)	262,370	11,120	0	15,163	128,425	105,410	522,488	
12. Federal Income Tax @ 53.84615%		141,276	5,988	0	8,165	69,152	56,759	281,340	
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)	403,646	17,108	0	23,328	197,577	162,169	803,828	
15. State Income Tax @ 5.26316%		21,245	900	0	1,228	10,399	8,535	42,307	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	424,814	17,996	0	24,550	207,937	170,672	845,969	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,111,321	514,068	6,777	112,717	704,125	568,076	4,017,084	11,368,627
18. Subtotal	(Lines 16+17)	2,536,135	532,064	6,777	137,267	912,062	738,748	4,863,053	
19. Gross Receipts Tax @ 0.30000%		7,608	1,596	20	412	2,736	2,216	14,589	
20. Subtotal	(Line 18+19)	2,543,743	533,660	6,797	137,679	914,798	740,964	4,877,641	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	2,543,743	533,660	6,797	137,679	914,798	740,964	4,877,641	

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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)	2,543,743	533,660	6,797	137,679	914,798	740,964	4,877,641	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		2,543,743	533,660	6,797	137,679	914,798	740,964	4,877,641	
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		2,772,350	301,005	6,797	125,132	914,798	740,964	4,861,046	
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)		2,779,458	302,284	6,811	125,850	916,971	742,212	4,873,586	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		235,715	-----	(243,191)	-----	2,173	1,248		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		19,643		(20,266)		181	104		

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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	204,604	96,055	0	14,373	0	7,038	47,559		0	39,579
2		General Support	L10	1,951,273	916,057	0	137,068	0	67,121	453,565		0	377,462
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,155,877	1,012,112	0	151,441	0	74,159	501,124	0	0	417,041
4	2210	COE - Switching	L48	1,906,795			1,906,795		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	7,907,602	3,374,322		0	0	850,776	1,890,989		0	1,791,515
7		Total COE	L4-6	9,814,397	3,374,322		1,906,795	0	850,776	1,890,989		0	1,791,515
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	17,330,302	9,369,206		0	0	82,957	4,418,679		0	3,459,460
10		Total COE, IOT & C&WF	L7-9	27,144,699	12,743,528	0	1,906,795	0	933,733	6,309,668		0	5,250,975
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	14,401,171			1,906,795	0	933,733	6,309,668			5,250,975
12		Total GSF, COE, IOT, C&WF	L3,10	29,300,576	13,755,640	0	2,058,236	0	1,007,892	6,810,792	0	0	5,668,016
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	16,821,768	13,755,640	0	2,058,236		1,007,892				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	98,727	46,349	0	6,935	0	3,396	22,949	0	0	19,098
16	2680	Amortizable Tangibles	L14-15	98,727	46,349	0	6,935	0	3,396	22,949	0	0	19,098
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	29,399,303	13,801,989	0	2,065,171	0	1,011,288	6,833,741	0	0	5,687,114
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	85,972	40,361	0	6,039	0	2,957	19,984	0	0	16,631
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	163,444	76,731	0	11,481	0	5,622	37,992	0	0	31,617
28a		CWC Disallowed for Corporate Cap	Input 13	0	0	0							
29	3100	Depreciation Reserve	L97	24,390,012	11,295,020	0	1,945,855	0	864,527	5,605,950	0	0	4,678,660
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	81,481	38,253	0	5,724	0	2,803	18,940	0	0	15,762
33	3400	Res - Tangible Assets	L31-32	81,481	38,253	0	5,724	0	2,803	18,940	0	0	15,762
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	24,471,493	11,333,273	0	1,951,579	0	867,330	5,624,890	0	0	4,694,422
37	4040	Customer Deposits	L12	1,869	877	0	131	0	64	434	0	0	362
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
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	426,979	200,452	0	30,000	0	14,685	99,247	0	0	82,595
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	4,748,378	2,384,479	0	100,981	0	137,788	1,167,146	0	0	957,983

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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				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	4,586,803	2,308,625	0	89,631	0	132,230	1,129,588	0	0	926,728
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,906,795			1,906,795						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	1,906,795			1,906,795		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0	
53		Total 2220	L49-52	0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,906,795			1,906,795	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	1,791,515					0	0		0	1,791,515
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,410,036	3,374,322					35,714			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	1,780,839					0	1,780,839			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	749,844			0	0	675,408	74,436		0	0
62	2230	Cat 4.3 - Host / Remote	L75	175,368					175,368				

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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			
63		Total 2230	L55-62	7,907,602	3,374,322		0	0	850,776	1,890,989		0	1,791,515
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0							
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0	0								
69		Total 2310	L67-68	0	0	0				0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	9,468,369	9,369,206					99,163			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0					
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	3,459,460						0		0	3,459,460
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	4,311,828				0		4,311,828			
74	2410	Cat 3 - IX C&WF	Alloc 3	79,613			0	0	71,925	7,688		0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	11,032					11,032				

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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			
76		Total 2410	L70-75	17,330,302	9,369,206		0	0	82,957	4,418,679		0	3,459,460
<u>Tangible Assets - Capital Leases - Acct 2680</u>													
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0		0			0	0
79	2220	COE - Operator Systems	L5	0			0	0	0			0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0							
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
83		Total 2681	L77-82	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>													
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0		0			0	0
86	2220	COE - Operator Systems	L5	0			0	0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0							
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
90		Total 1438	L84-89	0	0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>													
91	2110	General Support Facilities	L2+L2a	1,275,006	598,572	0	89,563	0	43,858	296,370	0	0	246,642
92	2210	COE - Switching	L4	1,856,292			1,856,292		0			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	6,993,072	2,984,075		0	0	752,382	1,672,292		0	1,584,323
95	2310	Information Orig /Term	L8	0	0	0							
96	2410	Cable & Wire Facilities	L9	14,265,642	7,712,372		0	0	68,287	3,637,288		0	2,847,695

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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			
97		Total 3100	L91-96	24,390,012	11,295,019	0	1,945,855	0	864,527	5,605,950	0	0	4,678,660
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a	29,983	14,076	0	2,106	0	1,031	6,969	0	0	5,800
106	2210	COE - Switching	L4	27,894			27,894		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	115,631	49,342		0	0	12,441	27,651		0	26,197
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	253,471	137,033		0	0	1,213	64,627		0	50,598
111		Total 4340	L105-110	426,979	200,451	0	30,000	0	14,685	99,247	0	0	82,595
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12	30,573	14,353	0	2,148	0	1,052	7,107	0	0	5,914
113	6120	General Support	L3	152,171	71,439	0	10,689	0	5,234	35,371	0	0	29,437
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	294,244			294,244		0			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	165,201	70,494		0	0	17,774	39,505		0	37,427
118		Total COE	L114-117	459,445	70,494		294,244	0	17,774	39,505		0	37,427
119	6310	IOT - Other	L67	0		0							
120	6310	IOT - Customer Premise Equip	L68	0	0								
121		Total 6310	L119-120	0	0	0				0			
122	6410	Cable & Wire Facilities	L76	383,655	207,414		0	0	1,836	97,820		0	76,585

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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			
123		Total Plant Specific	L112,113,118,121-122	1,025,844	363,700	0	307,081	0	25,896	179,803	0	0	149,363
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10	63,247	29,692	0	4,443	0	2,176	14,701		0	12,235
125	6530	Network Operations	L10	592,771	278,286	0	41,640	0	20,390	137,787		0	114,668
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	494,866	494,866								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	58,381	27,408	0	4,101	0	2,008	13,570	0	0	11,293
128		Dep - COE Switching	L4	23,571			23,571		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	227,197	96,949		0	0	24,444	54,331		0	51,473
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	378,215	204,473		0	0	1,810	96,433		0	75,499
133		Total 6561	L127-132	687,364	328,830	0	27,672	0	28,262	164,334	0	0	138,265
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	6,814	3,199	0	479	0	234	1,584	0	0	1,318
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,845,062	1,134,873	0	74,234	0	51,062	318,406	0	0	266,486

