

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	13,913,753	3,455,671	1,458,123	0	1,054,417	8,915,260	2,063,354	974,464	236,314	32,071,356	80,584,988
2. Plant Under Construction	Part 69, Form 1, Ln 20	218,627	54,299	22,911	0	16,568	140,085	32,421	15,312	3,713	503,936	1,266,229
3. Net Investment	Part 69, Form 2, Ln 43	2,272,754	591,558	166,662	0	136,108	1,435,639	259,324	172,582	41,852	5,076,479	12,741,225
4. Rate of Return	Authorized Rate of Return	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000		
5. Return	(Line 3 x 4)	238,639	62,114	17,500	0	14,291	150,742	27,229	18,121	4,394	533,030	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	238,639	62,114	17,500	0	14,291	150,742	27,229	18,121	4,394	533,030	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	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	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(208)	(52)	(22)	0	(16)	(134)	(31)	(15)	(4)	(482)	(1,210)
11. Subject to FIT	(Lines 5-8-9-10)	238,847	62,166	17,522	0	14,307	150,876	27,260	18,136	4,398	533,512	
12. Federal Income Tax @ 26.58228%		63,491	16,525	4,658	0	3,803	40,106	7,246	4,821	1,169	141,820	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	302,338	78,691	22,180	0	18,110	190,982	34,506	22,957	5,567	675,332	
15. State Income Tax @ 5.26316%		15,913	4,142	1,167	0	953	10,052	1,816	1,208	293	35,544	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	318,043	82,781	23,325	0	19,047	200,900	36,291	24,150	5,856	710,394	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	1,880,338	283,483	406,428	7,361	93,867	749,716	166,226	80,128	19,430	3,686,977	9,608,898
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	2,198,381	366,264	429,753	7,361	112,914	950,616	202,517	104,278	25,286	4,397,371	
20. Gross Receipts Tax @ 0.30000%		6,595	1,099	1,289	22	339	2,852	608	313	76	13,192	
21. Subtotal	(Line 19+20)	2,204,976	367,363	431,042	7,383	113,253	953,468	203,125	104,591	25,362	4,410,563	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,204,976	367,363	431,042	7,383	113,253	953,468	203,125	104,591	25,362	4,410,563	

Plant Date: 6/30/2019  
Expense Date: 12 Mo. Ending 6/30/2019

Lancaster Telephone Company  
Study No.: 240531

Attachment #1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,204,976	367,363	431,042	7,383	113,253	953,468	203,125	104,591	25,362	4,410,563	
24. Adjustment for Line Port Re-allocation	Frozen Amt	228,607		(232,655)							(4,048)	
25. TIC Revenues for 12 Months Ending 6/30/01						(12,547)					(12,547)	
26. Subtotal	(Lines 23+24+25)	2,433,583	367,363	198,387	7,383	100,706	953,468	203,125	104,591	25,362	4,393,968	
27. Frozen TIC Revenue		7,108	0	1,279	14	718	2,173	0	0	0	12,540	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		2,440,691	367,363	199,666	7,397	101,424	955,641	203,125	104,591	25,362	4,405,260	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		235,715	0	Total Switched Access Adjustment			2,173	0	0	0		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		19,643	0	(243,191)			181	0	0	0		



Plant Date: 6/30/2019

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Lancaster Telephone Company  
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Attachment #2

28	CWC Cash Working Capital	L12	134,627	58,406	14,506	0	6,121	0	4,426	37,424	0	0	8,661	4,091	992
28a	CWC Disallowed for Corporate Cap	Input 13	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3100 Depreciation Reserve	L97	26,766,822	11,542,062	2,839,543	0	1,281,088	0	910,810	7,416,227	0	0	1,789,354	794,956	192,782
30	3200 Res - Prop Held for Future Use	L12	0	0	0	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	0	0	0
32	3420 Res - Leasehold Improvements	L15	98,980	42,941	10,665	0	4,500	0	3,254	27,515	0	0	6,368	3,007	729
33	3400 Res - Tangible Assets	L31-32	98,980	42,941	10,665	0	4,500	0	3,254	27,515	0	0	6,368	3,007	729
34	3500 Res - Intangible	L12	0	0	0	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	0	0	0
36	Total Reserves	L29,30,33-35	26,865,802	11,585,003	2,850,208	0	1,285,588	0	914,064	7,443,742	0	0	1,795,722	797,963	193,511
37	4040 Customer Deposits	L12	1,003	435	108	0	46	0	33	279	0	0	65	30	7
38	4100 Current Deferred Op Taxes	L104	0	0	0	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	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	766,635	332,593	82,602	0	34,859	0	25,206	213,109	0	0	49,325	23,292	5,649
41	4360 Other Deferred Credits	L12	0	0	0	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	0	0	0
43	Net Investment	L18-28a Less L36-42	5,076,479	2,272,754	591,558	0	166,662	0	136,108	1,435,639	0	0	259,324	172,582	41,852
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	4,942,855	2,214,783	577,160	0	160,587	0	131,715	1,398,494	0	0	250,728	168,521	40,867

Attachment #2



Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
80	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
82	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
83	Total	2681	L77-82	0	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	0
85	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
87	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
89	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	1,390,214	603,126	149,795	0	63,206	0	45,706	386,454	0	0	89,442	42,241	10,244
92	2210	COE - Switching	L4	1,217,882				1,217,882		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	8,772,368	3,348,530	412,238		0	0	813,146	2,465,058		0	1,699,912	26,948	6,535
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	15,386,358	7,590,405	2,277,510		0	0	51,958	4,564,715		0	0	725,767	176,003
97	Total	3100	L91-96	26,766,822	11,542,061	2,839,543	0	1,281,088	0	910,810	7,416,227	0	0	1,789,354	794,956	192,782

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	0
99	2210	COE - Switching	L4	0			0	0		0				0
100	2220	COE - Operator Systems	L5	0			0	0		0				0
101	2230	COE - Transmission	L6	0	0	0	0	0	0	0	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	0	0	0
104	Total 4100		L98-103	0	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	53,562	23,237	5,771	0	2,435	0	1,761	14,889	0	0	3,446	1,627	395
106	2210	COE - Switching	L4	32,424				32,424		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	236,759	90,374	11,126		0	0	21,946	66,530		0	45,879	727	176
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	443,890	218,980	65,705		0	0	1,499	131,690		0	0	20,938	5,078
111	Total 4340		L105-110	766,635	332,591	82,602	0	34,859	0	25,206	213,109	0	0	49,325	23,292	5,649

Plant Specific Expenses

112	6110	Network Support	L12	11,942	5,181	1,287	0	543	0	393	3,320	0	0	768	363	88
113	6120	General Support	L3	158,577	68,797	17,087	0	7,210	0	5,214	44,082	0	0	10,202	4,818	1,168
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	270,837				270,837		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	193,856	73,997	9,110		0	0	17,969	54,474		0	37,565	596	144
118	Total COE		L114-117	464,693	73,997	9,110		270,837	0	17,969	54,474		0	37,565	596	144
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	376,233	185,603	55,691		0	0	1,271	111,618		0	0	17,747	4,304
123	Total Plant Specific		L112,113,118,121-122	1,011,445	333,578	83,175	0	278,590	0	24,847	213,494	0	0	48,535	23,524	5,704



Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	13,768	5,973	1,483	0	626	0	453	3,827	0	886	418	101
125	6530	Network Operations	L10	536,926	232,939	57,853	0	24,411	0	17,653	149,256	0	34,544	16,314	3,956
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	491,913	491,913										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	49,948	21,669	5,382	0	2,271	0	1,642	13,885	0	3,213	1,518	368
128		Dep - COE Switching	L4	16,904				16,904		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	215,068	82,094	10,107		0	0	19,936	60,435	0	41,676	661	160
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	422,575	208,465	62,550		0	0	1,427	125,367	0	0	19,933	4,834
133		Total 6561	L127-132	704,495	312,228	78,039	0	19,175	0	23,005	199,687	0	44,889	22,112	5,362
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	6,071	2,634	654	0	276	0	200	1,688	0	391	184	45
136	6564	Amort - Intangible Assets	L17	0	0	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	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,753,173	1,045,687	138,029	0	44,488	0	41,311	354,458	0	80,710	39,028	9,464

