

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
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<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	1,399,872	0
171 Network Support	47,937	(19,205)	32,612	61,344	23,151	0
172 General Support	202,001	(71,876)	182,733	312,858	118,071	0
173 Central Office	2,160,046	0	(148)	2,159,898	840,305	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,602,976	0	(255,532)	1,347,444	524,221	0
176 COE Transmission	557,070	0	255,384	812,454	316,084	0
177 IOT	53,142	(53,142)	0	0	0	0
178 Cable & Wire Facilities	1,233,728	(17,024)	(88,133)	1,128,571	418,345	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,258,049	0
190 Depreciation / Amortization	1,971,252	(127,096)	2,490	1,846,646	707,036	0
200 Customer Operations	n/a	n/a	n/a	n/a	605,662	283,313
201 Marketing	202,189	0	5,849	208,038	56,007	0
202 Local Business Office	984,464	0	0	984,464	329,249	137,593
203 Revenue Accounting	262,534	0	0	262,534	135,758	61,072
204 Other Billing & Collection	283,816	0	0	283,816	84,648	84,648
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	644,546	55,953
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(3,797)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	248,240	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,859,608	339,266
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<b>FIT Adjustments</b>						
270 Adjustment for FIT	(1,592)	0	0	(1,592)	(600)	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,860,208	n/a
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<b>Telephone Plant in Service</b>						
310 General Support	9,821,097	(3,659,860)	0	6,161,237	2,325,219	0
320 Central Office Equip-Switch	14,746,892	(915)	(8,288,984)	6,456,993	1,908,067	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	14,746,892	(915)	(8,288,984)	6,456,993	1,908,067	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,996,778	(159,482)	8,325,142	19,162,438	8,059,144	0
331 Subscriber Lines	7,049,997	(159,482)	8,325,138	15,215,653	3,085,225	0
332 Exchange Circuit	959,249	0	4	959,253	1,668,089	0
333 Interexchange Circuit	2,359,753	0	0	2,359,753	3,149,833	0
334 Host Remote	627,779	0	0	627,779	155,997	0
340 Cable & Wire	45,369,568	(785,632)	(75,248)	44,508,688	16,498,759	0
341 Subscriber Lines	37,355,809	(785,632)	(75,248)	36,494,929	9,203,459	0
342 Exchange	7,883,239	0	0	7,883,239	7,242,823	0
343 Interexchange	81,847	0	0	81,847	45,668	0
344 Host Remote	48,673	0	0	48,673	6,809	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	264,914	0	0	264,914	99,977	0
370 Total Plant In Service	81,199,249	(4,605,889)	(39,090)	76,554,270	28,891,166	0
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<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	65,890,521	(2,931,849)	15,981	62,974,653	23,814,223	0
390 Accum Deferred Income Tax	1,328,000	(121,247)	0	1,206,753	455,421	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	184,057	0
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<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	4,805,579	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate WBIAS (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Total Switched Traffic Sensitive (M)	Special Access (N)
<b>Revenues</b>								
100 Network Access	n/a	4,596,081	0	0	2,816,092	2,816,092	742,670	1,037,319
