

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

Source		Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS	CAF BLS	Local Switching	Information	Transport	Special Access	Voice-Data	Voice-Data	Data Only		
		Voice	Data Only Loop					WBI Loop	WBI Transport	WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	14,386,657	5,151,162	1,829,741	0	699,681	9,522,247	2,016,684	1,056,785	272,980	34,935,937	84,083,800
2. Plant Under Construction	Part 69, Form 1, Ln 20	17,715	6,342	2,253	0	861	11,724	2,483	1,301	336	43,015	103,529
3. Net Investment	Part 69, Form 2, Ln 43	2,270,685	855,198	193,276	0	92,410	1,483,657	259,135	177,963	45,970	5,378,294	12,927,396
4. Rate of Return	Authorized Rate of Return	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000		
5. Return	(Line 3 x 4)	227,069	85,520	19,328	0	9,241	148,366	25,914	17,796	4,597	537,831	
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)	227,069	85,520	19,328	0	9,241	148,366	25,914	17,796	4,597	537,831	
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	28,732	10,288	3,654	0	1,397	19,017	4,028	2,111	545	69,772	167,926
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(171)	(61)	(22)	0	(8)	(113)	(24)	(13)	(3)	(415)	(999)
11. Subject to FIT	(Lines 5-8-9-10)	198,508	75,293	15,696	0	7,852	129,462	21,910	15,698	4,055	468,474	
12. Federal Income Tax @ 26.58228%		52,768	20,015	4,172	0	2,087	34,414	5,824	4,173	1,078	124,531	
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 5-8-10-13)+(Lines (5-8-10)*FIT Rate	287,646	108,330	24,494	0	11,708	187,948	32,833	22,543	5,823	681,324	
15. State Income Tax @ 2.56410%		15,139	5,702	1,289	0	616	9,892	1,728	1,186	306	35,859	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	266,244	100,949	21,135	0	10,547	173,655	29,438	21,044	5,436	628,449	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	1,896,799	464,437	309,720	6,889	72,578	895,431	193,579	94,892	24,511	3,958,836	10,035,013
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	2,163,043	565,386	330,855	6,889	83,125	1,069,086	223,017	115,936	29,947	4,587,285	
20. Gross Receipts Tax @ 0.000000%		6,489	1,696	993	21	249	3,207	669	348	90	13,762	
21. Subtotal	(Line 19+20)	2,169,532	567,082	331,848	6,910	83,374	1,072,293	223,686	116,284	30,037	4,601,046	
22. Psc Fee @ 0.000000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,169,532	567,082	331,848	6,910	83,374	1,072,293	223,686	116,284	30,037	4,601,046	

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #1

23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,169,532	567,082	331,848	6,910	83,374	1,072,293	223,686	116,284	30,037	4,601,046
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)	2,398,139	567,082	99,193	6,910	70,827	1,072,293	223,686	116,284	30,037	4,584,451
27. Frozen TIC Revenue		7,108	755	1,279	14	718	2,173	298	155	40	12,540
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		2,405,247	567,837	100,472	6,924	71,545	1,074,466	223,984	116,439	30,077	4,596,991
Total Switched Access Adjustment											
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		235,715	755	-----	(243,191)	-----	2,173	298	155	40	
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		19,643	63		(20,266)		181	25	13	3	

Plant Date: 6/30/2021
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Lancaster Telephone Company
Study No.: 240531

Attachment #2

28	CWC Cash Working Capital	L12	140,491	57,853	20,715	0	7,358	0	2,814	38,293	0	0	8,110	4,250	1,098
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	28,517,474	11,687,629	4,142,589	0	1,581,980	0	586,441	7,755,082	0	0	1,697,514	847,357	218,882
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	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3400 Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0	0	0	0
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	28,517,474	11,687,629	4,142,589	0	1,581,980	0	586,441	7,755,082	0	0	1,697,514	847,357	218,882
37	4040 Customer Deposits	L12	41	18	6	0	2	0	1	11	0	0	2	1	0
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	1,223,634	503,893	180,426	0	64,094	0	24,504	333,514	0	0	70,626	37,015	9,562
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	5,378,294	2,270,685	855,198	0	193,276	0	92,410	1,483,657	0	0	259,135	177,963	45,970
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,237,844	2,212,850	834,489	0	185,920	0	89,597	1,445,375	0	0	251,027	173,714	44,872

Attachment #2

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Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

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	1,346,228	554,379	198,496	0	70,508	0	26,961	366,932	0	0	77,711	40,722	10,519
92	2210	COE - Switching	L4	1,511,472				1,511,472		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	8,678,146	3,434,841	418,414		0	0	513,799	2,644,145		0	1,619,803	37,466	9,678
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	16,981,628	7,698,409	3,525,679		0	0	45,681	4,744,005		0	0	769,169	198,685
97	Total	3100	L91-96	28,517,474	11,687,629	4,142,589	0	1,581,980	0	586,441	7,755,082	0	0	1,697,514	847,357	218,882

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	91,191	37,553	13,446	0	4,776	0	1,826	24,855	0	0	5,264	2,758	713
106	2210	COE - Switching	L4	59,318				59,318		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	350,181	138,602	16,884		0	0	20,733	106,697		0	65,362	1,512	391
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	722,944	327,738	150,096		0	0	1,945	201,962		0	0	32,745	8,458
111		Total 4340	L105-110	1,223,634	503,893	180,426	0	64,094	0	24,504	333,514	0	0	70,626	37,015	9,562

Plant Specific Expenses

112	6110	Network Support	L12	17,531	7,220	2,585	0	918	0	351	4,778	0	0	1,012	530	137
113	6120	General Support	L3	127,475	52,494	18,796	0	6,676	0	2,553	34,745	0	0	7,359	3,856	996
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	155,998				155,998		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	249,612	98,797	12,035		0	0	14,779	76,054		0	46,591	1,078	278
118		Total COE	L114-117	405,610	98,797	12,035		155,998	0	14,779	76,054		0	46,591	1,078	278
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	468,428	212,355	97,254		0	0	1,260	130,861		0	0	21,217	5,481
123		Total Plant Specific	L112,113,118,121-122	1,019,044	370,866	130,670	0	163,592	0	18,943	246,438	0	0	54,962	26,681	6,892

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	24,163	9,949	3,563	0	1,266	0	484	6,586	0	1,395	731	189
125	6530	Network Operations	L10	752,685	309,958	110,980	0	39,421	0	15,074	205,154	0	43,449	22,768	5,881
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	334,094	334,094										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	68,461	28,192	10,094	0	3,586	0	1,371	18,660	0	3,952	2,071	535
128		Dep - COE Switching	L4	24,219				24,219		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	268,142	106,131	12,928		0	0	15,876	81,700	0	50,050	1,158	299
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	466,576	211,517	96,869		0	0	1,255	130,343	0	0	21,133	5,459
133		Total 6561	L127-132	827,398	345,840	119,891	0	27,805	0	18,502	230,703	0	54,002	24,362	6,293
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	0	0	0	0	0	0	0	0	0	0	0	0
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	1,938,340	999,841	234,434	0	68,492	0	34,060	442,443	0	98,846	47,861	12,363

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	35,957	14,806	5,302	0	1,883	0	720	9,801	0	2,076	1,088	281
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	4,432					4,432						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	69,293	58,932	0	7,495	2,866	
144	Message Tel	Direct	8,436					8,436
145	Private Line	Direct	0					0
146	Total	L143-145	77,729	58,932	0	7,495	2,866	8,436
End User Payment and Collection								
147	Message Tel	Direct	86,434					86,434
148	Private Line	Direct	0					0
149	EUCL	Direct	42,917	42,917				
150	Total	L147-149	129,351	42,917				86,434
End User Billing Inquiry								
151	Message Tel	Direct	3,171					3,171
152	Private Line	Direct	151					151
153	EUCL	Direct	151	151				
154	Total	L151-153	3,473	151				3,322
IXC Service Order Processing								
155	Message Tel	L13	13,953	11,867	0	1,509	577	
156	Private Line	Direct	12,210				12,210	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	26,163	11,867	0	1,509	577	12,210
IXC Payment and Collection								
159	Message Tel	L13	6,877	5,849	0	744	284	
160	Private Line	Direct	1,678				1,678	
161	Billing & Collection	Direct	817					817
162	Total	L159-161	9,372	5,849	0	744	284	1,678
IXC Billing Inquiry								
163	Message Tel	L13	199	169	0	22	8	
164	Private Line	Direct	133				133	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	332	169	0	22	8	133
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	246,420	119,885	0	9,770	3,735	14,021
								99,009