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	74,665	32,392	8,045	0	3,395	0	2,455	20,756	0	4,804	2,269	550
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	5,244				5,244							

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	74,955	63,490	0	6,654	4,811	
144	Message Tel	Direct	9,125					9,125
145	Private Line	Direct	0					0
146	Total	L143-145	84,080	63,490	0	6,654	4,811	9,125
End User Payment and Collection								
147	Message Tel	Direct	93,497					93,497
148	Private Line	Direct	0					0
149	EUCL	Direct	46,424	46,424				
150	Total	L147-149	139,921	46,424				93,497
End User Billing Inquiry								
151	Message Tel	Direct	3,431					3,431
152	Private Line	Direct	164					164
153	EUCL	Direct	163	163				
154	Total	L151-153	3,758	163				3,595
IXC Service Order Processing								
155	Message Tel	L13	15,094	12,785	0	1,340	969	
156	Private Line	Direct	13,207				13,207	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	28,301	12,785	0	1,340	969	13,207
IXC Payment and Collection								
159	Message Tel	L13	7,439	6,301	0	660	478	
160	Private Line	Direct	1,815				1,815	
161	Billing & Collection	Direct	883					883
162	Total	L159-161	10,137	6,301	0	660	478	1,815
IXC Billing Inquiry								
163	Message Tel	L13	215	182	0	19	14	
164	Private Line	Direct	144				144	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	359	182	0	19	14	144
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	266,556	129,345	0	8,673	6,272	15,166

<b><u>Cat 2 - Revenue Accounting</u></b>														
169	Message Processing	Direct	43,282							43,282				
170	OB&C - Expense	Direct	62,977							62,977				
171	Future Use													
172	Future Use													
173	Carrier Access Billing	L11	34,679		6,600		2,785	0	2,014	17,027		3,941	1,861	451
174	Subscriber Line Charge	Direct	11,114	11,114										
175	Total Category 2	L169-174	152,052	11,114	6,600		2,785	0	2,014	17,027	106,259	3,941	1,861	451
176	Subtotal Customer Services	L140-142,168,175	423,852	140,459	6,600	0	11,458	5,244	8,286	32,193	213,359	0	3,941	451
<b><u>Category 3 - Other Commercial</u></b>														
177	Total Category 3	L176	78,485	26,009	1,222	0	2,122	971	1,534	5,961	39,508	0	730	84
178	Total Customer Services	L176-177	502,337	166,468	7,822	0	13,580	6,215	9,820	38,154	252,867	0	4,671	535
179	Total Customer Operations	L139,178	577,002	198,860	15,867	0	16,975	6,215	12,275	58,910	252,867	0	9,475	1,085
180	Total Big Three Expenses	L123-126,179 (less L114)	2,631,054	1,263,263	158,378	0	320,602	6,215	55,228	425,487	252,867	0	93,440	10,846
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,193,633	1,048,126	130,737	0	298,659	5,244	39,360	336,202	212,476	0	76,936	8,956
<b><u>Corporate Operations Expenses</u></b>														
181 6710	Executive & Planning	L180	22,584	10,843	1,359	0	2,752	53	474	3,652	2,171	0	802	93
182 6720	General & Administrative	L180	462,533	222,078	27,842	0	56,361	1,093	9,709	74,800	44,453	0	16,427	1,907
182a	Disallowed Corp Operations Exp	L180	0	0	0	0								
183	Total Corporate Operations	L181-182	485,117	232,921	29,201	0	59,113	1,146	10,183	78,452	46,624	0	17,229	2,000
184	Total Operating Expenses	L123,138,179,183	3,826,737	1,811,046	266,272	0	399,166	7,361	88,616	705,314	299,491	0	155,949	18,253

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0		
186	7240	Ad Valorem Taxes	L12	159,688	69,279	17,206	0	7,260	0	5,250	44,390	0	0	10,274	4,852	1,177
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	3,986,425	1,880,325	283,478	0	406,426	7,361	93,866	749,704	299,491	0	166,223	80,127	19,430

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	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	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(482)	(209)	(52)	0	(22)	0	(16)	(134)	0	0	(31)	(15)	(4)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(482)	(209)	(52)	0	(22)	0	(16)	(134)	0	0	(31)	(15)	(4)
196		SIT Adjustments - Addbacks	L12	0	0	0	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	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	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	0	0	0
200	7540	Interest On Customer Dep	L12	43	19	5	0	2	0	1	12	0	0	3	1	0

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0	0	0	0	0	0	0			0
203	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0			0
204	2230	COE - Transmission	L6	0	0	0	0	0	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	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	3,986,468	1,880,344	283,483	0	406,428	7,361	93,867	749,716	299,491	0	166,226	80,128	19,430

**PART 36**

[illegible]

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25 CWC Cash Working Capital	L189	321,951	93,807	40,453	0	367	28,233	326	9,583	3,341	662	145,179
26 3100 Depreciation Reserve	L102	67,254,409	13,733,960	12,918,849	0	114,013	5,061,777	94,571	1,417,192	770,472	184,120	32,959,455
27 3200 Res - Prop Held for Future U	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 Improvment	L13	248,701	50,695	47,866	0	419	18,764	350	5,247	2,847	659	121,854
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	67,503,110	13,784,655	12,966,715	0	114,432	5,080,541	94,921	1,422,439	773,319	184,779	33,081,309
33 4040 Customer Deposits	L15	2,521	514	485	0	4	190	4	53	29	7	1,235
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	1,926,312	392,657	370,738	0	3,240	145,334	2,709	40,640	22,054	5,104	943,836
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	12,741,225	2,600,380	2,455,711	0	20,388	977,591	17,792	273,315	145,039	27,608	6,223,401
40 Total 2001 Less 2690	L 3, 10, 13	80,584,988	16,426,293	15,509,496	0	135,567	6,079,890	113,319	1,700,150	922,603	213,482	39,484,188
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	12,421,795	2,507,087	2,415,743	0	20,025	949,548	17,470	263,785	141,727	26,953	6,079,457
<b>Central Office Switching - Acct 2210</b>												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	4,564,681	1,348,881	0	0	149,827	55,173	0	0	0	3,010,800	0
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,564,681	1,348,881	0	0	149,827	55,173	0	0	0	3,010,800	0

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**Central Office Operator Systems - Acct 2220**

<b>2220 Cat 1 - Operator Systems</b>												
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0	0	0

**Central Office Transmission - Acct 2230**

51	2230	Cat 4.11	- WBI Loop	Alloc 4	2,371,655		2,371,655		0		0		0		0
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	5,586								5,586		0
53	2230	Cat 4.122	- Exch Trunk Toll	Alloc 6	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	15,229,152	3,759,940	44,045	0	17,618	1,517,843	11,745	412,270	20,554	0	9,445,137
56	2230	Cat 4.21	- IX Cct - Other Co	Alloc 9	0		0	0	0						0
57	2230	Cat 4.22	- Wideband Special	Alloc 10	2,892,868		0	0	8,793	0	17,586	0	228,616	0	(1)
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	37,597		37,597	0	0		0		0		0
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	1,325,924	709,698	22,347	0	37,245	203,516	11,174	78,258	89,388	174,298	(0)
59	2230	Cat 4.3	- Host Remote	Alloc 12	1,426,018	203,353		0		56,961		20,933		0	1,144,772
60		Total 2230		L51-59	23,288,800	4,672,991	5,113,518	0	63,656	1,778,320	40,505	511,461	338,558	179,884	10,589,908

**Information Origination / Termination - Acct 2310**

61	2351	Cat 1 - Pub Tel ( Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	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	0

**Cable and Wire Facilities - Acct 2410**

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	36,904,558	9,111,402	106,733	0	42,693	3,678,164	28,462	999,047	49,809	0	22,888,248
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	4,226									4,226	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	2,733,887		2,733,887		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,082,470		1,082,470		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	5,820,233	0	5,307,203	0	17,691	0	35,381	0	459,958	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	102,537	55,780	3,722	0	1,370	16,231	481	6,417	5,157	13,378	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	46,214	6,590		0		1,846		678		0	37,099
74		Total 2410	L67-73	46,694,125	9,173,772	9,234,015	0	61,754	3,696,241	64,324	1,006,142	514,924	17,604	22,925,348