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	4,596,081	0	0	2,816,092	2,816,092	742,670	1,037,319
<b>Expenses</b>								
170 Plant Specific	175,017	1,224,855	0	0	413,924	413,924	573,055	237,876
171 Network Support	4,329	18,822	0	0	10,595	10,595	2,441	5,786
172 General Support	22,078	95,993	0	0	54,038	54,038	12,448	29,507
173 Central Office	65,423	774,882	0	0	119,271	119,271	556,955	98,656
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	524,221	0	0	0	0	524,221	0
176 COE Transmission	65,423	250,661	0	0	119,271	119,271	32,734	98,656
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	83,187	335,158	0	0	230,020	230,020	1,211	103,927
180 Plant Non-Sp. Less Dep/Amor	136,602	1,121,447	0	0	861,854	861,854	77,024	182,569
190 Depreciation / Amortization	133,980	573,056	0	0	314,663	314,663	75,686	182,707
200 Customer Operations	33,728	288,621	0	0	182,278	182,278	44,440	61,903
201 Marketing	10,473	45,534	0	0	25,632	25,632	5,905	13,997
202 Local Business Office	2,654	189,002	0	0	141,709	141,709	26,920	20,373
203 Revenue Accounting	20,601	54,085	0	0	14,937	14,937	11,615	27,533
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	68,205	520,388	0	0	287,961	287,961	137,165	95,262
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,296	(5,093)	0	0	235,833	235,833	(243,163)	2,237
250 Taxes Other than FIT	45,992	202,248	0	0	115,236	115,236	25,596	61,415
260 Total Exp and Other Taxes	594,820	3,925,522	0	0	2,411,749	2,411,749	689,803	823,969
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(112)	(488)	0	0	(275)	(275)	(63)	(150)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	234,866	0	0	141,616	141,616	18,526	74,725
300 Total Expenses & Taxes	n/a	4,160,876	0	0	2,553,640	2,553,640	708,392	898,844
<b>Telephone Plant in Service</b>								
310 General Support	434,788	1,890,431	0	0	1,064,177	1,064,177	245,159	581,095
320 Central Office Equip-Switch	0	1,908,067	0	0	0	0	1,908,067	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	1,908,067	0	0	0	0	1,908,067	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,668,089	6,391,055	0	0	3,041,021	3,041,021	834,611	2,515,423
331 Subscriber Lines	0	3,085,225	0	0	3,041,021	3,041,021	0	44,204
332 Exchange Circuit	1,668,089	0	0	0	0	0	0	0
333 Interexchange Circuit	0	3,149,833	0	0	0	0	678,614	2,471,219
334 Host Remote	0	155,997	0	0	0	0	155,997	0
340 Cable & Wire	3,280,730	13,218,029	0	0	9,071,596	9,071,596	47,754	4,098,679
341 Subscriber Lines	0	9,203,459	0	0	9,071,596	9,071,596	0	131,863
342 Exchange	3,280,730	3,962,093	0	0	0	0	0	3,962,093
343 Interexchange	0	45,668	0	0	0	0	40,945	4,723
344 Host Remote	0	6,809	0	0	0	0	6,809	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	18,694	81,283	0	0	45,757	45,757	10,541	24,985
370 Total Plant In Service	5,402,301	23,488,865	0	0	13,222,551	13,222,551	3,046,132	7,220,182
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	4,418,819	19,395,404	0	0	10,763,006	10,763,006	2,712,256	5,920,142
390 Accum Deferred Income Tax	85,158	370,263	0	0	208,430	208,430	48,020	113,813
400 Other Rate Base Adjust.	34,416	149,641	0	0	84,237	84,237	19,407	45,997
<b>Return Data</b>								
410 Average Rate Base	n/a	3,872,839	0	0	2,335,352	2,335,352	305,263	1,232,224
420 Return	n/a	435,693	0	0	262,727	262,727	34,342	138,625
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-1(H)  
 Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number : 182  
 COSA: 0531AN14