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Study No.: 240531

Attachment #2

Cat 2 - Revenue Accounting														
169	Message Processing	Direct	34,922							34,922				
170	OB&C - Expense	Direct	50,813							50,813				
171	Future Use													
172	Future Use													
173	Carrier Access Billing	L11	27,981		7,014		2,491	0	953	12,966		2,746	1,439	372
174	Subscriber Line Charge	Direct	8,967	8,967										
175	Total Category 2	L169-174	122,683	8,967	7,014		2,491	0	953	12,966	85,735	2,746	1,439	372
176	Subtotal Customer Services	L140-142,168,175	373,535	128,852	7,014	0	12,261	4,432	4,688	26,987	184,744	0	2,746	372
Category 3 - Other Commercial														
177	Total Category 3	L176	97,811	33,738	1,837	0	3,211	1,161	1,228	7,067	48,376	0	719	97
178	Total Customer Services	L176-177	471,346	162,590	8,851	0	15,472	5,593	5,916	34,054	233,120	0	3,465	469
179	Total Customer Operations	L139,178	507,303	177,396	14,153	0	17,355	5,593	6,636	43,855	233,120	0	5,541	750
180	Total Big Three Expenses	L123-126,179 (less L114)	2,637,289	1,202,263	259,366	0	221,634	5,593	41,137	502,033	233,120	0	105,347	13,712
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,253,355	1,017,188	230,846	0	199,176	4,432	32,550	431,621	183,927	0	94,181	12,201
Corporate Operations Expenses														
181 6710	Executive & Planning	L180	36,880	16,814	3,627	0	3,099	78	575	7,020	3,260	0	1,473	192
182 6720	General & Administrative	L180	574,555	261,923	56,505	0	48,285	1,218	8,962	109,372	50,787	0	22,951	2,987
182a	Disallowed Corp Operations Exp	L180	0	0	0	0								
183	Total Corporate Operations	L181-182	611,435	278,737	60,132	0	51,384	1,296	9,537	116,392	54,047	0	24,424	3,179
184	Total Operating Expenses	L123,138,179,183	4,076,122	1,826,840	439,389	0	300,823	6,889	69,176	849,128	287,167	0	183,773	23,184

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	169,873	69,954	25,047	0	8,897	0	3,402	46,301	0	0	9,806	5,139	1,327
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	4,245,995	1,896,794	464,436	0	309,720	6,889	72,578	895,429	287,167	0	193,579	94,892	24,511

Tax Adjustments

189	7210	Investment Tax Credits	L12	69,772	28,732	10,288	0	3,654	0	1,397	19,017	0	0	4,028	2,111	545
190		Future Use														
191		Total	L189-190	69,772	28,732	10,288	0	3,654	0	1,397	19,017	0	0	4,028	2,111	545
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(415)	(171)	(61)	0	(22)	0	(8)	(113)	0	0	(24)	(13)	(3)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(415)	(171)	(61)	0	(22)	0	(8)	(113)	0	0	(24)	(13)	(3)
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	8	5	1	0	0	0	0	2	0	0	0	0	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	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	4,246,003	1,896,799	464,437	0	309,720	6,889	72,578	895,431	287,167	0	193,579	94,892	24,511

PART 36

[illegible]

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

25 CWC Cash Working Capital	L189	331,017	89,826	50,081	0	584	28,872	349	9,204	4,838	551	146,712
26 3100 Depreciation Reserve	L102	68,645,799	13,856,048	14,492,983	0	168,443	5,025,415	92,499	1,397,460	1,142,034	148,835	32,322,082
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	0	0	0	0	0	0	0	0	0	0	0
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	68,645,799	13,856,048	14,492,983	0	168,443	5,025,415	92,499	1,397,460	1,142,034	148,835	32,322,082
33 4040 Customer Deposits	L15	100	20	21	0	0	7	0	2	2	0	48
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	2,945,051	592,491	623,934	0	7,209	216,077	3,971	60,031	48,953	6,223	1,386,162
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	12,927,396	2,578,174	2,769,095	0	31,025	964,217	17,390	267,752	213,257	23,403	6,063,083
40 Total 2001 Less 2690	L 3, 10, 13	84,083,800	16,916,079	17,814,018	0	205,840	6,169,248	113,371	1,713,931	1,397,687	177,691	39,575,935
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	12,596,479	2,488,368	2,719,035	0	30,441	935,352	17,041	258,550	208,421	22,852	5,916,419
Central Office Switching - Acct 2210												
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	4,851,026	1,680,677	0	0	147,709	0	54,395	0	0	0	2,968,245
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,851,026	1,680,677	0	0	147,709	0	54,395	0	0	0	2,968,245

Expense Date: 12 Mo. Ending 6/30/2021

Study No.: 240531

Attachment #3

Central Office Operator Systems - Acct 2220

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

Central Office Transmission - Acct 2230

51	2230	Cat 4.11	- WBI Loop	Alloc 4	2,330,884			0		0		0		0		0
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	6,373									6,373		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		0
55	2230	Cat 4.13	- Exch Ln Circuit	Alloc 8	15,950,076	3,928,048	53,524	0	21,806	1,585,706	15,859	430,703	25,771	0	9,888,659	
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	3,214,295	0	2,819,318	0	27,240	0	13,620	0	354,117	0	0	0
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	53,914		53,914		0		0		0			0
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	1,199,366	572,951	67,953	0	33,976	164,301	10,193	63,179	146,098	140,715		0
59	2230	Cat 4.3	- Host Remote	Alloc 12	102,550	14,624		0		4,096		1,505		0		82,325
60		Total 2230		L51-59	22,857,458	4,515,623	5,325,593	0	83,022	1,754,103	39,672	495,387	525,986	147,088		9,970,984

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

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	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	37,708,671	9,286,569	126,539	0	51,553	3,748,876	37,493	1,018,254	60,926	0	23,378,461
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	4,364									4,364	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	4,253,017		4,253,017		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,167,519		1,167,519		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	6,252,890	0	5,484,526	0	52,991	0	26,495	0	688,878	0	0
72	2410	Cat 3 - IX C&WF	Alloc 18	96,301	49,047	5,566	0	1,505	14,272	475	5,642	8,031	11,763	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	42,483	6,058		0		1,697		624		0	34,104
74		Total 2410	L67-73	49,525,245	9,341,674	11,037,167	0	106,049	3,764,845	64,463	1,024,520	757,835	16,127	23,412,565

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
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0

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
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

96	2110	General Support Facilities	L3	3,240,102	651,847	686,449	0	7,932	237,727	4,369	66,045	53,859	6,847	1,525,027	
97	2210	COE - Switching	L4	4,362,640	1,511,472		0		132,838		48,919		0	2,669,411	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	19,987,465	3,948,639	4,656,909	0	72,598	1,533,857	34,691	433,186	459,943	128,619	8,719,023	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	41,055,592	7,744,090	9,149,625	0	87,913	3,120,993	53,439	849,310	628,232	13,369	19,408,621	
102	Total 3100			L96-101	68,645,799	13,856,048	14,492,983	0	168,443	5,025,415	92,499	1,397,460	1,142,034	148,835	32,322,082

