

COS-1(P)
 Filing Date: 6/15/2016
 Filing Entity: Lancaster Telephone Company
 Transmittal Number : 198
 COSA: 0531AN16

COS-1(P)
 Rate-of-Return TRP
 Cost Analysis Summary
 Test Year, 7/16 to 6/17
 COSA:

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	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)
Revenues														
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,131,374	0	0	2,779,458	2,779,458	434,945	916,971
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,131,374	0	0	2,779,458	2,779,458	434,945	916,971
Expenses														
170 Plant Specific	n/a	n/a	n/a	n/a	1,025,844	0	149,363	876,481	0	0	363,701	363,701	332,977	179,803
171 Network Support	36,378	(16,105)	61,762	82,035	30,573	0	5,914	24,659	0	0	14,352	14,352	3,200	7,107
172 General Support	315,038	(113,185)	206,465	408,318	152,171	0	29,437	122,734	0	0	71,440	71,440	15,923	35,371
173 Central Office	1,238,608	0	0	1,238,608	459,445	0	37,427	422,018	0	0	70,495	70,495	312,018	39,505
174 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0
175 COE Switching	828,945	0	(35,698)	793,247	294,244	0	0	294,244	0	0	0	0	294,244	0
176 COE Transmission	409,663	0	35,698	445,361	165,201	0	37,427	127,774	0	0	70,495	70,495	17,774	39,505
177 IOT	92,817	(92,817)	0	0	0	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	1,122,771	(15,858)	(80,191)	1,026,722	383,655	0	76,585	307,070	0	0	207,414	207,414	1,836	97,820
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,150,884	0	126,903	1,023,981	0	0	802,844	802,844	68,649	152,488
190 Depreciation / Amortization	1,951,347	(114,380)	4,694	1,841,661	694,178	0	139,583	554,595	0	0	332,030	332,030	56,647	165,918
200 Customer Operations	n/a	n/a	n/a	n/a	746,685	367,634	44,602	334,449	0	0	210,883	210,883	51,411	72,155
201 Marketing	244,322	0	6,682	251,004	67,574	0	13,072	54,502	0	0	31,724	31,724	7,071	15,707
202 Local Business Office	1,130,799	0	78,893	1,209,692	369,535	156,828	3,432	209,275	0	0	157,451	157,451	29,140	22,684
203 Revenue Accounting	359,980	0	0	359,980	186,561	87,791	28,098	70,672	0	0	21,708	21,708	15,200	33,764
204 Other Billing & Collection	412,462	0	0	412,462	123,015	123,015	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	686,842	86,374	75,386	525,082	0	0	323,622	323,622	106,438	95,022
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(4,055)	0	1,248	(5,303)	0	0	235,715	235,715	(243,191)	2,173
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	223,555	0	42,991	180,564	0	0	107,094	107,094	21,596	51,874
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,523,933	454,008	580,076	3,489,849	0	0	2,375,889	2,375,889	394,527	719,433
FIT Adjustments														
270 Adjustment for FIT	0	0	0	0	(166)	0	(32)	(134)	0	0	(77)	(77)	(18)	(39)