Rate-of Return TRP  
 Cost Analysis Summary  
 Historical, Calendar Year 2013

The switched access data formerly required in columns M-

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
<b>Expenses</b>						
170 Plant Specific	n/a	n/a	n/a	n/a	1,338,352	0
171 Network Support	41,175	(16,981)	53,605	77,799	29,274	0
172 General Support	191,343	(68,084)	181,499	304,758	114,671	0
173 Central Office	2,090,846	0	(139)	2,090,707	814,226	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,574,783	0	(241,664)	1,333,119	519,183	0
176 COE Transmission	516,063	0	241,525	757,588	295,043	0
177 IOT	50,083	(50,083)	0	0	0	0
178 Cable & Wire Facilities	1,125,478	(15,707)	(78,449)	1,031,322	380,181	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,220,029	0
190 Depreciation / Amortization	2,009,681	(131,147)	2,490	1,881,024	719,594	0
200 Customer Operations	n/a	n/a	n/a	n/a	647,600	307,058
201 Marketing	188,050	0	6,339	194,389	52,332	0
202 Local Business Office	1,066,881	0	0	1,066,881	356,412	149,141
203 Revenue Accounting	284,513	0	0	284,513	147,123	66,184
204 Other Billing & Collection	307,576	0	0	307,576	91,733	91,733
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	806,692	78,783
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(3,798)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	236,180	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,964,649	385,841
<b>FIT Adjustments</b>						
270 Adjustment for FIT	(1,224)	0	0	(1,224)	(599)	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,965,248	n/a
<b>Telephone Plant in Service</b>						
310 General Support	9,579,371	(3,567,487)	0	6,011,884	2,262,096	0
320 Central Office Equip-Switch	14,954,234	(3,129)	(8,625,234)	6,325,871	1,869,320	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	14,954,234	(3,129)	(8,625,234)	6,325,871	1,869,320	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	10,371,535	(276,995)	8,661,876	18,756,416	7,898,968	0
331 Subscriber Lines	6,621,504	(276,995)	8,661,876	15,006,385	3,008,437	0
332 Exchange Circuit	961,899	0	0	961,899	1,736,514	0
333 Interexchange Circuit	2,201,502	0	0	2,201,502	3,002,732	0
334 Host Remote	586,630	0	0	586,630	151,285	0
340 Cable & Wire	44,110,376	(820,534)	0	43,289,842	15,958,126	0
341 Subscriber Lines	36,490,558	(820,534)	0	35,670,024	8,997,113	0
342 Exchange	7,511,072	0	0	7,511,072	6,918,886	0
343 Interexchange	65,930	0	0	65,930	36,135	0
344 Host Remote	42,816	0	0	42,816	5,992	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	264,914	0	0	264,914	99,680	0
370 Total Plant In Service	79,280,430	(4,668,145)	36,642	74,648,927	28,088,190	0
<b>Adjustments to TPIS</b>						
380 Depr / Amor Reserve	63,361,805	(2,796,106)	31,240	60,596,939	22,849,330	0
390 Accum Deferred Income Tax	1,286,500	(120,508)	0	1,165,992	438,727	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	220,721	0
<b>Return Data</b>						
410 Average Rate Base	n/a	n/a	n/a	n/a	5,020,854	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