**Tangible Assets - Capital Leases - Acct 2680**

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	0	0	0	0
77	2220	COE - Operator Systems	L5	0	0	0	0	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	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

**Tangible Assets - Leasehold Improvements - Acct 2680**

82	2110	General Support Facilities	L3	264,914	54,000	50,986	0	446	19,987	373	5,589	3,033	702	129,800
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	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	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	54,000	50,986	0	446	19,987	373	5,589	3,033	702	129,800

**Deferred Maint & Retirements Acct 1438**

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	0	0	0	0
91	2220	COE - Operator Systems	L5	0	0	0	0	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	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

**Accumulated Depreciation - Acct 3100**



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96	2110	General Support Facilities	L3	3,493,158	712,039	672,298	0	5,877	263,548	4,912	73,697	39,993	9,254	1,711,541	
97	2210	COE - Switching	L4	4,121,374	1,217,882		0		135,276		49,815		0	2,718,401	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	20,740,560	4,161,676	4,554,001	0	56,691	1,583,738	36,073	455,497	301,513	160,201	9,431,168	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	38,899,317	7,642,363	7,692,550	0	51,445	3,079,215	53,586	838,183	428,966	14,665	19,098,343	
102	Total 3100			L96-101	67,254,409	13,733,960	12,918,849	0	114,013	5,061,777	94,571	1,417,192	770,472	184,120	32,959,453

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	0
108	2410	Cable & Wire Facilities	L9	0	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

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	134,585	27,434	25,902	0	226	10,154	189	2,839	1,541	357	65,943	
111	2210	COE - Switching	L4	109,726	32,424		0		3,602		1,326		0	72,374	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	559,772	112,320	122,909	0	1,530	42,744	974	12,294	8,138	4,324	254,540	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	1,122,229	220,479	221,927	0	1,484	88,834	1,546	24,181	12,375	423	550,979	
116	Total 4340			L110-115	1,926,312	392,657	370,738	0	3,240	145,334	2,709	40,640	22,054	5,104	943,836

Plant Specific Expenses

117	6110	Network Support	L3	30,007	6,117	5,775	0	50	2,264	42	633	344	79	14,703	
118	6120	General Support	L3	398,452	81,220	76,687	0	670	30,062	560	8,406	4,562	1,056	195,229	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	673,609	145,633	123,665	0	1,539	46,630	980	13,703	8,188	4,350	328,920	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	482,144	104,239	88,515	0	1,102	33,376	701	9,808	5,860	3,114	235,428	
123	Total COE			L119-122	1,155,753	249,872	212,180	0	2,641	80,006	1,681	23,511	14,048	7,464	564,348
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	0	0	0	
127	6410	Cable & Wire Facilities	L9	951,181	186,874	188,101	0	1,258	75,294	1,310	20,496	10,489	359	467,000	
128	Total Plant Specific			L117,118,123,126-127	2,535,393	524,083	482,743	0	4,619	187,626	3,593	53,046	29,443	8,958	1,241,280

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**Plant Non-Specific Expenses**

129	6510	Other Prop Plant & Equip	L15	34,596	7,052	6,658	0	58	2,610	49	730	396	92	16,951
130	6530	Network Operations	L10	1,349,122	275,002	259,654	0	2,270	101,787	1,897	28,463	15,446	3,574	661,029
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	533,002	491,913		0		41,089		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	125,504	25,582	24,155	0	211	9,469	176	2,648	1,437	332	61,493
133		Dep - COE Switching	L4	57,204	16,904		0		1,878		691		0	37,731
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	508,487	102,030	111,648	0	1,390	38,828	884	11,167	7,392	3,928	231,220
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,068,341	209,892	211,270	0	1,413	84,568	1,472	23,020	11,781	403	524,522
138		Total 6561	L132-137	1,759,536	354,408	347,073	0	3,014	134,743	2,532	37,526	20,610	4,663	854,966
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	15,253	3,109	2,936	0	26	1,151	21	322	175	40	7,473
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	3,691,509	1,131,484	616,321	0	5,368	281,380	4,499	67,041	36,627	8,369	1,540,419

**Customer Operations Expenses**

144	6610	Marketing	Alloc 43	277,344	74,665	0	0	0	18,795	0	7,229	0	0	176,656
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,277	0		0		0		0		0	4,277
	6622	Directory												
147		Classified	Alloc 22	72,697										72,697
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	36,776	5,244		0		1,469		540		0	29,523
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	109,473	5,244	0	0	0	1,469	0	540	0	0	102,220

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6623 <u>Commercial Operations</u>												
<u>Cat 1 - Local Business Office</u>												
End User service order processing												
152	Presubscription	Alloc 26	74,955	74,955								0
153	Directory Advertising	Alloc 27	0									0
154	All other	Alloc 28	106,892	9,125	0	0	0	7,822	0	8,473	0	81,472
155	End User payment & collecti	Alloc 21	592,809	139,921	0	0	0	77,669	0	14,017	18,661	342,541
156	End User billing inquiry	Alloc 30	115,167	3,594	164	0	0	11,925	163	12,088	163	87,070
157	IXC service order processing	Alloc 32	32,074	15,094	13,207	0	0	3,773	0	0	0	0
158	IXC payment and collection	Alloc 33	14,724	8,322	1,815	0	0	4,163	424	0	0	0
159	IXC billing inquiry	Alloc 34	1,220	215	144	0	0	790	71	0	0	0
160      Future Use												
161	Total Category 1	L152-160	937,841	251,226	15,330	0	0	106,142	658	34,578	18,824	511,083

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<b><u>Cat 2 - Revenue Accounting</u></b>													
162	Message Processing	Alloc 36	90,786	43,282	0	0	39,986	7,518	0	0			
163	OB&C - Expense	Alloc 38	211,157	62,977	0	0	37,045	37,045	0	74,090			
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	69,359	34,680	0	0	17,340	17,340					0
168	Subscriber Line Charge	Alloc 29	11,114	11,114	0	0	0	0					0
169	Total Category 2	L162-168	382,416	152,053	0	0	94,371	0	61,903	0	0	74,090	
170	Subtotal Categories 1 & 2	L161,169	1,320,257	403,279	15,330	0	0	200,513	658	96,481	18,824	0	585,173
<b><u>Category 3 - Other Commercial</u></b>													
171	Telcom Relay Service	Alloc 45	78,485	78,485	0	0	0	0	0				0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,398,742	481,764	15,330	0	0	200,513	658	96,481	18,824	0	585,173
174	Total Customer Operations	L144-146,151,173	1,789,836	561,673	15,330	0	0	220,777	658	104,250	18,824	0	868,326
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,245,892	1,273,421	675,265	0	6,169	477,864	5,546	176,720	58,807	11,397	2,560,703
<b><u>Corporate Operations Expenses</u></b>													
176	6710 Executive & Planning	L175	60,606	14,712	7,801	0	71	5,521	64	2,042	679	132	29,584
177	6720 General & Administrative												
177	Other Direct	Alloc 46	55,227	55,227	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	1,093,015	265,325	140,696	0	1,285	99,566	1,156	36,821	12,253	2,375	533,539
180	Total 6720	L177-179	1,148,242	320,552	140,696	0	1,285	99,566	1,156	36,821	12,253	2,375	533,539
181	Total Corporate Operations	L176,180	1,208,848	335,264	148,497	0	1,356	105,087	1,220	38,863	12,932	2,507	563,123
182	Total Operating Expenses	L128,143,174,181	9,225,586	2,552,504	1,262,891	0	11,343	794,870	9,970	263,200	97,826	19,834	4,213,148

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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	371,277	75,680	71,456	0	625	28,012	522	7,833	4,251	984	181,914
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,927	11,927	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	383,204	87,607	71,456	0	625	28,012	522	7,833	4,251	984	181,914
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	9,608,790	2,640,111	1,334,347	0	11,968	822,882	10,492	271,033	102,077	20,818	4,395,062
189		Total Operating Exp & Taxes:	L188 Less 138-142	7,834,001	2,282,594	984,338	0	8,928	686,988	7,939	233,185	81,292	16,115	3,532,623
		(Less Depreciation)												