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	219,478	44,155	46,499	0	537	16,103	296	4,474	3,648	464	103,302	
111	2210	COE - Switching	L4	171,212	59,318		0		5,213		1,920		0	104,761	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	806,538	159,336	187,916	0	2,929	61,894	1,400	17,480	18,560	5,190	351,833	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	1,747,823	329,682	389,519	0	3,743	132,867	2,275	36,157	26,745	569	826,266	
116	Total 4340			L110-115	2,945,051	592,491	623,934	0	7,209	216,077	3,971	60,031	48,953	6,223	1,386,162

Plant Specific Expenses

117	6110	Network Support	L3	42,195	8,489	8,939	0	103	3,096	57	860	701	89	19,861	
118	6120	General Support	L3	306,806	61,724	65,000	0	751	22,510	414	6,254	5,100	648	144,405	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	372,469	83,293	71,589	0	1,116	25,565	533	7,390	7,071	1,977	173,935	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	595,987	133,277	114,549	0	1,786	40,906	853	11,825	11,314	3,164	278,313	
123	Total COE			L119-122	968,456	216,570	186,138	0	2,902	66,471	1,386	19,215	18,385	5,141	452,248
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	1,132,492	213,616	252,387	0	2,425	86,091	1,474	23,428	17,329	369	535,373	
128	Total Plant Specific			L117,118,123,126-127	2,449,949	500,399	512,464	0	6,181	178,168	3,331	49,757	41,515	6,247	1,151,887

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	58,156	11,700	12,321	0	142	4,267	78	1,185	967	123	27,373
130	6530	Network Operations	L10	1,811,562	364,452	383,798	0	4,435	132,915	2,443	36,926	30,113	3,828	852,652
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	388,045	334,094		0		53,951		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	164,774	33,149	34,909	0	403	12,089	222	3,359	2,739	348	77,556
133		Dep - COE Switching	L4	69,905	24,219		0		2,129		784		0	42,773
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	617,585	122,007	143,892	0	2,243	47,394	1,072	13,385	14,212	3,974	269,406
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,128,018	212,772	251,389	0	2,415	85,750	1,468	23,335	17,261	367	533,261
138		Total 6561	L132-137	1,980,282	392,147	430,190	0	5,061	147,362	2,762	40,863	34,212	4,689	922,996
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	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	4,238,045	1,102,393	826,309	0	9,638	338,495	5,283	78,974	65,292	8,640	1,803,021

Customer Operations Expenses

144	6610	Marketing	Alloc 43	133,564	35,957	0	0	0	9,051	0	3,481	0	0	85,075
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	3,721	0		0		0		0		0	3,721
	6622	Directory												
147		Classified	Alloc 22	58,755										58,755
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	31,083	4,432		0		1,242		456		0	24,953
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	89,838	4,432	0	0	0	1,242	0	456	0	0	83,708

Plant Date: 6/30/2021

Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company

Study No.: 240531

Attachment #3

6623 <u>Commercial Operations</u>												
<u>Cat 1 - Local Business Office</u>												
End User service order processing												
152	Presubscription	Alloc 26	69,293	69,293								0
153	Directory Advertising	Alloc 27	0									0
154	All other	Alloc 28	98,818	8,436	0	0	0	7,231	0	7,833	0	75,318
155	End User payment & collecti	Alloc 21	548,031	129,351	0	0	0	71,802	0	12,959	17,252	316,667
156	End User billing inquiry	Alloc 30	106,467	3,322	151	0	0	11,024	151	11,175	151	80,493
157	IXC service order processing	Alloc 32	29,651	13,953	12,210	0	0	3,488	0	0	0	0
158	IXC payment and collection	Alloc 33	13,612	7,694	1,678	0	0	3,848	392	0	0	0
159	IXC billing inquiry	Alloc 34	1,128	199	133	0	0	730	66	0	0	0
160	Future Use											
161	Total Category 1	L152-160	867,000	232,248	14,172	0	0	98,123	609	31,967	17,403	0 472,478

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	73,251	34,922	0		32,263		6,066	0	0		
163	OB&C - Expense	Alloc 38	170,373	50,813	0		29,890		29,890	0	59,780		
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	55,963	27,981	0		13,991		13,991		0		
168	Subscriber Line Charge	Alloc 29	8,967	8,967	0		0		0		0		
169	Total Category 2	L162-168	308,554	122,683	0	0	0	76,144	0	49,947	0	0	59,780
170	Subtotal Categories 1 & 2	L161,169	1,175,554	354,931	14,172	0	0	174,267	609	81,914	17,403	0	532,258
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	97,811	97,811	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	1,273,365	452,742	14,172	0	0	174,267	609	81,914	17,403	0	532,258
174	Total Customer Operations	L144-146,151,173	1,500,488	493,131	14,172	0	0	184,560	609	85,851	17,403	0	704,762
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,412,998	1,287,769	836,495	0	9,762	470,037	5,912	165,420	83,230	9,338	2,545,035
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	93,545	22,255	14,456	0	169	8,123	102	2,859	1,438	161	43,982
6720 General & Administrative													
177	Other Direct	Alloc 46	64,534	64,534	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	1,293,676	307,770	199,918	0	2,333	112,336	1,413	39,534	19,892	2,232	608,248
180	Total 6720	L177-179	1,358,210	372,304	199,918	0	2,333	112,336	1,413	39,534	19,892	2,232	608,248
181	Total Corporate Operations	L176,180	1,451,755	394,559	214,374	0	2,502	120,459	1,515	42,393	21,330	2,393	652,230
182	Total Operating Expenses	L128,143,174,181	9,640,237	2,490,482	1,567,319	0	18,321	821,682	10,738	256,975	145,540	17,280	4,311,900

Plant Date: 6/30/2021
Expense Date: 12 Mo. Ending 6/30/2021

Lancaster Telephone Company
Study No.: 240531

Attachment #3

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	384,741	77,403	81,511	0	942	28,229	519	7,842	6,395	813	181,087
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,017	10,017	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	394,758	87,420	81,511	0	942	28,229	519	7,842	6,395	813	181,087
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	10,034,995	2,577,902	1,648,830	0	19,263	849,911	11,257	264,817	151,935	18,093	4,492,987
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,054,713	2,185,755	1,218,640	0	14,202	702,549	8,495	223,954	117,723	13,404	3,569,991

Tax Adjustments

190	7210	Investment Tax Credits	L15	167,926	33,784	35,577	0	411	12,321	226	3,423	2,791	355	79,038
191		Future Use												
192		Total	L190-191	167,926	33,784	35,577	0	411	12,321	226	3,423	2,791	355	79,038
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(999)	(201)	(212)	0	(2)	(73)	(1)	(20)	(17)	(2)	(471)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(999)	(201)	(212)	0	(2)	(73)	(1)	(20)	(17)	(2)	(471)
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	18	4	4	0	0	1	0	0	0	0	9

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	10,035,013	2,577,906	1,648,834	0	19,263	849,912	11,257	264,817	151,935	18,093	4,492,996

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	8,046	7,926	27	11	8	13	61	120	
2 Circuits	353	277	20	10	3	43	0	76	
3 Circuit Miles	10,591	8,878	612	165	52	883	0	1,713.12	
4 Wideband Channels for COE Category 4.22	236	0	207	2	1	26	0	236	
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	236	0	207	2	1	26	0	236	

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	170,373	50,813		0		29,890		29,890		0	59,780

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	167,926
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	18
20 FIT Adjustment - Addbacks	999
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 3,459 Current Year 3,459 Average 3,459 Percentage 0.794716
29 WBI Data Only Lines	880 907 894 0.205284
30 Total	4,339 4,366 4,353 1.000000

[illegible]