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a	n/a	224,581	0	0	141,276	141,276	14,153	69,152
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,524,099	n/a	n/a	3,714,564	0	0	2,517,242	2,517,242	408,698	788,624
Telephone Plant in Service														
310 General Support	9,381,680	(3,598,835)	0	5,784,845	2,155,877	0	417,041	1,738,836	0	0	1,012,112	1,012,112	225,600	501,124
320 Central Office Equip-Switch	15,212,404	(1,116)	(8,758,601)	6,452,687	1,906,795	0	0	1,906,795	0	0	0	0	1,906,795	0
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	15,212,404	(1,116)	(8,758,601)	6,452,687	1,906,795	0	0	1,906,795	0	0	0	0	1,906,795	0
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	11,334,760	(127,428)	8,798,478	20,005,810	7,907,602	0	1,791,515	6,116,087	0	0	3,374,322	3,374,322	850,776	1,890,989
331 Subscriber Lines	4,945,693	(127,428)	8,798,478	13,616,743	3,410,036	0	0	3,410,036	0	0	3,374,322	3,374,322	0	35,714
332 Exchange Circuit	1,796,333	0	0	1,796,333	1,791,515	0	1,791,515	0	0	0	0	0	0	0
333 Interexchange Circuit	3,362,960	0	0	3,362,960	2,530,683	0	0	2,530,683	0	0	0	0	675,408	1,855,275
334 Host Remote	1,229,774	0	0	1,229,774	175,368	0	0	175,368	0	0	0	0	175,368	0
340 Cable & Wire	47,302,495	(923,880)	0	46,378,615	17,330,302	0	3,459,460	13,870,842	0	0	9,369,206	9,369,206	82,957	4,418,679
341 Subscriber Lines	38,732,389	(923,880)	0	37,808,509	9,468,369	0	0	9,468,369	0	0	9,369,206	9,369,206	0	99,163
342 Exchange	8,355,625	0	0	8,355,625	7,771,288	0	3,459,460	4,311,828	0	0	0	0	0	4,311,828
343 Interexchange	137,122	0	0	137,122	79,613	0	0	79,613	0	0	0	0	71,925	7,688
344 Host Remote	77,359	0	0	77,359	11,032	0	0	11,032	0	0	0	0	11,032	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	264,914	0	0	264,914	98,727	0	19,098	79,629	0	0	46,349	46,349	10,331	22,949
370 Total Plant In Service	83,496,253	(4,649,259)	39,877	78,886,871	29,399,303	0	5,687,114	23,712,189	0	0	13,801,989	13,801,989	3,076,459	6,833,741
Adjustments to TPIS														
380 Depr / Amor Reserve	68,638,072	(3,074,555)	8,683	65,572,200	24,471,493	0	4,694,422	19,777,071	0	0	11,333,272	11,333,272	2,818,909	5,624,890
390 Accum Deferred Income Tax	1,272,000	(126,287)	0	1,145,713	426,979	0	82,595	344,384	0	0	200,452	200,452	44,685	99,247
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	247,547	0	47,886	199,661	0	0	116,215	116,215	25,904	57,542
Return Data														
410 Average Rate Base	n/a	n/a	n/a	n/a	4,748,378	n/a	n/a	3,790,395	0	0	2,384,480	2,384,480	238,769	1,167,146
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	416,944	0	0	262,293	262,293	26,265	128,386
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	11.00%	11.00%	0.00%	0.00%	11.00%	11.00%	11.00%	11.00%