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(1,210)	(247)	(233)	0	(2)	(91)	(2)	(26)	(14)	(3)	(593)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,210)	(247)	(233)	0	(2)	(91)	(2)	(26)	(14)	(3)	(593)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	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	108	22	21	0	0	8	0	2	1	0	53

Rent Revenues Account 5240

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	9,608,898	2,640,133	1,334,368	0	11,968	822,890	10,492	271,035	102,078	20,818	4,395,115

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total	Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Local	Total	
	Company		P/L	P/L	P/L	P/L	P/L	P/L	
1 Loops	10,373	10,244	30	12	8	14	65	129	
2 Circuits	356	313	6	10	3	24	0	43	
3 Circuit Miles	11,074	9,915	402	148	52	557	0	1,159.00	
4 Wideband Channels for COE Category 4.22	329	0	300	1	2	26	0	329	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	329	0	300	1	2	26	0	329	

COMMERCIAL ALLOCATORS

	Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate	EAS	Local
	Company	Message	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA		
			P/L	Message	P/L	Message	P/L	Message	P/L		
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	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	211,157	62,977		0		37,045		37,045		0	74,090

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	108
20 FIT Adjustment - Addbacks	1,210
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total
	Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 3,484 Current Year 3,588 Average 3,536 Percentage 0.804825
29 WBI Data Only Lines	841 874 858 0.195175
30 Total	4,325 4,462 4,394 1.000000

## TRAFFIC FACTORS

[illegible]

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	13,827,428	3,238,012	1,304,099	0	1,017,381	7,073,446	1,851,869	956,586	228,985	29,497,806	77,460,941
2. Plant Under Construction	Part 69, Form 1, Ln 20	34,879	8,168	3,290	0	2,566	17,843	4,671	2,413	578	74,408	195,395
3. Net Investment	Part 69, Form 2, Ln 43	2,181,621	540,986	102,504	0	120,628	1,105,520	210,094	166,164	39,775	4,467,292	11,684,241
4. Rate of Return	Authorized Rate of Return	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500		
5. Return	(Line 3 x 4)	237,251	58,832	11,147	0	13,118	120,225	22,848	18,070	4,326	485,817	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	237,251	58,832	11,147	0	13,118	120,225	22,848	18,070	4,326	485,817	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	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	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(216)	(50)	(20)	0	(16)	(110)	(29)	(15)	(4)	(460)	(1,210)
11. Subject to FIT	(Lines 5-8-9-10)	237,467	58,882	11,167	0	13,134	120,335	22,877	18,085	4,330	486,277	
12. Federal Income Tax @ 53.84615%		127,867	31,706	6,013	0	7,072	64,796	12,318	9,738	2,332	261,841	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	365,334	90,588	17,180	0	20,206	185,131	35,195	27,823	6,662	748,118	
15. State Income Tax @ 5.26316%		19,228	4,768	904	0	1,063	9,744	1,852	1,464	351	39,375	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	384,346	95,306	18,064	0	21,253	194,765	37,018	29,272	7,009	787,033	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	2,068,603	299,093	400,343	7,547	107,655	682,936	180,113	87,780	21,012	3,855,082	10,394,355
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	2,452,949	394,399	418,407	7,547	128,908	877,701	217,131	117,052	28,021	4,642,115	
20. Gross Receipts Tax @ 0.30000%		7,359	1,183	1,255	23	387	2,633	651	351	84	13,926	
21. Subtotal	(Line 19+20)	2,460,308	395,582	419,662	7,570	129,295	880,334	217,782	117,403	28,105	4,656,041	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,460,308	395,582	419,662	7,570	129,295	880,334	217,782	117,403	28,105	4,656,041	



Plant Date: 12/31/2017  
Expense Date: 12 Mo. Ending 12/31/2017

Lancaster Telephone Company  
Study No.: 240531

Attachment #4

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,460,308	395,582	419,662	7,570	129,295	880,334	217,782	117,403	28,105	4,656,041	
24. Adjustment for Line Port Re-allocation	Frozen Amt	228,607		(232,655)							(4,048)	
25. TIC Revenues for 12 Months Ending 6/30/01						(12,547)					(12,547)	
26. Subtotal	(Lines 23+24+25)	2,688,915	395,582	187,007	7,570	116,748	880,334	217,782	117,403	28,105	4,639,446	
27. Frozen TIC Revenue		7,108	0	1,279	14	718	2,173	0	0	0	12,540	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		2,696,023	395,582	188,286	7,584	117,466	882,507	217,782	117,403	28,105	4,650,738	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		235,715	0	Total Switched Access Adjustment			2,173	0	0	0		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		19,643	0		(243,191)		181	0	0	0		



Plant Date: 12/31/2017

Expense Date: 12 Mo. Ending 12/31/2017

Lancaster Telephone Company  
Study No.: 240531

Attachment #5

28	CWC Cash Working Capital	L12	143,697	67,360	15,774	0	6,353	0	4,956	34,458	0	0	9,021	4,660	1,115
28a	CWC Disallowed for Corporate Cap	Input 13	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3100 Depreciation Reserve	L97	24,645,283	11,465,181	2,654,718	0	1,184,633	0	883,475	5,875,529	0	0	1,617,610	777,920	186,217
30	3200 Res - Prop Held for Future Use	L12	0	0	0	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	0	0	0
32	3420 Res - Leasehold Improvements	L15	91,985	43,119	10,097	0	4,067	0	3,173	22,058	0	0	5,775	2,983	714
33	3400 Res - Tangible Assets	L31-32	91,985	43,119	10,097	0	4,067	0	3,173	22,058	0	0	5,775	2,983	714
34	3500 Res - Intangible	L12	0	0	0	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	0	0	0
36	Total Reserves	L29,30,33-35	24,737,268	11,508,300	2,664,815	0	1,188,700	0	886,648	5,897,587	0	0	1,623,385	780,903	186,931
37	4040 Customer Deposits	L12	1,018	477	112	0	45	0	35	244	0	0	64	33	8
38	4100 Current Deferred Op Taxes	L104	0	0	0	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	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	510,333	239,270	56,041	0	22,493	0	17,592	122,396	0	0	32,018	16,559	3,964
41	4360 Other Deferred Credits	L12	0	0	0	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	0	0	0
43	Net Investment	L18-28a Less L36-42	4,467,292	2,181,621	540,986	0	102,504	0	120,628	1,105,520	0	0	210,094	166,164	39,775
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	4,324,613	2,114,738	525,324	0	96,196	0	115,707	1,071,306	0	0	201,137	161,537	38,668

**Attachment #5**

Attachment #5

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
80	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
82	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
83	Total	2681	L77-82	0	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	0
85	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
87	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
89	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	1,265,205	593,079	138,883	0	55,935	0	43,637	303,391	0	0	79,430	41,030	9,822
92	2210	COE - Switching	L4	1,128,698				1,128,698		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	7,826,788	3,291,357	368,207		0	0	775,432	1,823,943		0	1,538,180	23,940	5,730
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	14,424,592	7,580,748	2,147,628		0	0	64,406	3,748,195		0	0	712,950	170,665
97	Total	3100	L91-96	24,645,283	11,465,184	2,654,718	0	1,184,633	0	883,475	5,875,529	0	0	1,617,610	777,920	186,217

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	0
99	2210	COE - Switching	L4	0			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	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	0	0	0
104		Total 4100	L98-103	0	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	34,501	16,173	3,787	0	1,525	0	1,190	8,273	0	0	2,166	1,119	268
106	2210	COE - Switching	L4	20,968				20,968		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	151,896	63,876	7,146		0	0	15,049	35,398		0	29,852	465	111
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	302,968	159,223	45,108		0	0	1,353	78,725		0	0	14,975	3,585
111		Total 4340	L105-110	510,333	239,272	56,041	0	22,493	0	17,592	122,396	0	0	32,018	16,559	3,964

Plant Specific Expenses

112	6110	Network Support	L12	16,346	7,662	1,794	0	723	0	564	3,920	0	0	1,026	530	127
113	6120	General Support	L3	146,104	68,488	16,038	0	6,459	0	5,039	35,035	0	0	9,172	4,738	1,134
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	255,100				255,100		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	209,652	88,164	9,863		0	0	20,771	48,857		0	41,202	641	153
118		Total COE	L114-117	464,752	88,164	9,863		255,100	0	20,771	48,857		0	41,202	641	153
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	380,336	199,883	56,627		0	0	1,698	98,829		0	0	18,799	4,500
123		Total Plant Specific	L112,113,118,121-122	1,007,538	364,197	84,322	0	262,282	0	28,072	186,641	0	0	51,400	24,708	5,914