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

		Common Line		Traffic Sensitive				WBI				
		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		
Source											Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	14,368,089	4,044,014	1,689,956	0	734,651	8,438,307	1,978,821	1,036,607	252,919	32,543,364	81,176,516
2. Plant Under Construction	Part 69, Form 1, Ln 20	251,717	70,848	29,607	0	12,870	147,832	34,667	18,161	4,431	570,133	1,422,147
3. Net Investment	Part 69, Form 2, Ln 43	2,679,280	779,718	210,287	0	120,697	1,552,206	317,975	202,853	49,494	5,912,510	14,757,453
4. Rate of Return	Authorized Rate of Return	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500	0.1037500		
5. Return	(Line 3 x 4)	277,975	80,896	21,817	0	12,522	161,041	32,990	21,046	5,135	613,422	
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)	277,975	80,896	21,817	0	12,522	161,041	32,990	21,046	5,135	613,422	
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	29,723	8,366	3,496	0	1,520	17,456	4,093	2,144	523	67,321	167,926
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(176)	(50)	(21)	0	(9)	(104)	(24)	(13)	(3)	(400)	(999)
11. Subject to FIT	(Lines 5-8-9-10)	248,428	72,580	18,342	0	11,011	143,689	28,921	18,915	4,615	546,501	
12. Federal Income Tax @ 26.58228%		66,038	19,293	4,876	0	2,927	38,196	7,688	5,028	1,227	145,272	
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 5-8-10-13)+(Lines (5-8-10)*FIT Rate	352,090	102,463	27,643	0	15,862	203,981	41,790	26,657	6,504	776,990	
15. State Income Tax @ 2.56410%		18,531	5,393	1,455	0	835	10,736	2,199	1,403	342	40,894	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	332,821	97,216	24,652	0	14,764	192,517	38,784	25,333	6,181	732,267	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	2,010,263	386,658	306,820	6,827	83,287	853,208	206,279	98,310	23,986	3,975,638	10,522,678
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	2,343,084	483,874	331,472	6,827	98,051	1,045,725	245,063	123,643	30,167	4,707,905	
20. Gross Receipts Tax @ 0.000000%		7,029	1,452	994	20	294	3,137	735	371	91	14,124	
21. Subtotal	(Line 19+20)	2,350,113	485,326	332,466	6,847	98,345	1,048,862	245,798	124,014	30,258	4,722,029	
22. Psc Fee @ 0.000000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,350,113	485,326	332,466	6,847	98,345	1,048,862	245,798	124,014	30,258	4,722,029	

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

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS	CAF BLS	Local Switching	Information	Transport	Special Access	Voice-Data	Voice-Data	Data Only		
		Voice	Data Only Loop					WBI Loop	WBI Transport	WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,350,113	485,326	332,466	6,847	98,345	1,048,862	245,798	124,014	30,258	4,722,029	
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)	2,578,720	485,326	99,811	6,847	85,798	1,048,862	245,798	124,014	30,258	4,705,434	
27. Frozen TIC Revenue		7,108	684	1,279	14	718	2,173	346	175	43	12,540	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		2,585,828	486,010	101,090	6,861	86,516	1,051,035	246,144	124,189	30,301	4,717,974	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		235,715	684	Total Switched Access Adjustment		(243,191)	2,173	346	175	43		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		19,643	57			(20,266)	181	29	15	4		

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Citizens Telephone Company
Study No.: 230473

Attachment #5

28	CWC Cash Working Capital	L12	141,933	62,666	17,637	0	7,370	0	3,204	36,802	0	0	8,630	4,521	1,103
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	26,384,109	11,579,844	3,233,626	0	1,466,919	0	608,381	6,822,104	0	0	1,645,835	825,893	201,507
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	53,102	23,444	6,599	0	2,758	0	1,199	13,769	0	0	3,229	1,691	413
33	3400 Res - Tangible Assets	L31-32	53,102	23,444	6,599	0	2,758	0	1,199	13,769	0	0	3,229	1,691	413
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	26,437,211	11,603,288	3,240,225	0	1,469,677	0	609,580	6,835,873	0	0	1,649,064	827,584	201,920
37	4040 Customer Deposits	L12	439	193	55	0	23	0	10	114	0	0	27	14	3
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	905,270	399,711	112,501	0	46,946	0	20,438	234,748	0	0	55,052	28,838	7,036
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	5,912,510	2,679,280	779,718	0	210,287	0	120,697	1,552,206	0	0	317,975	202,853	49,494
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,771,016	2,616,807	762,136	0	202,940	0	117,503	1,515,518	0	0	309,372	198,346	48,394

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
79	2220	COE - Operator Systems	L5	0			0	0	0		0			0
80	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0		0							
82	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0		0	0	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
86	2220	COE - Operator Systems	L5	0			0	0	0		0			0
87	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0		0							
89	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0		0	0	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	1,270,166	560,786	157,838	0	65,959	0	28,673	329,347	0	0	77,233	40,459	9,871
92	2210	COE - Switching	L4	1,400,960				1,400,960		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	8,278,797	3,337,721	382,719		0	0	524,853	2,423,605		0	1,568,602	33,197	8,100
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	15,434,186	7,681,337	2,693,069		0	0	54,855	4,069,152		0	0	752,237	183,536
97	Total	3100	L91-96	26,384,109	11,579,844	3,233,626	0	1,466,919	0	608,381	6,822,104	0	0	1,645,835	825,893	201,507

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Citizens Telephone Company
Study No.: 230473

Attachment #5

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	59,922	26,455	7,446	0	3,112	0	1,353	15,537	0	0	3,644	1,909	466
106	2210	COE - Switching	L4	43,834				43,834		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	271,323	109,389	12,543		0	0	17,201	79,429		0	51,408	1,088	265
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	530,191	263,867	92,512		0	0	1,884	139,782		0	0	25,841	6,305
111	Total 4340		L105-110	905,270	399,711	112,501	0	46,946	0	20,438	234,748	0	0	55,052	28,838	7,036

Plant Specific Expenses

112	6110	Network Support	L12	16,881	7,453	2,098	0	877	0	381	4,377	0	0	1,026	538	131
113	6120	General Support	L3	121,855	53,801	15,142	0	6,328	0	2,751	31,596	0	0	7,409	3,881	947
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	149,856				149,856		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	232,862	93,881	10,765		0	0	14,763	68,170		0	44,121	934	228
118	Total COE		L114-117	382,718	93,881	10,765		149,856	0	14,763	68,170		0	44,121	934	228
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	413,411	205,748	72,135		0	0	1,469	108,994		0	0	20,149	4,916
123	Total Plant Specific		L112,113,118,121-122	934,865	360,883	100,140	0	157,061	0	19,364	213,137	0	0	52,556	25,502	6,222

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	27,537	12,158	3,422	0	1,430	0	622	7,140	0	1,674	877	214
125	6530	Network Operations	L10	761,993	336,425	94,689	0	39,570	0	17,202	197,580	0	46,333	24,272	5,922
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	326,447	326,447										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	55,389	24,456	6,883	0	2,876	0	1,250	14,362	0	3,368	1,764	430
128		Dep - COE Switching	L4	23,703				23,703		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	309,240	124,674	14,296		0	0	19,605	90,530	0	58,592	1,240	303
131		Dep - IOT	L8	0	0		0				0				
132		Dep - Cable & Wire Facilities	L9	456,205	227,046	79,602		0	0	1,621	120,276	0	0	22,235	5,425
133		Total 6561	L127-132	844,537	376,176	100,781	0	26,579	0	22,476	225,168	0	61,960	25,239	6,158
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	0	0	0	0	0	0	0	0	0	0	0	0
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	1,960,514	1,051,206	198,892	0	67,579	0	40,300	429,888	0	109,967	50,388	12,294

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	47,616	21,022	5,917	0	2,473	0	1,075	12,347	0	2,895	1,517	370
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	4,432					4,432						