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	67,574	31,724	0	4,747	0	2,324	15,707	0	0	13,072
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
6622		<u>Directory</u>											

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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			
142		Published Directory Expense	Direct	4,891				4,891				
6623 Commercial Operations												
<u>Cat 1 - Local Business Office</u>												
End User Service Order Processing												
143		Presubscription	L13	81,752	66,851	0	10,003		4,898			
144		Message Tel	Direct	9,952						9,952		
145		Private Line	Direct	0						0		
146		Total	L143-145	91,704	66,851	0	10,003		4,898			
End User Payment and Collection												
147		Message Tel	Direct	101,975							101,975	
148		Private Line	Direct	0							0	
149		EUCL	Direct	50,633	50,633							
150		Total	L147-149	152,608	50,633						101,975	
End User Billing Inquiry												
151		Message Tel	Direct	3,742							3,742	
152		Private Line	Direct	179							179	
153		EUCL	Direct	178	178							
154		Total	L151-153	4,099	178						3,742	
IXC Service Order Processing												
155		Message Tel	L13	16,461	13,461	0	2,014		986			
156		Private Line	Direct	14,405						14,405		
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	30,866	13,461	0	2,014		986	14,405		
IXC Payment and Collection												
159		Message Tel	L13	8,113	6,634	0	993		486			
160		Private Line	Direct	1,979						1,979		
161		Billing & Collection	Direct	964							964	
162		Total	L159-161	11,056	6,634	0	993		486	1,979	964	
IXC Billing Inquiry												
163		Message Tel	L13	235	192	0	29		14			
164		Private Line	Direct	156						156		
165		Billing & Collection	Direct	0							0	
166		Total	L163-165	391	192	0	29		14	156	0	
167		Future Use										

Plant Date: Average 6/30/2017
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Lancaster Telephone Company
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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			
168		Total Category 1	L146,150,154,158,162,166	290,724	137,949	0	13,039		6,384	16,540	116,812		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	87,791							87,791		
170		OB&C - Expense	Direct	123,015							123,015		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	77,062			10,203	0	4,996	33,764			28,098
174		Subscriber Line Charge	Direct	21,708	21,708								
175		Total Category 2	L169-174	309,576	21,708		10,203	0	4,996	33,764	210,806		28,098
176		Subtotal Customer Services	L140-142,168,175	605,191	159,657	0	23,242	4,891	11,380	50,304	327,618	0	28,098
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	73,920	19,501	0	2,839	597	1,390	6,144	40,016	0	3,432
178		Total Customer Services	L176-177	679,111	179,158	0	26,081	5,488	12,770	56,448	367,634	0	31,530
179		Total Customer Operations	L139,178	746,685	210,882	0	30,828	5,488	15,094	72,155	367,634	0	44,602
180		Total Big Three Expenses	L123-126,179 (less L114)	2,923,413	1,377,426	0	383,992	5,488	63,556	404,446	367,634	0	320,868
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,475,110	1,153,271	0	350,530	4,891	47,172	323,577	326,654	0	269,013
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	61,290	28,878	0	8,050	115	1,332	8,479	7,708	0	6,727
182	6720	General & Administrative	L180	625,552	294,742	0	82,167	1,174	13,600	86,543	78,666	0	68,659
182a		Disallowed Corp Operations Exp	L180	0	0	0							
183		Total Corporate Operations	L181-182	686,842	323,620	0	90,217	1,289	14,932	95,022	86,374	0	75,386
184		Total Operating Expenses	L123,138,179,183	4,304,433	2,033,075	0	502,360	6,777	106,984	665,386	454,008	0	535,837
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	166,659	78,241	0	11,707	0	5,733	38,739	0	0	32,239
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 6/30/2017
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Lancaster Telephone Company
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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			
188		Total Operating Exp & Taxes	L184-187	4,471,092	2,111,316	0	514,067	6,777	112,717	704,125	454,008	0	568,076
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(166)	(78)	0	(12)	0	(6)	(39)	0	0	(32)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(166)	(78)	0	(12)	0	(6)	(39)	0	0	(32)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
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
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	4,471,092	2,111,316	0	514,067	6,777	112,717	704,125	454,008	0	568,076

Plant Date: Average 6/30/2017
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Lancaster Telephone Company
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Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	549,012	117,465	86,236	0	903	42,384	531	11,888	7,542	1,464	280,599
2		General Support	L10	5,235,833	1,120,246	822,415	0	8,612	404,207	5,064	113,378	71,927	13,963	2,676,020
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,784,845	1,237,711	908,651	0	9,515	446,591	5,595	125,266	79,469	15,427	2,956,619
4	2210	COE - Switching	L45	6,452,687	1,906,795		0		211,797		77,994		0	4,256,101
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	20,005,810	4,225,098	3,626,614	0	55,890	1,604,978	26,938	462,517	393,469	170,695	9,439,611
7		Total COE	L4-6	26,458,497	6,131,893	3,626,614	0	55,890	1,816,775	26,938	540,511	393,469	170,695	13,695,712
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	46,378,615	9,452,163	7,814,232	0	63,907	3,806,255	43,514	1,036,725	607,123	23,553	23,531,143
10		Total COE, IOT & C&WF	L7-9	72,837,112	15,584,056	11,440,846	0	119,797	5,623,030	70,452	1,577,236	1,000,592	194,248	37,226,855
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	264,914	56,680	41,611	0	436	20,451	256	5,736	3,639	706	135,399
13	2680	Amortizable Tangibles	L11-12	264,914	56,680	41,611	0	436	20,451	256	5,736	3,639	706	135,399
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	78,886,871	16,878,447	12,391,108	0	129,748	6,090,072	76,303	1,708,238	1,083,700	210,381	40,318,873
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	230,690	49,358	36,235	0	379	17,809	223	4,995	3,169	615	117,905
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	412,274	121,847	41,151	0	446	40,587	294	15,095	4,763	833	187,259

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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	65,572,200	14,105,402	10,176,951	0	107,659	5,022,828	62,951	1,412,430	894,723	179,466	33,609,790
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	218,639	46,779	34,342	0	360	16,879	211	4,734	3,003	583	111,748
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	65,790,839	14,152,181	10,211,293	0	108,019	5,039,707	63,162	1,417,164	897,726	180,049	33,721,538
33	4040	Customer Deposits	L15	5,017	1,073	788	0	8	387	5	109	69	13	2,564
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	1,145,713	245,137	179,958	0	1,884	88,448	1,108	24,809	15,739	3,055	585,575
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	12,588,266	2,651,261	2,076,455	0	20,662	1,019,926	12,545	286,246	178,098	28,712	6,314,360
40		Total 2001 Less 2690	L 3, 10, 13	78,886,871	16,878,447	12,391,108	0	129,748	6,090,072	76,303	1,708,238	1,083,700	210,381	40,318,873
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	12,181,009	2,530,487	2,036,092	0	20,224	979,726	12,256	271,260	173,404	27,892	6,129,665

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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	6,452,687	1,906,795		0		211,797		77,994		0	4,256,102
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	6,452,687	1,906,795		0		211,797		77,994		0	4,256,102
<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	1,791,515		1,791,515		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	4,818									4,818	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	13,616,743	3,374,322	24,630	0	11,084	1,362,173	9,852	369,988	12,315	0	8,452,379
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	2,019,574	0	1,767,934	0	12,905	0	6,452	0	232,283	0	0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,343,386	675,408	42,535	0	31,901	193,683	10,634	74,477	148,871	165,877	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,229,774	175,368		0		49,122		18,052		0	987,232
60		Total 2230	L51-59	20,005,810	4,225,098	3,626,614	0	55,890	1,604,978	26,938	462,517	393,469	170,695	9,439,611

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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	37,808,509	9,369,206	68,388	0	30,775	3,782,236	27,355	1,027,315	34,194	0	23,469,040
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	6,304									6,304	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	3,459,460		3,459,460		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	4,889,861	0	4,280,582	0	31,246	0	15,622	0	562,411	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	137,122	71,925	5,802	0	1,886	20,929	537	8,274	10,518	17,249	2
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	77,359	11,032		0		3,090		1,136		0	62,102
74		Total 2410	L67-73	46,378,615	9,452,163	7,814,232	0	63,907	3,806,255	43,514	1,036,725	607,123	23,553	23,531,144