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	20,486	9,603	2,249	0	906	0	707	4,912	0	1,286	664	159
125	6530	Network Operations	L10	536,134	251,319	58,852	0	23,702	0	18,491	128,563	0	33,658	17,386	4,162
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	506,127	506,127										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	36,291	17,012	3,984	0	1,604	0	1,252	8,702	0	2,278	1,177	282
128		Dep - COE Switching	L4	17,823				17,823		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	221,013	92,941	10,397		0	0	21,897	51,505	0	43,435	676	162
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	379,135	199,252	56,448		0	0	1,693	98,517	0	0	18,739	4,486
133		Total 6561	L127-132	654,262	309,205	70,829	0	19,427	0	24,842	158,724	0	45,713	20,592	4,930
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	17,791	8,340	1,953	0	787	0	614	4,266	0	1,117	577	138
136	6564	Amort - Intangible Assets	L17	0	0	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	0	0
138		Total Plant Non-Specific	L124-137 Less L133	1,734,800	1,084,594	133,883	0	44,822	0	44,654	296,465	0	81,774	39,219	9,389

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	68,389	32,058	7,507	0	3,023	0	2,359	16,399	0	4,293	2,218	531
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	5,244					5,244						



6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	77,643	66,481	0	6,270	4,892	
144	Message Tel	Direct	9,452					9,452
145	Private Line	Direct	0					0
146	Total	L143-145	87,095	66,481	0	6,270	4,892	9,452
End User Payment and Collection								
147	Message Tel	Direct	96,850					96,850
148	Private Line	Direct	0					0
149	EUCL	Direct	48,088	48,088				
150	Total	L147-149	144,938	48,088				96,850
End User Billing Inquiry								
151	Message Tel	Direct	3,553					3,553
152	Private Line	Direct	170					170
153	EUCL	Direct	169	169				
154	Total	L151-153	3,892	169				3,723
IXC Service Order Processing								
155	Message Tel	L13	15,634	13,387	0	1,263	985	
156	Private Line	Direct	13,681				13,681	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	29,315	13,387	0	1,263	985	13,681
IXC Payment and Collection								
159	Message Tel	L13	7,705	6,597	0	622	485	
160	Private Line	Direct	1,880				1,880	
161	Billing & Collection	Direct	915					915
162	Total	L159-161	10,500	6,597	0	622	485	1,880
IXC Billing Inquiry								
163	Message Tel	L13	223	191	0	18	14	
164	Private Line	Direct	149				149	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	372	191	0	18	14	149
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	276,112	134,913	0	8,173	6,376	15,710
								110,940

<b><u>Cat 2 - Revenue Accounting</u></b>													
169	Message Processing	Direct	44,834							44,834			
170	OB&C - Expense	Direct	65,235							65,235			
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	35,922		7,423		2,989	0	2,332	16,215		4,245	2,193
174	Subscriber Line Charge	Direct	11,512	11,512									525
175	Total Category 2	L169-174	157,503	11,512	7,423		2,989	0	2,332	16,215	110,069	4,245	2,193
176	Subtotal Customer Services	L140-142,168,175	438,859	146,425	7,423	0	11,162	5,244	8,708	31,925	221,009	0	525
<b><u>Category 3 - Other Commercial</u></b>													
177	Total Category 3	L176	81,299	27,125	1,375	0	2,068	971	1,613	5,914	40,942	0	97
178	Total Customer Services	L176-177	520,158	173,550	8,798	0	13,230	6,215	10,321	37,839	261,951	0	622
179	Total Customer Operations	L139,178	588,547	205,608	16,305	0	16,253	6,215	12,680	54,238	261,951	0	1,153
180	Total Big Three Expenses	L123-126,179 (less L114)	2,658,832	1,336,854	161,728	0	303,143	6,215	59,950	374,354	261,951	0	11,388
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,228,864	1,114,865	135,014	0	282,697	5,244	43,999	297,376	220,094	0	9,499
<b><u>Corporate Operations Expenses</u></b>													
181 6710	Executive & Planning	L180	37,473	18,841	2,279	0	4,272	88	845	5,276	3,692	0	160
182 6720	General & Administrative	L180	531,982	267,480	32,359	0	60,653	1,244	11,995	74,901	52,411	0	2,279
182a	Disallowed Corp Operations Exp	L180	0	0	0	0							
183	Total Corporate Operations	L181-182	569,455	286,321	34,638	0	64,925	1,332	12,840	80,177	56,103	0	2,439
184	Total Operating Expenses	L123,138,179,183	3,900,340	1,940,720	269,148	0	388,282	7,547	98,246	617,521	318,054	0	18,895

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	
186	7240	Ad Valorem Taxes	L12	272,761	127,860	29,941	0	12,059	0	9,408	65,407	0	0	17,124	8,845	2,117
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	4,173,101	2,068,580	299,089	0	400,341	7,547	107,654	682,928	318,054	0	180,111	87,779	21,012

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	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	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(460)	(216)	(50)	0	(20)	0	(16)	(110)	0	0	(29)	(15)	(4)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(460)	(216)	(50)	0	(20)	0	(16)	(110)	0	0	(29)	(15)	(4)
196		SIT Adjustments - Addbacks	L12	0	0	0	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	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	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	0	0	0
200	7540	Interest On Customer Dep	L12	35	16	4	0	2	0	1	8	0	0	2	1	0

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	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
204	2230	COE - Transmission	L6	0	0	0		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	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	4,173,136	2,068,596	299,093	0	400,343	7,547	107,655	682,936	318,054	0	180,113	87,780	21,012

**PART 36**

[illegible]

Plant Date: 12/31/2017  
Expense Date: 12 Mo. Ending 12/31/2017

Lancaster Telephone Company  
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25 CWC Cash Working Capital	L189	354,607	102,671	40,605	0	421	31,491	399	10,628	4,304	762	163,326
26 3100 Depreciation Reserve	L102	64,742,383	13,533,291	11,000,482	0	111,510	5,012,273	99,823	1,401,902	899,028	180,136	32,503,938
27 3200 Res - Prop Held for Future U	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 Improvment	L13	241,554	50,359	41,213	0	413	18,764	374	5,240	3,358	648	121,184
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	64,983,937	13,583,650	11,041,695	0	111,923	5,031,037	100,197	1,407,142	902,386	180,784	32,625,122
33 4040 Customer Deposits	L15	2,673	557	456	0	5	208	4	58	37	7	1,341
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	1,340,092	279,356	228,683	0	2,294	104,114	2,072	29,074	18,630	3,595	672,274
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	11,684,241	2,428,753	2,019,412	0	19,127	928,733	18,172	259,022	162,745	24,821	5,823,457
40 Total 2001 Less 2690	L 3, 10, 13	77,460,941	16,148,909	13,216,303	0	132,594	6,017,422	119,744	1,680,429	1,076,778	207,921	38,860,842
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	11,332,307	2,326,639	1,979,263	0	18,711	897,450	17,777	248,452	158,478	24,066	5,661,472
<b>Central Office Switching - Acct 2210</b>												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	4,091,468	1,209,045	0	0	134,294	0	49,454	0	0	0	2,698,675
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,091,468	1,209,045	0	0	134,294	0	49,454	0	0	0	2,698,675

**Central Office Operator Systems - Acct 2220**

<b>2220 Cat 1 - Operator Systems</b>											
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0	0

**Central Office Transmission - Acct 2230**

51	2230	Cat 4.11 - WBI Loop	Alloc 4	2,127,875		2,127,875		0		0		0		0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	5,791								5,791		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	14,870,735	3,673,754	40,865	0	16,346	1,483,050	10,897	402,820	19,070	0	9,223,933
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - Wideband Special	Alloc 10	2,187,178	0	1,910,199	0	9,551	0	19,102	0	248,326	0	0
57a	2230	Cat 4.22 - WBI Transport	Alloc 7	33,117		33,117		0		0		0		0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,282,533	671,232	26,174	0	32,718	192,485	9,815	74,017	111,240	164,852	0
59	2230	Cat 4.3 - Host Remote	Alloc 12	1,362,473	194,291		0		54,423		20,000		0	1,093,759
60		Total 2230	L51-59	21,869,702	4,539,277	4,138,230	0	58,615	1,729,958	39,814	496,837	378,636	170,643	10,317,692