6623 <u>Commercial Operations</u>								
<u>Cat 1 - Local Business Office</u>								
End User Service Order Processing								
143	Presubscription	L13	84,395	72,210	0	8,493	3,692	
144	Message Tel	Direct	10,274					10,274
145	Private Line	Direct	0					0
146	Total	L143-145	94,669	72,210	0	8,493	3,692	10,274
End User Payment and Collection								
147	Message Tel	Direct	105,272					105,272
148	Private Line	Direct	0					0
149	EUCL	Direct	52,270	52,270				
150	Total	L147-149	157,542	52,270				105,272
End User Billing Inquiry								
151	Message Tel	Direct	3,863					3,863
152	Private Line	Direct	184					184
153	EUCL	Direct	184	184				
154	Total	L151-153	4,231	184				4,047
IXC Service Order Processing								
155	Message Tel	L13	16,994	14,541	0	1,710	743	
156	Private Line	Direct	14,870				14,870	
157	Billing & Collection	Direct	0					0
158	Total	L155-157	31,864	14,541	0	1,710	743	14,870
IXC Payment and Collection								
159	Message Tel	L13	8,376	7,167	0	843	366	
160	Private Line	Direct	2,043				2,043	
161	Billing & Collection	Direct	995					995
162	Total	L159-161	11,414	7,167	0	843	366	2,043
IXC Billing Inquiry								
163	Message Tel	L13	242	207	0	24	11	
164	Private Line	Direct	162				162	
165	Billing & Collection	Direct	0					0
166	Total	L163-165	404	207	0	24	11	162
167	Future Use							
168	Total Category 1	L146,150,154,158,162,166	300,124	146,579	0	11,070	4,812	17,075
							120,588	

<u>Cat 2 - Revenue Accounting</u>														
169	Message Processing	Direct	36,179								36,179			
170	OB&C - Expense	Direct	52,641								52,641			
171	Future Use													
172	Future Use													
173	Carrier Access Billing	L11	28,987		6,450		2,695	0	1,172	13,458		3,156	1,653	403
174	Subscriber Line Charge	Direct	9,289	9,289										
175	Total Category 2	L169-174	127,096	9,289	6,450		2,695	0	1,172	13,458	88,820	3,156	1,653	403
176	Subtotal Customer Services	L140-142,168,175	431,652	155,868	6,450	0	13,765	4,432	5,984	30,533	209,408	0	3,156	403
<u>Category 3 - Other Commercial</u>														
177	Total Category 3	L176	101,386	36,609	1,515	0	3,233	1,041	1,406	7,172	49,186	0	741	95
178	Total Customer Services	L176-177	533,038	192,477	7,965	0	16,998	5,473	7,390	37,705	258,594	0	3,897	498
179	Total Customer Operations	L139,178	580,654	213,499	13,882	0	19,471	5,473	8,465	50,052	258,594	0	6,792	868
180	Total Big Three Expenses	L123-126,179 (less L114)	2,631,496	1,249,412	212,133	0	217,532	5,473	45,653	467,909	258,594	0	107,355	13,226
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,215,681	1,036,402	187,461	0	193,551	4,432	35,228	395,342	208,413	0	95,284	11,683
<u>Corporate Operations Expenses</u>														
181 6710	Executive & Planning	L180	33,846	16,071	2,728	0	2,798	70	587	6,018	3,326	0	1,381	170
182 6720	General & Administrative	L180	617,310	293,092	49,763	0	51,030	1,284	10,710	109,765	60,662	0	25,184	3,103
182a	Disallowed Corp Operations Exp	L180	0	0	0	0								
183	Total Corporate Operations	L181-182	651,156	309,163	52,491	0	53,828	1,354	11,297	115,783	63,988	0	26,565	3,273
184	Total Operating Expenses	L123,138,179,183	4,127,189	1,934,751	365,405	0	297,939	6,827	79,426	808,860	322,582	0	195,880	22,657

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	171,025	75,509	21,252	0	8,881	0	3,861	44,346	0	0	10,399	5,448	1,329
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	4,298,214	2,010,260	386,657	0	306,820	6,827	83,287	853,206	322,582	0	206,279	98,310	23,986

Tax Adjustments

189	7210	Investment Tax Credits	L12	67,321	29,723	8,366	0	3,496	0	1,520	17,456	0	0	4,093	2,144	523
190		Future Use														
191		Total	L189-190	67,321	29,723	8,366	0	3,496	0	1,520	17,456	0	0	4,093	2,144	523
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(400)	(176)	(50)	0	(21)	0	(9)	(104)	0	0	(24)	(13)	(3)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(400)	(176)	(50)	0	(21)	0	(9)	(104)	0	0	(24)	(13)	(3)
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	6	3	1	0	0	0	0	2	0	0	0	0	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	0
203	2220	COE - Operator Systems	L5	0			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	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	4,298,220	2,010,263	386,658	0	306,820	6,827	83,287	853,208	322,582	0	206,279	98,310	23,986

PART 36

[illegible]

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Citizens Telephone Company
Study No.: 230473

Attachment #6

25 CWC Cash Working Capital	L189	346,622	95,206	46,164	0	563	31,136	332	9,983	4,803	603	157,832
26 3100 Depreciation Reserve	L102	65,796,195	13,655,144	12,574,882	0	154,083	4,978,132	81,013	1,384,389	1,014,297	154,901	31,799,354
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	132,457	27,401	25,391	0	310	10,051	163	2,792	2,041	305	64,003
30 3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31 3600 Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32 Total Reserves	L 26-31	65,928,652	13,682,545	12,600,273	0	154,393	4,988,183	81,176	1,387,181	1,016,338	155,206	31,863,357
33 4040 Customer Deposits	L15	1,093	226	210	0	3	83	1	23	17	3	527
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	2,258,087	467,095	432,893	0	5,282	171,348	2,784	47,605	34,801	5,208	1,091,071
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	14,757,453	3,032,231	2,846,215	0	34,064	1,138,988	18,200	316,446	226,538	30,659	7,114,112
40 Total 2001 Less 2690	L 3, 10, 13	81,176,516	16,792,697	15,560,814	0	189,853	6,159,556	100,076	1,711,292	1,250,975	187,194	39,224,059
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	14,411,924	2,937,251	2,800,261	0	33,504	1,107,935	17,869	306,486	221,752	30,059	6,956,807
Central Office Switching - Acct 2210												
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	4,520,697	1,566,232	0	0	137,651	50,691	0	0	0	2,766,123	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	4,520,697	1,566,232	0	0	137,651	50,691	0	0	0	2,766,123	0

Central Office Operator Systems - Acct 2220

2220 Cat 1 - Operator Systems												
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	2,281,409		2,281,409		0		0		0		0	
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	6,012								6,012		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	15,820,735	3,902,334	47,735	0	20,458	1,575,326	13,639	427,883	23,867	0	9,809,493	
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	3,022,845	0	2,651,394	0	25,617	0	12,809	0	333,025	0	0	
57a	2230	Cat 4.22 - WBI Transport	Alloc 7	48,283		48,283		0		0		0		0	
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	1,220,966	599,821	55,647	0	32,734	172,007	9,820	66,142	137,481	147,314	0	
59	2230	Cat 4.3 - Host Remote	Alloc 12	96,893	13,817		0		3,870		1,422		0	77,784	
60	Total 2230			L51-59	22,497,143	4,515,972	5,084,468	0	78,809	1,751,203	36,268	495,447	494,373	153,326	9,887,277

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	38,165,368	9,413,850	115,154	0	49,352	3,800,258	32,901	1,032,210	57,577	0	23,664,066
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	5,530									5,530	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	3,300,486		3,300,486		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	1,146,835		1,146,835		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	5,436,435	0	4,768,398	0	46,071	0	23,036	0	598,929	0	1
72	2410	Cat 3 - IX C&WF	Alloc 18	117,452	61,020	6,246	0	1,722	17,756	544	7,019	8,511	14,634	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	43,535	6,208		0		1,739		639		0	34,949
74		Total 2410	L67-73	48,215,641	9,481,078	9,337,119	0	97,145	3,819,753	56,481	1,039,868	665,017	20,164	23,699,016