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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	56,680	41,611	0	436	20,451	256	5,736	3,639	706	135,397
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	56,680	41,611	0	436	20,451	256	5,736	3,639	706	135,397
<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	3,421,213	731,994	537,385	0	5,627	264,118	3,309	74,084	46,999	9,124	1,748,574
97	2210	COE - Switching	L4	6,281,784	1,856,292		0		206,187		75,928		0	4,143,376
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	17,692,100	3,736,457	3,207,189	0	49,426	1,419,359	23,823	409,026	347,964	150,954	8,347,902
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	38,177,103	7,780,659	6,432,377	0	52,606	3,133,164	35,819	853,392	499,760	19,388	19,369,937
102		Total 3100	L96-101	65,572,200	14,105,402	10,176,951	0	107,659	5,022,828	62,951	1,412,430	894,723	179,466	33,609,789
<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	80,454	17,214	12,637	0	132	6,211	78	1,742	1,105	215	41,120
111	2210	COE - Switching	L4	94,393	27,894		0		3,098		1,141		0	62,260
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	292,540	61,783	53,031	0	817	23,469	394	6,763	5,754	2,496	138,033
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	678,326	138,246	114,290	0	935	55,670	636	15,163	8,880	344	344,163
116		Total 4340	L110-115	1,145,713	245,137	179,958	0	1,884	88,448	1,108	24,809	15,739	3,055	585,576

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

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	82,035	17,552	12,886	0	135	6,333	79	1,776	1,127	219	41,928
118	6120	General Support	L3	408,318	87,363	64,136	0	672	31,522	395	8,842	5,609	1,089	208,690
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	793,247	183,839	108,729	0	1,676	54,468	808	16,205	11,797	5,118	410,608
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	445,361	103,215	61,045	0	941	30,581	453	9,098	6,623	2,873	230,532
123		Total COE	L119-122	1,238,608	287,054	169,774	0	2,617	85,049	1,261	25,303	18,420	7,991	641,140
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	1,026,722	209,250	172,990	0	1,415	84,262	963	22,951	13,440	521	520,928
128		Total Plant Specific	L117,118,123,126-127	2,755,683	601,219	419,786	0	4,839	207,166	2,698	58,872	38,596	9,820	1,412,686

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 20

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	169,709	36,311	26,657	0	279	13,102	164	3,675	2,331	453	86,738
130	6530	Network Operations	L10	1,590,575	340,316	249,839	0	2,616	122,792	1,538	34,443	21,850	4,242	812,939
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	556,175	494,866		0		61,309		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	156,654	33,517	24,606	0	258	12,094	152	3,392	2,152	418	80,065
133		Dep - COE Switching	L4	79,765	23,571		0		2,618		964		0	52,612
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	574,794	121,393	104,198	0	1,606	46,113	774	13,289	11,305	4,904	271,213
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,012,163	206,283	170,537	0	1,395	83,067	950	22,625	13,250	514	513,542
138		Total 6561	L132-137	1,823,376	384,764	299,341	0	3,259	143,892	1,876	40,270	26,707	5,836	917,432
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	3,912	2,872	0	30	1,412	18	396	251	49	9,346
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	4,158,120	1,260,169	578,709	0	6,184	342,507	3,596	78,784	51,139	10,580	1,826,455
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	251,004	67,574	0	0	0	17,010	0	6,542	0	0	159,878
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	2,869	0		0		0		0		0	2,869
	6622	<u>Directory</u>												
147		Classified	Alloc 22	75,723										75,723
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	34,296	4,891		0		1,370		503		0	27,532
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	110,019	4,891	0	0	0	1,370	0	503	0	0	103,255

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

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	81,752	81,752									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	116,585	9,952	0	0	0	8,531	0	9,242	0		88,860
155		End User payment & collection	Alloc 21	646,565	152,608	0	0	0	84,712	0	15,289	20,353		373,603
156		End User billing inquiry	Alloc 30	125,610	3,920	179	0	0	13,006	178	13,184	178		94,965
157		IXC service order processing	Alloc 32	34,982	16,461	14,405	0	0	4,116	0	0	0		0
158		IXC payment and collection	Alloc 33	16,060	9,077	1,979	0	0	4,541	463	0	0		0
159		IXC billing inquiry	Alloc 34	1,330	235	156	0	0	861	78	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,022,884	274,005	16,719	0	0	115,767	719	37,715	20,531	0	557,428
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	184,146	87,791		0		81,105		15,249		0	0
163		OB&C - Expense	Alloc 38	412,462	123,015		0		72,362		72,362		0	144,723
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	154,126	77,063		0		38,532		38,532			0
168		Subscriber Line Charge	Alloc 29	21,708	21,708		0		0		0			0
169		Total Category 2	L162-168	772,442	309,577	0	0	0	191,999	0	126,143	0	0	144,723
170		Subtotal Categories 1 & 2	L161,169	1,795,326	583,582	16,719	0	0	307,766	719	163,858	20,531	0	702,151

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

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	73,920	73,920		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,869,246	657,502	16,719	0	0	307,766	719	163,858	20,531	0	702,151
174		Total Customer Operations	L144-146,151,173	2,233,138	729,967	16,719	0	0	326,146	719	170,903	20,531	0	968,153
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	6,089,043	1,566,587	609,322	0	6,648	618,249	4,481	253,600	74,241	12,754	2,943,160
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	170,989	43,992	17,111	0	187	17,361	126	7,121	2,085	358	82,648
	6720	General & Administrative												
177		Other Direct	Alloc 46	67,502	67,502	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,556,885	400,555	155,795	0	1,700	158,078	1,146	64,842	18,982	3,261	752,526
180		Total 6720	L177-179	1,624,387	468,057	155,795	0	1,700	158,078	1,146	64,842	18,982	3,261	752,526
181		Total Corporate Operations	L176,180	1,795,376	512,049	172,906	0	1,887	175,439	1,272	71,963	21,067	3,619	835,174
182		Total Operating Expenses	L128,143,174,181	10,942,317	3,103,404	1,188,120	0	12,910	1,051,258	8,285	380,522	131,333	24,019	5,042,468
<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	413,904	88,558	65,014	0	681	31,953	400	8,963	5,686	1,104	211,545
185	7240	Ad Valorem Taxes - Direct	Alloc 40	12,406	12,406	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	426,310	100,964	65,014	0	681	31,953	400	8,963	5,686	1,104	211,545
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	11,368,627	3,204,368	1,253,134	0	13,591	1,083,211	8,685	389,485	137,019	25,123	5,254,013
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	9,526,966	2,815,692	950,921	0	10,302	937,907	6,791	348,819	110,061	19,238	4,327,235

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

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	(443)	(95)	(70)	0	(1)	(34)	0	(10)	(6)	(1)	(226)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(443)	(95)	(70)	0	(1)	(34)	0	(10)	(6)	(1)	(226)
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	0	0	0	0	0	0	0	0	0	0	0
<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	11,368,627	3,204,368	1,253,134	0	13,591	1,083,211	8,685	389,485	137,019	25,123	5,254,013

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	11,057	10,960	20	9	8	10	50	97
2 Circuits	379	313	12	9	3	42	0	66
3 Circuit Miles	11,485	9,915	486	158	45	881	0	1,570.00
4 Wideband Channels	313	0	274	2	1	36	0	313
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	412,462	123,015		0		72,362		72,362		0	144,723

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	0
20 FIT Adjustment - Addbacks	443
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

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

Plant Date: Average 6/30/2017
Expense Date: 12 Mo. Ending 6/30/2017

Lancaster Telephone Company
Study No.: 240531

Attachment #3 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.295504	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 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