**Information Origination / Termination - Acct 2310**

61	2351	Cat 1 - Pub Tel ( Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	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	0

**Cable and Wire Facilities - Acct 2410**

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	37,020,707	9,145,814	101,733	0	40,693	3,692,055	27,129	1,002,820	47,475	0	22,962,988
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	5,574									5,574	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	2,591,012		2,591,012		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,066,040		1,066,040		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	4,982,140	0	4,351,214	0	21,756	0	43,512	0	565,658	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	127,275	69,002	4,758	0	1,866	20,078	560	7,938	6,524	16,549	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	61,014	8,701		0		2,437		896		0	48,981
74		Total 2410	L67-73	45,853,762	9,223,517	8,114,757	0	64,315	3,714,570	71,201	1,011,654	619,657	22,123	23,011,969

**Tangible Assets - Capital Leases - Acct 2680**

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	0	0	0	0
77	2220	COE - Operator Systems	L5	0	0	0	0	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	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

**Tangible Assets - Leasehold Improvements - Acct 2680**

82	2110	General Support Facilities	L3	264,914	55,229	45,199	0	453	20,579	410	5,747	3,683	711	132,903
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	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	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	55,229	45,199	0	453	20,579	410	5,747	3,683	711	132,903

**Deferred Maint & Retirements Acct 1438**

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	0	0	0	0
91	2220	COE - Operator Systems	L5	0	0	0	0	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	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

**Accumulated Depreciation - Acct 3100**

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96	2110	General Support Facilities	L3	3,322,416	692,651	566,867	0	5,687	258,096	5,136	72,076	46,185	8,918	1,666,799	
97	2210	COE - Switching	L4	3,819,570	1,128,698		0		125,370		46,168		0	2,519,335	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	19,593,306	4,066,788	3,707,486	0	52,514	1,549,888	35,670	445,122	339,224	152,881	9,243,734	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	38,007,091	7,645,154	6,726,129	0	53,309	3,078,919	59,017	838,536	513,619	18,337	19,074,072	
102	Total 3100			L96-101	64,742,383	13,533,291	11,000,482	0	111,510	5,012,273	99,823	1,401,902	899,028	180,136	32,503,940

Net Current Deferred Operating Income Taxes - Acct 4100

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

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	90,599	18,888	15,458	0	155	7,038	140	1,965	1,259	243	45,452	
111	2210	COE - Switching	L4	70,957	20,968		0		2,329		858		0	46,802	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	380,252	78,925	71,952	0	1,019	30,079	692	8,639	6,583	2,967	179,395	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	798,284	160,575	141,273	0	1,120	64,668	1,240	17,612	10,788	385	400,623	
116	Total 4340			L110-115	1,340,092	279,356	228,683	0	2,294	104,114	2,072	29,074	18,630	3,595	672,272

Plant Specific Expenses

117	6110	Network Support	L3	42,924	8,949	7,324	0	73	3,334	66	931	597	115	21,534	
118	6120	General Support	L3	383,667	79,986	65,461	0	657	29,805	593	8,323	5,333	1,030	192,479	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	665,921	147,448	106,148	0	1,504	47,819	1,021	14,013	9,712	4,377	333,878	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	547,283	121,179	87,237	0	1,236	39,300	839	11,516	7,982	3,597	274,396	
123	Total COE			L119-122	1,213,204	268,627	193,385	0	2,740	87,119	1,860	25,529	17,694	7,974	608,274
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	0	0	0	
127	6410	Cable & Wire Facilities	L9	1,002,138	201,581	177,349	0	1,406	81,182	1,556	22,110	13,543	483	502,929	
128	Total Plant Specific			L117,118,123,126-127	2,641,933	559,143	443,519	0	4,876	201,440	4,075	56,893	37,167	9,602	1,325,216



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**Plant Non-Specific Expenses**

129	6510	Other Prop Plant & Equip	L15	53,797	11,215	9,179	0	92	4,179	83	1,167	748	144	26,989
130	6530	Network Operations	L10	1,407,882	293,513	240,211	0	2,410	109,369	2,176	30,542	19,571	3,779	706,311
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	547,216	506,127		0		41,089		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	95,302	19,868	16,260	0	163	7,403	147	2,067	1,325	256	47,811
133		Dep - COE Switching	L4	60,315	17,823		0		1,980		729		0	39,783
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	553,276	114,838	104,692	0	1,483	43,766	1,007	12,569	9,579	4,317	261,025
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	998,976	200,945	176,789	0	1,401	80,926	1,551	22,040	13,500	482	501,342
138		Total 6561	L132-137	1,707,869	353,474	297,741	0	3,047	134,075	2,705	37,405	24,404	5,055	849,961
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	46,720	9,740	7,971	0	80	3,629	72	1,014	650	125	23,439
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	3,763,484	1,174,069	555,102	0	5,629	292,341	5,036	70,128	45,373	9,103	1,606,700

**Customer Operations Expenses**

144	6610	Marketing	Alloc 43	254,033	68,389	0	0	0	17,215	0	6,621	0	0	161,808
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	4,214	0		0		0		0		0	4,214
	6622	Directory												
147		Classified	Alloc 22	72,697										72,697
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	36,776	5,244		0		1,469		540		0	29,523
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	109,473	5,244	0	0	0	1,469	0	540	0	0	102,220

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6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	77,643	77,643								0
153	Directory Advertising	Alloc 27	0									0
154	All other	Alloc 28	110,725	9,452	0	0	8,102	0	8,777	0		84,394
155	End User payment & collecti	Alloc 21	614,067	144,938	0	0	80,454	0	14,520	19,330		354,825
156	End User billing inquiry	Alloc 30	119,296	3,722	170	0	12,352	169	12,522	169		90,192
157	IXC service order processing	Alloc 32	33,224	15,634	13,681	0	3,909	0	0	0		0
158	IXC payment and collection	Alloc 33	15,252	8,620	1,880	0	4,312	440	0	0		0
159	IXC billing inquiry	Alloc 34	1,264	223	149	0	818	74	0	0		0
160	Future Use											
161	Total Category 1	L152-160	971,471	260,232	15,880	0	0	109,947	683	35,819	19,499	0 529,411

<b><u>Cat 2 - Revenue Accounting</u></b>													
162	Message Processing	Alloc 36	94,042	44,834	0	0	41,420	7,788	0	0			
163	OB&C - Expense	Alloc 38	218,728	65,235	0	0	38,373	38,373	0	76,747			
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	71,846	35,923	0	0	17,962	17,962					0
168	Subscriber Line Charge	Alloc 29	11,512	11,512	0	0	0	0					0
169	Total Category 2	L162-168	396,128	157,504	0	0	0	97,755	0	64,123	0	0	76,747
170	Subtotal Categories 1 & 2	L161,169	1,367,599	417,736	15,880	0	0	207,702	683	99,942	19,499	0	606,158
<b><u>Category 3 - Other Commercial</u></b>													
171	Telcom Relay Service	Alloc 45	81,299	81,299	0	0	0	0	0				0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,448,898	499,035	15,880	0	0	207,702	683	99,942	19,499	0	606,158
174	Total Customer Operations	L144-146,151,173	1,816,618	572,668	15,880	0	0	226,386	683	107,103	19,499	0	874,400
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,439,842	1,336,389	626,825	0	6,556	504,056	6,275	185,284	70,307	12,236	2,691,914
<b><u>Corporate Operations Expenses</u></b>													
176	6710 Executive & Planning	L175	103,487	25,423	11,925	0	125	9,589	119	3,525	1,338	233	51,211
177	6720 General & Administrative												
177	Other Direct	Alloc 46	55,227	55,227	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	1,316,639	323,454	151,714	0	1,587	122,000	1,519	44,845	17,017	2,962	651,541
180	Total 6720	L177-179	1,371,866	378,681	151,714	0	1,587	122,000	1,519	44,845	17,017	2,962	651,541
181	Total Corporate Operations	L176,180	1,475,353	404,104	163,639	0	1,712	131,589	1,638	48,370	18,355	3,195	702,752
182	Total Operating Expenses	L128,143,174,181	9,697,388	2,709,984	1,178,140	0	12,217	851,756	11,432	282,494	120,394	21,900	4,509,068