COS-1(H)
 Filing Date: 6/15/2016
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Rate-of Return TRP
 Cost Analysis Summary
 Historical, Calendar Year 2015

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	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)
Revenues														
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,095,297	0	0	2,658,388	2,658,388	339,713	1,097,196
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,095,297	0	0	2,658,388	2,658,388	339,713	1,097,196
Expenses														
170 Plant Specific	n/a	n/a	n/a	n/a	994,339	0	147,997	846,342	0	0	362,718	362,718	294,411	189,213
171 Network Support	30,458	(13,548)	4,801	21,711	8,161	0	1,563	6,598	0	0	3,823	3,823	778	1,997
172 General Support	310,668	(89,266)	187,848	409,250	153,825	0	29,457	124,368	0	0	72,052	72,052	14,689	37,647
173 Central Office	1,153,969	0	0	1,153,969	444,448	0	41,569	402,879	0	0	74,888	74,888	277,379	50,612
174 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0
175 COE Switching	700,089	0	(33,956)	666,133	256,560	0	0	256,560	0	0	0	0	256,560	0
176 COE Transmission	453,880	0	33,956	487,836	187,888	0	41,569	146,319	0	0	74,888	74,888	20,819	50,612
177 IOT	94,784	(94,784)	0	0	0	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	1,146,681	(12,510)	(87,485)	1,046,686	387,905	0	75,408	312,497	0	0	211,955	211,955	1,585	98,957
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,135,865	0	125,596	1,010,269	0	0	787,209	787,209	62,543	160,517
190 Depreciation / Amortization	1,643,596	(52,735)	4,694	1,595,555	613,207	0	124,767	488,440	0	0	293,326	293,326	36,767	158,347
200 Customer Operations	n/a	n/a	n/a	n/a	690,560	342,936	36,274	311,350	0	0	203,803	203,803	43,124	64,423
201 Marketing	225,768	0	5,061	230,829	62,142	0	11,900	50,242	0	0	29,107	29,107	5,926	15,209
202 Local Business Office	1,096,076	0	84,525	1,180,601	353,019	148,822	2,406	201,791	0	0	154,394	154,394	26,259	21,138
203 Revenue Accounting	308,116	0	0	308,116	160,353	79,068	21,968	59,317	0	0	20,302	20,302	10,939	28,076
204 Other Billing & Collection	385,742	0	0	385,742	115,046	115,046	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	647,742	78,750	71,156	497,836	0	0	310,861	310,861	91,871	95,104
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(4,001)	0	1,258	(5,259)	0	0	235,741	235,741	(243,186)	2,186
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	185,280	0	35,077	150,203	0	0	88,892	88,892	16,331	44,980
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	4,262,992	421,686	542,125	3,299,181	0	0	2,282,550	2,282,550	301,861	714,770
FIT Adjustments														
270 Adjustment for FIT	0	0	0	0	(165)	0	(32)	(133)	0	0	(77)	(77)	(16)	(40)
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0	n/a	n/a	278,687	0	0	131,570	131,570	13,254	133,863
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	4,263,157	n/a	n/a	3,578,001	0	0	2,414,197	2,414,197	315,131	848,673
Telephone Plant in Service														
310 General Support	8,620,389	(3,057,304)	0	5,563,085	2,090,992	0	400,419	1,690,573	0	0	979,421	979,421	199,398	511,754
320 Central Office Equip-Switch	14,825,507	(1,749)	(9,663,169)	5,160,589	1,524,975	0	0	1,524,975	0	0	0	0	1,524,975	0
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323 Local Switching Cat. 3	14,825,507	(1,749)	(9,663,169)	5,160,589	1,524,975	0	0	1,524,975	0	0	0	0	1,524,975	0
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Central Office Equip-Trans	10,555,245	(133,710)	9,689,157	20,110,692	8,208,184	0	1,815,987	6,392,197	0	0	3,271,614	3,271,614	909,512	2,211,071
331 Subscriber Lines	3,666,312	(133,710)	9,689,157	13,221,759	3,314,954	0	0	3,314,954	0	0	3,271,614	3,271,614	0	43,340
332 Exchange Circuit	1,820,506	0	0	1,820,506	1,815,987	0	1,815,987	0	0	0	0	0	0	0
333 Interexchange Circuit	3,890,397	0	0	3,890,397	2,909,254	0	0	2,909,254	0	0	0	0	741,523	2,167,731
334 Host Remote	1,178,030	0	0	1,178,030	167,989	0	0	167,989	0	0	0	0	167,989	0
340 Cable & Wire	45,306,642	(775,307)	0	44,531,336	16,503,492	0	3,208,266	13,295,226	0	0	9,017,638	9,017,638	67,452	4,210,136
341 Subscriber Lines	37,218,801	(775,307)	0	36,443,495	9,137,096	0	0	9,137,096	0	0	9,017,638	9,017,638	0	119,458
342 Exchange	7,911,184	0	0	7,911,184	7,292,657	0	3,208,266	4,084,391	0	0	0	0	0	4,084,391
343 Interexchange	110,272	0	0	110,272	64,272	0	0	64,272	0	0	0	0	57,985	6,287
344 Host Remote	66,385	0	0	66,385	9,467	0	0	9,467	0	0	0	0	9,467	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	264,914	0	0	264,914	99,572	0	19,068	80,504	0	0	46,639	46,639	9,496	24,369
370 Total Plant In Service	79,572,697	(3,968,070)	25,988	75,630,615	28,427,215	0	5,443,740	22,983,475	0	0	13,315,312	13,315,312	2,710,833	6,957,330
Adjustments to TPIS														
380 Depr / Amor Reserve	65,902,166	(2,608,260)	8,891	63,302,797	23,863,521	0	4,550,831	19,312,690	0	0	11,034,951	11,034,951	2,470,626	5,807,113
390 Accum Deferred Income Tax	1,390,500	(117,693)	0	1,272,807	478,653	0	91,813	386,840	0	0	224,461	224,461	45,049	117,330
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	246,314	0	47,169	199,145	0	0	115,371	115,371	23,490	60,284
Return Data														
410 Average Rate Base	n/a	n/a	n/a	n/a	4,331,355	n/a	n/a	3,483,090	0	0	2,171,271	2,171,271	218,648	1,093,171
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	517,429	0.00%	0.00%	244,268	244,268	24,598	248,563
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	14.86%	0.00%	0.00%	11.25%	11.25%	11.25%	22.74%