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	13,315,312	1,652,300	0	1,058,533	6,957,330	5,443,740	28,427,215	75,630,616
2. Plant Under Construction	Part 69, Form 1, Ln 20	40,571	5,035	0	3,225	21,199	16,587	86,617	230,443
3. Net Investment	Part 69, Form 2, Ln 43	2,171,271	99,548	0	119,100	1,093,171	848,265	4,331,355	11,494,293
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)	244,268	11,199	0	13,399	122,982	95,430	487,278	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	244,268	11,199	0	13,399	122,982	95,430	487,278	
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	(77)	(10)	0	(6)	(40)	(32)	(165)	(438)
11. Subject to FIT	(Lines 5-8-9-10)	244,345	11,209	0	13,405	123,022	95,462	487,443	
12. Federal Income Tax @ 53.84615%		131,570	6,036	0	7,218	66,243	51,403	262,469	
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)	375,915	17,245	0	20,623	189,265	146,865	749,912	
15. State Income Tax @ 5.26316%		19,785	908	0	1,085	9,961	7,730	39,469	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	395,623	18,143	0	21,702	199,186	154,563	789,216	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,019,804	416,763	6,613	117,939	699,939	531,090	3,792,148	10,628,934
18. Subtotal	(Lines 16+17)	2,415,427	434,906	6,613	139,641	899,125	685,653	4,581,364	
19. Gross Receipts Tax @ 0.30000%		7,246	1,305	20	419	2,697	2,057	13,744	
20. Subtotal	(Line 18+19)	2,422,673	436,211	6,633	140,060	901,822	687,710	4,595,109	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	2,422,673	436,211	6,633	140,060	901,822	687,710	4,595,109	

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

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)	2,422,673	436,211	6,633	140,060	901,822	687,710	4,595,109	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		2,422,673	436,211	6,633	140,060	901,822	687,710	4,595,109	
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		2,651,280	203,556	6,633	127,513	901,822	687,710	4,578,514	
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)		2,658,388	204,835	6,647	128,231	903,995	688,958	4,591,054	
31. Total Annual Expense Adjustment for DME (Line 25 + 27 +29)		235,715	-----	(243,191)	-----	2,173	1,248		
32. Total Monthly Expense Adjustment for DME (Line 31 / 12)		19,643		(20,266)		181	104		

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

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	185,206	86,751	0	10,765	0	6,896	45,328		0	35,466
2		General Support	L10	1,905,786	892,671	0	110,772	0	70,965	466,426		0	364,953
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,090,992	979,422	0	121,537	0	77,861	511,754	0	0	400,419
4	2210	COE - Switching	L48	1,524,975			1,524,975		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	8,208,184	3,271,614		0	0	909,512	2,211,071		0	1,815,987
7		Total COE	L4-6	9,733,159	3,271,614		1,524,975	0	909,512	2,211,071		0	1,815,987
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	16,503,492	9,017,638		0	0	67,452	4,210,136		0	3,208,266
10		Total COE, IOT & C&WF	L7-9	26,236,651	12,289,252	0	1,524,975	0	976,964	6,421,207		0	5,024,253
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	13,947,399			1,524,975	0	976,964	6,421,207			5,024,253
12		Total GSF, COE, IOT, C&WF	L3,10	28,327,643	13,268,674	0	1,646,512	0	1,054,825	6,932,961	0	0	5,424,672
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	15,970,010	13,268,674	0	1,646,512		1,054,825				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	99,572	46,640	0	5,788	0	3,708	24,369	0	0	19,068
16	2680	Amortizable Tangibles	L14-15	99,572	46,640	0	5,788	0	3,708	24,369	0	0	19,068
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	28,427,215	13,315,314	0	1,652,300	0	1,058,533	6,957,330	0	0	5,443,740
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	86,617	40,571	0	5,035	0	3,225	21,199	0	0	16,587
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 12/31/2015
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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	161,321	75,563	0	9,377	0	6,007	39,482	0	0	30,893
28a		CWC Disallowed for Corporate Cap	Input 13	0	0	0							
29	3100	Depreciation Reserve	L97	23,791,517	11,001,224	0	1,535,741	0	928,019	5,789,491	0	0	4,537,042
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	72,004	33,727	0	4,185	0	2,681	17,622	0	0	13,789
33	3400	Res - Tangible Assets	L31-32	72,004	33,727	0	4,185	0	2,681	17,622	0	0	13,789
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	23,863,521	11,034,951	0	1,539,926	0	930,700	5,807,113	0	0	4,550,831
37	4040	Customer Deposits	L12	1,624	761	0	94	0	60	397	0	0	311
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0
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	478,653	224,461	0	27,144	0	17,905	117,330	0	0	91,813
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	4,331,355	2,171,275	0	99,548	0	119,100	1,093,171	0	0	848,265

Plant Date: Average 12/31/2015
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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	4,171,658	2,096,473	0	90,265	0	113,153	1,054,086	0	0	817,683
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1	0			0		0			0	0
46	2210	Cat 3 - Local Switching	Direct	1,524,975			1,524,975						
47	2210	Cat 5 - Equal Access	Direct	0			0						
48		Total 2210	L45-47	1,524,975			1,524,975		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct	0			0						
50		Information Boards	Direct	0				0					
51		Service Observing Boards	L54	0			0	0	0			0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0								0	
53		Total 2220	L49-52	0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	1,524,975			1,524,975	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct	1,815,987					0	0		0	1,815,987
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0					0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0						0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	3,314,954	3,271,614					43,340			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0								0	
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	2,089,901					0	2,089,901			
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	819,353			0	0	741,523	77,830		0	0
62	2230	Cat 4.3 - Host / Remote	L75	167,989					167,989				

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Lancaster Telephone Company
Study No.: 240531

Attachment #5 - Form 6

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			
63		Total 2230	L55-62	8,208,184	3,271,614		0	0	909,512	2,211,071	0	1,815,987

Information Origination / Termination - Acct 2310

64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct	0		0						
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0						
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0						
67		Total Category 1	L64-66	0		0						
68		Cat 2 - Customer Premise Equip	Direct	0	0							
69		Total 2310	L67-68	0	0	0			0			

Cable and Wire Facilities - Acct 2410

70	2410	Cat 1 - Exch Ln CWF	Direct	9,137,096	9,017,638				119,458			
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	0				0				
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	3,208,266					0		0	3,208,266
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	4,084,391				0	4,084,391			
74	2410	Cat 3 - IX C&WF	Alloc 3	64,272			0	0	57,985	6,287	0	0
75	2410	Cat 4 - Host / Remote C&WF	Direct	9,467					9,467			

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Lancaster Telephone Company
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Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line BFP	Pay / Other	Local Sw	Switched Access Information	Transport	Special Access	B&C	IX	WBI
76		Total 2410	L70-75	16,503,492	9,017,638			0	0	67,452	4,210,136		3,208,266

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0	0			0	0
79	2220	COE - Operator Systems	L5	0			0	0	0			0	0
80	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0	0							
82	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
83		Total 2681	L77-82	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0	0	0			0	0
86	2220	COE - Operator Systems	L5	0			0	0	0			0	0
87	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0	0							
89	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
90		Total 1438	L84-89	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	1,204,357	564,121	0	70,002	0	44,846	294,757	0	0	230,631
92	2210	COE - Switching	L4	1,465,739			1,465,739		0			0	0
93	2220	COE - Operator Systems	L5	0			0	0	0			0	0
94	2230	COE - Transmission	L6	7,466,820	2,976,121		0	0	827,365	2,011,367		0	1,651,967
95	2310	Information Orig /Term	L8	0	0	0							
96	2410	Cable & Wire Facilities	L9	13,654,601	7,460,982		0	0	55,808	3,483,367		0	2,654,444