	Interstate WBIAS	ROR Regulated I/S Access	Pay Phone	Inside Wire	BFP	Total Common Line	Total Switched Traffic Sensitive	Special Access
	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
<b>Revenues</b>								
100 Network Access	n/a	4,650,865	0	0	2,844,199	2,844,199	791,401	1,199,160
110 Uncollectibles	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	4,650,865	0	0	2,844,199	2,844,199	791,401	1,199,160
<b>Expenses</b>								
170 Plant Specific	170,583	1,167,769	0	0	388,275	388,275	565,300	214,194
171 Network Support	5,689	23,585	0	0	13,467	13,467	3,085	7,033
172 General Support	22,286	92,385	0	0	52,750	52,750	12,086	27,549
173 Central Office	64,862	749,364	0	0	110,769	110,769	549,222	89,373
174 Operator Systems	0	0	0	0	0	0	0	0
175 COE Switching	0	519,183	0	0	0	0	519,183	0
176 COE Transmission	64,862	230,181	0	0	110,769	110,769	30,039	89,373
177 IOT	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	77,746	302,435	0	0	211,289	211,289	907	90,239
180 Plant Non-Sp. Less Dep/Amor	139,444	1,080,585	0	0	832,591	832,591	75,624	172,370
190 Depreciation / Amortization	141,240	578,354	0	0	314,061	314,061	85,352	178,941
200 Customer Operations	36,481	304,061	0	0	193,945	193,945	46,787	63,329
201 Marketing	10,171	42,161	0	0	24,073	24,073	5,516	12,572
202 Local Business Office	3,005	204,266	0	0	153,684	153,684	28,632	21,950
203 Revenue Accounting	23,305	57,634	0	0	16,188	16,188	12,639	28,807
204 Other Billing & Collection	0	0	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	88,905	639,004	0	0	347,126	347,126	176,448	115,430
230 AFUDC	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	1,298	(5,096)	0	0	235,833	235,833	(243,164)	2,235
250 Taxes Other than FIT	45,376	190,804	0	0	110,121	110,121	24,627	56,056
260 Total Exp and Other Taxes	623,327	3,955,481	0	0	2,421,952	2,421,952	730,974	802,555
<b>FIT Adjustments</b>								
270 Adjustment for FIT	(116)	(483)	0	0	(275)	(275)	(64)	(144)
280 Amortized ITC	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	243,553	0	0	147,883	147,883	21,172	138,862
300 Total Expenses & Taxes	n/a	4,199,517	0	0	2,570,110	2,570,110	752,210	941,561
<b>Telephone Plant in Service</b>								
310 General Support	439,637	1,822,459	0	0	1,040,585	1,040,585	238,429	543,445
320 Central Office Equip-Switch	0	1,869,320	0	0	0	0	1,869,320	0
321 Operator Systems	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	1,869,320	0	0	0	0	1,869,320	0
324 Equal Access	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	1,736,514	6,162,454	0	0	2,965,543	2,965,543	804,205	2,392,706
331 Subscriber Lines	0	3,008,437	0	0	2,965,543	2,965,543	0	42,894
332 Exchange Circuit	1,736,514	0	0	0	0	0	0	0
333 Interexchange Circuit	0	3,002,732	0	0	0	0	652,920	2,349,812
334 Host Remote	0	151,285	0	0	0	0	151,285	0
340 Cable & Wire	3,263,403	12,694,723	0	0	8,868,834	8,868,834	38,090	3,787,799
341 Subscriber Lines	0	8,997,113	0	0	8,868,834	8,868,834	0	128,279
342 Exchange	3,263,403	3,655,483	0	0	0	0	0	3,655,483
343 Interexchange	0	36,135	0	0	0	0	32,098	4,037
344 Host Remote	0	5,992	0	0	0	0	5,992	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0
360 Amortizable Assets	19,373	80,307	0	0	45,853	45,853	10,507	23,947
370 Total Plant In Service	5,458,927	22,629,263	0	0	12,920,815	12,920,815	2,960,551	6,747,897
<b>Adjustments to TPIS</b>								
380 Depr / Amor Reserve	4,412,093	18,437,237	0	0	10,381,390	10,381,390	2,588,704	5,467,143
390 Accum Deferred Income Tax	85,265	353,462	0	0	201,816	201,816	46,248	105,398
400 Other Rate Base Adjust.	43,023	177,698	0	0	101,181	101,181	23,334	53,183
<b>Return Data</b>								
410 Average Rate Base	n/a	4,016,262	0	0	2,438,790	2,438,790	348,933	1,228,539
420 Return	n/a	451,831	0	0	274,364	274,364	39,255	257,743
430 Rate of Return	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	20.98%