COS-2
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA: 0531AN16

Rate-of-Return TRP
7/16- 6/17
Versus 2015 Actual

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/16- 6/17						
Revenue Requirement						
100 Depreciation/Amortization	332,030	56,647	165,918	126,903	681,498	1,841,661
105 Expense Less Dep & Amor	1,936,765	316,284	501,641	991,093	4,300,378	n/a
110 Taxes Less FIT	107,094	21,596	51,874	42,991	n/a	n/a
115 Return	262,293	26,265	128,386	n/a	n/a	n/a
120 FIT	141,276	14,153	69,152	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	2,779,458	434,945	916,971	n/a	n/a	n/a
135 Access Service Revenue	2,779,458	434,945	916,971	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	13,801,989	3,076,459	6,833,741	5,687,114	29,399,303	78,886,871
145 Rate Base Adjustments	116,215	25,904	57,542	47,886	247,547	n/a
150 Depreciation Reserves	11,333,272	2,818,909	5,624,890	4,694,422	24,471,493	65,572,200
155 Accum Deferred Income Tax	200,452	44,685	99,247	82,595	426,979	1,145,713
160 Average Rate Base	2,384,480	238,769	1,167,146	957,983	4,748,378	n/a
Actual, 1/15- 12/15						
Revenue Requirement						
200 Depreciation/Amortization	293,326	36,767	158,347	124,767	613,207	1,595,555
205 Expense Less Dep & Amor	1,900,332	248,763	511,443	803,967	3,464,505	n/a
210 Taxes Less FIT	88,892	16,331	44,980	35,077	n/a	n/a
215 Return	244,268	24,598	248,563	n/a	n/a	n/a
220 FIT	131,570	13,254	133,863	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	2,658,388	339,713	1,097,196	n/a	n/a	n/a
235 Access Service Revenue	2,658,388	339,713	1,097,196	n/a	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	13,315,312	2,710,833	6,957,330	5,443,740	28,427,215	75,630,615
245 Rate Base Adjustments	115,371	23,490	60,284	47,169	246,314	n/a
250 Depreciation Reserves	11,034,951	2,470,626	5,807,113	4,550,831	23,863,521	63,302,797
255 Accum Deferred Income Tax	224,461	45,049	117,330	91,813	478,653	1,272,807
260 Average Rate Base	2,171,271	218,648	1,093,171	848,265	4,331,355	n/a

Forecast, 7/15 - 6/16

Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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

Actual, 1/14 - 12/14

Revenue Requirement						
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
	----	----	----	----	----	----
Rate Base						
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

Forecast, 7/14 - 6/15

Revenue Requirement						
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

Rate Base						
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

Actual, 1/13 - 12/13

Revenue Requirement						
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	147,893	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

Rate Base						
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	48,248	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

MAG-1
 Filing Date: 6/15/2016
 Filing Entity: Lancaster Telephone Company
 Transmittal Number : 198
 COSA: 0531AN16

Access Element	Interstate Revenue Requirement Prior to Adjustments (A) Note 1	Frozen Line Port Transfer (B) Note 2	Universal Service Fund Contribution (C) Note 3	Interstate Revenue Requirement Subject to TIC Re-allocation (D) Cols. (A)+(B)+(C)	Frozen TIC Re-allocation (E) Note 4	Interstate Revenue Requirement Subject to Rate Making (F) Cols. (D)+(E)
Carrier Common Line	\$2,543,743	\$228,607	\$0	\$2,772,350	\$7,108	\$2,779,458
Special Access	<u>\$914,798</u>			<u>\$914,798</u>	<u>\$2,173</u>	\$916,971

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.