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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	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
97		Total 3100	L91-96	23,791,517	11,001,224	0	1,535,741	0	928,019	5,789,491	0	0	4,537,042
Net Current Deferred Operating Income Taxes - Acct 4100													
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0	0			0	0
101	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0	0							
103	2410	Cable & Wire Facilities	L9	0	0		0	0	0	0		0	0
104		Total 4100	L98-103	0	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
105	2110	General Support Facilities	L2+L2a	33,901	15,879	0	1,970	0	1,262	8,297	0	0	6,492
106	2210	COE - Switching	L4	25,174			25,174		0			0	0
107	2220	COE - Operator Systems	L5	0			0	0	0			0	0
108	2230	COE - Transmission	L6	139,888	55,756		0	0	15,500	37,682		0	30,949
109	2310	Information Orig /Term	L8	0	0	0							
110	2410	Cable & Wire Facilities	L9	279,690	152,825		0	0	1,143	71,351		0	54,372
111		Total 4340	L105-110	478,653	224,460	0	27,144	0	17,905	117,330	0	0	91,813
Plant Specific Expenses													
112	6110	Network Support	L12	8,161	3,823	0	474	0	304	1,997	0	0	1,563
113	6120	General Support	L3	153,825	72,052	0	8,941	0	5,728	37,647	0	0	29,457
114	6210	COE - Switching - Equal Access	Direct	0			0						
115	6210	COE - Switching - All Other	Alloc 6	256,560			256,560		0			0	0
116	6220	COE - Operator Systems	L5	0			0	0	0			0	0
117	6230	COE - Transmission	L6	187,888	74,888		0	0	20,819	50,612		0	41,569
118		Total COE	L114-117	444,448	74,888		256,560	0	20,819	50,612		0	41,569
119	6310	IOT - Other	L67	0		0							
120	6310	IOT - Customer Premise Equip	L68	0	0								
121		Total 6310	L119-120	0	0	0				0			
122	6410	Cable & Wire Facilities	L76	387,905	211,954		0	0	1,585	98,957		0	75,408

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Lancaster Telephone Company
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Attachment #5 - 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			
123		Total Plant Specific	L112,113,118,121-122	994,339	362,717	0	265,975	0	28,436	189,213	0	0	147,997
Plant Non-Specific Expenses													
124	6510	Other Prop Plant & Equip	L10	69,872	32,728	0	4,061	0	2,602	17,101		0	13,380
125	6530	Network Operations	L10	585,990	274,478	0	34,060	0	21,820	143,416		0	112,216
126	6540	Access	Direct	0								0	
126a	6540	Universal Service Assignment	Direct	480,003	480,003								
	6561	<u>Depreciation</u>											
127		Dep - Support Assets	L3	14,013	6,564	0	814	0	522	3,430	0	0	2,683
128		Dep - COE Switching	L4	5,667			5,667		0			0	0
129		Dep - COE Operator	L5	0			0	0	0			0	0
130		Dep - COE Transmission	L6	250,470	99,832		0	0	27,753	67,470		0	55,414
131		Dep - IOT	L8	0	0	0				0			
132		Dep - Cable & Wire Facilities	L9	336,386	183,804		0	0	1,375	85,814		0	65,393
133		Total 6561	L127-132	606,536	290,200	0	6,481	0	29,650	156,714	0	0	123,490
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	6,671	3,125	0	388	0	248	1,633	0	0	1,277
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,749,072	1,080,534	0	44,990	0	54,320	318,864	0	0	250,363

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	62,142	29,107	0	3,612	0	2,314	15,209	0	0	11,900
140	6621	<u>Operator</u>	Alloc 4	0			0	0				0	0
141		Outside Operator Services	Alloc 5	0			0	0				0	0
6622		<u>Directory</u>											

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Lancaster Telephone Company
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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				
142		Published Directory Expense	Direct	4,847				4,847				
6623 Commercial Operations												
Cat 1 - Local Business Office												
End User Service Order Processing												
143		Presubscription	L13	80,463	66,853	0	8,296	5,315				
144		Message Tel	Direct	9,796						9,796		
145		Private Line	Direct	0						0		
146		Total	L143-145	80,463	66,853	0	8,296	5,315		9,796		
End User Payment and Collection												
147		Message Tel	Direct	100,368						100,368		
148		Private Line	Direct	0						0		
149		EUCL	Direct	49,835	49,835							
150		Total	L147-149	150,203	49,835					100,368		
End User Billing Inquiry												
151		Message Tel	Direct	3,683						3,683		
152		Private Line	Direct	176						176		
153		EUCL	Direct	175	175							
154		Total	L151-153	3,934	175					3,683		
IXC Service Order Processing												
155		Message Tel	L13	16,202	13,461	0	1,670	1,070				
156		Private Line	Direct	14,178					14,178			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	30,380	13,461	0	1,670	1,070	14,178			
IXC Payment and Collection												
159		Message Tel	L13	7,985	6,634	0	823	527				
160		Private Line	Direct	1,948					1,948			
161		Billing & Collection	Direct	948						948		
162		Total	L159-161	10,881	6,634	0	823	527	1,948	948		
IXC Billing Inquiry												
163		Message Tel	L13	230	191	0	24	15				
164		Private Line	Direct	154					154			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	384	191	0	24	15	154	0		
167		Future Use										

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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	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
168		Total Category 1	L146,150,154,158,162,166	286,141	137,149	0	10,813		6,927	16,280	114,971		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct	79,068							79,068		
170		OB&C - Expense	Direct	115,046							115,046		
171		Future Use											
172		Future Use											
172		Carrier Access Billing	L11	60,983			6,668	0	4,272	28,076			21,968
174		Subscriber Line Charge	Direct	20,302	20,302								
175		Total Category 2	L169-174	275,399	20,302		6,668	0	4,272	28,076	194,114		21,968
176		Subtotal Customer Services	L140-142,168,175	566,387	157,451	0	17,481	4,847	11,199	44,356	309,085	0	21,968
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176	62,031	17,244	0	1,914	531	1,227	4,858	33,851	0	2,406
178		Total Customer Services	L176-177	628,418	174,695	0	19,395	5,378	12,426	49,214	342,936	0	24,374
179		Total Customer Operations	L139,178	690,560	203,802	0	23,007	5,378	14,740	64,423	342,936	0	36,274
180		Total Big Three Expenses	L123-126,179 (less L114)	2,820,764	1,353,728	0	327,103	5,378	67,598	414,153	342,936	0	309,867
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,412,497	1,144,363	0	301,349	4,847	51,098	338,162	308,137	0	264,541
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180	58,668	28,156	0	6,803	112	1,406	8,614	7,133	0	6,445
182	6720	General & Administrative	L180	589,074	282,706	0	68,310	1,123	14,117	86,490	71,617	0	64,711
182a		Disallowed Corp Operations Exp	L180	0	0	0							
183		Total Corporate Operations	L181-182	647,742	310,862	0	75,113	1,235	15,523	95,104	78,750	0	71,156
184		Total Operating Expenses	L123,138,179,183	4,081,713	1,957,915	0	409,085	6,613	113,019	667,604	421,686	0	505,790
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	132,067	61,860	0	7,676	0	4,918	32,322	0	0	25,290
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0

Plant Date: Average 12/31/2015
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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			
188		Total Operating Exp & Taxes	L184-187	4,213,780	2,019,775	0	416,761	6,613	117,937	699,926	421,686	0	531,080
Tax Adjustments													
189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0
190		Future Use											
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(165)	(77)	0	(10)	0	(6)	(40)	0	0	(32)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(165)	(77)	0	(10)	0	(6)	(40)	0	0	(32)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
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
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	54	25	0	3	0	2	13	0	0	10
Rent Revenues Account 5240													
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0		0			0	0
203	2220	COE - Operator Systems	L5	0			0	0	0			0	0
204	2230	COE - Transmission	L6	0	0		0	0	0	0		0	0
205	2310	Information Orig /Term	L8	0	0	0							
206	2410	Cable & Wire Facilities	L9	0	0		0		0	0		0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes	L188+200 Less 207	4,213,834	2,019,800	0	416,764	6,613	117,939	699,939	421,686	0	531,090