**Operating Taxes**

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	684,948	142,797	116,865	0	1,172	53,209	1,059	14,859	9,521
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,927	11,927	0	0	0	0	0	0	0
186		Total 7240	L184-185	696,875	154,724	116,865	0	1,172	53,209	1,059	14,859	9,521
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	10,394,263	2,864,708	1,295,005	0	13,389	904,965	12,491	297,353	129,915
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,639,674	2,501,494	989,293	0	10,262	767,261	9,714	258,934	104,861

**Tax Adjustments**

190	7210	Investment Tax Credits	L15	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
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(1,210)	(252)	(206)	0	(2)	(94)	(2)	(26)	(17)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(1,210)	(252)	(206)	0	(2)	(94)	(2)	(26)	(17)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	92	19	16	0	0	7	0	2	1

**Rent Revenues Account 5240**

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	10,394,355	2,864,727	1,295,021	0	13,389	904,972	12,491	297,355	129,916

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total Company	Message	InterLATA P/L	IntraLATA P/L	InterLATA P/L	IntraLATA P/L	Local P/L	Total P/L	
1 Loops	10,917	10,788	30	12	8	14	65	129	
2 Circuits	392	337	8	10	3	34	0	55	
3 Circuit Miles	11,879	10,600	444	174	52	609	0	1,279.46	
4 Wideband Channels for COE Category 4.22	229	0	200	1	2	26	0	229	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	229	0	200	1	2	26	0	229	

COMMERCIAL ALLOCATORS

	Total Company	Interstate 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	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	218,728	65,235		0		38,373		38,373		0	76,747

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	92
20 FIT Adjustment - Addbacks	1,210
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

				Total Company
25 STP Portion of COE Category 2				0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23				0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210				0.000000
	Prior Year	Current Year	Average	Percentage
28 WBI Voice Data Lines	3,325	3,430	3,378	0.806856
29 WBI Data Only Lines	784	833	809	0.193144
30 Total	4,109	4,263	4,186	1.000000

## TRAFFIC FACTORS

[illegible]

**LANCASTER TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES**  
**JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$955,629
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$955,641
3. Variance (Line 2 - Line 1) Due to rounding	\$12
4. Increase ( Decrease ) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$160,222)

**LANCASTER TELEPHONE COMPANY**  
**SPECIAL ACCESS SERVICE REVENUE**  
**JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<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	\$15.63	\$0.00	\$13.39	\$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	\$24.31	\$0.00	\$20.82	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.70	\$0.00	\$1.46	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$4.83	\$0.00	\$4.14	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$4.83	\$0.00	\$4.14	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$15.63	\$0.00	\$13.39	\$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	\$31.26	\$0.00	\$26.77	\$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	\$2.02	\$0.00	\$1.73	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$20.31	\$0.00	\$17.39	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$4.83	\$0.00	\$4.14	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$4.83	\$0.00	\$4.14	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	12.00	\$18.96	\$227.52	\$16.24	\$194.88	-\$32.64
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	\$32.29	\$387.48	\$27.65	\$331.80	-\$55.68
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	\$1.48	\$198.32	\$1.27	\$170.18	-\$28.14
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	12.00	\$14.64	\$175.68	\$12.54	\$150.48	-\$25.20
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$4.25	\$0.00	\$3.64	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$15.31	\$0.00	\$13.11	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$81.23	\$0.00	\$69.57	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$16.38	\$0.00	\$14.03	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$70.94	\$0.00	\$60.75	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$6.14	\$0.00	\$5.26	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$2.39	\$0.00	\$2.05	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.16	\$0.00	\$0.14	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$4.58	\$0.00	\$3.92	\$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	\$2.90	\$0.00	\$2.48	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$6.22	\$0.00	\$5.33	\$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	\$7.33	\$0.00	\$6.28	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$7.33	\$0.00	\$6.28	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$6.08	\$0.00	\$5.21	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$156.09	\$0.00	\$133.68	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$7.79	\$0.00	\$6.67	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$4.49	\$0.00	\$3.85	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.17	\$0.00	\$1.86	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$4.92	\$0.00	\$4.21	\$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	\$27.83	\$0.00	\$23.83	\$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	\$2.79	\$0.00	\$2.39	\$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	\$30.49	\$0.00	\$26.11	\$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	\$3.05	\$0.00	\$2.61	\$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	\$30.49	\$0.00	\$26.11	\$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	\$3.05	\$0.00	\$2.61	\$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	\$30.49	\$0.00	\$26.11	\$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	\$3.05	\$0.00	\$2.61	\$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	\$2.02	\$0.00	\$1.73	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.21	\$0.00	\$0.18	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$4.05	\$0.00	\$3.47	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.41	\$0.00	\$0.35	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$6.08	\$0.00	\$5.21	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.61	\$0.00	\$0.52	\$0.00	\$0.00



**LANCASTER TELEPHONE COMPANY**  
**SPECIAL ACCESS SERVICE REVENUE**  
**JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<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	\$8.11	\$0.00	\$6.95	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.82	\$0.00	\$0.70	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$20.31	\$0.00	\$17.39	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.04	\$0.00	\$1.75	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$40.64	\$0.00	\$34.81	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$4.06	\$0.00	\$3.48	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$60.94	\$0.00	\$52.19	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$6.10	\$0.00	\$5.22	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$81.26	\$0.00	\$69.59	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$8.13	\$0.00	\$6.96	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$15.69	\$0.00	\$13.44	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.57	\$0.00	\$1.34	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$10.14	\$0.00	\$8.68	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.01	\$0.00	\$0.86	\$0.00	\$0.00
SPECIAL AUDIO STEREO MO	0.00	\$17.41	\$0.00	\$14.91	\$0.00	\$0.00
SPECIAL AUDIO STEREO DAY	0.00	\$1.74	\$0.00	\$1.49	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$288.95	\$0.00	\$247.46	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$158.91	\$0.00	\$136.09	\$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	\$281.91	\$0.00	\$241.43	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$155.04	\$0.00	\$132.78	\$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	\$299.54	\$0.00	\$256.53	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$164.75	\$0.00	\$141.10	\$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	\$310.91	\$0.00	\$266.27	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$171.00	\$0.00	\$146.45	\$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	\$264.65	\$0.00	\$226.65	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$145.55	\$0.00	\$124.65	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$281.87	\$0.00	\$241.40	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$155.02	\$0.00	\$132.76	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$27.19	\$0.00	\$23.29	\$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	\$27.19	\$0.00	\$23.29	\$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	\$27.19	\$0.00	\$23.29	\$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	\$27.19	\$0.00	\$23.29	\$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.	40.00	\$27.19	\$1,087.60	\$23.29	\$931.60	-\$156.00
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	\$27.19	\$326.28	\$23.29	\$279.48	-\$46.80
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	\$1.03	\$0.00	\$0.88	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.03	\$0.00	\$0.88	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.03	\$0.00	\$0.88	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.03	\$0.00	\$0.88	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	623.00	\$1.86	\$1,158.78	\$1.59	\$990.57	-\$168.21
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	12.00	\$1.86	\$22.32	\$1.59	\$19.08	-\$3.24
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$10.39	\$0.00	\$8.90	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$10.39	\$0.00	\$8.90	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$10.39	\$0.00	\$8.90	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$10.39	\$0.00	\$8.90	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	33.00	\$18.63	\$614.79	\$15.96	\$526.68	-\$88.11
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	12.00	\$18.63	\$223.56	\$15.96	\$191.52	-\$32.04
SPECIAL DIGITAL DATA BRIDGING	0.00	\$5.41	\$0.00	\$4.63	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$4.29	\$0.00	\$3.67	\$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	\$21.42	\$0.00	\$18.34	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$21.42	\$0.00	\$18.34	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$21.42	\$0.00	\$18.34	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$21.42	\$0.00	\$18.34	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	2,651.00	\$73.83	\$195,723.33	\$48.98	\$129,845.98	-\$65,877.35
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$165.21	\$0.00	\$165.21	\$0.00	\$0.00

John Stokakis, Inc.