COS-2

Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number: 182  
 COSA: 0531AN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/14 - 6/15</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	314,663	75,686	182,707	136,602	709,658	1,846,646
105 Expense Less Dep & Amor	1,981,850	588,521	579,847	888,094	4,611,368	n/a
110 Taxes Less FIT	115,236	25,596	61,415	45,992	n/a	n/a
115 Return	262,727	34,342	138,625	n/a	n/a	n/a
120 FIT	141,616	18,526	74,725	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,816,092	742,670	1,037,319	n/a	n/a	n/a
135 Access Service Revenue	2,816,092	742,670	1,037,319	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	13,222,551	3,046,132	7,220,182	5,402,301	28,891,166	76,554,270
145 Rate Base Adjustments	84,237	19,407	45,997	34,416	184,057	n/a
150 Depreciation Reserves	10,763,006	2,712,256	5,920,142	4,418,819	23,814,223	62,974,653
155 Accum Deferred Income Tax	208,430	48,020	113,813	85,158	455,421	1,206,753
160 Average Rate Base	2,335,352	305,263	1,232,224	932,740	4,805,579	n/a
<b>Actual, 1/13- 12/13</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	314,061	85,352	178,941	141,240	719,594	1,881,024
205 Expense Less Dep & Amor	1,997,770	620,995	567,558	822,552	4,008,875	n/a
210 Taxes Less FIT	110,121	24,627	56,056	45,376	n/a	n/a
215 Return	274,364	39,255	257,743	n/a	n/a	n/a
220 FIT	147,883	21,172	138,862	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	2,844,199	791,401	1,199,160	n/a	n/a	n/a
235 Access Service Revenue	2,844,199	791,401	1,199,160	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	12,920,815	2,960,551	6,747,897	5,458,927	28,088,190	74,648,927
245 Rate Base Adjustments	101,181	23,334	53,183	43,023	220,721	n/a
250 Depreciation Reserves	10,381,390	2,588,704	5,467,143	4,412,093	22,849,330	60,596,939
255 Accum Deferred Income Tax	201,816	46,248	105,398	85,265	438,727	1,165,992
260 Average Rate Base	2,438,790	348,933	1,228,539	1,004,592	5,020,854	n/a

COS-2  
 Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number: 182  
 COSA: 0531AN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/13 - 6/14</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
<b>Actual, 1/12 - 12/12</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	0	0	0	0	0	0
205 Expense Less Dep & Amor	0	0	0	0	0	n/a
210 Taxes Less FIT	0	0	0	0	0	n/a
215 Return	0	0	0	0	0	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	0	0	0	0	0	n/a
235 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	0	0	0	0	0	0
245 Rate Base Adjustments	0	0	0	0	0	n/a
250 Depreciation Reserves	0	0	0	0	0	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	0	0	0	0	0	n/a

COS-2  
 Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number: 182  
 COSA: 0531AN14

Rate-of-Return TRP  
 7/14 - 6/15  
 Versus 2013 Actual

Formulas on this form reflect changes to COS-1 (P) and COS-1 (H).

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/12 - 6/13</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	356,839	88,632	177,787	180,215	803,473	2,087,852
105 Expense Less Dep & Amor	2,265,974	727,562	675,362	988,776	5,280,932	n/a
110 Taxes Less FIT	123,350	26,518	52,781	47,278	n/a	n/a
115 Return	367,871	54,260	153,682	n/a	n/a	n/a
120 FIT	198,323	29,270	82,856	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	3,312,357	926,242	1,142,468	n/a	n/a	n/a
135 Access Service Revenue	3,312,357	926,242	1,142,468	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	13,969,995	3,084,332	6,113,972	5,460,830	28,629,129	78,995,370
145 Rate Base Adjustments	182,372	40,265	79,814	71,288	373,739	n/a
150 Depreciation Reserves	10,815,341	2,627,486	4,798,373	4,263,445	22,504,645	61,931,197
155 Accum Deferred Income Tax	67,061	14,811	29,352	26,215	137,439	379,230
160 Average Rate Base	3,269,965	482,300	1,366,061	1,242,458	6,360,784	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/11 - 12/11</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	318,432	90,215	142,196	125,631	676,474	1,867,709
205 Expense Less Dep & Amor	2,407,390	769,475	592,622	881,014	4,650,501	n/a
210 Taxes Less FIT	112,713	27,004	42,297	40,377	n/a	n/a
215 Return	322,592	62,592	122,547	n/a	n/a	n/a
220 FIT	173,944	33,761	66,079	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	3,335,071	983,047	965,741	n/a	n/a	n/a
235 Access Service Revenue	3,335,071	983,047	965,741	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	13,398,017	3,194,253	5,118,725	4,766,930	26,477,925	75,100,874
245 Rate Base Adjustments	128,918	30,735	49,254	45,868	254,775	n/a
250 Depreciation Reserves	10,542,548	2,640,889	4,034,060	3,754,738	20,972,235	59,416,015
255 Accum Deferred Income Tax	116,907	27,717	44,610	41,562	230,796	654,689
260 Average Rate Base	2,867,480	556,382	1,089,309	1,016,498	5,529,669	n/a