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	492,740	104,412	79,984	0	810	38,187	497	10,706	8,073	1,451	248,621
2		General Support	L10	5,070,345	1,074,407	823,044	0	8,335	392,947	5,117	110,161	83,070	14,930	2,558,334
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	5,563,085	1,178,819	903,028	0	9,145	431,134	5,614	120,867	91,143	16,381	2,806,955
4	2210	COE - Switching	L45	5,160,589	1,524,975		0		169,386		62,376		0	3,403,852
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	20,110,692	4,181,126	3,966,488	0	60,570	1,580,408	29,102	457,786	498,773	186,633	9,149,806
7		Total COE	L4-6	25,271,281	5,706,101	3,966,488	0	60,570	1,749,794	29,102	520,162	498,773	186,633	12,553,658
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	44,531,336	9,085,090	7,364,232	0	54,170	3,659,837	41,342	996,410	644,844	18,900	22,666,511
10		Total COE, IOT & C&WF	L7-9	69,802,617	14,791,191	11,330,720	0	114,740	5,409,631	70,444	1,516,572	1,143,617	205,533	35,220,169
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	264,914	56,135	43,002	0	435	20,531	267	5,756	4,340	780	133,668
13	2680	Amortizable Tangibles	L11-12	264,914	56,135	43,002	0	435	20,531	267	5,756	4,340	780	133,668
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	75,630,616	16,026,145	12,276,750	0	124,320	5,861,296	76,325	1,643,195	1,239,100	222,694	38,160,792
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	230,443	48,831	37,407	0	379	17,859	233	5,007	3,775	679	116,274
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	404,729	118,438	42,437	0	446	39,557	304	14,427	5,467	898	182,755

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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	63,302,797	13,464,984	10,221,348	0	105,185	4,876,856	63,913	1,370,414	1,039,749	194,848	31,965,500
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	191,570	40,593	31,096	0	315	14,847	193	4,162	3,138	564	96,661
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	63,494,367	13,505,577	10,252,444	0	105,500	4,891,703	64,106	1,374,576	1,042,887	195,412	32,062,161
33	4040	Customer Deposits	L15	4,321	916	701	0	7	335	4	94	71	13	2,180
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	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	1,272,807	269,511	207,044	0	2,098	98,744	1,288	27,678	20,906	3,767	641,771
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	11,494,293	2,417,410	1,896,405	0	17,540	927,930	11,464	260,281	184,478	25,079	5,753,709
40		Total 2001 Less 2690	L 3, 10, 13	75,630,616	16,026,145	12,276,750	0	124,320	5,861,296	76,325	1,643,195	1,239,100	222,694	38,160,792
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	11,093,885	2,299,888	1,854,669	0	17,101	888,708	11,164	245,948	179,082	24,194	5,573,134

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	5,160,589	1,524,975		0		169,386		62,376		0	3,403,852
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,160,589	1,524,975		0		169,386		62,376		0	3,403,852
<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	1,815,987		1,815,987		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	4,518									4,518	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	13,221,760	3,271,614	30,655	0	12,685	1,320,711	8,457	358,726	14,799	0	8,204,113
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	2,403,834	0	2,080,931	0	8,970	0	8,970	0	304,964	0	(1)
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,486,563	741,523	38,915	0	38,915	212,642	11,675	81,768	179,010	182,115	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,178,030	167,989		0		47,055		17,292		0	945,693
60		Total 2230	L51-59	20,110,692	4,181,126	3,966,488	0	60,570	1,580,408	29,102	457,786	498,773	186,633	9,149,805

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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	36,443,495	9,017,638	84,495	0	34,963	3,640,312	23,309	988,766	40,791	0	22,613,221
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	4,993									4,993	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	3,208,266		3,208,266		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	4,697,925	0	4,066,861	0	17,530	0	17,530	0	596,005	0	(2)
72	2410	Cat 3 - IX C&WF	Alloc 18	110,272	57,985	4,610	0	1,677	16,873	503	6,670	8,048	13,907	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	66,385	9,467		0		2,652		974		0	53,292
74		Total 2410	L67-73	44,531,336	9,085,090	7,364,232	0	54,170	3,659,837	41,342	996,410	644,844	18,900	22,666,510

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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	56,135	43,002	0	435	20,531	267	5,756	4,340	780	133,667
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	56,135	43,002	0	435	20,531	267	5,756	4,340	780	133,667
<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	3,204,194	678,969	520,121	0	5,267	248,322	3,234	69,616	52,496	9,435	1,616,733	
97	2210	COE - Switching	L4	4,960,131	1,465,739		0		162,806		59,953		0	3,271,633	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	18,294,293	3,803,486	3,608,235	0	55,099	1,437,665	26,474	416,439	453,724	169,776	8,323,395	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	36,844,179	7,516,790	6,092,992	0	44,819	3,028,063	34,205	824,406	533,529	15,637	18,753,738	
102	Total 3100			L96-101	63,302,797	13,464,984	10,221,348	0	105,185	4,876,856	63,913	1,370,414	1,039,749	31,965,499	
<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	90,195	19,112	14,641	0	148	6,990	91	1,960	1,478	266	45,509	
111	2210	COE - Switching	L4	85,189	25,174		0		2,796		1,030		0	56,189	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	342,736	71,257	67,599	0	1,032	26,934	496	7,802	8,500	3,181	155,935	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	754,687	153,968	124,804	0	918	62,024	701	16,886	10,928	320	384,137	
116	Total 4340			L110-115	1,272,807	269,511	207,044	0	2,098	98,744	1,288	27,678	20,906	3,767	641,770

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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	21,711	4,601	3,524	0	36	1,683	22	472	356	64	10,955
118	6120	General Support	L3	409,250	86,720	66,432	0	673	31,717	413	8,892	6,705	1,205	206,494
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	666,133	150,409	104,554	0	1,597	46,123	767	13,711	13,147	4,920	330,905
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	487,836	110,150	76,569	0	1,169	33,778	562	10,041	9,628	3,603	242,335
123		Total COE	L119-122	1,153,969	260,559	181,123	0	2,766	79,901	1,329	23,752	22,775	8,523	573,240
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	1,046,686	213,540	173,092	0	1,273	86,023	972	23,420	15,157	444	532,765
128		Total Plant Specific	L117,118,123,126-127	2,631,616	565,420	424,171	0	4,748	199,324	2,736	56,536	44,993	10,236	1,323,454

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	185,893	39,391	30,175	0	306	14,407	188	4,039	3,046	547	93,796
130	6530	Network Operations	L10	1,559,024	330,358	253,069	0	2,563	120,823	1,573	33,872	25,542	4,591	786,634
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	539,471	480,003		0		59,468		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	37,283	7,900	6,052	0	61	2,889	38	810	611	110	18,812
133		Dep - COE Switching	L4	19,179	5,667		0		630		232		0	12,650
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	613,672	127,586	121,036	0	1,848	48,226	888	13,969	15,220	5,695	279,204
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	907,672	185,179	150,103	0	1,104	74,598	843	20,310	13,144	385	462,006
138		Total 6561	L132-137	1,577,806	326,332	277,191	0	3,013	126,343	1,769	35,321	28,975	6,190	772,672
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	3,761	2,881	0	29	1,376	18	386	291	52	8,956
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	3,879,943	1,179,845	563,316	0	5,911	322,417	3,548	73,618	57,854	11,380	1,662,058
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	230,829	62,142	0	0	0	15,642	0	6,017	0	0	147,028
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	2,785	0		0		0		0		0	2,785
	6622	<u>Directory</u>												
147		Classified	Alloc 22	75,046			0	0	0	0	0	0	0	75,046
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	33,990	4,847		0		1,358		499		0	27,286
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	109,036	4,847	0	0	0	1,358	0	499	0	0	102,332