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
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	132,457	27,401	25,391	0	310	10,051	163	2,792	2,041	305	64,003
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	132,457	27,401	25,391	0	310	10,051	163	2,792	2,041	305	64,003

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
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

96	2110	General Support Facilities	L3	3,168,314	655,418	607,338	0	7,410	240,407	3,906	66,792	48,825	7,306	1,530,912	
97	2210	COE - Switching	L4	4,043,665	1,400,960		0		123,126		45,342		0	2,474,237	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	19,242,123	3,862,574	4,348,817	0	67,406	1,497,829	31,021	423,763	422,844	131,142	8,456,727	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	39,342,093	7,736,192	7,618,727	0	79,267	3,116,770	46,086	848,492	542,628	16,453	19,337,478	
102	Total 3100			L96-101	65,796,195	13,655,144	12,574,882	0	154,083	4,978,132	81,013	1,384,389	1,014,297	154,901	31,799,354

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	149,469	30,920	28,652	0	350	11,341	184	3,151	2,303	345	72,223	
111	2210	COE - Switching	L4	126,521	43,834		0		3,852		1,419		0	77,416	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	630,628	126,589	142,525	0	2,209	49,089	1,017	13,888	13,858	4,298	277,155	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	1,351,469	265,752	261,716	0	2,723	107,066	1,583	29,147	18,640	565	664,277	
116	Total 4340			L110-115	2,258,087	467,095	432,893	0	5,282	171,348	2,784	47,605	34,801	5,208	1,091,071

Plant Specific Expenses

117	6110	Network Support	L3	42,107	8,711	8,072	0	98	3,195	52	888	649	97	20,345	
118	6120	General Support	L3	303,956	62,878	58,266	0	711	23,064	375	6,408	4,684	701	146,869	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	360,038	81,051	67,755	0	1,050	25,171	483	7,278	6,588	2,043	168,619	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	559,463	125,945	105,285	0	1,632	39,113	751	11,309	10,237	3,175	262,016	
123	Total COE			L119-122	919,501	206,996	173,040	0	2,682	64,284	1,234	18,587	16,825	5,218	430,635
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	1,053,793	207,217	204,071	0	2,123	83,484	1,234	22,727	14,535	441	517,961	
128	Total Plant Specific			L117,118,123,126-127	2,319,357	485,802	443,449	0	5,614	174,027	2,895	48,610	36,693	6,457	1,115,810

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	68,689	14,209	13,167	0	161	5,212	85	1,448	1,059	158	33,190
130	6530	Network Operations	L10	1,900,724	393,196	364,352	0	4,445	144,224	2,343	40,069	29,291	4,383	918,421
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	380,398	326,447		0		53,951		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	138,163	28,581	26,485	0	323	10,484	170	2,913	2,129	319	66,759
133		Dep - COE Switching	L4	68,414	23,703		0		2,083		767		0	41,861
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	718,755	144,280	162,442	0	2,518	55,949	1,159	15,829	15,795	4,899	315,884
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	1,162,876	228,667	225,195	0	2,343	92,126	1,362	25,080	16,039	486	571,578
138		Total 6561	L132-137	2,088,208	425,231	414,122	0	5,184	160,642	2,691	44,589	33,963	5,704	996,082
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	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	4,438,019	1,159,083	791,641	0	9,790	364,029	5,119	86,106	64,313	10,245	1,947,693

Customer Operations Expenses

144	6610	Marketing	Alloc 43	176,869	47,616	0	0	0	11,986	0	4,610	0	0	112,657
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	3,612	0		0		0		0		0	3,612
	6622	Directory												
147		Classified	Alloc 22	58,755										58,755
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	31,083	4,432		0		1,242		456		0	24,953
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	89,838	4,432	0	0	0	1,242	0	456	0	0	83,708

Plant Date: 12/31/2019
Expense Date: 12 Mo. Ending 12/31/2019

Citizens Telephone Company
Study No.: 230473

Attachment #6

6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	84,395	84,395								0
153	Directory Advertising	Alloc 27	0									0
154	All other	Alloc 28	120,354	10,274	0	0	0	8,807	0	9,540	0	91,733
155	End User payment & collecti	Alloc 21	667,466	157,542	0	0	0	87,450	0	15,783	21,011	385,680
156	End User billing inquiry	Alloc 30	129,670	4,047	184	0	0	13,426	184	13,610	184	98,035
157	IXC service order processing	Alloc 32	36,113	16,994	14,870	0	0	4,249	0	0	0	0
158	IXC payment and collection	Alloc 33	16,579	9,371	2,043	0	0	4,687	478	0	0	0
159	IXC billing inquiry	Alloc 34	1,373	242	162	0	0	889	80	0	0	0
160	Future Use											
161	Total Category 1	L152-160	1,055,950	282,865	17,259	0	0	119,508	742	38,933	21,195	0 575,448

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	75,886	36,179	0		33,423		6,284		0	0	
163	OB&C - Expense	Alloc 38	176,500	52,641	0		30,965		30,965		0	61,929	
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	57,975	28,987	0		14,494		14,494			0	
168	Subscriber Line Charge	Alloc 29	9,289	9,289	0		0		0			0	
169	Total Category 2	L162-168	319,650	127,096	0	0	0	78,882	0	51,743	0	0	61,929
170	Subtotal Categories 1 & 2	L161,169	1,375,600	409,961	17,259	0	0	198,390	742	90,676	21,195	0	637,377
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	101,386	101,386	0		0		0			0	
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,476,986	511,347	17,259	0	0	198,390	742	90,676	21,195	0	637,377
174	Total Customer Operations	L144-146,151,173	1,747,305	563,395	17,259	0	0	211,618	742	95,742	21,195	0	837,354
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	5,621,323	1,370,804	758,722	0	9,250	503,610	5,553	177,125	81,846	10,042	2,704,371
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	88,956	21,693	12,007	0	146	7,969	88	2,803	1,295	159	42,796
6720 General & Administrative													
177	Other Direct	Alloc 46	64,534	64,534	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	1,452,853	354,290	196,095	0	2,391	130,160	1,435	45,779	21,153	2,595	698,955
180	Total 6720	L177-179	1,517,387	418,824	196,095	0	2,391	130,160	1,435	45,779	21,153	2,595	698,955
181	Total Corporate Operations	L176,180	1,606,343	440,517	208,102	0	2,537	138,129	1,523	48,582	22,448	2,754	741,751
182	Total Operating Expenses	L128,143,174,181	10,111,024	2,648,797	1,460,451	0	17,941	887,803	10,279	279,040	144,649	19,456	4,642,608

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	
184	7240	Ad Valorem Taxes - Allocated	L15	401,621	83,082	76,987	0	939	30,474	495	8,467	6,189	926	194,062
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,017	10,017	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	411,638	93,099	76,987	0	939	30,474	495	8,467	6,189	926	194,062
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	10,522,662	2,741,896	1,537,438	0	18,880	918,277	10,774	287,507	150,838	20,382	4,836,670
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,434,454	2,316,665	1,123,316	0	13,696	757,635	8,083	242,918	116,875	14,678	3,840,588

Tax Adjustments

190	7210	Investment Tax Credits	L15	167,926	34,738	32,190	0	393	12,742	207	3,540	2,588	387	81,141
191		Future Use												
192		Total	L190-191	167,926	34,738	32,190	0	393	12,742	207	3,540	2,588	387	81,141
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(999)	(207)	(191)	0	(2)	(76)	(1)	(21)	(15)	(2)	(484)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(999)	(207)	(191)	0	(2)	(76)	(1)	(21)	(15)	(2)	(484)
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	16	3	3	0	0	1	0	0	0	0	9

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	10,522,678	2,741,899	1,537,441	0	18,880	918,278	10,774	287,507	150,838	20,382	4,836,679