**LANCASTER TELEPHONE COMPANY**  
**SPECIAL ACCESS SERVICE REVENUE**  
**JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<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]	61.00	\$764.12	\$46,611.32	\$506.84	\$30,917.24	-\$15,694.08
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	\$1.86	\$0.00	\$1.59	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	9,449.00	\$6.94	\$65,576.06	\$4.60	\$43,465.40	-\$22,110.66
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.	1,142.00	\$63.50	\$72,517.00	\$42.07	\$48,043.94	-\$24,473.06
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	\$18.63	\$0.00	\$15.96	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	798.00	\$36.06	\$28,775.88	\$23.90	\$19,072.20	-\$9,703.68
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.	127.00	\$252.08	\$32,014.16	\$167.13	\$21,225.51	-\$10,788.65
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	64.00	\$204.96	\$13,117.44	\$175.53	\$11,233.92	-\$1,883.52
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	\$127.41	\$0.00	\$109.12	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$127.41	\$0.00	\$109.12	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$313.01	\$0.00	\$268.07	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$226.25	\$0.00	\$193.77	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$197.37	\$0.00	\$169.03	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$159.21	\$0.00	\$136.35	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$135.33	\$0.00	\$115.90	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$70.41	\$0.00	\$60.30	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$366.57	\$0.00	\$313.94	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 155.52	0.00	\$1,440.84	\$0.00	\$1,233.97	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 622.08	0.00	\$2,708.36	\$0.00	\$2,319.50	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 2.4G	0.00	\$3,611.15	\$0.00	\$3,092.67	\$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	\$139.93	\$0.00	\$119.84	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 622.08	0.00	\$135.42	\$0.00	\$115.98	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 2.4Gbps	0.00	\$135.42	\$0.00	\$115.98	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 155.52	0.00	\$615.70	\$0.00	\$527.30	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 622.08	0.00	\$631.95	\$0.00	\$541.22	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 2.4Gbps	0.00	\$722.23	\$0.00	\$618.53	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 MBPS	0.00	\$702.37	\$0.00	\$601.53	\$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	\$605.77	\$0.00	\$518.80	\$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	\$677.09	\$0.00	\$579.88	\$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	\$45.14	\$0.00	\$38.66	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS3	0.00	\$270.83	\$0.00	\$231.95	\$0.00	\$0.00
CUSTOMER PREMISES PORT STS-1	0.00	\$270.83	\$0.00	\$231.95	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC3	0.00	\$135.42	\$0.00	\$115.98	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC12	0.00	\$135.42	\$0.00	\$115.98	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS1	0.00	\$36.11	\$0.00	\$30.93	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS3	0.00	\$90.28	\$0.00	\$77.32	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC3	0.00	\$135.42	\$0.00	\$115.98	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC12	0.00	\$180.56	\$0.00	\$154.64	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	0.00	\$22.96	\$0.00	\$19.66	\$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	\$37.82	\$0.00	\$32.39	\$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	\$42.01	\$0.00	\$35.98	\$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	\$98.77	\$0.00	\$84.59	\$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	\$116.12	\$0.00	\$99.45	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 256KBPS NRC	0.00	\$99.70	\$0.00	\$99.70	\$0.00	\$0.00

**LANCASTER TELEPHONE COMPANY**  
**SPECIAL ACCESS SERVICE REVENUE**  
**JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<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	\$164.58	\$0.00	\$140.95	\$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	\$197.48	\$0.00	\$169.13	\$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	\$230.43	\$0.00	\$197.35	\$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	\$263.34	\$0.00	\$225.53	\$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	\$296.25	\$0.00	\$253.72	\$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	\$329.16	\$0.00	\$281.90	\$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	\$362.06	\$0.00	\$310.08	\$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	\$395.02	\$0.00	\$338.30	\$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	\$125.70	\$0.00	\$107.65	\$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	\$4.52	\$0.00	\$3.87	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 16 KBPS	0.00	\$5.41	\$0.00	\$4.63	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 32 KBPS	0.00	\$6.32	\$0.00	\$5.41	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 56 KBPS	0.00	\$9.02	\$0.00	\$7.72	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 64 KBPS	0.00	\$10.83	\$0.00	\$9.28	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 128 KBPS	0.00	\$14.44	\$0.00	\$12.37	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 384 KBPS	0.00	\$21.67	\$0.00	\$18.56	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 768 KBPS	0.00	\$32.50	\$0.00	\$27.83	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 1.544 MBPS	0.00	\$49.65	\$0.00	\$42.52	\$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	\$1.80	\$0.00	\$1.54	\$0.00	\$0.00
FRAME RELAY ACCESS DLCI NRC	0.00	\$22.69	\$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	210.00	\$301.00	\$63,210.00	\$296.00	\$62,160.00	-\$1,050.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND	156.00	\$129.00	\$20,124.00	\$124.00	\$19,344.00	-\$780.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND	86.00	\$129.00	\$11,094.00	\$124.00	\$10,664.00	-\$430.00
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	92.00	\$380.00	\$34,960.00	\$375.00	\$34,500.00	-\$460.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND	86.00	\$170.00	\$14,620.00	\$165.00	\$14,190.00	-\$430.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND	12.00	\$170.00	\$2,040.00	\$165.00	\$1,980.00	-\$60.00
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	89.00	\$439.00	\$39,071.00	\$434.00	\$38,626.00	-\$445.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND	132.00	\$198.00	\$26,136.00	\$193.00	\$25,476.00	-\$660.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND	21.00	\$198.00	\$4,158.00	\$193.00	\$4,053.00	-\$105.00
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	124.00	\$647.00	\$80,228.00	\$642.00	\$79,608.00	-\$620.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND	36.00	\$223.00	\$8,028.00	\$218.00	\$7,848.00	-\$180.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND	122.00	\$223.00	\$27,206.00	\$218.00	\$26,596.00	-\$610.00
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	249.00	\$736.00	\$183,264.00	\$731.00	\$182,019.00	-\$1,245.00
PUBLIC PACKET DATA NTWK 250MBPS METS ISPI BAND	0.00	\$233.00	\$0.00	\$228.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 250MBPS METS MPI BAND	264.00	\$233.00	\$61,512.00	\$228.00	\$60,192.00	-\$1,320.00
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	31.00	\$882.00	\$27,342.00	\$877.00	\$27,187.00	-\$155.00
PUBLIC PACKET DATA NTWK 500MBPS METS ISPI BAND	6.00	\$281.00	\$1,686.00	\$276.00	\$1,656.00	-\$30.00
PUBLIC PACKET DATA NTWK 500MBPS METS MPI BAND	24.00	\$281.00	\$6,744.00	\$276.00	\$6,624.00	-\$120.00
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	\$1,103.00	\$0.00	\$1,098.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS ISPI BAND	0.00	\$352.00	\$0.00	\$347.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS MPI BAND	0.00	\$352.00	\$0.00	\$347.00	\$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	3.00	\$1,323.00	\$3,969.00	\$1,318.00	\$3,954.00	-\$15.00
PUBLIC PACKET DATA NTWK 1GIGE METS ISPI BAND	0.00	\$422.00	\$0.00	\$417.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE METS MPI BAND	54.00	\$422.00	\$22,788.00	\$417.00	\$22,518.00	-\$270.00
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	\$2,781.00	\$0.00	\$2,776.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS ISPI BAND	0.00	\$885.00	\$0.00	\$880.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS MPI BAND	0.00	\$885.00	\$0.00	\$880.00	\$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	\$4,237.00	\$0.00	\$4,232.00	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

<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	\$1,351.00	\$0.00	\$1,346.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE METS MPI BAND	14.00	\$1,351.00	\$18,914.00	\$1,346.00	\$18,844.00	-\$70.00
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	\$260.00	\$0.00	\$255.00	\$0.00	\$0.00
VLAN Service Establishment Charge	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) End User Port	0.00	\$11.50	\$0.00	\$11.50	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) End User Port NRC	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Digital Access Cross Connect Service (DACCS) Reconfiguration	0.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
Total			\$1,115,851.52		\$955,629.46	-\$160,222.06