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	80,463	80,463									0
153		Directory Advertising	Alloc 27	0										0
154		All other	Alloc 28	114,746	9,796	0	0	0	8,396	0	9,096	0		87,458
155		End User payment & collection	Alloc 21	636,366	150,203	0	0	0	83,375	0	15,047	20,032		367,709
156		End User billing inquiry	Alloc 30	123,628	3,858	176	0	0	12,801	175	12,976	175		93,467
157		IXC service order processing	Alloc 32	34,431	16,202	14,178	0	0	4,051	0	0	0		0
158		IXC payment and collection	Alloc 33	15,806	8,933	1,948	0	0	4,469	456	0	0		0
159		IXC billing inquiry	Alloc 34	1,309	230	154	0	0	848	77	0	0		0
160		Future Use												
161		Total Category 1	L152-160	1,006,749	269,685	16,456	0	0	113,940	708	37,119	20,207	0	548,634
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	165,849	79,068		0		73,047		13,734		0	0
163		OB&C - Expense	Alloc 38	385,742	115,046		0		67,674		67,674		0	135,348
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	121,965	60,983		0		30,491		30,491			0
168		Subscriber Line Charge	Alloc 29	20,302	20,302		0		0		0			0
169		Total Category 2	L162-168	693,858	275,399	0	0	0	171,212	0	111,899	0	0	135,348
170		Subtotal Categories 1 & 2	L161,169	1,700,607	545,084	16,456	0	0	285,152	708	149,018	20,207	0	683,982

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	62,031	62,031		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,762,638	607,115	16,456	0	0	285,152	708	149,018	20,207	0	683,982
174		Total Customer Operations	L144-146,151,173	2,105,288	674,104	16,456	0	0	302,152	708	155,534	20,207	0	936,127
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,864,967	1,478,561	623,740	0	6,602	588,899	4,582	236,578	83,681	13,558	2,828,766
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	163,157	41,132	17,352	0	184	16,383	127	6,581	2,328	377	78,693
177	6720	General & Administrative												
177		Other Direct	Alloc 46	67,502	67,502	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,450,518	365,676	154,263	0	1,633	145,646	1,133	58,510	20,696	3,353	699,608
180		Total 6720	L177-179	1,518,020	433,178	154,263	0	1,633	145,646	1,133	58,510	20,696	3,353	699,608
181		Total Corporate Operations	L176,180	1,681,177	474,310	171,615	0	1,817	162,029	1,260	65,091	23,024	3,730	778,301
182		Total Operating Expenses	L128,143,174,181	10,298,024	2,893,679	1,175,558	0	12,476	985,922	8,252	350,779	146,078	25,346	4,699,940
Operating Taxes														
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	318,358	67,460	51,678	0	523	24,672	321	6,917	5,216	937	160,633
185	7240	Ad Valorem Taxes - Direct	Alloc 40	12,406	12,406	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	330,764	79,866	51,678	0	523	24,672	321	6,917	5,216	937	160,633
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	10,628,788	2,973,545	1,227,236	0	12,999	1,010,594	8,573	357,696	151,294	26,283	4,860,573
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	9,033,233	2,643,452	947,164	0	9,957	882,875	6,786	321,989	122,028	20,041	4,078,945

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		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	(438)	(93)	(71)	0	(1)	(34)	0	(10)	(7)	(1)	(221)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(438)	(93)	(71)	0	(1)	(34)	0	(10)	(7)	(1)	(221)
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	146	30	24	0	0	12	0	3	2	0	73
<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	10,628,934	2,973,575	1,227,260	0	12,999	1,010,606	8,573	357,699	151,296	26,283	4,860,646

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

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	12,508	12,380	29	12	8	14	65	128
2 Circuits	382	313	10	10	3	46	0	69
3 Circuit Miles	11,457	9,915	479	174	52	836	0	1,541.49
4 Wideband Channels	268	0	232	1	1	34	0	268
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	385,742	115,046		0		67,674		67,674		0	135,348

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	146
20 FIT Adjustment - Addbacks	438
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

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

Plant Date: Average 12/31/2015
Expense Date: 12 Mo. Ending 12/31/2015

Lancaster Telephone Company
Study No.: 240531

Attachment #6 - Form 13

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.295504	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, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$916,911
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$916,971
3. Variance (Line 2 - Line 1) Due to rounding	\$60
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$93,551)

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<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	\$15.71	\$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	\$24.44	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.88	\$0.00	\$1.71	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.35	\$0.00	\$4.86	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.35	\$0.00	\$4.86	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$17.31	\$0.00	\$15.71	\$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	\$31.42	\$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	\$2.03	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$22.50	\$0.00	\$20.42	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.35	\$0.00	\$4.86	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.35	\$0.00	\$4.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	12.00	\$21.00	\$252.00	\$19.06	\$228.72	-\$23.28
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	\$35.77	\$429.24	\$32.46	\$389.52	-\$39.72
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	134.00	\$1.64	\$219.76	\$1.49	\$199.66	-\$20.10
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	12.00	\$16.22	\$194.64	\$14.72	\$176.64	-\$18.00
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$4.70	\$0.00	\$4.27	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$16.96	\$0.00	\$15.39	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$89.97	\$0.00	\$81.65	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$18.15	\$0.00	\$16.47	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$78.58	\$0.00	\$71.31	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$6.80	\$0.00	\$6.17	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$2.65	\$0.00	\$2.40	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.18	\$0.00	\$0.16	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$5.07	\$0.00	\$4.60	\$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	\$3.22	\$0.00	\$2.92	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$6.89	\$0.00	\$6.25	\$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	\$8.12	\$0.00	\$7.37	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$8.12	\$0.00	\$7.37	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$6.73	\$0.00	\$6.11	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$172.90	\$0.00	\$156.90	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$8.63	\$103.56	\$7.83	\$93.96	-\$9.60
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$4.97	\$0.00	\$4.51	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.40	\$0.00	\$2.18	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$5.46	\$0.00	\$4.95	\$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	\$27.97	\$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	\$2.80	\$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	\$30.65	\$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	\$3.07	\$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	\$30.65	\$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	\$3.07	\$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	\$30.65	\$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	\$3.07	\$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	\$2.03	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.23	\$0.00	\$0.21	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$4.49	\$0.00	\$4.07	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.45	\$0.00	\$0.41	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$6.73	\$0.00	\$6.11	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.67	\$0.00	\$0.61	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<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	\$8.15	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.90	\$0.00	\$0.82	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$22.50	\$0.00	\$20.42	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.26	\$0.00	\$2.05	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$45.01	\$0.00	\$40.85	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$4.50	\$0.00	\$4.08	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$67.51	\$0.00	\$61.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$6.76	\$0.00	\$6.13	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$90.01	\$0.00	\$81.68	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$9.00	\$0.00	\$8.17	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$17.38	\$0.00	\$15.77	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.74	\$0.00	\$1.58	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.23	\$0.00	\$10.19	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.12	\$0.00	\$1.02	\$0.00	\$0.00
SPECIAL AUDIO STEREO MO	0.00	\$19.28	\$0.00	\$17.50	\$0.00	\$0.00
SPECIAL AUDIO STEREO DAY	0.00	\$1.93	\$0.00	\$1.75	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$320.06	\$0.00	\$290.45	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$176.03	\$0.00	\$159.74	\$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	\$283.37	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$171.74	\$0.00	\$155.85	\$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	\$301.10	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$182.49	\$0.00	\$165.61	\$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	\$312.53	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$189.42	\$0.00	\$171.89	\$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	\$266.02	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$161.23	\$0.00	\$146.31	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$312.22	\$0.00	\$283.33	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$171.72	\$0.00	\$155.83	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$30.12	\$0.00	\$27.33	\$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	\$30.12	\$0.00	\$27.33	\$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	\$30.12	\$0.00	\$27.33	\$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	\$30.12	\$0.00	\$27.33	\$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.	48.00	\$30.12	\$1,445.76	\$27.33	\$1,311.84	-\$133.92
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	\$30.12	\$361.44	\$27.33	\$327.96	-\$33.48
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	\$1.15	\$0.00	\$1.04	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.15	\$0.00	\$1.04	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.15	\$0.00	\$1.04	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.15	\$0.00	\$1.04	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	859.00	\$2.06	\$1,769.54	\$1.87	\$1,606.33	-\$163.21
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	12.00	\$2.06	\$24.72	\$1.87	\$22.44	-\$2.28
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$11.50	\$0.00	\$10.44	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$11.50	\$0.00	\$10.44	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$11.50	\$0.00	\$10.44	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$11.50	\$0.00	\$10.44	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	48.00	\$20.64	\$990.72	\$18.73	\$899.04	-\$91.68
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	12.00	\$20.64	\$247.68	\$18.73	\$224.76	-\$22.92
SPECIAL DIGITAL DATA BRIDGING	0.00	\$6.00	\$0.00	\$5.44	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$4.75	\$0.00	\$4.31	\$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	\$23.73	\$0.00	\$21.53	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$23.73	\$0.00	\$21.53	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$23.73	\$0.00	\$21.53	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$23.73	\$0.00	\$21.53	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	3,004.00	\$88.00	\$264,352.00	\$74.13	\$222,686.52	-\$41,665.48
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	42.00	\$182.05	\$7,646.10	\$165.21	\$6,938.82	-\$707.28

Johnstonakis, Inc.