**MAG-1**

**Filing Date:** 6/15/2014  
**Filing Entity:** Lancaster Telephone Comp  
**Transmittal Number :** 182  
**COSA:** 0531AN14

The switched access data formerly required on rows 13, 15, and 17 on the previous  
The amount of frozen TIC revenue formerly required in column D is no longer  
to carrier common line and special access are still required.

<b>Access Element</b>	<b>Interstate Revenue Requirement Prior to Adjustments (A) Note 1</b>	<b>Frozen Line Port Transfer (B) Note 2</b>	<b>Universal Service Fund Contribution (C) Note 3</b>	<b>Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)</b>	<b>Frozen TIC Re-allocation (E) Note 4</b>	<b>Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)</b>
Carrier Common Line	\$2,580,377	\$228,607	\$0	\$2,808,984	\$7,108	\$2,816,092
Special Access	<u>\$1,035,146</u>			<u>\$1,035,146</u>	<u>\$2,173</u>	\$1,037,319

Note 1: Source of Revenue Requirements in Column (A)

Carrier Common Line **TRP COS-1(P) Line 100, Column (L)**

Special Access **TRP COS-1(P) Line 100, Column U**

Note 2: Enter an amount equal to the amounts on the most recently filed Form MAG-1.

Note 3: Projected Amount per Account 6540

Note 4: Enter amounts equal to the amounts on the most recently filed Form MAG-1.





6/15/2014  
 Lancaster Telephone Company  
 182  
 0531AN14

Rate-of-Return TRP  
 Switched Access Revenue  
 Test Year 7/14-6/15

Chages in ROR TRP for 2014 -2015  
 Since the revenue requirements for switched access (end office and the associated rates for these elements are capped and subject to the elements, lines 190-480 are no longer be required on this tab. This i TRP forms so listing it here would be duplicative.

	----	----	----	----	----	----	----	----	----
<b>Special - - Voice Grade</b>									
490 2-Wire Chan. Term.	n/a	21	n/a	n/a	12	n/a	252	n/a	
500 4-Wire Chan. Term.	n/a	35.77	n/a	n/a	12	n/a	429	n/a	
510 Channel Mileage Term.	16.22	n/a	n/a	41	n/a	n/a	665	n/a	
520 Channel Mileage Facility	n/a	n/a	1.64	n/a	n/a	396	649	n/a	
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
<b>Special - - High Capacity</b>									
540 High Capacity Chan. Term.	n/a	88	n/a	n/a	3969	n/a	349,272	n/a	
550 Channel Mileage Term.	42.96	n/a	n/a	1620	n/a	n/a	69,595	n/a	
560 Channel Mileage Facility	n/a	n/a	8.27	n/a	n/a	19581.5	161,939	n/a	
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,037,313	1037319	

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. ( A x D) + (B x E) + (C x F).

REV-2

Filing Date: 6/15/2014

Filing Entity: Lancaster Telephone Company

Transmittal Number: 182

COSA 0531AN14

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Rate-of-Return TRP

Revenues Summary

Test Year 7/14 to 6/15

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Common Line	0	0	0	0
110 Special Access	1,037,313	1,037,313	0	0

Notes : Col. (A) = Cols. (B) +(C) + (D). If a particular category is inapplicable, then that category = 0.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 120-160 are no longer required on this tab. This information will be found on the ICC TRP forms.