Special - - Voice Grade									
490 2-Wire Chan. Term.	n/a	19.06	n/a	n/a	12	n/a	229	n/a	
500 4-Wire Chan. Term.	n/a	32.46	n/a	n/a	12	n/a	390	n/a	
510 Channel Mileage Term.	14.72	n/a	n/a	12	n/a	n/a	177	n/a	
520 Channel Mileage Facility	n/a	n/a	1.49	n/a	n/a	134	200	n/a	
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a	
Special - - High Capacity									
540 High Capacity Chan. Term.	n/a	74.13	n/a	n/a	3004	n/a	222,687	n/a	
550 Channel Mileage Term.	36.19	n/a	n/a	855	n/a	n/a	30,942	n/a	
560 Channel Mileage Facility	n/a	n/a	6.96	n/a	n/a	9573	66,628	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	916,911	916,971	

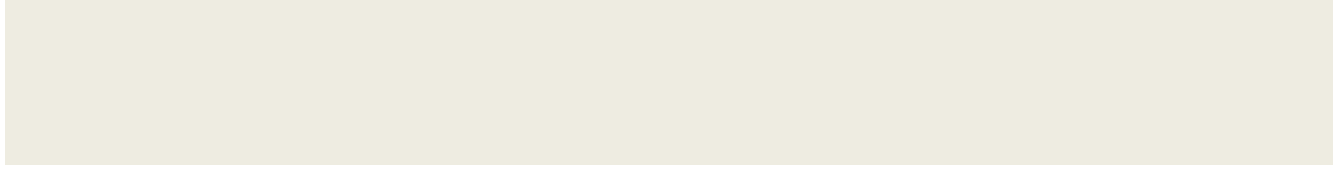
Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. (G) equals Cols. (A x D) + (B x E) + (C x F).

REV-2
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA 0531AN16

Rate-of-Return TRP
Revenues Summary
Test Year 7/15 to 6/16

	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	916,911	916,911	0	0

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



RTE-1
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA 0531AN16

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

	7/1/2015 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2016 Rate (C)	% Change 7/1/2015 7/1/2016 (D)	% Change Current 7/1/2016 (E)
End User Common Line	----	----	----	----	----
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%

RTE-2
 Filing Date: 6/15/2016
 Filing Entity: Lancaster Telephone Company
 Transmittal Number: 198
 COSA 0531AN16

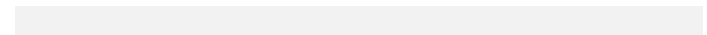
Rate-of-Return
 Revenue Price-outs
 Using 2015 Demand

	Revenue at 7/1/2015 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2016 Rates (D)	Change in Revenue, Cols.(B)-(D) (E)
Switched Access					
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	1,010,462	1,010,462	0	916,911	(93,551)

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

RTE-3
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA: 0531AN16

Rate-of-Return TRP
COSA's for which Rates
are Averaged or Pooled



COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Special Access New (C) Old(H)
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.

DMD-2
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA 0531AN16

Rate-of-Return TRP
Special Access
Demand

	1/15-12/15 Channel Terminations (A)	1/15-12/15 Number of Circuits (B)	1/15-12/15 Interoffice Miles (C)	7/16 - 7/17 Channel Terminations (D)	7/16 - 7/17 Number of Circuits (E)	7/16 - 7/17 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	12	25	265	12	12	134
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	3830	1459	15615	3052	973	10665

DMD-3
Filing Date: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
COSA 0531AN16

Rate-of-Return TRP
Common Line
Revenue and Demand

	1/15-12/15 Historical Revenue (A)	1/15-12/15 Historical MOU or Lines (B)	7/16 - 7/17 Test Year Revenue (C)	7/16 - 7/17 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: 6/15/2016
Filing Entity: Lancaster Telephone Company
Transmittal Number: 198
0531AN16

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

Page 1 of 1

	2013/2014 FCC Monitoring Period (A)	2015 Calendar Year (B)	7/16 - 6/17 Test Year (C)
100 Interstate Access, Total	14.50%	15.17%	11.00%
110 Carrier Common Line	11.25%	11.25%	11.00%
120 Special Access	20.91%	22.16%	11.00%
130 Local Switching	15.15%	17.45%	11.00%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	13.02%	15.12%	11.00%
160 Traffic Sensitive Switched, Total	18.62%	20.19%	11.00%