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<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]	48.00	\$846.40	\$40,627.20	\$768.09	\$36,868.32	-\$3,758.88
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	\$2.06	\$0.00	\$1.87	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	9,573.00	\$8.27	\$79,168.71	\$6.96	\$66,628.08	-\$12,540.63
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	1,092.00	\$70.34	\$76,811.28	\$63.83	\$69,702.36	-\$7,108.92
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	\$20.64	\$0.00	\$18.73	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	855.00	\$42.96	\$36,730.80	\$36.19	\$30,942.45	-\$5,788.35
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.	118.00	\$279.23	\$32,949.14	\$253.39	\$29,900.02	-\$3,049.12
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	72.00	\$227.02	\$16,345.44	\$206.02	\$14,833.44	-\$1,512.00
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	\$128.07	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$141.13	\$0.00	\$128.07	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$346.72	\$0.00	\$314.64	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$250.62	\$0.00	\$227.43	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$218.63	\$0.00	\$198.40	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$176.36	\$0.00	\$160.04	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$149.90	\$0.00	\$136.03	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$78.00	\$0.00	\$70.78	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$406.04	\$0.00	\$368.47	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 155.52	0.00	\$1,596.00	\$0.00	\$1,448.33	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 622.08	0.00	\$3,000.00	\$0.00	\$2,722.43	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 2.4G	0.00	\$4,000.00	\$0.00	\$3,629.91	\$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	\$140.66	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 622.08	0.00	\$150.00	\$0.00	\$136.12	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 2.4Gbps	0.00	\$150.00	\$0.00	\$136.12	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 155.52	0.00	\$682.00	\$0.00	\$618.90	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 622.08	0.00	\$700.00	\$0.00	\$635.23	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 2.4Gbps	0.00	\$800.00	\$0.00	\$725.98	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 MBPS	0.00	\$778.00	\$0.00	\$706.02	\$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	\$608.92	\$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	\$680.61	\$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	\$45.37	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS3	0.00	\$300.00	\$0.00	\$272.24	\$0.00	\$0.00
CUSTOMER PREMISES PORT STS-1	0.00	\$300.00	\$0.00	\$272.24	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC3	0.00	\$150.00	\$0.00	\$136.12	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC12	0.00	\$150.00	\$0.00	\$136.12	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS1	0.00	\$40.00	\$0.00	\$36.30	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS3	0.00	\$100.00	\$0.00	\$90.75	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC3	0.00	\$150.00	\$0.00	\$136.12	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC12	0.00	\$200.00	\$0.00	\$181.50	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	0.00	\$25.43	\$0.00	\$23.08	\$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	\$38.02	\$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	\$42.23	\$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	\$99.28	\$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	\$116.72	\$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

John Stankovic, Inc.

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<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	\$165.43	\$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	\$198.51	\$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	\$231.63	\$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	\$264.71	\$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	\$297.79	\$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	\$330.87	\$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	\$363.94	\$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	\$397.07	\$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	\$126.35	\$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	\$4.54	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 16 KBPS	0.00	\$6.00	\$0.00	\$5.44	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 32 KBPS	0.00	\$7.00	\$0.00	\$6.35	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 56 KBPS	0.00	\$10.00	\$0.00	\$9.07	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 64 KBPS	0.00	\$12.00	\$0.00	\$10.89	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 128 KBPS	0.00	\$16.00	\$0.00	\$14.52	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 384 KBPS	0.00	\$24.00	\$0.00	\$21.78	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 768 KBPS	0.00	\$36.00	\$0.00	\$32.67	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 1.544 MBPS	0.00	\$55.00	\$0.00	\$49.91	\$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	\$1.81	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI NRC	0.00	\$25.00	\$0.00	\$22.69	\$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	123.00	\$315.00	\$38,745.00	\$303.00	\$37,269.00	-\$1,476.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND	120.00	\$135.00	\$16,200.00	\$130.00	\$15,600.00	-\$600.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND	43.00	\$135.00	\$5,805.00	\$130.00	\$5,590.00	-\$215.00
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	61.00	\$398.00	\$24,278.00	\$383.00	\$23,363.00	-\$915.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND	61.00	\$178.00	\$10,858.00	\$171.00	\$10,431.00	-\$427.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND	0.00	\$178.00	\$0.00	\$171.00	\$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	161.00	\$459.00	\$73,899.00	\$442.00	\$71,162.00	-\$2,737.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND	25.00	\$207.00	\$5,175.00	\$199.00	\$4,975.00	-\$200.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND	145.00	\$207.00	\$30,015.00	\$199.00	\$28,855.00	-\$1,160.00
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	76.00	\$676.00	\$51,376.00	\$651.00	\$49,476.00	-\$1,900.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND	7.00	\$233.00	\$1,631.00	\$224.00	\$1,568.00	-\$63.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND	85.00	\$233.00	\$19,805.00	\$224.00	\$19,040.00	-\$765.00
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	97.00	\$769.00	\$74,593.00	\$740.00	\$71,780.00	-\$2,813.00
PUBLIC PACKET DATA NTWK 250MBPS METS ISPI BAND	0.00	\$244.00	\$0.00	\$235.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 250MBPS METS MPI BAND	97.00	\$244.00	\$23,668.00	\$235.00	\$22,795.00	-\$873.00
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	13.00	\$922.00	\$11,986.00	\$888.00	\$11,544.00	-\$442.00
PUBLIC PACKET DATA NTWK 500MBPS METS ISPI BAND	6.00	\$294.00	\$1,764.00	\$283.00	\$1,698.00	-\$66.00
PUBLIC PACKET DATA NTWK 500MBPS METS MPI BAND	3.00	\$294.00	\$882.00	\$283.00	\$849.00	-\$33.00
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	\$1,153.00	\$0.00	\$1,110.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS ISPI BAND	0.00	\$368.00	\$0.00	\$354.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS MPI BAND	0.00	\$368.00	\$0.00	\$354.00	\$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	9.00	\$1,383.00	\$12,447.00	\$1,331.00	\$11,979.00	-\$468.00
PUBLIC PACKET DATA NTWK 1GIGE METS ISPI BAND	0.00	\$441.00	\$0.00	\$425.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE METS MPI BAND	77.00	\$441.00	\$33,957.00	\$425.00	\$32,725.00	-\$1,232.00
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	\$2,906.00	\$0.00	\$2,798.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS ISPI BAND	0.00	\$926.00	\$0.00	\$891.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS MPI BAND	0.00	\$926.00	\$0.00	\$891.00	\$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	\$4,428.00	\$0.00	\$4,263.00	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2016 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2016

<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	\$1,412.00	\$0.00	\$1,359.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE METS MPI BAND	9.00	\$1,412.00	\$12,708.00	\$1,359.00	\$12,231.00	-\$477.00
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	\$272.00	\$0.00	\$262.00	\$0.00	\$0.00
VLAN Service Establishment Charge	0.00	\$200.00	\$0.00	\$181.50	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) End User Port	0.00	\$11.50	\$0.00	\$10.44	\$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	\$68.06	\$0.00	\$0.00
Total			\$1,010,461.73		\$916,910.88	-\$93,550.85