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	9,280	9,156	28	12	8	14	62	124	
2 Circuits	373	301	17	10	3	42	0	72	
3 Circuit Miles	11,286	9,650	600	165	52	818	0	1,635.70	
4 Wideband Channels for COE Category 4.22	236	0	207	2	1	26	0	236	
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	236	0	207	2	1	26	0	236	

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	176,500	52,641		0		30,965		30,965		0	61,929

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	167,926
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	16
20 FIT Adjustment - Addbacks	999
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 3,438 Current Year 3,464 Average 3,451 Percentage 0.803867
29 WBI Data Only Lines	804 880 842 0.196133
30 Total	4,242 4,344 4,293 1.000000

TRAFFIC FACTORS

[illegible]

LANCASTER TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$1,074,457
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,074,466
3. Variance (Line 2 - Line 1) Due to rounding	\$9
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	(\$37,864)

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020

<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	\$13.32	\$0.00	\$12.87	\$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	\$20.72	\$0.00	\$20.01	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$1.45	\$0.00	\$1.40	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$4.12	\$0.00	\$3.98	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$4.12	\$0.00	\$3.98	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$13.32	\$0.00	\$12.87	\$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	\$26.64	\$0.00	\$25.73	\$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	\$1.72	\$0.00	\$1.66	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$17.30	\$0.00	\$16.71	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$4.12	\$0.00	\$3.98	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$4.12	\$0.00	\$3.98	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	12.00	\$16.16	\$193.92	\$13.24	\$158.88	-\$35.04
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	12.00	\$27.51	\$330.12	\$22.55	\$270.60	-\$59.52
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$148.86	\$0.00	\$148.86	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	132.00	\$1.26	\$166.32	\$1.03	\$135.96	-\$30.36
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	12.00	\$12.48	\$149.76	\$10.23	\$122.76	-\$27.00
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$3.62	\$0.00	\$3.50	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$13.04	\$0.00	\$12.60	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$69.22	\$0.00	\$66.86	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$13.96	\$0.00	\$13.48	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$60.45	\$0.00	\$58.39	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$5.23	\$0.00	\$5.05	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$2.04	\$0.00	\$1.97	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.14	\$0.00	\$0.14	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$3.90	\$0.00	\$3.77	\$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	\$2.47	\$0.00	\$2.39	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$5.30	\$0.00	\$5.12	\$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	\$6.25	\$0.00	\$6.04	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$6.25	\$0.00	\$6.04	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$5.18	\$0.00	\$5.00	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$133.01	\$0.00	\$128.48	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	12.00	\$6.64	\$79.68	\$5.44	\$65.28	-\$14.40
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$3.83	\$0.00	\$3.70	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$1.85	\$0.00	\$1.79	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$4.19	\$0.00	\$4.05	\$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	\$23.71	\$0.00	\$22.90	\$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	\$2.38	\$0.00	\$2.30	\$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	\$25.98	\$0.00	\$25.10	\$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	\$2.60	\$0.00	\$2.51	\$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	\$25.98	\$0.00	\$25.10	\$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	\$2.60	\$0.00	\$2.51	\$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	\$25.98	\$0.00	\$25.10	\$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	\$2.60	\$0.00	\$2.51	\$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	\$1.72	\$0.00	\$1.66	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.18	\$0.00	\$0.17	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$3.45	\$0.00	\$3.33	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.35	\$0.00	\$0.34	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$5.18	\$0.00	\$5.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.52	\$0.00	\$0.50	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020

<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	\$6.92	\$0.00	\$6.68	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$0.70	\$0.00	\$0.68	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$17.30	\$0.00	\$16.71	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$1.74	\$0.00	\$1.68	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$34.64	\$0.00	\$33.46	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$3.46	\$0.00	\$3.34	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$51.93	\$0.00	\$50.16	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$5.19	\$0.00	\$5.01	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$69.24	\$0.00	\$66.88	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$6.93	\$0.00	\$6.69	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$13.37	\$0.00	\$12.91	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.33	\$0.00	\$1.28	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$8.64	\$0.00	\$8.35	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$0.86	\$0.00	\$0.83	\$0.00	\$0.00
SPECIAL AUDIO STEREO MO	0.00	\$14.84	\$0.00	\$14.33	\$0.00	\$0.00
SPECIAL AUDIO STEREO DAY	0.00	\$1.48	\$0.00	\$1.43	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$246.22	\$0.00	\$237.84	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$135.41	\$0.00	\$130.80	\$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	\$240.22	\$0.00	\$232.04	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$132.11	\$0.00	\$127.61	\$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	\$255.24	\$0.00	\$246.55	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$140.39	\$0.00	\$135.61	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$204.57	\$0.00	\$204.57	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$264.93	\$0.00	\$255.91	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$145.72	\$0.00	\$140.76	\$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	\$225.51	\$0.00	\$217.84	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$124.02	\$0.00	\$119.80	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$240.19	\$0.00	\$232.02	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$132.09	\$0.00	\$127.59	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$23.17	\$0.00	\$18.99	\$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	\$23.17	\$0.00	\$18.99	\$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	\$23.17	\$0.00	\$18.99	\$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	\$23.17	\$0.00	\$18.99	\$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.	21.00	\$23.17	\$486.57	\$18.99	\$398.79	-\$87.78
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	\$23.17	\$278.04	\$18.99	\$227.88	-\$50.16
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$218.20	\$0.00	\$218.20	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$0.88	\$0.00	\$0.85	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$0.88	\$0.00	\$0.85	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$0.88	\$0.00	\$0.85	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$0.88	\$0.00	\$0.85	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	133.00	\$1.58	\$210.14	\$1.29	\$171.57	-\$38.57
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	12.00	\$1.58	\$18.96	\$1.29	\$15.48	-\$3.48
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$8.86	\$0.00	\$8.56	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$8.86	\$0.00	\$8.56	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$8.86	\$0.00	\$8.56	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$8.86	\$0.00	\$8.56	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	25.00	\$15.88	\$397.00	\$13.01	\$325.25	-\$71.75
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	12.00	\$15.88	\$190.56	\$13.01	\$156.12	-\$34.44
SPECIAL DIGITAL DATA BRIDGING	0.00	\$4.61	\$0.00	\$4.45	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$3.65	\$0.00	\$3.53	\$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	\$18.25	\$0.00	\$17.63	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$18.25	\$0.00	\$17.63	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$18.25	\$0.00	\$17.63	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$18.25	\$0.00	\$17.63	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,726.00	\$48.74	\$84,125.24	\$39.94	\$68,936.44	-\$15,188.80
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$165.21	\$0.00	\$165.21	\$0.00	\$0.00

John Stankovic, Inc.

**LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020**

<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]	0.00	\$504.32	\$0.00	\$413.30	\$0.00	\$0.00
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	\$1.58	\$0.00	\$1.53	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	3,665.00	\$4.60	\$16,859.00	\$3.77	\$13,817.05	-\$3,041.95
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.	423.00	\$41.88	\$17,715.24	\$34.32	\$14,517.36	-\$3,197.88
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	\$15.88	\$0.00	\$15.34	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	316.00	\$23.80	\$7,520.80	\$19.50	\$6,162.00	-\$1,358.80
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.	42.00	\$166.31	\$6,985.02	\$136.30	\$5,724.60	-\$1,260.42
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	52.00	\$174.65	\$9,081.80	\$143.13	\$7,442.76	-\$1,639.04
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	0.00	\$108.57	\$0.00	\$104.88	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	0.00	\$108.57	\$0.00	\$104.88	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$266.72	\$0.00	\$257.64	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$192.80	\$0.00	\$186.24	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$168.18	\$0.00	\$162.46	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$135.67	\$0.00	\$131.05	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$115.32	\$0.00	\$111.40	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$60.00	\$0.00	\$57.96	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$312.36	\$0.00	\$301.73	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 155.52	0.00	\$1,227.78	\$0.00	\$1,185.99	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 622.08	0.00	\$2,307.86	\$0.00	\$2,229.32	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CHANNEL TERM 2.4G	0.00	\$3,077.15	\$0.00	\$2,972.43	\$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	\$119.24	\$0.00	\$115.18	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 622.08	0.00	\$115.40	\$0.00	\$111.47	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMF 2.4Gbps	0.00	\$115.40	\$0.00	\$111.47	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 155.52	0.00	\$524.65	\$0.00	\$506.79	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 622.08	0.00	\$538.50	\$0.00	\$520.17	\$0.00	\$0.00
SYNCHRONOUS OPTICAL CHANNEL SERV. CMT 2.4Gbps	0.00	\$615.43	\$0.00	\$594.49	\$0.00	\$0.00
CUSTOMER NODE OC3 155.52 MBPS	0.00	\$598.51	\$0.00	\$578.14	\$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	\$516.20	\$0.00	\$498.63	\$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	\$576.97	\$0.00	\$557.33	\$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	\$38.47	\$0.00	\$37.16	\$0.00	\$0.00
CUSTOMER PREMISES PORT DS3	0.00	\$230.79	\$0.00	\$222.94	\$0.00	\$0.00
CUSTOMER PREMISES PORT STS-1	0.00	\$230.79	\$0.00	\$222.94	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC3	0.00	\$115.40	\$0.00	\$111.47	\$0.00	\$0.00
CUSTOMER PREMISES PORT OC12	0.00	\$115.40	\$0.00	\$111.47	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS1	0.00	\$30.77	\$0.00	\$29.72	\$0.00	\$0.00
ADD/DROP MULTIPLEXING DS3	0.00	\$76.93	\$0.00	\$74.31	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC3	0.00	\$115.40	\$0.00	\$111.47	\$0.00	\$0.00
ADD/DROP MULTIPLEXING OC12	0.00	\$153.86	\$0.00	\$148.62	\$0.00	\$0.00
FRAME RELAY ACCESS CONN E.U. PORT-CHAN 56KBPS	0.00	\$19.56	\$0.00	\$18.89	\$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	\$32.23	\$0.00	\$31.13	\$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	\$35.80	\$0.00	\$34.58	\$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	\$84.17	\$0.00	\$81.31	\$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	\$98.95	\$0.00	\$95.58	\$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 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020**

<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	\$140.24	\$0.00	\$135.47	\$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	\$168.28	\$0.00	\$162.55	\$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	\$196.36	\$0.00	\$189.68	\$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	\$224.40	\$0.00	\$216.76	\$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	\$252.45	\$0.00	\$243.86	\$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	\$280.49	\$0.00	\$270.94	\$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	\$308.52	\$0.00	\$298.02	\$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	\$336.60	\$0.00	\$325.14	\$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	\$107.11	\$0.00	\$103.46	\$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	\$3.85	\$0.00	\$3.72	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 16 KBPS	0.00	\$4.61	\$0.00	\$4.45	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 32 KBPS	0.00	\$5.38	\$0.00	\$5.20	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 56 KBPS	0.00	\$7.68	\$0.00	\$7.42	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 64 KBPS	0.00	\$9.23	\$0.00	\$8.92	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 128 KBPS	0.00	\$12.31	\$0.00	\$11.89	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 384 KBPS	0.00	\$18.47	\$0.00	\$17.84	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 768 KBPS	0.00	\$27.69	\$0.00	\$26.75	\$0.00	\$0.00
FRAME RELAY ACCESS PVC'S - 1.544 MBPS	0.00	\$42.31	\$0.00	\$40.87	\$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	\$1.53	\$0.00	\$1.48	\$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	190.00	\$294.00	\$55,860.00	\$289.00	\$54,910.00	-\$950.00
PUBLIC PACKET DATA NTWK 10MBPS METS ISPI BAND	85.00	\$123.00	\$10,455.00	\$118.00	\$10,030.00	-\$425.00
PUBLIC PACKET DATA NTWK 10MBPS METS MPI BAND	138.00	\$123.00	\$16,974.00	\$118.00	\$16,284.00	-\$690.00
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	91.00	\$373.00	\$33,943.00	\$368.00	\$33,488.00	-\$455.00
PUBLIC PACKET DATA NTWK 20MBPS METS ISPI BAND	70.00	\$164.00	\$11,480.00	\$159.00	\$11,130.00	-\$350.00
PUBLIC PACKET DATA NTWK 20MBPS METS MPI BAND	22.00	\$164.00	\$3,608.00	\$159.00	\$3,498.00	-\$110.00
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	248.00	\$432.00	\$107,136.00	\$427.00	\$105,896.00	-\$1,240.00
PUBLIC PACKET DATA NTWK 50MBPS METS ISPI BAND	208.00	\$192.00	\$39,936.00	\$187.00	\$38,896.00	-\$1,040.00
PUBLIC PACKET DATA NTWK 50MBPS METS MPI BAND	87.00	\$192.00	\$16,704.00	\$187.00	\$16,269.00	-\$435.00
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	168.00	\$639.00	\$107,352.00	\$634.00	\$106,512.00	-\$840.00
PUBLIC PACKET DATA NTWK 100MBPS METS ISPI BAND	105.00	\$217.00	\$22,785.00	\$212.00	\$22,260.00	-\$525.00
PUBLIC PACKET DATA NTWK 100MBPS METS MPI BAND	87.00	\$217.00	\$18,879.00	\$212.00	\$18,444.00	-\$435.00
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	183.00	\$727.00	\$133,041.00	\$722.00	\$132,126.00	-\$915.00
PUBLIC PACKET DATA NTWK 250MBPS METS ISPI BAND	8.00	\$227.00	\$1,816.00	\$222.00	\$1,776.00	-\$40.00
PUBLIC PACKET DATA NTWK 250MBPS METS MPI BAND	200.00	\$227.00	\$45,400.00	\$222.00	\$44,400.00	-\$1,000.00
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	124.00	\$872.00	\$108,128.00	\$867.00	\$107,508.00	-\$620.00
PUBLIC PACKET DATA NTWK 500MBPS METS ISPI BAND	15.00	\$274.00	\$4,110.00	\$269.00	\$4,035.00	-\$75.00
PUBLIC PACKET DATA NTWK 500MBPS METS MPI BAND	116.00	\$274.00	\$31,784.00	\$269.00	\$31,204.00	-\$580.00
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	\$1,092.00	\$0.00	\$1,087.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS ISPI BAND	0.00	\$345.00	\$0.00	\$340.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 750MBPS METS MPI BAND	0.00	\$345.00	\$0.00	\$340.00	\$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	47.00	\$1,311.00	\$61,617.00	\$1,306.00	\$61,382.00	-\$235.00
PUBLIC PACKET DATA NTWK 1GIGE METS ISPI BAND	0.00	\$415.00	\$0.00	\$410.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 1GIGE METS MPI BAND	86.00	\$415.00	\$35,690.00	\$410.00	\$35,260.00	-\$430.00
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	15.00	\$2,761.00	\$41,415.00	\$2,756.00	\$41,340.00	-\$75.00
PUBLIC PACKET DATA NTWK 5GIGE METS ISPI BAND	0.00	\$875.00	\$0.00	\$870.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 5GIGE METS MPI BAND	22.00	\$875.00	\$19,250.00	\$870.00	\$19,140.00	-\$110.00
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	\$4,208.00	\$0.00	\$4,203.00	\$0.00	\$0.00

LANCASTER TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 15, 2020 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2020

<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	\$1,339.00	\$0.00	\$1,334.00	\$0.00	\$0.00
PUBLIC PACKET DATA NTWK 10GIGE METS MPI BAND	30.00	\$1,339.00	\$40,170.00	\$1,334.00	\$40,020.00	-\$150.00
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	\$254.00	\$0.00	\$249.00	\$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			\$1,112,321.17		\$1,074,456.78	-\$37,864.39