RTE-1  
 Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number: 182  
 COSA 0531AN14

Rate-of-Return TRP  
 Percent Change in  
 Historical Rate Levels

Page 12 of 17

	7/1/2013 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2014 Rate (C)	% Change 7/1/2013 7/1/2014 (D)	% Change Current 7/1/2014 (E)
<b>End User Common Line</b>	----	----	----	----	----
150 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
160 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

Suggested Changes:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for elements are capped and subject to the ICC phase down for the end office elements, lines 100-140 and 170-270 should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here is unnecessary.

RTE-2  
 Filing Date: 6/15/2014  
 Filing Entity: Lancaster Telephone Company  
 Transmittal Number: 182  
 COSA 0531AN14

Rate-of-Return  
 Revenue Price-outs  
 Using 2013 Demand

Page 13 of 17

	Revenue at 7/1/2013 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2014 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
<b>Switched Access</b>					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	1,181,326	1,181,326	0	1,037,313	(144,013)
	----	----	----	----	----

Notes: If company belongs to the NECA common line pool, then revenue = 0.

Changes in the ROR TRP for 2014-2015:

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, lines 140-170 are no longer required on this tab. This information will be found on the ICC TRP forms.

**RTE-3**

**Filing Date:**

**6/15/2014**

**Filing Entity:**

**Lancaster Telephone Company**

Transmittal Number:

**182**

COSA

**0531AN14**

**Rate-of-Return TRP**

**COSA's for which Rates  
are Averaged or Pooled**

**ROR TRP 2014 Changes:**

<b>COSA</b>	<b>Multi-line Business (A)</b>	<b>Residential &amp; Single Line Business (B)</b>	<b>Special Access New (C ) Old(H)</b>
100			
110			
120			
130			
140			
150			
160			
170			
180			
190			
200			
210			
220			
230			

Notes: Companies should list all COSA's for which rates are averages or pooled.

**Changes in the ROR TRP for 2014-2015:**

Since the revenue requirements for switched access (end office and transport elements) are frozen, and the associated rates for these elements are capped and subject to the ICC phase down for the end office elements, columns D-G should no longer be required on this tab. This information will be found on the ICC TRP forms so listing it here would be duplicative and unnecessary.

DMD-2

#REF!

6/15/2014

Filing Entity:

Lancaster Telephone Company

Transmittal Number: 182

COSA

0531AN14

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Rate-of-Return TRP

Special Access

Demand

	1/13-12/13 Channel Terminations (A)	1/13-12/13 Number of Circuits (B)	1/13-12/13 Interoffice Miles (C)	7/14-6/15 Channel Terminations (D)	7/14-6/15 Number of Circuits (E)	7/14-6/15 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	10	34	198	24	41	396
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	3961	1664	19372	4024	1714	20477

DMD-3

Filing Date: 6/15/2014

Filing Entity: Lancaster Telephone Company

Transmittal Number: 182

COSA 0531AN14

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Rate-of-Return TRP

Common Line

Revenue and Demand

	1/13-12/13 Historical Revenue (A)	1/13-12/13 Historical MOU or Lines (B)	#REF! Test Year Revenue (C)	#REF! Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a



ERN-1

Filing Date: 6/15/2014  
Filing Entity: Lancaster Telephone Company  
Transmittal Number: 182  
#REF! 0531AN14

Rate-of-Return TRP  
Rate-of-Return  
Summary

Page 1 of 1

	2011/2012 FCC Monitoring Period (A)	2013 Calendar Year (B)	6/2015 Test Year (C)
100 Interstate Access, Total	16.65%	14.60%	11.25%
110 Carrier Common Line	11.25%	11.25%	11.25%
120 Special Access	23.35%	21.31%	11.25%
130 Local Switching	16.94%	15.84%	11.25%
140 Information	0.00%	0.00%	11.25%
150 Local Transport	50.61%	12.90%	11.25%
160 Traffic Sensitive Switched, Total	29.13%	14.75%	11.25%